

# RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: [Fiscal Resources Committee](#)

**Agenda for Thursday, May 19, 2022**

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

Zoom Meeting

1. Welcome
2. State/District Budget Update – Ingram
  - [Governor’s May Revise](#)
  - LAO – Strong Tax Collections Belie California’s Challenging Fiscal Outlook
  - SSC – Top Legislatives issues-April 15, 2022
  - SSC – CalPERS Approves Employer Contribution Rates for 2022-23
  - SSC – Finance Bulletin Released for April
  - DOF – Finance Bulletin – April 2022
  - SSC – 2022-23 Statutory COLA is 6.56%
  - SSC – Top Legislatives issues-April 29, 2022
  - SSC – “Putting Wealth to Work” for California Community Colleges
  - SSC – State Tax Collections Continue Upward Trend
  - SSC – CalSTRS Contribution Rate Set at 19.1%
  - SSC – Top Legislative Issues-May 13, 2022
  - SSC – Initial Impressions of the 2022-23 May Revision
  - SSC – An Overview of the 2022-23 Governor’s Budget Proposals
  - Joint Analysis Governor’s 2022-23 May Revision
  - [LAO– Initial Comments on the Governor’s May Revision](#)
3. 2022-23 Proposed Tentative Budget – **Recommendation to District Council**
4. HEER Funding Update
5. Standing Report from District Council – Craig Rutan
6. Informational Handouts
  - 50% Law Calculation
  - District-wide expenditure report link: <https://intranet.rscsd.edu>
  - Vacant Funded Position List as of May 11, 2022
  - Measure “Q” Project Cost Summary as of April 30, 2022
  - Monthly Cash Flow Summary as of April 30, 2022
  - [SAC Planning and Budget Committee Agendas and Minutes](#)
  - [SCC Budget Committee Agendas and Minutes](#)
  - Districtwide Enrollment Management Workgroup Minutes
7. Approval of FRC Minutes – April 20, 2022
8. Other

**Next FRC Committee Meeting:** Wednesday, July 6, 2022, 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.**

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# Strong Tax Collections Belie California's Challenging Fiscal Outlook

April 26, 2022

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*Gabriel Petek*  
Legislative Analyst

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Given the persistent strength in state tax collections, it may come as a surprise that California's General Fund likely faces a budget problem in the coming years. Yet this is the key takeaway from a recent fiscal analysis <<https://lao.ca.gov/Publications/Report/4583>> of 10,000 possible revenue scenarios conducted by our office. In 95 percent of our simulations, the state encountered a budget problem by 2025-26. Notably, the likelihood of a budget problem largely is impervious to the future trajectory of state tax revenues. That is, whether revenues trend upward or downward from here, the state likely faces budget deficits. The central implication of our findings is stark and suggests that in the interest of fiscal resilience, the Legislature should consider rejecting a substantial portion of the Governor's January spending proposals.

## ***How Can Strong Revenue Trends Present a Budget Risk?***

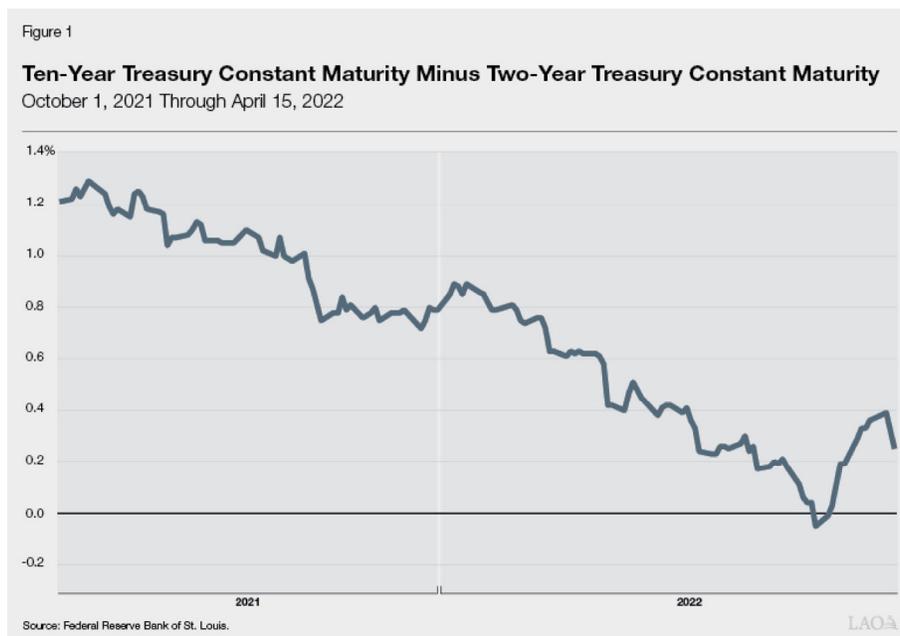
In the brief associated with our analysis, we described how continued revenue growth could increase the state's constitutional funding obligations enough to cause large recurring budget deficits. Having essentially reached the Proposition 4 (1979) state appropriations limit (SAL), each additional dollar of revenue must be allocated consistent with SAL requirements, generally making them unavailable to fund baseline expenditures. Additionally, the state also must continue to spend required amounts on schools and community colleges and reserve and debt payments, pursuant to Propositions 98 (1988) and 2 (2014), respectively. Together, we estimate that for every dollar of tax revenue above the SAL, the state faces approximately \$1.60 in constitutional funding obligations. Based on our scenario analyses, if revenues exceed median expected growth, SAL requirements very plausibly could reach \$20 billion to \$45 billion by 2025-26. Counterintuitively, therefore, each additional dollar of revenue above the limit worsens the state's budget outlook.

## ***Given This Conundrum, How Should the Legislature Consider Responding?***

In our brief, we identified several short- and long-term options, with particular focus on the atypical budget risk stemming from upside revenue performance. In the near term, the most jarring of the options is probably the one most conducive to preserving state fiscal resilience. We recommended that the Legislature consider rejecting the lion's share of the Governor's \$10 billion in non-SAL-excludable budget proposals. Further, we note that rejecting the proposed spending alone—even in favor of SAL-excludable outlays—likely would be insufficient since constitutional obligations would accumulate faster than incoming revenue in future years. In addition, therefore, we suggest that the Legislature hold the unspent funds in reserve to help pay for the state's anticipated SAL-related obligations. Longer term, state policymakers still likely will need to weigh fundamental questions about the size of state government and whether to seek a voter-approved amendment to Proposition 4.

### ***What About Downside Risk?***

While less peculiar, there also are risks to the budget from downside economic and revenue performance that increasingly warrant recognition in the state's fiscal planning efforts. Throughout the past year, inflation has accelerated faster than the consensus forecast anticipated. Now at 40-year highs, the Federal Reserve (the Fed) has embarked on a cycle of tightening monetary policy intended to cool inflation. Put more plainly, the Fed is attempting to reduce inflation by orchestrating an intentional slowdown in economic growth. Ideally, the slowdown would bring down inflation without a substantial increase in unemployment or causing a recession. History suggests that this is a daunting task, however, and at least raises the odds of a recession. Financial markets, and the yield curve for U.S. Treasury notes in particular, recently have signaled as much. In normal economic times, there is a positive spread between the yields on ten-year and two-year notes. When this gap shrinks or inverts, however, it suggests bond investors anticipate that in the future, the Fed will be holding interest rates low due to a weaker economy. As a result, increased yields on short-term Treasury notes, reflecting the Fed's efforts to head off inflation, can approach or exceed the yield on longer-term notes. As displayed in Figure 1, this spread briefly fell into negative territory in early April 2022, from 1.29 percentage points on October 8, 2021. While a temporary yield curve inversion alone is hardly a comprehensive basis on which to make state fiscal policy, its occurrence is cautionary.



### ***Timing Suggests Resilience-Enhancing Actions Are Needed Now***

Although the probability of a recession has increased, that does not necessarily mean one is right around the corner. It is plausible that the economy could continue to produce strong revenue collections in 2022-23, but then fall into a recession shortly thereafter. This gives rise to a potential one-two fiscal punch where the state generates large SAL-related obligations (upside risk) in 2022-23 followed by a revenue downturn in subsequent years (downside risk). In addition to 2022-23 SAL requirements of somewhere in the range of \$10 billion to \$20 billion, a recession of average severity thereafter could result in annual deficits of \$10 billion to \$12 billion. If these dynamics were to occur simultaneously, or if the Legislature defers addressing the 2022-23 SAL requirement until 2023-24, the state's reserves would be depleted within one year. The risk presented by this possible sequence of events, which we have described as a worst-case scenario, calls for resilience-enhancing actions now. A good place to start would be applying close scrutiny to the Governor's spending proposals.

Overall, the Governor's budget plan is not a fiscally sustainable starting point considering that the Department of Finance estimates that ending balances in the state's discretionary reserve would turn negative from 2023-24 through 2025-26. While this partly reflects the inclusion of large one-time spending proposals that could be altered, it does not account for future SAL requirements. Our main recommendation—to reject \$10 billion of the Governor's non-SAL-excludable spending proposals and instead save the funds—would help the state's fiscal outlook in two ways. First, rejecting the spending would constrain growth of the state's spending base, putting it on more solid fiscal footing for whatever economic conditions the future holds. Second, by saving the unspent funds, the state would have resources on hand to help fund the expected SAL requirements or, alternatively, cover a recession-driven budget problem. This action also could be paired with other steps to mitigate the constraints of the SAL, which we lay out in our brief.

Recognizing that despite the risks we have identified, the Legislature nevertheless may wish to proceed with some budget augmentations, we suggest it consider three criteria. First, we recommend a high threshold for new proposals. This means the proposal should address a well-defined problem with a policy strategy that has been evaluated and found to be cost-effective. Second, we suggest giving priority to proposals that mitigate future budget problems. Examples include proposals that, in the future, result in lower appropriations subject to the limit because they are excluded from the SAL, reduce tax revenues, or result in state savings. Similarly, the Legislature may want to focus on one-time versus ongoing spending commitments. Finally, we recommend prioritizing proposals that may have other fiscal benefits, such as by drawing down additional federal funds.

### ***Budget Outlook Calls for Building More Resilience Now***

Throughout the post-Great Recession era, state policymakers steadily increased fiscal resilience by prudently accumulating large budget reserves. Are the state's existing reserves enough to cover the budget problems we estimate are likely within the time frame of its forecast horizon? No one knows for sure, but in some scenarios, we found the cumulative estimated budget problem would substantially exceed the state's current combined general-purpose budget reserves of around \$25 billion. Fortunately, though, these estimates arrive at a moment when tax collections are robust <https://lao.ca.gov/LAOEconTax/Article/Detail/732> , providing policymakers with the opportunity to take protective action. In light of the constraints presented by the SAL, creating additional budget resilience would help shield the Legislature's policy priorities in future years.

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# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Top Legislative Issues—April 15, 2022

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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Last week was another busy week of hearings as legislators are racing against the April 29, 2022, deadline for fiscal bills to clear policy committees.

Both the Assembly Higher Education Committee and Senate Education Committee, chaired by Assemblymember Jose Medina (D-Riverside) and Senator Connie Leyva (D-Chino), respectively, met on Wednesday, April 6, 2022, to consider a combined 25 measures.

Upon adjournment the following day, April 7, 2022, the Legislature left for its spring recess and will not return to Sacramento until Monday, April 18, 2022. When legislators return on Monday, they will have two weeks to move bills with fiscal implications through policy committees and into the Appropriations Committee. Bills that have not been keyed as fiscal will have an additional week to clear policy committees and make it on to the house floor.

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

- [Employees](#)
- [Retirement](#)
- [Student Health](#)
- [Student Services](#)
- [Transportation](#)
- [2022 Legislative Calendar—Upcoming Holidays and Deadlines](#)

### Employees

[Assembly Bill \(AB\) 1949](#) (Low, D-Silicon Valley)—Employees: Bereavement Leave. This bill would make it illegal for an employer to refuse to grant a request by an eligible employee to take up to five days of bereavement leave upon the death of a family member (a spouse, child, parent, sibling, grandparent, grandchild, domestic partner, or parent-in-law). The bill would require that leave be completed within three

months of the date of death and be taken pursuant to any existing bereavement leave policy of the employer. Under the bill, in the absence of an existing policy, the bereavement leave would be unpaid; however, the bill would authorize an employee to use certain other leave balances otherwise available to the employee, including accrued and available paid sick leave.

This bill has been approved by both the Assembly Labor and Employment Committee and the Assembly Judiciary Committee and is now awaiting a hearing in the Assembly Appropriations Committee.

**AB 2045** (Jones-Sawyer, D-South Los Angeles)—School District, County Office of Education, and Community College District Employees: Personnel Commissions: Ranked Groups. This bill would establish, for community college districts (CCDs), school districts, or county offices of education (COEs), eligibility lists in ranked groups for the purpose of filling vacancies in the classified service. The bill would require, upon approval of an action of the personnel commission of the CCD, school district, or COE, the classified employees of the district or COE to hold an election to determine by majority vote if applicants should instead be placed on eligibility lists in ranked groups according to their relative merit as determined by competitive examinations.

This bill was approved by the Assembly Public Employment and Retirement Committee and will be heard by the Assembly Higher Education Committee on Tuesday, April 19, 2022.

## Retirement

**Senate Bill (SB) 1173** (Gonzalez, D-Long Beach)—Public Retirement Systems: Fossil Fuels: Divestment. This bill would prohibit the boards of the Public Employees' Retirement System and the State Teachers' Retirement System from making new investments or renewing existing investments of public employee retirement funds in a fossil fuel company. The bill would require the boards to liquidate any investments in a fossil fuel company by July 1, 2027. The bill would temporarily suspend the above-described liquidation provision upon a good faith determination by the board that certain conditions materially impact normal market mechanisms for pricing assets and would make this suspension provision inoperative on January 1, 2035. The bill would provide that it does not require a board to take any action unless the board determines in good faith that the action is consistent with the board's fiduciary responsibilities established in the California Constitution. This bill would also require the boards, commencing February 1, 2024, and annually thereafter, to file a report with the Legislature and the Governor, containing specified information, including a list of fossil fuel companies of which the boards have liquidated their investments.

This bill has already been approved by the Senate Public Employment and Retirement Committee and will be heard by the Senate Judiciary Committee on Tuesday, April 19, 2022.

## Student Health

**AB 2482** (Calderon, D-Whittier)—Public Postsecondary Education: Student Health: Pilot Program: Wellness Vending Machines. This bill would establish a pilot program, until July 1, 2029, that would require the California Community Colleges (CCC) and California State University (CSU) to establish at five campuses of

their segments at least one vending machine that dispenses wellness products, including, but not limited to, condoms, dental dams, menstrual cups, lubrication, tampons, menstrual pads, pregnancy tests, and nonprescription drugs, including discounted emergency contraception. Participation of community colleges under the pilot program would be voluntary.

This bill has already been approved by the Assembly Higher Committee and is awaiting a hearing in the Assembly Appropriations Committee

**SB 964** (Wiener, D-San Francisco)—Behavioral Health. This bill would require the CCC and the CSU to develop two accelerated programs of study related to degrees in social work. The bill would require one program to offer a concurrent bachelor's and master's of social work program that will allow students to combine their last one or two years of undergraduate study in social work with their graduate study in social work in order to complete both programs at an accelerated rate. The bill would require the second program to offer an accelerated academic program in which students with experience as peer support specialists, community health workers, or psychiatric technicians could receive their associate degree, as well as a bachelor's and master's degree in social work. The bill would require both programs to require a student to take a course on working with the severely mentally ill, with a focus on working in the public behavioral health system.

This bill will be heard in the Senate Education Committee on Wednesday, April 27, 2022.

## Student Services

**AB 2881** (Berman, D-Menlo Park)—Public Postsecondary Education: Students With Dependent Children. This bill would require each CCD and the CSU, and request the University of California, with respect to each campus in their respective jurisdictions that administers a priority enrollment system, to grant priority in that system for registration for enrollment to a student parent. The bill would also require each basic needs center to ensure that students have the information they need to enroll in the California Special Supplemental Food Program for Women, Infants, and Children. This bill would also specifically add the California Special Supplemental Food Program for Women, Infants, and Children to the list of public services and programs required to be posted by community colleges and the CSU. The bill would also require each campus of the CCC and CSU to, by February 1, 2023, host on its website a student parent internet web page that includes information on all on- and off-campus student parent services and resources.

This bill will be heard by the Assembly Higher Education Committee on Tuesday, April 19, 2022.

**SB 885** (Laird, D-Santa Cruz)—Community Colleges: Current and Former Foster Youth Support: NextUp. Existing law, the Cooperating Agencies Foster Youth Educational Support Program, authorizes the Chancellor's Office to enter into agreements with up to 20 CCDs to provide additional funds for services in support of postsecondary education for foster youth. This bill would rename the Cooperating Agencies Foster

Youth Educational Support Program to “NextUp” and would expand authorization for the program by removing the 20 CCD limit. The bill would require a CCD that wishes to participate in the program to submit a letter of interest to the Board of Governors.

This bill was approved by the Senate Human Services of Committee and will be considered by the Senate Appropriations Committee on Monday, April 18, 2022.

## Transportation

[AB 1919](#) (Holden, D-Pasadena)—Youth Transit Pass Pilot Program: Free Youth Transit Passes: Eligibility for State Funding. This bill would require local authorities, school districts, and colleges to maintain their funding for free or reduced fare youth transit as provided in the 2018–19 fiscal year. The bill would require transit agencies to offer free youth transit passes to all persons 25 years of age and under with California residency, regardless of immigration status, in order to be eligible for state funding under the Mills–Deddeh Transit Development Act, the State Transit Assistance Program, or the Low Carbon Transit Operations Program, subject to a determination by the Controller that a legislative appropriation and the funding from local authorities, school districts, and colleges is sufficient to cover the lost farebox revenue as a result of offering free youth transit passes, as provided. These free youth transit passes would count as full-price fares for purposes of calculating the ratio of fare revenues to operating costs.

This bill has already been approved by the Assembly Transportation Committee and is now awaiting a hearing in the Assembly Appropriations Committee.

## 2022 Legislative Calendar—Upcoming Holidays and Deadlines

April 18—Legislature reconvenes from spring recess

April 29—Last day for policy committees to hear and report to fiscal committees fiscal bills introduced in their house

May 6—Last day for policy committees to hear and report to the floor nonfiscal bills in their house

# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## CalPERS Approves Employer Contribution Rates for 2022-23



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posted April 21, 2022

As reported in our April 2022 *Community College Update* article, "[CalPERS Set to Adopt 2022-23 Employer Contribution Rate](#)," the California Public Employees' Retirement System (CalPERS) Board, on April 18, 2022, approved the staff recommendation to set the 2022-23 employer contribution rate at 25.37% and corresponding contribution rates as follows:

	Actual	Projected				
Employer Contribution Rate	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	25.37%	25.20%	24.60%	23.70%	22.60%	22.60%

These current rates should be used for local educational agencies and will be included in the next version of the School Services of California Inc.'s Financial Projection Dartboard, to be prepared with the 2022-23 May Revision Budget.

In terms of the member contribution rates, the 2022-23 Board-approved contribution rate for the Public Employees' Pension Reform Act (PEPRA) school members will be subject to a 1.00% increase from their current contribution of 7.00%, for a total of 8% of their salary. This rate increase will become effective on July 1, 2022. For school members not subject to PEPRA (i.e., classic members), they are required by statute to continue to pay 7.00% of their salary.

# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Finance Bulletin Released for April

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

 [BY MATT PHILLIPS, CPA](#)

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posted April 21, 2022

The Department of Finance (DOF) released its April [Finance Bulletin](#) (*Bulletin*), which summarizes significant data points related to the economy including unemployment, the United States gross domestic product, real estate, and state cash collections through March.

The stars of the show are the monthly and year-to-date collection totals of the “Big Three” tax revenues—personal income, sales and use, and corporate taxes. The trend of actuals exceeding projections continues, albeit, at a much lower clip. The “Big Three” tax revenues exceeded projections for the month of March by a modest \$30 million, bringing the year-to-date excess of actuals beyond projections up to nearly \$19.5 billion.

	2021-22 Year-To-Date (Through March)		
Tax Source	Forecast	Actual	Difference
Personal Income	\$88,342	\$98,704	\$10,362
Sales and Use	\$23,428	\$24,419	\$991
Corporation	\$20,297	\$28,421	\$8,124

One noteworthy item from the *Bulletin* is that nearly \$5.4 billion of the corporation tax is the result of a change in state law which allowed for a reduction in federal tax liability beginning with the 2021 tax returns. The *Bulletin* notes that it is reasonable to assume the impact of the change in state law may overstate the strength of overall revenues, but the true impact will not be known until data is available next year.

The encouraging news for March is short-lived as all eyes are now focused on the collection of April tax receipts. April is far and away the most significant month for tax receipts resulting from the federal and state tax deadlines in mid-April. While many Californians dread the onset of the tax deadlines, it is a critical date for the purpose of measuring the fiscal health of the state’s General Fund.

Governor Gavin Newsom’s 2022-23 State Budget proposal assumed that the month of April would yield more than \$13.6 billion in personal income tax receipts, nearly 11% of the annual tax collections for the year. Due to the significance of the month, the State Controller’s Office publishes a [Personal Income Tax Daily Revenue](#)

[Tracker](#) for April. The volume of receipts on or near April 15 results in a lag of several days before actual results are posted, but the current trajectory—as of the date of this article—illustrates that personal income tax receipts are trending in the correct direction.

Once the final figures are posted, we will publish a separate *Community College Update* article discussing how April tax results might influence the Governor’s May Revision and Proposition 98.

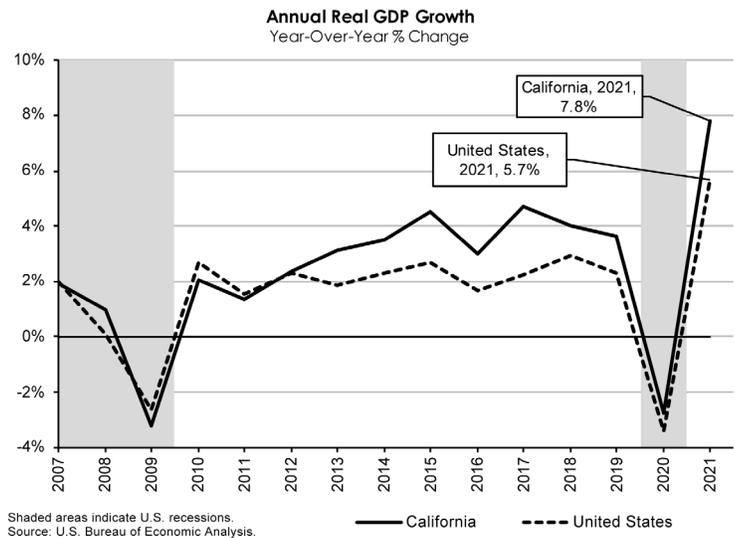


# Finance Bulletin

Keely Bosler, Director

## Economic Update

California real GDP grew by 7.8 percent in 2021—the highest growth rate since 1984—following a decrease of 2.8 percent in 2020 (the largest contraction since 2009). Similarly, U.S. real GDP increased by 5.7 percent in 2021 (also the highest growth rate since 1984) following a decrease of 3.4 percent in 2020 (the largest contraction since 1946). California's share of U.S. real GDP increased to 14.8 percent in 2021, growing from 14.5 percent in 2020 and 14.4 percent in 2019. California personal income increased by 8.5 percent in 2021 following 8.6-percent growth in 2020 while U.S. personal income grew by 7.4 percent in 2021 after 6.5-percent growth in 2020. Total wages and salaries continue to be the main driver of personal income growth for both the state and the nation, with California total wages increasing by 12.5 percent in 2021 (the highest growth rate since 2000) and U.S. total wages increasing by 9.3 percent (the highest growth rate since 1984). California's share of U.S. personal income increased to 14.2 percent in 2021, following growth of 14.1 percent in 2020 and 13.8 percent in 2019.



## LABOR MARKET CONDITIONS

- The U.S. unemployment rate fell from 3.8 percent in February 2022 to 3.6 percent in March 2022. The U.S. added 431,000 nonfarm jobs in March 2022, with all major sectors gaining jobs: leisure and hospitality (112,000), professional and business services (102,000), trade, transportation, and utilities (54,000), educational and health services (53,000), manufacturing (38,000), construction (19,000), information (16,000), financial activities (16,000), other services (13,000), government (5,000), and mining and logging (3,000). As of March 2022, the U.S. has recovered more than nine out of every ten (92.8 percent) of the 22 million jobs lost in March and April 2020.
- California's unemployment rate decreased from 5.3 percent in February 2022 to 4.9 percent in March 2022. California added 60,200 nonfarm jobs in March 2022, driven by gains in leisure and hospitality (14,800), followed by professional and business services (10,400), educational and health services (9,000), construction (8,900), trade, transportation, and utilities (5,300), other services (4,900), financial activities (3,600), manufacturing (2,900), information (200), and government (200). The number of jobs in mining and logging remained unchanged. As of March 2022, California has recovered 89.3 percent of the nearly 2.8 million nonfarm jobs lost in March and April 2020.

## BUILDING ACTIVITY & REAL ESTATE

- California permitted 136,000 units on a seasonally adjusted annualized rate (SAAR) basis in February 2022, up 27.6 percent from January 2022, and up 17.4 percent from February 2021. February 2022 permits consisted of 72,000 single-family units (up 6.5 percent from January 2022, but down 0.6 percent year-over-year) and 64,000 multi-family units (up 64.6 percent from January 2022 and also up 47.7 percent year-over-year).
- The statewide median price of existing single-family homes reached a new record-high of \$849,080 in March 2022, up 10.1 percent from February 2022 and up 11.9 percent from March 2021. This was 2.6 percent higher than the previous record of \$827,940 set in August 2021. Sales of existing single-family homes in California totaled 426,970 units (SAAR) in March 2022, up 0.5 percent from February 2022, but down 4.4 percent from March 2021. Year-to-date through March, sales volume averaged 432,050 units (SAAR), which was 7 percent lower than in the same period in 2021 but 12.3 percent above the first quarter of 2019.

**MONTHLY CASH REPORT**

Preliminary General Fund agency cash receipts for the first nine months of the 2021-22 fiscal year were \$17.35 billion above the 2022-23 Governor's Budget forecast of \$138.348 billion. Cash receipts for the month of March were \$199 million below the forecast of \$21.047 billion.

Of note, \$5.446 billion of the total additional revenue through nine months is due to higher-than-expected Pass-Through Entity (PTE) elective tax payments under the corporation tax, a 2021 state tax change designed to allow some taxpayers to reduce their allowable federal tax liability starting with their 2021 tax returns. Every dollar received from the PTE elective tax paid generates a dollar of personal income tax credit. While the amount of PTE elective tax payments can be tracked in monthly cash reports, the extent to which taxpayers will reduce their personal income tax payments to reflect the elective tax credits cannot be determined until tax return data for 2021 is available next year. Therefore, it is reasonable to assume that a portion of this \$5.4 billion may overstate the amount of overall revenue strength to date.

- Personal income tax cash receipts to the General Fund for the first nine months of the fiscal year were \$10.362 billion above the forecast of \$88.342 billion. Cash receipts for March were \$332 million above the forecast of \$7.18 billion. Withholding receipts were \$83 million above the forecast of \$9.091 billion. Other cash receipts were \$474 million above the forecast of \$1.874 billion. Refunds issued in March were \$219 million above the expected \$3.656 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 March was \$6 million higher than the forecast of \$129 million.
- Sales and use tax cash receipts for the first nine months of the fiscal year were \$992 million above the forecast of \$23.428 billion. Cash receipts for March were \$311 million below the month's forecast of \$2.791 billion. March cash receipts include the prepayment for first quarter taxable sales.
- Corporation tax cash receipts for the first nine months of the fiscal year were \$8.124 billion above the forecast of \$20.297 billion. Cash receipts for March were \$9 million above the month's forecast of \$9.95 billion. Estimated payments were \$248 million above the forecast of \$950 million, other payments were \$652 million above the \$997 million forecast, and Pass-Through Entity (PTE) elective tax payments were \$819 million below the \$8.19 billion forecast. Despite the lower-than-forecast PTE elective tax payments in March, year-to-date payments are still significantly above forecast due to very high PTE elective tax payments received in December and January. Total refunds for the month were \$72 million higher than the forecast of \$187 million.
- Insurance tax cash receipts for the first nine months of the fiscal year were \$17 million below the forecast of \$2.435 billion. Insurance tax cash receipts for March were \$18 million below the forecast of \$733 million. Cash receipts from the alcoholic beverage, tobacco taxes, and pooled money interest were \$13 million below the forecast for the first nine months of the fiscal year, and were \$4 million below the forecast of \$51 million for March. "Other" cash receipts were \$2.097 billion below the forecast for the first nine months of the fiscal year, and were \$206 million below the forecast of \$341 million for the month. Approximately \$1.5 billion of the large negative fiscal year-to-date variance in "Other" cash receipts is due to corrections for over-reporting of the Individual Shared Responsibility Penalty.

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

(Dollars in Millions)

Revenue Source	MARCH 2022				2021-22 YEAR-TO-DATE			
	Forecast	Actual	Change	Percent Change	Forecast	Actual	Change	Percent Change
Personal Income	\$7,180	\$7,512	\$332	4.6%	\$88,342	\$98,704	\$10,362	11.7%
Sales & Use	2,791	2,479	-311	-11.2%	23,428	24,419	992	4.2%
Corporation	9,950	9,959	9	0.1%	20,297	28,421	8,124	40.0%
Insurance	733	715	-18	-2.5%	2,435	2,418	-17	-0.7%
Pooled Money Interest	19	15	-4	-19.5%	122	109	-13	-10.7%
Alcoholic Beverages	28	28	0	0.0%	320	322	2	0.5%
Tobacco	5	4	0	-8.0%	43	42	-2	-4.2%
Other	341	135	-206	-60.4%	3,360	1,263	-2,097	-62.4%
Total	\$21,047	\$20,848	-\$199	-0.9%	\$138,348	\$155,698	\$17,350	12.5%

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 2022-23 Governor's Budget.

# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## 2022-23 Statutory COLA is 6.56%

 [BY DAVE HECKLER](#)  
 [BY MATT PHILLIPS, CPA](#)

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posted April 28, 2022

Today, April 28, 2022, the U.S. Department of Commerce released the 2022 first quarter value of the Implicit Price Deflator for state and local government goods and services, which provides the last data point needed to establish the 2022-23 statutory cost-of-living adjustment (COLA) for K-14 education. Based on this data, the statutory COLA for 2022-23 is 6.56%, an increase from Governor Gavin Newsom's proposed State Budget estimate that projected the statutory COLA to be 5.33%.

Recall that in late January the Legislative Analyst's Office (LAO) published a [summary](#) that the statutory COLA would be 6.17%. Six of the eight inflationary data points were known when the summary was released, but all signs were pointing towards 6.17% as a reasonable estimate. Hindsight being 20/20, we now know that both the Governor and LAO underestimated the meteoric rise in inflation, and calculated statutory COLA.

The rise in inflation has been spearheaded over the last several months with headlines such as, "[Consumer prices for food up 7.9 percent for year ended February 2022](#)," which highlights the largest year-over-year increase in more than 40 years. Inflation is felt by both employers and employees which is why the Legislature had the foresight to codify a cost-of-living increase to the Student Centered Funding Formula (SCFF) in Education Code Section 84750.4(b)(2), unless otherwise specified in the annual budget.

Although the COLA is the minimum percentage likely to be implemented by law, it's always important to consider whether the state can afford this increase. Throughout State Budget deliberations this year, there have been numerous calls to increase funding through the SCFF beyond the COLA. Based on the current trajectory of tax receipts, the state will have sufficient funds to meet this minimum and then some.

# COMMUNITY COLLEGE UPDATE

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

## Top Legislative Issues—April 29, 2022

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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Today, April 29, 2022, is the deadline for any bill tagged as a fiscal measure to pass out of the first-house policy committees. The bills that have been keyed nonfiscal have until next Friday, May 6, 2022, to clear the policy committees. Since it is the second year of the 2021–22 Legislative Session, any bill that does not meet these deadlines will be considered dead, absent any rule waivers. All of the summaries below are from bills that were approved by the Assembly Higher Education Committee and the Senate Education Committee this week, meaning they have cleared the April 29, 2022, deadline to be approved by policy committees and are moving on in the legislative process.

Appropriations Committees have already begun working through the bills that have made it through the policy committees. As we move into focusing on the fiscal aspects of a bill, it is important to be aware of how Appropriations Committees tackle their workload. While policy committees only focus on a particular subject area, the Appropriations Committees have jurisdiction over every bill identified as having fiscal implications. To systematically work through their docket, Appropriations Committees will, after hearing a bill, place any bill that meets a certain cost magnitude on the suspense file. In addition, any bill in which the primary purpose is to create a task force, commission, workgroup, report, or study will also move to the suspense file.

Just prior to the deadline for bills to move out of the Appropriations Committee, which is Friday, May 20, 2022, both committees will review their respective suspense files and release a number of bills to be voted on by the committee members and move forward in the legislative process. Those bills that do make it through the Appropriations Committee will oftentimes have proposed amendments that will make them less costly. Bills that do not make it out of the Appropriations Committee will be considered dead.

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

- [Employees](#)
- [Facilities and Housing](#)
- [Instruction](#)
- [Miscellaneous](#)

- [Student Services](#)
- [Tuition and Fees](#)
- [2022 Legislative Calendar—Upcoming Holidays and Deadlines](#)

## Employees

[Assembly Bill \(AB\) 2413](#) (Carrillo, D-Los Angeles)—Classified School and Community College Employees: Disciplinary Hearings: Compensation. This bill would establish a method by which classified employees at California Community College (CCC) and K-12 districts may continue to receive pay while waiting for the outcome of a hearing on a disciplinary action. The bill would prohibit a classified employee of a community college district (CCD), or a permanent employee of a K-12 district, who requested a hearing on charges against them, from being suspended without pay, suspended with a reduction in pay, demoted with a reduction in pay, or dismissed before a decision is rendered at the hearing. The bill would permit, however, the CCD or K-12 district, if the hearing on charges against the employee is conducted by an impartial third party, to stop paying the employee if a decision is not determined after 30 days.

## Facilities and Housing

[AB 1719](#) (Ward, D-San Diego)—Housing: Community College Faculty and Employee Housing Act of 2022. This bill would establish the Community College Faculty and Employee Housing Act of 2022, which would facilitate the acquisition, construction, rehabilitation, and preservation of affordable rental housing for faculty and CCD employees to allow them to access and maintain housing stability.

[Senate Bill 1255](#) (Portantino, D-La Cañada Flintridge)—Single-Use Products Waste Reduction: Dishwasher Grant Program for Waste Reduction in K-12 Schools and Community Colleges. This bill would establish the Dishwasher Grant Program for Waste Reduction in K-12 Schools and Community Colleges, which would provide grants to school districts, charter schools, and community college districts for the purchase and installation of commercial dishwashers at the schoolsites and campuses. The bill would require the Department of Resources Recycling and Recovery to administer the program and award grants of up to \$40,000 per kitchen of a school or campus of an applicant district.

## Instruction

[AB 1705](#) (Irwin, D-Thousand Oaks)—Seymour-Campbell Student Success Act of 2012: Matriculation: Assessment. This bill would require community colleges to maximize the probability that students enter and complete transfer-level coursework in English and mathematics within a one-year timeframe of their initial attempt in the discipline. Additionally, the bill would require community colleges to maximize the probability of students with a declared academic goal to complete their transfer-level coursework for their intended certificate or associate degree, or a requirement for transfer within the intended major, within a one-year timeframe. The bill would also require community colleges to use, for the placement of students into English and mathematics courses in order to achieve this goal, one or more of the following: high school coursework,

high school grades, and high school grade point average. The bill would require community colleges to apply multiple measures in the placement of all students to ensure that either low performance on one measure may be offset by high performance on another measure or that the student can demonstrate preparedness based on any one measure.

## Miscellaneous

**AB 1655** (Jones-Sawyer, D-South Los Angeles)—State Holidays: Juneteenth. This bill would add June 19, known as “Juneteenth,” to the list of state holidays, which would require all public schools, the CCC, and California State University (CSU), and request the University of California (UC) to close on June 19.

**AB 2820** (Medina, D-Riverside)—The California Online Community College. This bill would make Calbright College inoperative on January 1, 2024. The bill would also require, by January 1, 2024, the funding appropriated to the college to be redirected to the following purposes:

- \$5 million for childcare to increase the number of single mothers and students with dependent children enrolling and attending community college
- A yet to be determined amount for basic needs centers at community colleges
- A yet to be determined amount for providing student housing to community college students
- A yet to be determined amount for providing state financial aid to community college students

## Student Services

**AB 2315** (Arambula, D-Fresno)—Community Colleges: Records: Affirmed Name and Gender Identification. This bill would require each CCD to implement a process by which students, staff, and faculty can declare an affirmed name, gender, or both name and gender identification to be used in records where legal names are not required by law. This bill would, commencing with the 2023-24 academic year, require each community college campus to be capable of allowing students, staff, or faculty to declare an affirmed name, gender, or both name and gender identification.

## Tuition and Fees

**AB 1998** (Smith, R-Apple Valley)—Community Colleges: Nonresident Tuition Fees: Western Undergraduate Exchange. This bill would authorize the CCC Board of Governors to enter into the Western Undergraduate Exchange (WUE) through the Western Interstate Commission for Higher Education. Additionally, the bill would authorize CCDs with 3,000 or fewer full-time equivalent students to also exempt students from states that participate in the WUE from the mandatory fee requirement and decrease the per-unit fee for eligible students from three times the amount of the fee established for residents to one and one-half times the amount of the fee established for residents.

**AB 2491** (Cervantes, D-Corona)—Postsecondary Education: Cost of Attendance: Fiscal Matters. This bill would require each institution of the CCC, the CSU, and the UC to calculate and include, at a minimum, the following items when determining the cost of attendance at the institution for a full-time student:

- Tuition and fees
- Books and supplies
- Room and board, which is to be updated each year using the most recent fiscal year data
- Transportation
- Personal Expenses

## **2022 Legislative Calendar—Upcoming Holidays and Deadlines**

April 29—Last day for policy committees to hear and report to fiscal committees fiscal bills introduced in their house

May 6—Last day for policy committees to hear and report to the floor nonfiscal bills introduced in their house

# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## “Putting Wealth to Work” for California Community Colleges

 [BY MICHELLE MCKAY UNDERWOOD](#)

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Last week, the Senate Democratic Caucus released its “Putting Wealth to Work” budget proposal [priorities](#), and the PreK-12 aspects were highlighted in today’s Senate Budget Subcommittee on Education hearing. The Senate appears to be setting out its priorities ahead of the statutorily required May Revision to Governor Gavin Newsom’s State Budget proposal, expected to be released next Friday, May 13, 2022.

The community college priorities in the document include:

- \$700 million ongoing California Community Colleges (CCC) base increase above the Governor’s proposal
- \$450 million over the three-year period for flexible block grant for basic needs, mental health needs, and COVID-19 related support
- \$1.2 billion for CCC deferred maintenance
- \$100 million for workforce development for students of color and low-income students communities at 20 selected community colleges over a four-year period
- \$250 million ongoing to double the Student Success Completion Grant
- \$500 million more for CCC student housing
- \$176 million for Cal Grant improvements

The Senate also appears to be signaling increases for the NextUp program for foster youth; Extended Opportunity Programs and Services; Native American student support services; and the Puente Project.

It is likely that the Assembly will release its set of priorities also ahead of the May Revision, to lay out their negotiating position as well. Stay tuned.

# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## State Tax Collections Continue Upward Trend

 [BY MATT PHILLIPS, CPA](#)

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

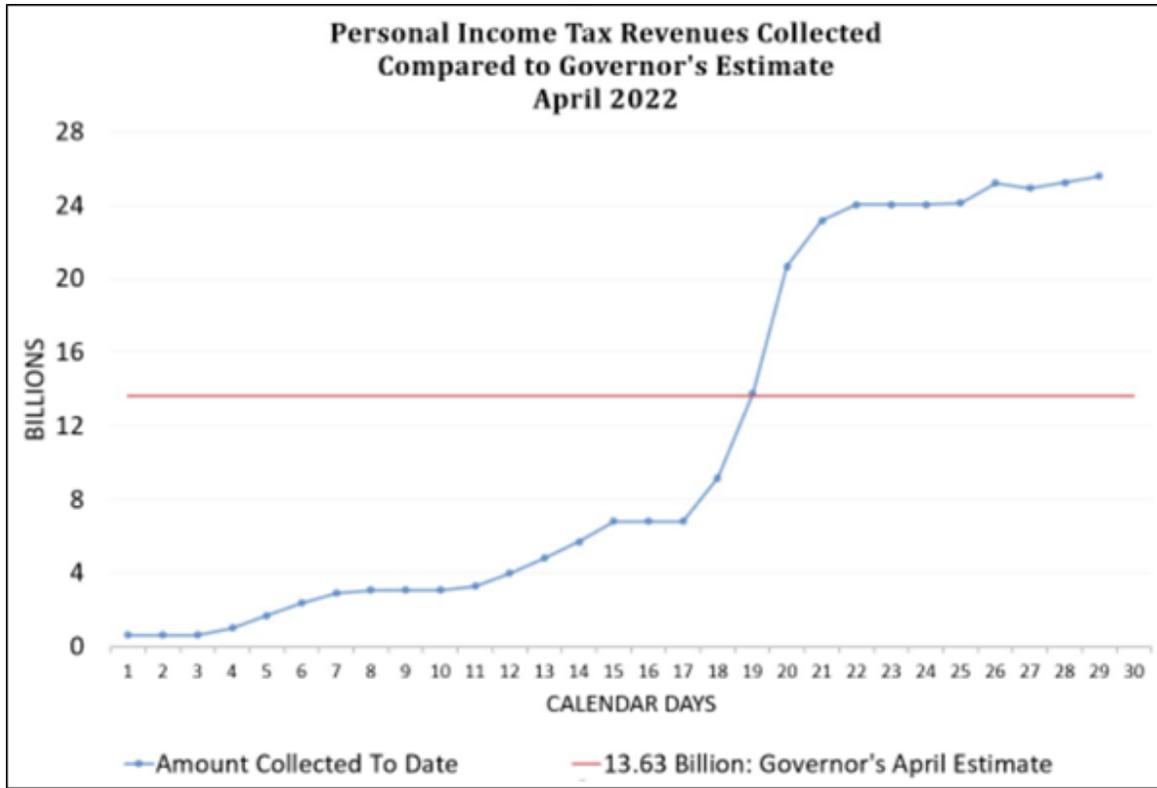
 [BY DAVE HECKLER](#)

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posted May 3, 2022

The majority of General Fund revenues collected by the State of California are generated by the “Big Three” taxes—personal income, sales and use, and corporation—with the majority generated by personal income tax (PIT). The trend for the 2021-22 fiscal year, at least year-to-date, is that revenue collections will exceed projections, and that trend has continued into the second half of the fiscal year. The first two calendar months of 2022 resulted in PIT surpluses from the “Big Three” taxes of nearly \$6.8 billion, while March PIT collections were more in line with Governor Gavin Newsom’s January projections, resulting in a \$332 million surplus. April, however, is a make-or-break month for PIT.

As noted by the State Controller’s Office (SCO), PIT revenues accounted for nearly 70% of all General Fund revenues in the prior fiscal year, with approximately 20% of PIT collections occurring in the month of April. The Governor, as part of his proposed State Budget in January, projected that PIT collection in April 2022 would be \$13.6 billion, or 11% of PIT revenues. PIT collections outpaced projections by nearly \$12 billion, and totaled \$25.6 billion for the month of April.



Source: The SCO's PIT Tracker for April 2022

The Governor's January Budget proposal has already accounted for excess revenues from the first half of the 2021-22 fiscal year. However, the \$12 billion excess PIT revenues for April, plus the \$17.3 billion of excess total General Fund revenues from January 2022 through March 2022, result in a General Fund revenue excess of more than \$29 billion since the January Budget proposal was released. Because K-14 education funding is determined by the Proposition 98 Test 1 formula, which allocates 38% of General Fund revenues, funding for education will increase by another \$12 billion by the time the May Revision is released and could increase even more by the 2022-23 Budget enactment.

The Governor is scheduled to provide his take on these revenue collections, and estimated tax collections for May and June, when he releases the May Revision, which is projected to be available on May 13.

# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

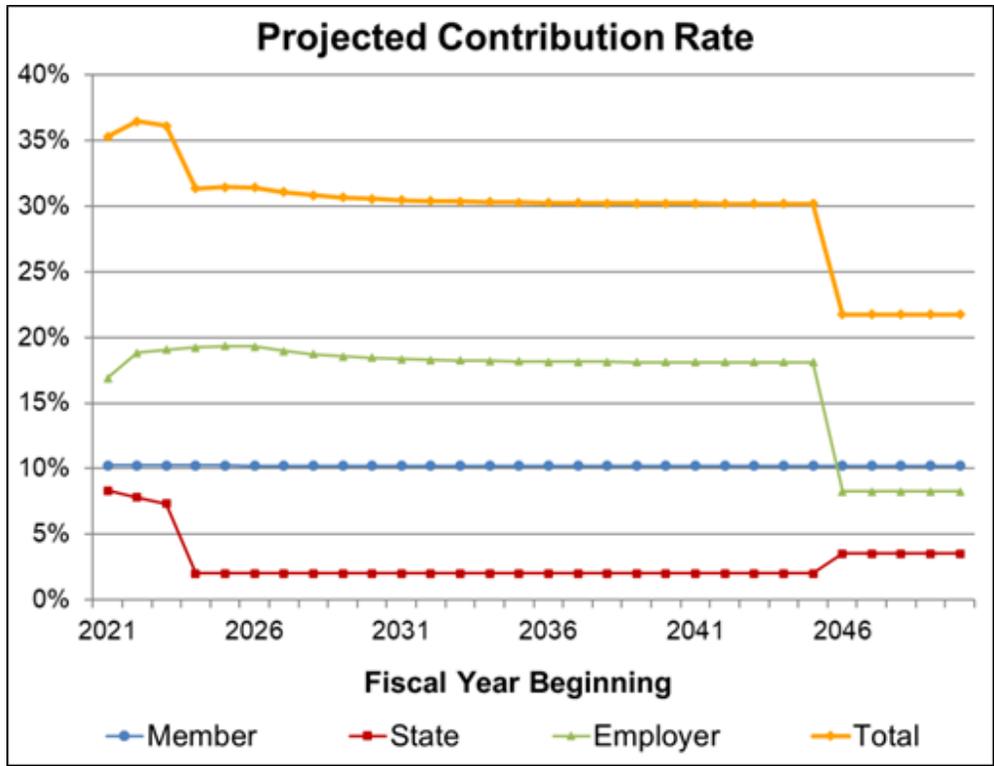
## CalSTRS Contribution Rate Set at 19.1%

 [BY MICHELLE MCKAY UNDERWOOD](#)

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On May 4, 2022, the California State Teachers' Retirement System (CalSTRS) Board set the employer contribution rate for 2022-23 at 19.1% as previewed in our April 2022 *Community College Update* article, "[CalSTRS Set to Adopt Increase to Employer Contribution Rate.](#)"

In the June 30, 2021, actuarial valuation report, CalSTRS's external actuary, Milliman, provided projected steady employer contribution rates through CalSTRS's full funding goal date of 2046:



CalSTRS updates projected outyear contribution rates in the fall, and until then, staff are recommending local educational agencies (LEAs) anticipate a 19.1% employer contribution rate for the next several years.

This could all change if the 2022-23 State Budget includes a supplemental contribution to CalSTRS on behalf of employers; however, we may instead see additional funding provided directly to LEAs to pay these increased pension costs. Stay tuned.

# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Top Legislative Issues—May 13, 2022

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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The Assembly and Senate Appropriations Committees are gearing up for the next significant legislative deadline, which is next Friday, May 20, 2022. This is the deadline for fiscal bills to clear the first house Appropriations Committees and make it on to the house floors.

Over the last several weeks, the Appropriations Committees have sent hundreds of bills to their respective suspense files, which is where bills that meet a certain cost magnitude go until all of those measures can be considered at once. The committees will likely take up their suspense files next Thursday, May 19, 2022, so that they can be in their districts on Friday. This means that we will know the fate of several hundred bills, including a number of significant education measures, by the end of next week.

Since it is the second year of the 2021-22 Legislative Session, any bill that is held by the Appropriations Committee is considered dead, absent rule waivers. If a bill does make it out of the Appropriations Committee, it will head to the house floor for a full vote before it goes to the second house where the process starts anew. Legislators have until Friday, May 27, 2022, to get bills approved by the house of origin.

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

- [Employees](#)
- [Facilities](#)
- [Financial Aid](#)
- [Governance and District Operations](#)
- [Instruction](#)
- [Tuition and Fees](#)
- [2022 Legislative Calendar—Upcoming Holidays and Deadlines](#)

## Employees

**Senate Bill (SB) 1173 (Gonzalez, D-Long Beach)—Public Retirement Systems: Fossil Fuels: Divestment.** As amended on April 21, 2022, this bill would prohibit the boards of the Public Employees’ Retirement System and the State Teachers’ Retirement System from making new investments or renewing existing investments in public employee retirement funds in a fossil fuel company. The bill would require boards to liquidate investments in a fossil fuel company by July 1, 2030. The bill would temporarily suspend the above-described liquidation provision upon a good faith determination by the board that certain conditions materially impact normal market mechanisms for pricing assets and would make this suspension provision inoperative on January 1, 2035. The bill would provide that it does not require a board to take any action unless the board determines in good faith that the action is consistent with the board’s fiduciary responsibilities established in the California Constitution.

## Facilities

**SB 886 (Wiener, D-San Francisco)—California Environmental Quality Act: Exemption: Public Universities: University Housing Development Projects.** As amended on May 2, 2022, this bill would, until January 1, 2030, exempt a university housing development project from the California Environmental Quality Act (CEQA) that is carried out by a public university on real property owned by the public university if the project meets certain requirements and the project is not located, in whole or in part, on certain sites, including a site that is within a special flood hazard area subject to inundation by a 1% annual chance flood or within a regulatory floodway as determined by the Federal Emergency Management Agency.

## Financial Aid

**Assembly Bill (AB) 1746 (Medina, D-Riverside)—Student Financial Aid: Cal Grant Reform Act.** As amended on April 21, 2022, this bill, called the Cal Grant Reform Act, would make significant reforms to the Cal Grant Program, the state’s largest postsecondary financial aid program, including phasing-out existing programs and the creation of the new Cal Grant 2 Program for California Community Colleges (CCC) students. Specifically, this bill would:

- Revise the existing long-term policy and maximum award payment provisions establishing and governing the Cal Grant program and the Middle Class Scholarship Program to apply to the Cal Grant Reform Act
- Specify that the new Cal Grant Program consists of a Cal Grant 2 Program for students attending a CCC and a Cal Grant 4 Program for students attending a four-year university or private college
- Revise definitions in the Ortiz-Pacheco-Poachingan-Vasconcellos Cal Grant Program to apply to the Cal Grant Reform Act
- Revise provisions related to the federal methodology used to determine financial need with the new federal “eligibility index for student aid” and requires that “eligibility index for student aid” serve as the formula for determining the eligibility for state-funded financial assistance

**AB 1958** (Fong, D-Monterey Park)—**The Community College Student Access, Retention, and Debt Cancellation Program.** As amended on April 21, 2022, this bill would, contingent upon an appropriation for its purposes, establish the Community College Student Access, Retention, and Debt Cancellation Program for those same purposes, which would:

- Require the Chancellor to allocate funds on a one-time basis to community college districts (CCDs) to support efforts to increase student retention rates and enrollment by engaging former community college students who may have withdrawn due to COVID-19, current community college students who may be hesitant to remain enrolled at a community college due to COVID-19, and prospective students who may be hesitant to enroll at a CCD due to COVID-19
- Require the Chancellor, when allocating funds for this program, to allocate additional funds to districts with the largest declines in enrollment due to COVID-19
- Require a district, when allocating funds for this program, to give priority to the campuses with the largest declines in enrollment due to COVID-19
- Authorize the Chancellor to allocate up to 10% of the funds appropriated for this program to support statewide recruitment and retention efforts

## Governance and District Operations

**AB 2627** (Bauer-Kahan, D-Orinda)—**Electronically Collected Personal Information: State and Local Agencies: The California Community Colleges: Memorandum of Understanding.** As amended in April 28, 2022, this bill would authorize a community college district (CCD) to enter into a memorandum of understanding with a local agency that would allow the agency and the district to share electronically collected personal information about users, unless the user has not granted permission for that disclosure, for purposes of facilitating outreach and enrollment to individuals in the CCC system and notifying the user of all available support resources.

**AB 2738** (Reyes, D-San Bernardino)—**Public Postsecondary Education: Community Colleges: Matriculation: Assessment.** As amended on April 21, 2022, this bill would require, by January 1, 2024, each CCD to make publicly available the schedule of courses and amount of time needed to obtain each associates degree and certificate offered by a community college in the district. The bill would also require, by January 1, 2024, each district to offer each course required for the completion of each associate degree and each certificate offered by a college, as specified, and, to the extent that compliance with this requirement is not practicable, would require the governing board to hold a public hearing and make findings on why its compliance with the requirement is not practicable.

## Instruction

**AB 2617 (Holden, D-Pasadena)—Dual Enrollment Programs: Competitive Grants: College and Career Access Pathways Partnerships: Best Practices.** As amended on April 7, 2022, this bill would appropriate \$500 million for a competitive grant program to enable local educational agencies (LEAs) to establish opportunities for pupils to obtain college credits while enrolled in high school and provide dual enrollment opportunities. The bill would authorize LEAs to apply for one-time grants of up to \$500,000 to establish outreach campaigns to encourage pupils to enroll in dual enrollment programs, and to support costs associated with coupling robust pupil advising and success supports with available dual enrollment and accelerated college credit opportunities. The bill would authorize LEAs to also apply for one-time grants of up to \$250,000 to support the costs to plan for, and start up, a middle college or early college high school that is located on the campus of an LEA, as provided. The bill would authorize LEAs to also apply for one-time grants of up to \$100,000 to establish a College and Career Access Pathway partnership.

## Tuition and Fees

**SB 1160 (Durazo, D-Los Angeles)—Public Postsecondary Education: Exemption from Nonresident Tuition.** Current law exempts a student, other than a person excluded from the term “immigrant,” from paying nonresident tuition at the CCC and the California State University if the student meets certain requirements. As amended on April 26, 2022, this bill would extend the exemption to a nonimmigrant student and therefore, make the person eligible for the exemption from nonresident tuition made by this provision if the nonimmigrant student meets its requirements

## 2022 Legislative Calendar—Upcoming Holidays and Deadlines

May 13—Last day for policy committees to meet prior to May 31

May 20—Last day for fiscal committees to hear and report to the floor bills introduced in their house

May 27—Last day for each house to pass bills introduced in that house

# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Initial Impressions of the 2022-23 May Revision

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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### Overview

Today, May 13, 2022, Governor Gavin Newsom laid out the details for his revised 2022-23 State Budget proposal.

The purpose of this article is to provide a quick overview of Governor Newsom's assertions regarding the 2022-23 May Revision. We address the community college topics highlighted by Governor Newsom this morning in his press conference, press release, and high-level State Budget summary, but reserve our commentary and in-depth details for inclusion in our Community College Update article, to be released later today.

### Proposition 98

The 2022-23 May Revision includes Proposition 98 funding of \$110.3 billion for 2022-23. The Proposition 98 funding levels for the current budget year (2021-22) and last year (2020-21) have been revised upward to \$110.2 billion and \$96.1 billion, respectively.

The May Revision projects that the deposits into the Public School System Stabilization Account (PSSSA), the Proposition 98 Rainy Day Fund, will be required in the amount of \$9.7 billion.

### Apportionments and COLA

Governor Newsom proposes an increase of \$83.5 million ongoing to reflect a change in the cost-of-living adjustment (COLA) for apportionments from 5.33% in January to 6.56% in May, and an increase of \$1.3 million ongoing to sustain a 0.5% enrollment growth for the California Community Colleges (CCC).

### SCFF

The May Revision proposes an increase of \$250 million ongoing to increase the Student Centered Funding Formula's (SCFF) funding rates for the base, supplemental, and success allocations. Additionally, the May Revision proposes an additional \$125 million ongoing to augment the SCFF's basic allocation within the base allocation, in recognition of the digital footprints that districts have developed to accommodate long-term shifts in student learning modality demand.

## **CCC Roadmap to California's Future**

The Newsom Administration announced in January that they have worked with the Chancellor's Office to develop a collaborative multi-year roadmap that focuses on equity and student success to enhance the system's ability to prepare students for the future. The Governor's May Revision sustains most of the initiatives included in January, and also proposes the following new investments with the goals of the roadmap:

- \$750 million in one-time funds to community college districts for discretionary block grants to address issues related to the pandemic and to reduce long-term obligations
- \$10 million (ongoing) above what was provided in the Governor's Budget to expand the availability of foster youth support services offered by the NextUp Program
- \$25 million ongoing for an approximately 5% increase to the Student Equity and Achievement Program

## **CCC Facilities and Deferred Maintenance**

Governor Newsom proposes an increase of \$1.1 billion in one-time funds to support deferred maintenance and energy efficiency projects at community colleges, bringing the cumulative total for Governor's Budget and May Revision investments to more than \$1.5 billion, of which \$863 million is from 2022-23, \$563.5 million is from 2021-22, and \$96.5 million is from 2020-21.

The May Revision also proposes general obligation bond funding of \$403 million one-time for the construction phase of 19 projects anticipated to complete design by spring 2023, the design phases of 2 projects, and both the working drawings and construction for 1 project. This allocation represents the next installment of the \$2 billion available to CCCs under Proposition 51.

## **Other Significant Investments**

Rounding out the CCC-specific proposals, Governor Newsom proposes the following new investments in the May Revision:

- \$45 million one-time to support the implementation of the California Healthy School Meals Pathway Program
- \$16.9 million ongoing to align the apprenticeship program RSI rate with the SCFF credit rate, as opposed to the noncredit rate
- \$113.2 million ongoing as a result of decreased offsetting local property tax revenues

- \$10 million ongoing to establish the Classified Employee Summer Assistance Program for community college classified employees
- \$500,000 ongoing to backfill an estimated decrease in federal matching funds provided to Foster and Kinship Care Education programs, maintaining current funding levels

## **Summary**

This very broad extract of the Governor's revised State Budget proposal is provided to keep you informed. Over the next few hours and days, we will be working to distill the information and make it actionable for community colleges.

# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION’S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## An Overview of the 2022–23 Governor’s Budget Proposals



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posted May 13, 2022

### Overview of the Governor’s Budget Proposals

Governor Gavin Newsom’s spending plan is an eye-popping \$300.7 billion budget to “provide relief from rising inflation, ensure public safety, address homelessness, transform public education, and combat climate change.” General Fund revenues are estimated to be nearly \$55 billion higher than in January, four short months ago. Just two May Revisions ago, colleges were facing a potential 10% cut alongside billions of dollars in deferred state payments, helping the state address an estimated \$54 billion State Budget shortfall. While no longer framing this as the “California Comeback,” the cover of the May Revision document displays five individuals in front of a rising sun, hands clasped high, reminiscent of victorious Olympians on the medal stage.

Outside of education, the Governor is focused on inflation relief in the form of direct payments to Californians; significant infrastructure investments, including broadband and new housing; a commitment to address the effects of climate change; increased support in public safety; and investing in his characterization of a “pro-life” agenda, including universal preschool, health care accessibility, environmental clean-up, and violence prevention.

After the Governor released his January Budget, many speculated that the state would have a significant issue relating to its spending limit, or Gann Limit, in the current fiscal year moving forward as the increase in state General Fund revenues outpace the annual adjustment to how much the state can spend annually. However, the May Revision includes a multitude of investments, including tax credits, rebates, and infrastructure spending, that help it avoid reaching its Gann Limit in 2021–22 and 2022–23.

### Economy and Revenues

In response to the robust revenue collections from January through April, Governor Newsom has revised his estimated revenue collection for 2021–22 upward by \$30.8 billion. This upward revision recognizes both the robust revenue collections to date and assumes that the increased tax collection will continue through the end of the year.

Big Three Taxes for 2021–22 (in billions)		
	January 2022	May 2022
Personal Income Tax	\$120.9	\$136.4
Sales and Use Tax	\$30.9	\$32.7
Corporation Tax	\$32.9	\$46.4
Total	\$184.7	\$215.5

This positive forecast is also reflected in the estimated tax revenues for 2022–23 as the Governor has increased the estimates from January by \$23.8 billion.

<b>Big Three Taxes for 2022–23 (in billions)</b>		
	<b>January 2022</b>	<b>May 2022</b>
Personal Income Tax	\$130.3	\$137.5
Sales and Use Tax	\$32.2	\$34.0
Corporation Tax	\$23.7	\$38.5
<b>Total</b>	<b>\$186.2</b>	<b>\$210.0</b>

In spite of the increased revenues, the Governor used much of his introductory statement paralleling the current tax collections with the robust tax collections in 2000. The words were meant as a warning, and signal that history may be on the cusp of repeating itself—that had the Legislature known that a crash was about to happen in 2000, much more of the surplus would have been allocated in one-time investments. This admonishment is interspersed throughout the Governor’s revised spending plan.

### **Proposition 98 Minimum Guarantee and Reserve**

As California’s larger economy prospers, yielding tens of billions of dollars more in unanticipated revenue for the state General Fund, funding for K-12 and community college agencies has skyrocketed. This is because the Proposition 98 minimum guarantee is determined by the Test 1 formula, which ensures that funding for public K-14 education receives approximately 40 cents of every state General Fund dollar. According to the May Revision, the Proposition 98 minimum guarantee across the three-year State Budget window has increased by \$19.6 billion above Governor Newsom’s January Budget estimates.

### **Proposition 98 Funding From January to May** (In millions)

	<b>2020–21</b>		<b>2021–22</b>		<b>2022–23</b>	
	<b>January</b>	<b>May</b>	<b>January</b>	<b>May</b>	<b>January</b>	<b>May</b>
General Fund	\$70,035	\$70,231	\$71,845	\$83,640	\$73,134	\$82,292
Local Property Tax	\$25,901	\$25,869	\$27,219	\$26,560	\$28,846	\$28,042
<b>Total Minimum Guarantee</b>	<b>\$95,936</b>	<b>\$96,100</b>	<b>\$99,064</b>	<b>\$110,200</b>	<b>\$101,980</b>	<b>\$110,334</b>

In 2014, California voters approved Proposition 2, requiring the state to deposit funds into an education rainy day fund (the Public School System Stabilization Account) under certain conditions. In January, Governor Newsom

estimated that the state’s requirement totaled \$9.7 billion across the three fiscal years. However, as a result of decreased capital gains revenues as a share of total General Fund revenues, the May Revision reduces the required total deposit amount by \$200 million to \$9.5 billion in 2022–23.

### **Student Centered Funding Formula**

The Governor’s May Revision proposes a \$375 million increase to the Student Centered Funding Formula (SCFF) for 2022–23. Of that ongoing \$375 million, \$250 million would be allocated to increase the SCFF’s funding rates for the base, supplemental, and success allocations. The other \$125 million would be allocated to increase the basic allocation within the base, which the May Revision Budget Summary notes is in recognition of the digital footprints that districts have developed to accommodate long-term shifts in student learning modality demand.

The May Revision Budget Summary does not allude to any changes to the Governor’s SCFF hold harmless proposal from January that would create a funding floor that allows all districts to transition to the core SCFF after the 2024–25 hold harmless provision expires. Effectively, this would let the current hold harmless provision sunset upon completion of the 2024–25 fiscal year, which means beginning with the 2025–26 fiscal year and thereafter, every district would receive at least the total funding they received in 2024–25 without an additional statutory cost-of-living-adjustment (COLA).

Generally speaking, not referencing the proposal from January means that the Governor is not offering any significant amendments to his hold harmless proposal and thus the onus will be on the Legislature to push for any changes.

### **Apportionment Funding and Enrollment**

The Governor proposes an increase of \$83.5 million ongoing to reflect the increase in the statutory COLA for apportionments from 5.33% in January to 6.56% in May. This additional funding brings the Governor’s total proposal for 2022–23 California Community Colleges (CCC) apportionment funding to \$492.9 million ongoing.

For enrollment growth, the May Revision proposes an additional \$1.3 million on top of the \$24.9 million proposed in the January State Budget, which brings the total proposal to \$26.2 million ongoing to sustain 0.5% enrollment growth for the system.

### **CCC Roadmap to California’s Future**

In his January Budget, the Governor announced that his Administration had agreed to a five-year roadmap with the CCC. The Governor’s May Revision retains the initiatives included in his January proposal and also proposes the following new investments that align with the goals of the CCC roadmap:

- **Discretionary Block Grants**—\$750 million one-time to community college districts for discretionary block grants to address issues related to the COVID-19 pandemic and to reduce long-term obligations
- **Foster Youth Support Services**—An increase of \$10 million ongoing above what was provided in the Governor’s January Budget to expand availability of foster youth support services offered by the NextUp

## Program

- **Student Equity and Achievement**—An increase of \$25 million ongoing, which reflects an approximately 5% increase to the Student Equity and Achievement Program

### CCC Facilities and Deferred Maintenance

Governor Newsom proposes an increase of \$1.1 billion in one-time funds to support deferred maintenance and energy efficiency projects at community colleges, bringing the cumulative total for Governor’s January Budget and May Revision investments to more than \$1.5 billion, of which \$863 million is from 2022–23, \$563.5 million is from 2021–22, and \$96.5 million is from 2020–21.

The May Revision also proposes general obligation bond funding of \$403 million one-time for the construction phase of 19 projects anticipated to complete design by spring 2023, the design phases of 2 projects, and both the working drawings and construction for 1 project. This allocation represents the next installment of the \$2 billion available to CCCs under Proposition 51.

### Classified Employee Summer Assistance Program

The May Revision proposes \$10 million ongoing to establish the Classified Employee Summer Assistance Program for community college classified employees.

This is a voluntary program that was established in 2018 for K–12 classified employees. If the CCC version is written like the K–12 version, then districts that opt-in would allow an eligible classified employee to elect to set aside up to 10% of their monthly pay during the academic year to be paid out during the summer recess period or in one or two payments, as selected by the employee. The program would provide a \$1 match for each \$1 the employee chooses to set aside with funds appropriated for this purpose. The program would restrict eligibility to classified employees who are employed by the district in the employee’s regular assignment for 11 months or fewer out of a 12-month period. It is important to note that there would not a requirement for a district to join the program nor would there be a requirement for a classified employee to opt-in to the program should their district choose to participate.

The language for the program will likely mirror what is written in Assemblymember Medina’s Assembly Bill 1691, which would provide \$10 million ongoing for the CCC program and \$80 million ongoing for the K–12 program, the same amounts being proposed by the Governor.

### Other CCC Investments and Adjustments

On top of the new investments above, Governor Newsom’s May Revision also proposes to provide funding and adjustments for the following CCC initiatives and programs:

- **California Healthy School Meals Pathway Program**—\$45 million one-time to support the implementation of the California Healthy School Meals Pathway Program, which is a pre-apprenticeship, apprenticeship, and fellowship workforce training pipeline pilot program for school food service workers

- **Apprenticeship Program Related and Supplemental Instruction (RSI) Rate**—\$16.9 million ongoing to align the apprenticeship program RSI rate with the SCFF credit rate, as opposed to the noncredit rate
- **Local Property Tax Adjustment**—An increase of \$113.2 million ongoing as a result of decreased offsetting local property tax revenues
- **Foster and Kinship Care Education Program**—\$500,000 ongoing to backfill an estimated decrease in federal matching funds provided to Foster and Kinship Care Education programs, maintaining current funding levels

### **Student Housing Grant Program**

The May Revision reaffirms the Governor’s commitment to authorize \$750 million for the second year of the \$2 billion Student Housing Grant Program. Pursuant to Senate Bill 169 (Statutes of 2021), half of that funding would be set aside for the CCC, 30% for California state University (CSU), and 20% for University of California (UC). It is unknown at this point if the Administration will propose any statutory changes to the program.

### **Minimum Wage**

California’s minimum wage is projected to increase to \$15.50 per hour for all workers effective January 1, 2023, triggered by increasing costs due to inflation. Per Labor Code, the minimum wage rate will be adjusted annually for inflation based on the national consumer price index for urban wage earners and clerical workers (CPI-W). Because the CPI-W exceeded 7%, the first adjusted increase was accelerated; therefore, employees will be guaranteed the \$15.50 rate even if they work for small employers—those employers with 26 employees or less (Labor Code Section 1182.12(c)[3][A-B]) and the ongoing increase in the future is caused by Labor Code Section 1182.12(c)(1).

### **Retirement Systems**

In a proposal that unfortunately *does not* benefit CCCs but recognizes the prudence of paying down liabilities when cash is available, Governor Newsom proposes \$11 billion of supplemental payments for the next four years to reduce *state* retirement liabilities. Therefore, the California State Teachers’ Retirement System and the California Public Employees’ Retirement System employer rates for 2022–23 would remain as set recently by each board, at 19.1% and 25.37%, respectively.

### **Chancellor’s Office Supports**

Governor Newsom’s May Revision also proposes \$2.6 million ongoing (non-Proposition 98) to support shifting ten positions proposed in the Governor’s January Budget for 2023–24 to 2022–23, as well as an additional seven positions to support the implementation of the Cradle-to-Career Data System, assist colleges with affordable student housing, and build capacity to accommodate the increase in contracts and reporting requirements.

Combined with the Governor’s January Budget proposals, these augmentations provide the CCC Chancellor’s Office a total of \$3.9 million ongoing (non-Proposition 98) for 26 positions in 2022–23. This funding will help build capacity in the Chancellor’s Office to support community college districts with implementing a number of the new initiatives that have been asked of community colleges over the last several years.

## The Rest of Higher Education

In January, the Governor revealed that his Administration had reached five-year compacts with the CSU and UC and a five-year roadmap with the CCC. The May Revision reflects the continuation of the multi-year compact announced in the Governor’s January Budget, reflecting substantial and sustained funding increases for CSU and UC, in exchange for clear commitments to expand student access, equity, and affordability, and to create pathways to high-demand career opportunities.

The May Revision maintains all financial aid programs for higher education, with only caseload adjustments, including support for significant financial aid expansions initiated in the 2021 Budget Act—the CCC Cal Grant entitlement expansion and modification of the Middle Class Scholarship program. Some of those adjustments include:

- **Cal Grant Program Caseload Adjustments**—The May Revision reflects updated Cal Grant expenditures based on the latest estimates of enrollment of Cal Grant-eligible students. In total, the May Revision reflects estimated Cal Grant expenditures of \$2.2 billion in 2020–21, \$2.4 billion in 2021–22, and \$2.5 billion in 2022–23.
- **Independent Institutions**—The Administration has also determined that a good-faith effort has been made by independent institutions of higher education toward meeting the statutory Associate Degree for Transfer commitment required to maintain the maximum award amount for students attending independent institutions of higher education at \$9,220 for the 2022–23 award year
- **Financial Aid Programs**—An increase of \$410,000 ongoing (non-Proposition 98) for three positions at the California Student Aid Commission to support financial aid programs.

## K–12 Proposals

The May Revision proposes an increase of \$2.1 billion above the 6.56% COLA for the Local Control Funding Formula (LCFF) in 2022–23. This amount results in an equivalent COLA of approximately 10%.

To address COVID–19 waves this year, the May Revision proposes allowing all classroom-based local educational agencies (LEAs) to be funded at the greater of their current-year average daily attendance or their current-year enrollment adjusted for pre-COVID–19 absence rates in the 2021–22 fiscal year.

To assist LEAs in responding to increasing operational costs, the May Revision includes \$8 billion one-time in discretionary funds, allocated on a per-pupil basis.

The May Revision increases the \$2.2 billion proposal at the Governor’s Budget for modernization and new construction by an additional \$1.8 billion, allocating \$2.2 billion one-time for the General Fund in 2021–22, \$1.2 billion one-time in 2023–24, and \$625 million one-time in 2024–25 to support new construction and modernization projects through the School Facility Program.

Additionally, the May Revision includes approximately \$1.8 billion one-time Proposition 98 for schools to address outstanding school facility maintenance issues.

## In Closing

At the May Revision, our lens is what the Governor has *changed* since his January proposal for community colleges. In those regards, no significant changes were presented in the May Revision in the areas of the CCC roadmap investments, the SCFF hold harmless proposal, the Part-Time Faculty Health Insurance Program, and technology modernization and data protection investments.

What *has* changed is a significant increase in discretionary funding for community colleges, both in terms of SCFF base grant increases and a block grant that proves flexible, one-time funding. We think this is laudable, meets the needs of community colleges facing significant cost increases, and credit the Governor for listening to the education community.

While the May Revision avoids a Gann Limit issue, California’s leaders anticipate that the issue will need to be addressed next fiscal year and beyond, or the state could find itself having to reduce non-education spending.

# *Joint Analysis*

## Governor's 2022-23 May Revision

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May 13, 2022



California Community Colleges



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ASSOCIATION OF CALIFORNIA  
COMMUNITY COLLEGE ADMINISTRATORS



COMMUNITY COLLEGE  
LEAGUE OF CALIFORNIA

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## Purpose of Report

This analysis was prepared by the California Community Colleges Chancellor’s Office (Chancellor’s Office) with support from the:

- Association of California Community College Administrators (ACCCA),
- Association of Chief Business Officials (ACBO), and
- Community College League of California (League).

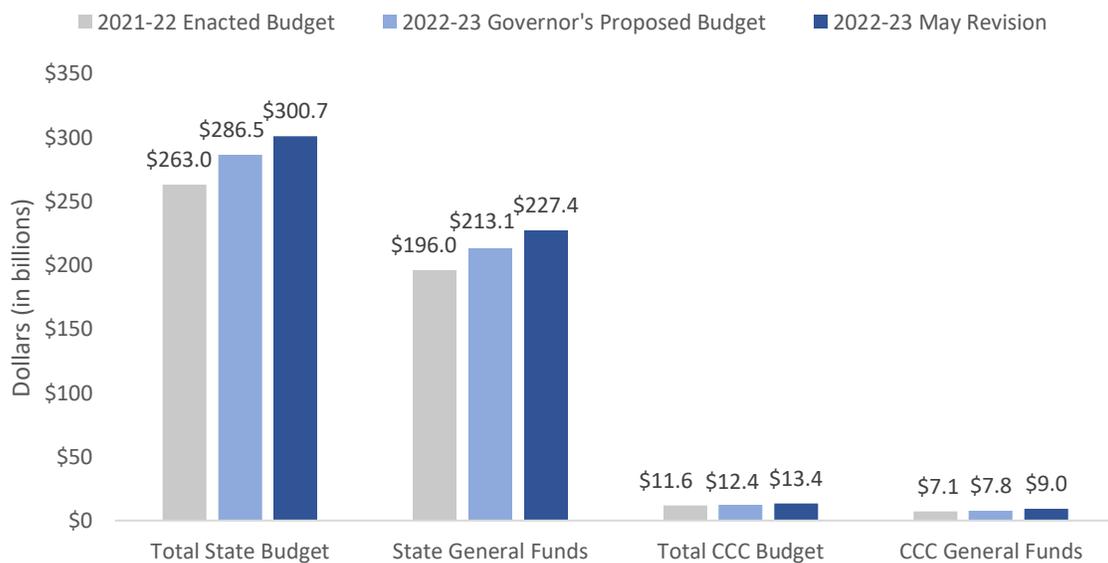
Its purpose is to provide information about the Governor’s May Revision as a common resource for each organization’s further analyses and advocacy efforts. Over the next several months, updated analyses will describe any proposed trailer bills and the enacted budget.

## Summary of Key Budget Changes

Today, Governor Newsom released the May Revision for the 2022-23 fiscal year. Following are some key changes in the proposal compared to the enacted budget for 2021-22 and the Governor’s Proposed Budget for 2022-23.

- Under the May Revision, the overall state budget would be higher than proposed in January, increasing over the 2021-22 enacted budget by about 5% overall to \$300.7 billion. General Fund spending increases by about 15%, to \$227.4 billion.

Figure 1: May Revision for 2022-23 budget reflects surplus of **\$49.2 billion** (dollars in billions).

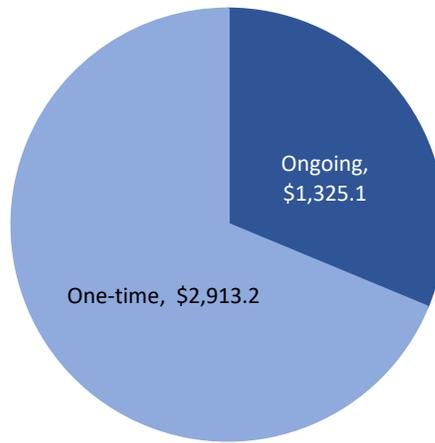


- The revised budget proposals for each segment of higher education are based on multi-year frameworks. The proposal for the California Community Colleges’ “road map” includes a refined set of metrics and goals focused on equity and student success, aligned to the *Vision for Success* goals. Key goals and expectations in the roadmap include increased collaboration across segments and sectors to enhance

timely transfer; improved completion rates and reduction in excess units; closure of equity gaps; and better alignment of the system with K-12 and workforce needs.

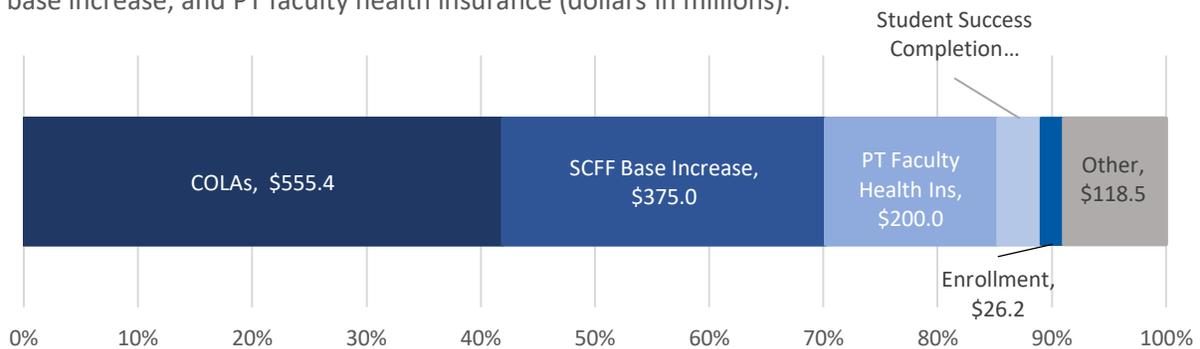
- The proposed budget for 2022-23 provides about \$4.2 billion in Proposition 98 augmentations over the prior year, including \$1.3 billion (31%) in ongoing spending and \$2.9 billion (69%) in one-time funding.

Figure 2: Majority of new Proposition 98 funding for 2022-23 represents one-time investments (dollars in millions).



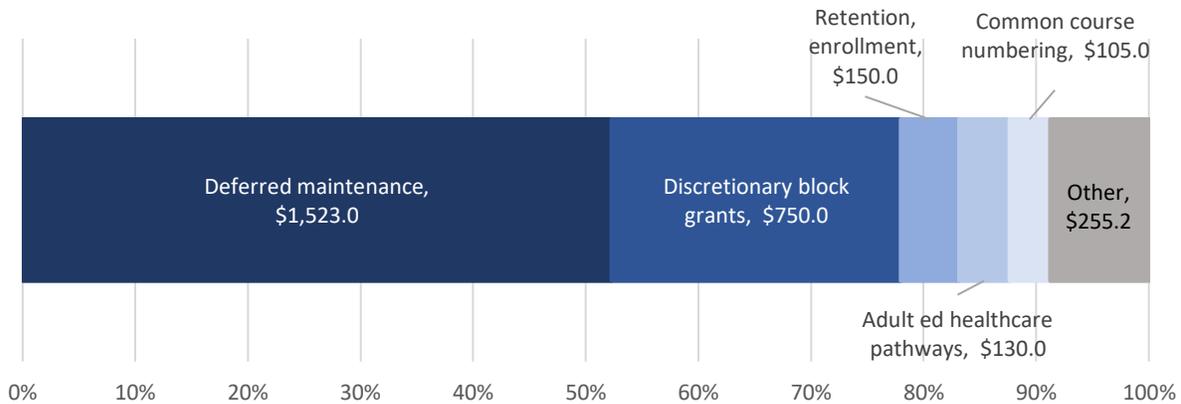
- The proposal for additional ongoing spending includes \$375 million to increase the base of the Student Centered Funding Formula (SCFF). The revised budget also includes a larger cost-of-living adjustment (COLA) for community college apportionments than proposed in January, at 6.56% rather than 5.33%, with the COLA also applied to various categorical programs. The proposal also includes \$200 million for part-time faculty health insurance and \$26.2 million to sustain systemwide enrollment growth of 0.5%. Additional ongoing funds are proposed to support technology modernization, to increase support for NextUp, and to establish a Classified Employee Summer Assistance Program.

Figure 3: Proposed new ongoing investments for 2022-23 include COLAs, SCFF base increase, and PT faculty health insurance (dollars in millions).



- One-time funding proposals in the revised budget include over \$1.5 billion for deferred maintenance and energy efficiency projects and \$750 million for discretionary block grants to address issues related to the pandemic and to reduce long-term obligations. One-time funds are also dedicated to student retention and enrollment efforts, implementation of common course numbering, technology modernization, and several investments focused on education pathways.

Figure 4: Proposed one-time investments for 2022-23 of \$2.9 billion include deferred maintenance and discretionary block grants (dollars in millions).



<sup>a</sup> A portion of the funding for Adult Ed programs goes to community colleges, with the remainder going to K-12.

- The Governor’s proposal includes \$403 million in capital outlay funding from Proposition 51 to support the preliminary plans, working drawings and construction phases for 22 continuing projects (up from \$373 million in the Governor’s Budget).
- The revised budget proposal includes an additional \$3.9 million in state operations to support 26 new positions in 2022-23, a considerable increase over the \$1.4 million proposed in the Governor’s Budget (for 9 new positions). The added resources are intended to support modernization efforts and increased state operations capacity to lead the system in achieving its *Vision for Success* goals and other state priorities.

## Changes in Overall Budget Framework

In January, the administration projected a \$45.7 billion surplus for 2022-23, nearly matching the record \$47 billion surplus in the 2021-22 budget that resulted from a large increase in income among California’s wealthy residents during the pandemic. With that trend continuing into 2022, the administration’s May Revision now projects a discretionary budget surplus of \$49.2 billion. The spending proposals plan to use 94% of the surplus on one-time expenditures given the economic volatility and potential for declines in capital gains, which now account for nearly 10% of personal income tax revenues, approaching the levels seen during the “dot com bust” of 2000. The

administration projects \$37.1 billion in reserves, including \$23.3 billion in the state's Rainy Day Fund.

## SURPLUS DUE TO HIGHER-THAN-EXPECTED REVENUES

The improved budget outlook is related to higher-than-expected revenues in recent months, with revenues expected to be between \$33 billion and \$39 billion higher than estimated in the Governor's Budget, [according to the Legislative Analyst's Office](#) (LAO). However, the LAO notes that lawmakers will have to consider the implications of the State Allocation Limit (SAL or Gann Limit), approved as a constitutional amendment by the voters in 1979 to limit state spending. The SAL is based on tax revenue and is adjusted annually to account for economic growth and the change in population. Absent specific policy decisions to exempt spending from the SAL, half of any revenue above the limit must be returned to the taxpayers, with the other half going to K-12 and community colleges.

The May Revision summary indicates that, while the SAL was exceeded in the 2020-21 and 2021-22 fiscal years by a small margin, the proposed budget does not exceed the limit. The proposals in the May Revision reflect means to avoid exceeding the SAL (e.g., tax rebates and infrastructure spending), and continue the state's focus on recovery from the pandemic and economic upheaval. Some proposals include:

- An \$18.1 billion plan to provide fiscal relief to taxpayers, including tax rebates for vehicle owners; grants to help cities make public transit free to all riders for three months; emergency rental assistance and support for past-due utility bills; increased support for health insurance premium assistance and subsidized child care; and bonuses for healthcare workers to boost retention amid high burnout caused by the pandemic.
- An additional \$17 billion for infrastructure projects, on top of the \$20 billion proposed in January, including an additional \$1.1 billion for broadband, \$500 million for housing, \$500 million for active transportation, and \$650 million to expand efforts to build more housing for homeless individuals.
- An additional \$1.1 billion for pandemic-related expenses such as testing and vaccination efforts.

## LEGISLATIVE ANALYST OFFERS CAUTIONS ABOUT LONGER-TERM OUTLOOK

Based on a recent analysis of 10,000 possible revenue scenarios, the [LAO concluded](#) the state's General Fund likely faces a budget deficit by 2025-26, regardless of the future trend in state tax revenues. Due to the SAL, continued revenue growth could increase the state's constitutional funding obligations and lead to large budget deficits. Having essentially reached the limit, each additional dollar of revenue above it actually worsens the state's budget outlook. The LAO estimates that, for every dollar of tax revenue above the SAL, California faces about \$1.60 in constitutional funding obligations for education, rebates to taxpayers, and reserve and debt payments (as required by Proposition 2 [2014]). With the possibility of a recession increasing as the Federal Reserve raises interest rates to cool inflation, the LAO describes as "worst-case scenario" a situation in which the state incurs

SAL-related obligations due to strong revenues in 2022-23 followed by a recession of average severity, which could result in depletion of the reserves within one year.

In this context, the LAO recommended that the Legislature reject \$10 billion of the Governor's proposals that are not excludable from the SAL (i.e., expenditures for infrastructure), instead saving those funds. The intent would be to both constrain growth of the state's spending base and increase its reserves to cover projected budget problems. In the event the Legislature wants to proceed with some increased expenditures, the LAO recommended that they be restricted to those that are excludable from the SAL, are one-time in nature, are addressing a well-defined problem in a cost-effective manner, and/or have fiscal benefits such as leveraging additional federal funds.

## Changes to California Community Colleges Funding

In this section, we detail changes to proposals included in the Governor's Budget (and described in our January analysis) and describe new proposals presented as part of the May Revision.

### PROPOSITION 98 ESTIMATE INCREASES

#### Minimum Guarantee for Community Colleges Increases by 9%

Table 1 shows the Department of Finance's estimates of the minimum guarantee for the current and budget years as of the May Revision. The minimum guarantee is 9% higher than projected in January, and has increased by about \$1.5 billion over 2021-22.

**Table 1: California Community Colleges Proposition 98 Funding by Source (In Millions)**

Source	2021-22 Revised	2022-23 Governor's Budget (GB)	2022-23 May Revision	Change From GB (Amount)	Change From GB (Percent)
<b>ALL PROPOSITION 98 PROGRAMS</b>					
General Fund	\$83,639	\$73,134	\$82,292	\$9,158	13%
Local property tax	26,560	28,846	28,042	(804)	-3%
<b>Totals</b>	<b>\$110,199</b>	<b>\$101,980</b>	<b>\$110,334</b>	<b>\$8,354</b>	<b>8%</b>
<b>COMMUNITY COLLEGES ONLY <sup>a</sup></b>					
General Fund	\$8,782	\$7,827	\$8,951	\$1,124	14%
Local property tax	3,465	3,766	3,653	(113)	-3%
<b>Totals</b>	<b>\$12,247</b>	<b>\$11,593</b>	<b>\$12,604</b>	<b>\$1,011</b>	<b>9%</b>

<sup>a</sup> CCC totals include resources that go to the K-12 system via the Adult Education, Apprenticeship, and K-12 Strong Workforce programs.

#### District Revenue Protections Extended in Modified Form

In response to the disruptions of the COVID-19 pandemic, providing fiscal stability was a top priority. The Administration expects the SCFF's stability provisions to protect district

funding levels in 2022-23, especially considering recent enrollment declines. In addition, the May Revision includes an increase to the SCFF’s funding rates, discussed below.

The Governor’s January proposal to extend the revenue protections in a modified form is carried over to the May Revision, with a goal of avoiding sharp fiscal declines in 2025-26 and supporting a smooth transition to the SCFF formula over time. Under the proposal, a district’s 2024-25 funding would represent its new “floor,” below which it could not drop. Funding rates would continue to increase to reflect the statutory COLA if provided in the budget act language, but this revised hold harmless provision would no longer automatically include adjustments to reflect cumulative COLAs over time, as is the case with the current provision in effect through 2024-25.

## Predictability & Stability

**Provides Districts a Funding Floor That Won't Decrease**



## Required Transfer to Public School System Stabilization Account (PSSSA)

Proposition 2, approved by voters in November 2014, created the PSSSA, a state reserve for schools and community colleges that receives funding if several conditions are satisfied. The Governor’s Budget projected a total of \$9.7 billion in total payments to the PSSSA between 2020-21, 2021-22, and 2022-23. Although General Fund revenues are projected to increase at May Revision, capital gains revenues have decreased as a share of total funds, bringing these required payments (and the total Account balance) to a total of \$9.5 billion.

## CALIFORNIA COMMUNITY COLLEGES FUNDING INCREASES

The May Revision increases funding for the California Community Colleges by about \$2 billion compared to the Governor’s Budget, as reflected in Table 2. The system would receive nearly \$500 million in additional ongoing funding and \$1.8 billion for additional one-time programs and initiatives compared to the January proposal (with some technical adjustments reducing the overall increase).

Most notable among the proposals for ongoing spending, the May Revision includes a \$375 million increase to the Student Centered Funding Formula (SCFF), including \$250 million to increase the funding rates for the base, supplemental, and success allocations and \$125 million to increase the basic allocation within the base. Among the most significant changes to one-time spending proposals are the \$1.1 billion increase to deferred maintenance and a new \$750 million proposal for discretionary block grants to districts.

**Table 2: Proposed 2022-23 Changes in Proposition 98 Funding for the System (In Millions)**

	<b>Governor's Budget</b>	<b>May Revision</b>	<b>Change from Governor's Budget</b>
<b>POLICY ADJUSTMENTS</b>			
<b>Ongoing (Proposition 98)</b>			
SCFF COLA (5.33%/6.56%)	\$409.4	\$493.0	\$83.6
SCFF Growth	\$24.9	\$26.2	\$1.3
SCFF Basic Allocation Increase	\$0.0	\$125.0	\$125.0
SCFF Base Funding Increase	\$0.0	\$250.0	\$250.0
Augment Part-Time Faculty Health Insurance Program	\$200.0	\$200.0	\$0.0
Augment Student Success Completion Grants	\$100.0	\$50.0	-\$50.0
Provide 6.56% COLA for Adult Ed	\$29.9	\$36.8	\$6.9
Modernize CCC technology and protect sensitive data	\$25.0	\$25.0	\$0.0
Increase support for NextUp Program	\$10.0	\$20.0	\$10.0
Increase support for financial aid administration	\$10.0	\$10.0	\$0.0
Implement Equal Employment Opportunity best practices	\$10.0	\$10.0	\$0.0
Provide 6.56% COLA for Extended Opportunity Programs and Services (EOPS)	\$8.3	\$10.2	\$1.9
Provide 6.56% COLA for Disabled Students Programs and Services (DSPS)	\$6.7	\$8.3	\$1.6
Provide 6.56% COLA for Apprenticeship	\$1.6	\$1.6	\$0.0
Provide 6.56% COLA for CalWORKs Student Services	\$2.5	\$3.1	\$0.6
Provide 6.56% COLA for Mandates Block Grant and Reimbursements	\$1.8	\$2.2	\$0.4
Expand African American Male Education Network and Development (A2MEND) student charters	\$1.1	\$1.1	\$0.0
Provide 6.56% COLA for Childcare Tax Bailout	\$0.198	\$0.243	\$0.045
Provide approximately 5% increase to Student Equity and Achievement program	\$0.0	\$25.0	\$25.0
Align apprenticeship Related and Supplemental Instruction (RSI) rate to SCFF credit rate rather than the noncredit rate	\$0.0	\$16.9	\$16.9
Implement Classified Employee Summer Assistance program	\$0.0	\$10.0	\$10.0
Backfill estimated decrease in federal match for Foster and Kinship Care Education programs	\$0.0	\$0.5	\$0.5

<b>Subtotal Ongoing Policy Adjustments</b>	<b>\$841.4</b>	<b>\$1,325.1</b>	<b>\$483.7</b>
<b>One-Time (Proposition 98)</b>			
Address deferred maintenance	\$511.0	\$1,523.0	\$1,012.0
Support retention and enrollment strategies	\$150.0	\$150.0	\$0.0
Support health-care focused vocational pathways in Adult Ed	\$130.0	\$130.0	\$0.0
Implement common course numbering systemwide	\$105.0	\$105.0	\$0.0
Modernize CCC technology and protect sensitive data	\$75.0	\$75.0	\$0.0
Implement transfer reforms of AB 928	\$65.0	\$65.0	\$0.0
Implement program pathways mapping technology	\$25.0	\$25.0	\$0.0
Provide emergency financial assistance grants to AB 540 students	\$20.0	\$20.0	\$0.0
Implement pathways grant program for high-skilled careers	\$20.0	\$20.0	\$0.0
Support Teacher Credentialing Partnership Program	\$5.0	\$5.0	\$0.0
Study Umoja Program best practices	\$0.2	\$0.2	\$0.0
Discretionary block grants to address pandemic issues	\$0.0	\$750.0	\$750.0
Implement California Healthy School Meals Pathway Program	\$0.0	\$45.0	\$45.0
<b>Subtotal One-Time Policy Adjustments</b>	<b>\$1,106.2</b>	<b>\$2,913.2</b>	<b>\$1,807.0</b>
<b>TECHNICAL ADJUSTMENTS</b>			
Student Centered Funding Formula (SCFF) Technical Adjustments	\$3.0	-\$312.6	-\$315.6
<b>Subtotal Technical Adjustments</b>	<b>\$3.0</b>	<b>-\$312.6</b>	<b>-\$315.6</b>
<b>TOTAL CHANGES</b>	<b>\$1,950.6</b>	<b>\$3,925.7</b>	<b>\$1,975.1</b>

<sup>a</sup> Funding for health care pathways in Adult Ed would be spent over three years.

Table 3 reflects the final SCFF rates for 2021-22, along with estimated rates based on the proposal for 2022-23, as modified by COLA and other base adjustments. The distribution of funds across the three allocations (base, supplemental, and student success) is determined by changes in the underlying factors. Table 3 does not reflect proposed increases to the Basic Allocation.

**Table 3: Proposed 2022-23 Student Centered Funding Formula Rates (rounded)**

Allocations	2021-22 Rates	Estimated Proposed 2022-23 Rates <sup>a</sup>	Estimated Change from 2021-22 (Amount)	Estimated Change from 2021-22 (Percent)
Base Credit <sup>b</sup>	\$4,212	\$4,629	\$417	9.89%
Supplemental Point Value	996	1,095	99	9.89%
Student Success Main Point Value	587	645	58	9.89%
Student Success Equity Point Value	148	163	15	9.89%
Incarcerated Credit <sup>b</sup>	5,907	6,491	584	9.89%
Special Admit Credit <sup>b</sup>	5,907	6,491	584	9.89%
CDCP	5,907	6,491	584	9.89%
Noncredit	3,552	3,903	351	9.89%

<sup>a</sup> The proposal to increase the basic allocation (college/center size rates) by \$125m is not reflected in this table of rates since this only shows the rates for FTES portion of Base allocation, and the supplemental and success point rates

<sup>b</sup> Ten districts receive higher credit FTE rates, as specified in statute.

Appendix B compares the Governor’s May Revision to the 2022-23 Board of Governors’ budget request. Below we update information on the administration’s more significant policy decisions and related information.

### MAJOR POLICY DECISIONS FRAMED AROUND MULTI-YEAR “ROAD MAP”

The May Revision continues to be shaped by a multi-year road map intended to enhance the system’s ability to equitably prepare students for California’s future, a collaborative plan developed by the Administration and the Chancellor’s Office. With a focus on equity and student success, the framework builds on existing efforts toward achieving the Vision for Success goals, while establishing expectations for the system over the next several years. To fund this collaborative plan, the budget includes additional Proposition 98 resources for the colleges as well as additional resources for the Chancellor’s Office to better support the colleges in meeting the *Vision for Success* goals and newly established expectations. The proposal is made in the context of a goal of achieving 70%

postsecondary degree and certificate attainment among working-age Californians by 2030, a recommendation of the Governor’s Council on Post-Secondary Education, which is accompanied by proposals for multi-year compacts with the University of California (UC) and California State University (CSU) along with the road map for the community college system. Included among the goals for UC and CSU is to increase undergraduate enrollment by a combined total of more than 22,000 full-time equivalent students between 2023-24 and 2026-27, and ensure CCC transfer students comprise a significant share of the new enrollment.

## Road Map Includes New Goals and Expectations

Key goals and expectations in the road map include increased collaboration across segments and sectors to enhance timely transfer; improved rates of completion with reduced excess units; closure of equity gaps; and better alignment of the system with K-12 and workforce needs.

***Expects Improved Student Educational Outcomes.*** The road map seeks to:

- Increase the percentage of students earning degrees, certificates and specific skill sets for in-demand jobs by 20% by 2026;
- Decrease the median units to completion in excess of 60 by 15%, and establish systemwide stretch goals regarding the number of students completing or transferring within the minimum amount of time necessary;
- Improve the placement and completion of students into transfer-level math and English that satisfies a requirement of the student’s intended goal within one year;
- Increase the number of transfers to the UC or CSU by 35% or in proportion to enrollment growth in those systems; and
- Annually publish, for all colleges, the 2-year associate degree graduation rate, the average units to degree, and the share of first-time students with sophomore standing when entering their second year, disaggregated for disabled, underrepresented, and Pell students.

***Seeks to Advance Equity.*** The road map intends to:

- Improve systemwide completion rates, transfer rates, and units to degree completion among disabled, underrepresented and Pell students to meet the average of all students by 2026; and
- Compile baseline data regarding equity gaps in dual enrollment programs, along with metrics for improvement, in a new annual report (2023).

***Expects Increased Intersegmental Collaboration.*** The road map expects:

- Full participation in the Cradle-to-Career Data System;
- Efforts to adopt a common intersegmental learning management system with UC and CSU;
- Collaboration with the UC and CSU on a higher education student success dashboard within the Cradle-to-Career framework to identify and address equity gaps;

- Efforts to establish an integrated admissions platform common to the UC, CSU and community colleges; and
- Collaboration with the UC and CSU to redesign data sharing agreements as needed to facilitate the provision of information related to transfer.

**Seeks improved Workforce Preparedness.** The road map intends to support workforce preparedness and high-demand career pipelines, including goals to:

- Increase the percentage of K-12 students who graduate with 12 or more college units through dual enrollment by 15%;
- Partner with K-12 to close equity gaps in access to dual enrollment;
- Establish a baseline for credit-for-prior-learning offerings and increase the offerings annually, and increase enrollment into direct-assessment competency-based education programs by 15%;
- Increase the percentage of exiting students who earn a living wage by 15%;
- Focus on establishing or expanding programs that address workforce needs in healthcare, climate response, education and early education; and
- Establish pathways in those fields from high school through university, including development of Associate Degree for Transfer and transfer pathways along with dual enrollment opportunities that ensure transfer of community college credits toward degree programs.

### Apportionments Receive 6.56% COLA and 0.50% Growth

In addition to the base increase to the SCFF described earlier, the revised proposal includes \$26.2 million **ongoing** to fund 0.5% enrollment growth and \$492.9 million **ongoing** to support a 6.56% COLA for apportionments, the same COLA proposed for K-12. Decisions about any COLA were historically made by the Legislature during the annual budget process, but the budget plan in 2019-20 implemented a new policy for the K-12 system's Local Control Funding Formula (LCFF). Under this policy, LCFF receives an automatic COLA unless the minimum guarantee is insufficient to cover the associated costs. In that case, the COLA would be reduced to fit within the guarantee. The statute is silent on community college programs, but the proposed COLA for community colleges for 2022-23 matches that provided for K-12, as was the case in the Enacted Budget for the current year.

### College Affordability Efforts Continue

**Expands Support for Completion Grants.** Related to the 2021 Budget Act's expansion of the Cal Grant entitlement program, the Governor's May Revision adjusts funding for the Student Success Completion Grant to **\$50 million ongoing** (down from \$100 million in January) to support expanded Cal Grant eligibility for community college students and to reflect updated figures on Cal Grant recipients.

**Provides Emergency Financial Assistance for AB 540 Students.** The proposal includes \$20 million **one-time** to support emergency student financial assistance grants to eligible AB 540 students.

**Expands Support for Financial Aid Administration.** The proposal includes \$10 million

**ongoing** to augment resources for community college financial aid offices.

**Makes Other Investments in College Affordability.** The Governor’s May Revision includes several other investments in college affordability, including an increase of \$632 million ongoing to begin implementation of a modified Middle Class Scholarship Program, approved as part of the 2021-22 Budget Act. The May Revision also includes an increase of \$300 million one-time for a total \$500 million commitment to the Learning-Aligned Employment Program administered by the California Student Aid Commission and \$10 million for outreach to assist student loan borrowers, programs also included in the 2021-22 budget agreement.

## Addressing Student Needs Remains a Concern

**Builds on Efforts to Retain and Enroll Students.** The May Revision continues to include \$150 million in **one-time** funds for student retention and enrollment efforts, aiming to build on the \$120 million included in the 2021 Budget Act. The funds are intended to support high-touch strategies to increase student enrollment and retention rates.

**Expands Student Support Programs.** The Governor’s May Revision continues to include an increase of \$1.1 million **ongoing** to support the expansion of African American Male Education Network and Development (A2MEND) student charters to additional college districts. It increases the proposed funding for expansion of foster youth support services through the NextUp program from \$10 million to \$20 million **ongoing**. It continues to provide \$179,000 one-time for a study of the Umoja program. The May Revision includes a new proposal to increase funding for the Student Equity and Achievement program by \$25 million **ongoing**, or approximately 5%. Another new proposal provides \$500,000 **ongoing** to increase the funding for Foster and Kinship Care Education Program to backfill an estimated decrease in federal matching funds and maintain current funding levels.

**Expresses Concern about Learning Disruptions.** The budget proposal maintains language included in January expressing that districts should strive to meet the needs of their diverse student populations through various instructional modalities, given that some students may be best served by an online course format while others may be better served by in-person courses. The Administration expects districts to aim to offer at least 50% of lecture and laboratory course sections in-person in 2022-23, provided that approach is consistent with the district’s student demand and with public health guidelines in place at the time.

## Streamlining Academic Pathways is an Enduring Priority

**Invests in Common Course Numbering.** To further the effort begun with a \$10 million one-time investment in the 2021 Budget Act, the Governor’s May Revision leaves in place the proposal for \$105 million **one-time** to support systemwide implementation of a common course numbering system.

**Supports Transfer Reform.** The proposal continues to include \$65 million **one-time** to implement the transfer reform provisions of AB 928 (Chapter 566, Statutes of 2021). Those provisions require the system to participate in an intersegmental committee charged with oversight of the Associate Degree for Transfer and to develop and implement procedures

to place students who declare a goal of transfer on the ADT pathway if one exists for their chosen major, unless they opt out.

***Invests in Technology to Navigate Pathways.*** The proposal continues to include \$25 million **one-time** to facilitate the implementation approaches that clearly maps out intersegmental curricular pathways, in order to help students select a pathway, facilitate streamlined transfer between segments, and reduce excess unit accumulation. The proposed \$100 million (\$75 million **one-time** and \$25 million **ongoing**) to address modernization of technology infrastructure is also included in the revised budget.

***Increases Support for Teacher Preparation Partnerships.*** The May Revision continues to include \$5 million **one-time** to support the CCC Teacher Credentialing Partnership Program, created via legislation several years ago (SB 577, Chapter 603, Statutes of 2018) and providing grants to community colleges in areas of the state with low rates of K-12 credentialed public school teachers to form partnerships with four-year institutions that have approved teacher preparation programs.

***Supports Grants for High-Skilled Career Pathways.*** The revised budget proposal continues to include \$20 million **one-time** for a grant program to support public-private partnerships that prepare students in high school and community college for specific high-skill fields, including science, technology, engineering, and mathematics (STEM) fields; health care occupations; and education and early education.

***Invests in Healthcare-Focused Adult Ed Pathways.*** The May Revision carries forward the proposal for \$130 million **one-time** to support healthcare-focused vocational pathways for English language learners through the Adult Education Program. The funding would be spread across three years (\$30 million in 2022-23, \$50 million in 2023-24, and \$50 million in 2024-25), and be intended to support learners across all levels of English proficiency.

***Supports Apprenticeships.*** The May Revision includes a new proposal for \$45 million **one-time** to support the implementation of the California Healthy School Meals Pathway Program, a pre-apprenticeship, apprenticeship, and fellowship workforce training pipeline program for school food service workers. It also includes an increase of \$16.9 million **ongoing** to align the apprenticeship program Related and Supplemental Instruction (RSI) rate with the SCFF credit rate, as opposed to the noncredit rate.

***Invests in K-12 Educational Pathways to Workforce and Higher Education.*** The Governor proposes \$1.5 billion one-time Proposition 98 for K-12 over four years to support the development of high school pathway programs focused on technology (including computer science, green technology, and engineering), health care, education (including early education), and climate-related fields. These programs would focus on developing local partnerships that bring together school systems, higher education institutions, employers, and other partners.

## College Workforce and Its Diversity Receives Support

***Addresses Needs of Part-Time Faculty.*** The May Revision leaves in place the proposal for \$200 million **ongoing** to augment the Part-Time Faculty Health Insurance Program as a means of incentivizing districts to expand healthcare coverage for their part-time faculty.

A [recent analysis](#) indicated that 39 districts currently offer some level of health benefits to adjunct faculty, with the type and scope varying greatly by district, while 33 districts provide no coverage.

**Invests in Diversifying the Workforce.** The proposal continues to provide \$10 million **ongoing** to support the sustainable implementation of Equal Employment Opportunity program best practices to diversify community college faculty, staff, and administrators.

**Establishes Program for Classified Employees.** The May Revision includes a new proposal for \$10 million ongoing to establish the Classified Employee Summer Assistance Program. For participating districts, the program would provide eligible classified employees, who regularly work 11 months or fewer in a year with regular pay up to \$62,400, to have up to 10% of their monthly pay during the school year withheld for payout during the summer recess along with a prorated state match.

### Efforts to Address Deferred Maintenance Continue

Compared to the January proposal, the May Revision increases proposed funding to address deferred maintenance and energy efficiency projects across the system by \$1.1 billion, for a total investment of about \$1.5 billion **one-time**. Of that total, \$863 million is from 2022-23, \$563.5 million is from 2021-22, and \$96.5 million is from 2020-21.

### Provides Discretionary Block Grants

The May Revision includes a new proposal for \$750 million **one-time** for discretionary block grants to districts to address issues related to the pandemic and to reduce long-term obligations. Districts could use the funds to buy down pension liabilities, but would not be required to do so. The funds would be available for a 5-year period.

Employer contributions are set to increase to 25.37% for CalPERS and 19.1% for CalSTRS, as shown in Table C-1 in Appendix C.

### LOCAL SUPPORT FUNDING ACROSS PROGRAMS IS STABLE OR INCREASES

Table 4 shows proposed local assistance funding by program for the current and budget years as of the May Revision. As the table shows, most categorical programs received workload funding in the proposal, with certain programs receiving cost-of-living adjustments consistent with recent practices. Decreases in funding relate to removing one-time funding allocated in 2021-22 or to revised estimates of underlying factors.

**Table 4: California Community Colleges Funding by Program<sup>a</sup> (In Millions)**

Program	2021-22	2022-23 Proposed May Revision	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	\$7,927.0	\$8,508.6	\$581.6	7.3%	COLA, growth, Basic Allocation increase, base increase, and other base adjustments (includes property tax, enrollment fee, and EPA adjustments)

Deferred maintenance (one-time)	511.0	1,523.0	1,012.0	198.0%	Additional one-time funding for 2022-23
CCC Discretionary Block Grant (one-time)	0.0	750.0	N/A	N/A	\$750 million one-time for discretionary block grants to address issues related to the pandemic and to reduce long-term obligations
Adult Education Program – Main	566.4	603.1	36.7	6.5%	6.56% COLA
Student Equity and Achievement Program	499.0	524.0	25.0	5.0%	Augmentation
Strong Workforce Program	290.4	290.4	0.0	0.0%	
Student Success Completion Grant	162.6	212.6	50.0	30.8%	Adjust for revised estimates of recipients
Part-time faculty health insurance	0.5	200.5	200.0	40818.4%	Add \$200M ongoing funds
Integrated technology	65.5	164.5	99.0	151.1%	Includes one-time (\$75M) and ongoing funding (\$25M) for Data Modernization and Protection. Removes \$1M in one-time funding
Full-time faculty hiring	150.0	150.0	0.0	0.0%	
Retention and enrollment strategies (one-time)	100.0	150.0	N/A	N/A	Additional one-time funding for 2022-23
Extended Opportunity Programs and Services (EOPS)	135.3	144.2	8.9	6.6%	6.56% COLA
Disabled Students Programs and Services (DSPS)	126.4	134.7	8.3	6.6%	6.56% COLA
Adult Education Program - Healthcare Vocational Education (one-time)	0.0	130.0	N/A	N/A	One-time funding spread across 3 years.
Common course numbering (one-time)	10.0	105.0	N/A	N/A	Additional one-time funding for 2022-23
Apprenticeship (community college districts)	60.1	114.2	54.1	90.1%	Participation and rate adjustments, 6.56% COLA for a portion of the program, and one-time funding of \$45M for the CA Healthy Meals Pathway Program.

Financial aid administration	74.3	81.6	7.3	9.8%	Increase of \$10 million and adjustments for revised estimates of fee waivers
California College Promise (AB 19)	72.5	66.0	-6.5	-9.0%	Adjust for revised estimates of first-time, full-time students
Transfer Reforms (one-time)	0.0	65.0	N/A	N/A	Add one-time funding for AB 928 transfer reform implementation.
CalWORKs student services	47.7	50.9	3.2	6.6%	6.56% COLA
NextUp (foster youth program)	20.0	40.0	20.0	100.0%	Add \$20M ongoing funding
Mandates Block Grant and reimbursements	33.7	36.1	2.4	7.3%	Revised enrollment estimates and 6.56% COLA
Student mental health services	30.0	30.0	0.0	0.0%	
Basic needs centers	30.0	30.0	0.0	0.0%	
Institutional effectiveness initiative	27.5	27.5	0.0	0.0%	
Program Pathways Mapping Technology (one-time)	0.0	25.0	N/A	N/A	Add one-time funding
Part-time faculty compensation	24.9	24.9	0.0	0.0%	
Reappropriation for Prior Year SCFF Deficits (one-time)	0.0	23.3	N/A	N/A	Add one-time reappropriated funding
Online education initiative	23.0	23.0	0.0	0.0%	
Economic and Workforce Development	22.9	22.9	0.0	0.0%	
Part-time faculty office hours	22.2	22.2	0.0	0.0%	
Cooperative Agencies Resources for Education (CARE)	19.7	21.0	1.3	6.6%	6.56% COLA

Emergency financial assistance grants (one-time)	250.0	20.0	N/A	N/A	Additional one-time funding for 2022-23 (specific to AB 540 students)
Pathways Grant Program for High-Skilled Careers (one-time)	0.0	20.0	N/A	N/A	Add one-time funding
California Online Community College (Calbright College)	15.0	15.0	0.0	0.0%	
Nursing grants	13.4	13.4	0.0	0.0%	
Lease revenue bond payments	12.8	12.8	0.0	0.0%	
Equal Employment Opportunity Program	2.8	12.8	10.0	361.4%	Add ongoing funding
Dreamer Resource Liaisons	11.6	11.6	0.0	0.0%	
Mathematics, Engineering, Science Achievement (MESA)	10.7	10.7	0.0	0.0%	
Classified Employee Summer Assistance Program	0.0	10.0	N/A	N/A	Add ongoing funding
Immigrant legal services through CDSS	10.0	10.0	0.0	0.0%	
Veterans Resource Centers	10.0	10.0	0.0	0.0%	
Rising Scholars Network	10.0	10.0	0.0	0.0%	
Puente Project	9.3	9.3	0.0	0.0%	
Student Housing Program 'Rapid Rehousing'	9.0	9.0	0.0	0.0%	
Umoja	7.5	7.7	0.2	2.4%	\$179K one-time for Umoja study
Foster Care Education Program	5.7	6.2	0.5	8.8%	\$500k ongoing adjustment to provide backfill for Foster and Kinship Care Education (FKCE) programs

Teacher Credentialing Partnership	0	5.0	N/A	N/A	Add one-time funding
Childcare tax bailout	3.7	4.0	0.2	6.6%	6.56% COLA
Middle College High School Program	1.8	1.8	0.0	0.0%	
Academic Senate	1.7	1.7	0.0	0.0%	
Historically Black Colleges and Universities (HBCU) Transfer Pathway project	1.4	1.4	0.0	0.0%	
African American Male Education Network and Development (A2MEND)	0.0	1.1	N/A	N/A	Add ongoing funding
Transfer education and articulation (excluding HBCU Transfer Pathway project)	0.7	0.7	0.0	0.0%	
FCMAT	0.6	0.6	0.0	0.0%	
Deferrals--Student Centered Funding Formula	1453.0	0.0	N/A	N/A	Remove one-time funding used to pay off 2020-21 deferrals.
Support zero-textbook-cost degrees (one-time)	115.0	0.0	N/A	N/A	Remove one-time funding
Basic needs for food and housing insecurity (one-time)	100.0	0.0	N/A	N/A	Remove one-time funding
College-specific allocations (one-time)	67.9	0.0	N/A	N/A	Remove one-time funding
Guided Pathways implementation (one-time)	50.0	0.0	N/A	N/A	Remove one-time funding
EEO best practices (one-time)	20.0	0.0	N/A	N/A	Remove one-time funding
Workforce investment initiatives with CWDB (one-time)	20.0	0.0	N/A	N/A	Remove one-time funding
Culturally Competent Professional Development (one-time)	20.0	0.0	N/A	N/A	Remove one-time funding

LGBTQ+ support (one-time)	10.0	0.0	N/A	N/A	Remove one-time funding
Competency-based education (one-time)	10.0	0.0	N/A	N/A	Remove one-time funding
AB 1460 implementation (one-time)	5.6	0.0	N/A	N/A	Remove one-time funding
Community college law school initiative (one-time)	5.0	0.0	N/A	N/A	Remove one-time funding
Instructional materials for dual enrollment (one-time)	2.5	0.0	N/A	N/A	Remove one-time funding

<sup>a</sup> Table reflects total programmatic funding for the system, including amounts from prior years available for use in the years displayed.

<sup>b</sup> The Adult Education program total includes resources that go to the K-12 system but are included in the CCC budget. The K-12 Strong Workforce program and K-12 Apprenticeship program are not listed above but are also included in the CCC budget.

## CAPITAL OUTLAY INVESTMENTS LOWER THAN IN CURRENT YEAR

The Governor's May Revision includes \$403 million **one-time** in capital outlay funding from Proposition 51, approved by voters in 2016, down from \$578 million provided in the 2021 Budget Act. The funding would support the preliminary plans, working drawings, and construction phase for 22 continuing projects, as listed in Table 5.

**Table 5: Governor's Proposed Capital Outlay Projects in the California Community Colleges (In Millions)**

District, College	Project	2022-23 State Cost	2022-23 Total Cost	All Years State Cost	All Years Total Cost
<b>CONTINUING PROJECTS</b>					
El Camino, El Camino College	Music Building Replacement	\$27.09	\$54.54	\$29.06	\$58.48
Los Angeles, East Los Angeles College	Facilities Maintenance & Operations Replacement	\$11.59	\$27.97	\$12.42	\$29.76
Los Angeles, Los Angeles Mission College	Plant Facilities Warehouse and Shop Replacement	\$0.21	\$0.72	\$7.12	\$23.62
Los Angeles, Los Angeles Pierce College	Industrial Technology Replacement	\$17.00	\$41.41	\$18.18	\$44.01
Los Angeles, Los Angeles Trade-Technical College	Design and Media Arts	\$35.78	\$85.60	\$38.19	\$90.88
Los Angeles, Los Angeles Valley College	Academic Building 2	\$23.74	\$57.56	\$25.38	\$61.14
Los Angeles, West Los Angeles College	Plant Facilities/Shops Replacement	\$5.73	\$14.20	\$6.17	\$15.18
Mt San Antonio, Mt San Antonio College	Technology and Health Replacement	\$77.43	\$187.26	\$82.67	\$197.85

North Orange County, Anaheim Campus	Tower First Floor Life/Safety Renovation	\$10.46	\$13.45	\$11.18	\$14.37
North Orange County, Cypress College	Fine Arts Renovation	\$19.38	\$31.85	\$20.89	\$34.37
North Orange County, Fullerton College	Business 300 Renovation	\$14.06	\$28.25	\$14.06	\$28.30
North Orange County, Fullerton College	Music/Drama Complex-Buildings 1100 and 1300 Replacement	\$40.49	\$51.74	\$43.79	\$55.86
Rio Hondo, Rio Hondo College	Music/Wray Theater Renovation	\$11.56	\$26.59	\$12.54	\$28.82
Sierra Joint, Sierra College	Gymnasium Modernization	\$26.48	\$35.54	\$28.89	\$38.55
Siskiyou Joint, College of the Siskiyous	Remodel Theater and McCloud Hall	\$1.63	\$1.63	\$28.07	\$28.07
Sonoma County, Public Safety Training Center	Public Safety Training Center Expansion	\$4.93	\$7.28	\$5.32	\$7.94
Sonoma County, Santa Rosa Junior College	Tauzer Gym Renovation	\$9.87	\$19.47	\$10.76	\$21.32
South Orange County, Saddleback College	Science Math Building Reconstruction	\$20.34	\$46.62	\$21.64	\$49.65
Ventura County, Moorpark College	Administration Building Reconstruction	\$3.91	\$10.38	\$4.32	\$11.20
West Hills, West Hills College Lemoore	Instructional Center Phase 1	\$23.54	\$31.70	\$25.18	\$34.09
West Valley Mission, Mission College	Performing Arts Building	\$14.43	\$17.11	\$15.45	\$33.58
Yuba, Yuba College	Building 800 Life and Physical Science Modernization	3.46	4.48	3.85	4.92
<b>Total</b>		<b>\$403.11</b>	<b>\$795.32</b>	<b>\$465.13</b>	<b>\$911.94</b>

## STATE OPERATIONS RECEIVES ADDITIONAL FUNDING

The Chancellor's Office provides leadership and oversight to the system, administers dozens of systemwide programs, and manages day-to-day operations of the system. The office is involved in implementing several recent initiatives including Guided Pathways, basic skills reforms, and a new apportionment funding formula. In addition, the Chancellor's Office provides technical assistance to districts and conducts regional and statewide professional development activities. The current-year (2021-22) budget provides \$19.7 million in non-Proposition 98 General Fund and \$11.6 million in special funds and reimbursements for Chancellor's Office operations.

Responding to the Board of Governors' request for additional capacity to lead the system, the Governor's May Revision includes an increase of \$3.9 million **ongoing** non-Proposition 98 General Funds to support 26 new positions at the Chancellor's Office in 2022-23, substantially more than proposed in January (\$1.4 million for 9 positions). It shifts the 10

additional positions originally proposed for 2023-24 to 2022-23, and adds seven (7) more positions to support implementation of the Cradle-to-Career Data System, assist colleges with affordable student housing, and build capacity to accommodate the increase in contracts and reporting requirements. The new resources are intended to allow the Chancellor's Office to better support curriculum-related reforms and technology modernization efforts, in addition to increased operational capacity for research, data analysis, legal affairs, governmental relations, and fiscal health monitoring.

## **Next Steps**

Following release of the Governor's May Revision, the budget process moves very quickly. LAO typically publishes analyses of the May Revision within a few days. Budget subcommittees convene to review the proposals and often take action on both January and May proposals within about a week. Subcommittees report their recommendations to full committees, which in turn report to their respective houses. Not long after, a budget conference committee convenes to resolve differences between the two houses' versions of the budget by June 15, the state constitutional deadline for the Legislature to approve a budget. (See Appendix A for a more complete overview of the state budget process.)

For more information throughout the budget process, please visit the Budget News section of the Chancellor's Office website:

<https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Budget-News>

## Appendix A: Overview of the State Budget Process

The Governor and the Legislature adopt a new budget every year. The Constitution requires a balanced budget such that, if proposed expenditures exceed estimated revenues, the Governor is required to recommend changes in the budget. The fiscal year runs from July 1 through June 30.

**Governor’s Budget Proposal.** The California Constitution requires that the Governor submit a budget to the Legislature by January 10 of each year. The Director of Finance, who functions as the chief financial advisor to the Governor, directs the preparation of the Governor’s Budget. The state’s basic approach is incremental budgeting, estimating first the costs of existing programs and then adjusting those program levels. By law, the chairs of the budget committees in each house of the Legislature—the Senate Budget and Fiscal Review Committee and the Assembly Budget Committee—introduce bills reflecting the Governor’s proposal. These are called budget bills, and the two budget bills are identical at the time they are introduced.

**Related Legislation.** Some budget changes require that changes be made to existing law. In these cases, separate bills—called “trailer bills”—are considered with the budget. By law, all proposed statutory changes necessary to implement the Governor’s Budget are due to the Legislature by February 1.

**Legislative Analyses.** Following the release of the Governor’s Budget in January, the LAO begins its analyses of and recommendations on the Governor’s proposals. These analyses, each specific to a budget area (such as higher education) or set of budget proposals (such as transportation proposals), typically are released beginning in mid-January and continuing into March.

**Governor’s Revised Proposals.** Finance proposes adjustments to the January budget through “spring letters.” Existing law requires Finance to submit most changes to the Legislature by April 1. Existing law requires Finance to submit, by May 14, revised revenue estimates, changes to Proposition 98, and changes to programs budgeted based on enrollment, caseload, and population. For that reason, the May Revision typically includes significant changes for the California Community Colleges’ budget. Following release of the May Revision, the LAO publishes additional analyses evaluating new and amended proposals.

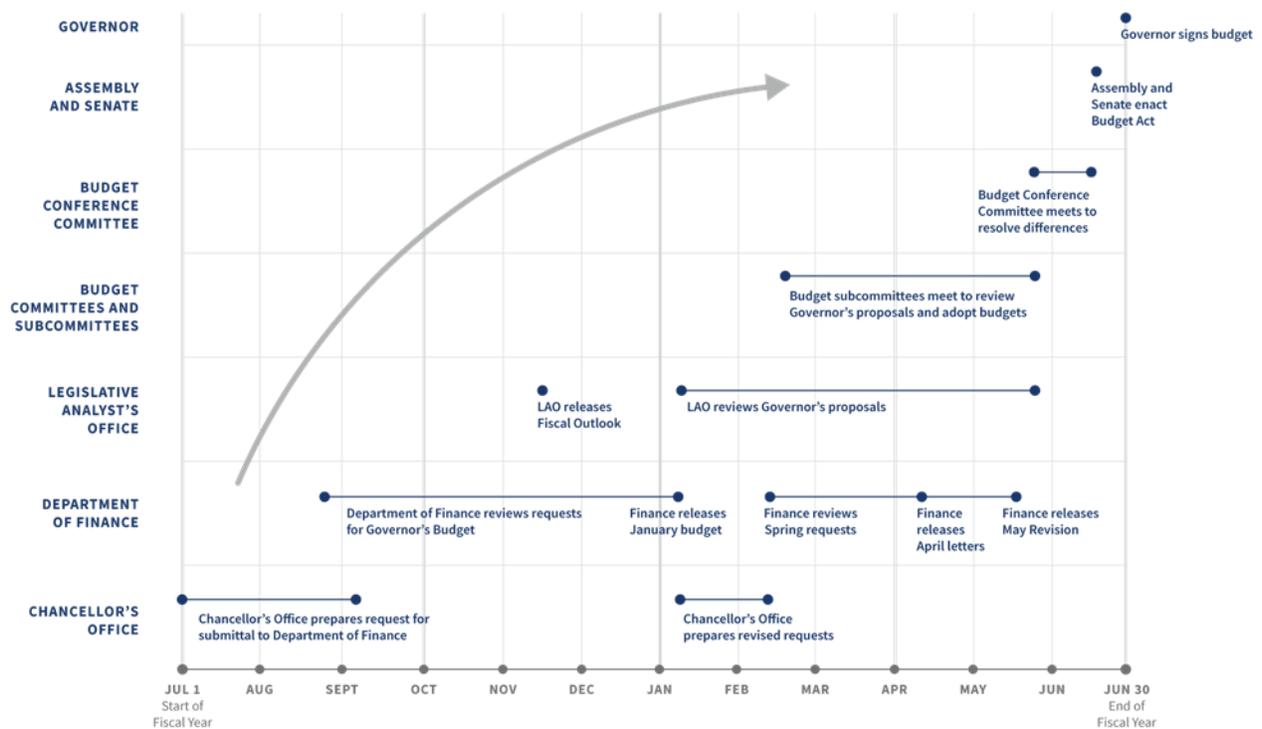
**Legislative Review.** The budget committees assign the items in the budget to subcommittees, which are organized by areas of state government (e.g., education). Many subcommittees rely heavily on the LAO analyses in developing their hearing agendas. For each January budget proposal, a subcommittee can adopt, reject, or modify the proposal. Any January proposals not acted on remain in the budget by default. May proposals, in contrast, must be acted on to be included in the budget. In addition to acting on the Governor’s budget proposals, subcommittees also can add their own proposals to the budget.

When a subcommittee completes its actions, it reports its recommendations back to the full committee for approval. Through this process, each house develops a version of the budget that is a modification of the Governor’s January budget proposal.

A budget conference committee is then appointed to resolve differences between the Senate and Assembly versions of the budget. The administration commonly engages with legislative leaders during this time to influence conference committee negotiations. The committee’s report reflecting the budget deal between the houses is then sent to the full houses for approval.

**Budget Enactment.** Typically, the Governor has 12 days to sign or veto the budget bill. The Governor also has the authority to reduce or eliminate any appropriation included in the budget. Because the budget bill is an urgency measure, the bill takes effect as soon as it is signed.

## SEQUENCE OF THE ANNUAL STATE BUDGET PROCESS



## Appendix B: Board of Governors' Budget and Legislative Request Compared to Governor's May Revision

Board of Governor's Request	Governor's May Revision
<b>Ongoing Investments</b>	
<b>Foundational Resources.</b> \$500 million for base funding increase.	Provides \$250 million to increase the SCFF's funding rates for the base, supplemental, and success allocations, and \$125 million to augment the basic allocation within the base allocation. Also provides \$492.9 million for a COLA of 6.56%, \$26.2 million for 0.5% enrollment growth, and \$113.2 million to adjust for decreased offsetting local property tax revenues.
<b>Students' Equitable Recovery.</b> \$50 million for basic needs, \$20 million to expand NextUp Program, \$2 million for Foster and Kinship Care Education program, unspecified amount to scale the Military Articulation Platform, and funds to cover a 3% augmentation for DSPS and CalWORKS.	Provides \$20 million to expand NextUp; \$25 million to increase funding for the Student Equity and Achievement program by approximately 5%; and \$500,000 to backfill an estimated decrease in federal matching funds for the Foster and Kinship Care Education program and maintain current funding levels.
<b>Diversity, Equity and Inclusion.</b> \$51 million to support districts in connecting hiring practices and procedures to DEI efforts.	Provides \$10 million to support EEO best practices to diversify faculty, staff and administrators.
<b>Support for Faculty and Staff.</b> \$25 million for professional development.	Provides \$200 million to augment the Part-Time Faculty Health Insurance Program and \$10 million to establish the Classified Employee Summer Assistance Program.
<b>Enrollment and Retention Strategies.</b> \$20.3 million to recover from pandemic enrollment declines, particularly among underserved student groups.	See one-time funding provided below.
<b>Technology Capacity to Support Teaching and Learning.</b> \$22 million for district cybersecurity staff, \$9 million for distance education (DE) professional development, \$1.25 million for cybersecurity teams, \$1 million for Ed Tech Portfolio security, \$1 million for DE teaching and learning support, and \$750,000 for CCCApply hosting and maintenance.	Provides \$25 million to address modernization of CCC technology infrastructure (and additional one-time funding described below).
<b>College Affordability and Supports.</b> \$20 million for local financial aid administration.	Provides \$10 million to augment resources for financial aid offices. Also includes \$50 million for students newly eligible for the Student Success Completion Grant due to expanded Cal Grant B/C eligibility.
<b>One-Time Investments</b>	

<p><b>Students' Equitable Recovery.</b> \$1.1 million to expand A2MEND Student Charters, \$179,000 to study Umoja program elements affecting Black student success.</p>	<p>Provides the requested funding for A2MEND and the Umoja program study.</p> <p>Also provides \$750 million for discretionary block grants to districts to address issues related to the pandemic and to reduce long-term obligations; \$150 million to support high-touch strategies to increase student retention rates and enrollment; \$20 million for emergency grants to AB 540 students; and \$65 million to support implementation of the transfer reform provisions of AB 928.</p>
<p><b>Diversity, Equity and Inclusion.</b> \$40 million for innovations in colleges' efforts to implement culturally competent practices.</p>	<p>See ongoing funding above for increased diversity in hiring.</p>
<p><b>Support for Faculty and Staff.</b> \$100 million to support full-time faculty and \$300 million for part-time faculty.</p>	<p>See ongoing funding described above.</p>
<p><b>Technology Capacity to Support Teaching and Learning.</b> \$40 million for Ed Tech Portfolio, \$28.5 million for district enrollment security upgrades, \$6.5 million for CCCApply enhancements and modernization.</p>	<p>Provides \$75 million to address modernization of CCC technology infrastructure; \$105 million to support systemwide implementation of common course numbering; and \$25 million for software that maps out intersegmental curricular pathways.</p>
<p><b>Non-Proposition 98 Investments</b></p>	
<p><b>Supporting Institutional Quality and Capacity.</b> \$75 million ongoing for the Physical Plant and Instructional Support program, unspecified ongoing funds to assist in covering increases to CalPERS and CalSTRS, \$150 million one-time for deferred maintenance, \$100 million one-time for Guided Pathways implementation, and \$1.5-\$2.5 million one-time and \$250,000 ongoing to support development of a streamlined reporting process and tool.</p>	<p>Provides \$403 million of Proposition 51 funds for facilities. Also provides over \$1.5 billion in one-time Proposition 98 funds for deferred maintenance.</p>
<p><b>Capacity to Support the System.</b> Additional Chancellor's Office staffing, including 9 Educational Services &amp; Workforce Development positions, 6 Fiscal Services positions, 4 Legal positions, 4 Communications and Governmental Relations positions, and 8 Technology and Research positions.</p>	<p>Provides \$3.9 million ongoing to support 26 new positions in 2022-23.</p>
<p><b>Students' Equitable Recovery.</b> Requests (1) policy recommendations from independent research entity on how to ensure guaranteed admission to UC or CSU for transfer students without loss of units; (2) removal of sunset data on CCAP programs; and (3) reauthorization and recasting of EWD program to support a student-centered approach that expands work-based learning.</p>	<p>See one-time Proposition 98 funding for AB 928 implementation above.</p>

<p><b>College Affordability and Supports.</b> \$500 million one-time and \$50 million ongoing to develop affordable student housing program. Also requests (1) unspecified revenues and statutory authority to ensure equitable student access to books and materials; (2) identification of a dedicated revenue source for increasing Cal Grant amounts for CCC students to address the total cost of attendance; and (3) expanded eligibility for AB 540 nonresident tuition exemption.</p>	<p>See above the ongoing Proposition 98 funding related to Cal Grant eligibility expansion, and the one-time funding for AB 540 students.</p>
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## Appendix C: Local Budgets and State Requirements

### BUDGET PLANNING AND FORECASTING

Based on the information used in developing the May Revision, it would be reasonable for districts to plan their budgets using information shown in Table C-1 below.

**Table C-1: Planning Factors for Proposed 2022-23 Budget**

Factor	2020-21	2021-22	2022-23
Cost-of-living adjustment (COLA)	0.00%	5.07%	6.56%
State Lottery funding per FTES <sup>a</sup>	\$238	\$228	TBD
Mandated Costs Block Grant funding per FTES	\$30.16	\$30.16	\$30.16
RSI reimbursement per hour	\$6.44	\$6.44	\$7.50
Financial aid administration per College Promise Grant	\$0.91	\$0.91	\$0.91
Public Employees' Retirement System (CalPERS) employer contribution rates	20.70%	22.91%	25.37%
State Teachers' Retirement System (CalSTRS) employer contribution rates	16.15%	16.92%	19.10%

<sup>a</sup> 2022-23 estimate not available

### STATE REQUIREMENTS FOR DISTRICT BUDGET APPROVAL

Existing law requires the governing board of each district to adopt an annual budget and financial report that shows proposed expenditures and estimated revenues by specified deadlines. Financial reporting deadlines are shown in Table C-2.

**Table C-2: Standard Financial Reporting Deadlines in Place for 2022-23**

Activity	Regulatory Due Date	Title 5 Section
Submit tentative budget to county officer.	July 1, 2022	58305(a)
Make available for public inspection a statement of prior year receipts and expenditures and current year expenses.	September 15, 2022	58300
Hold a public hearing on the proposed budget. Adopt a final budget.	September 15, 2022	58301
Complete the adopted annual financial and budget report and make public.	September 30, 2022	58305(d)
Submit an annual financial and budget report to Chancellor's Office.	October 10, 2022	58305(d)
Submit an audit report to the Chancellor's Office.	December 31, 2022	59106

If the governing board of any district fails to develop a budget as described, the chancellor may withhold any apportionment of state or local money to the district for the current fiscal year until the district makes a proper budget. These penalties are not imposed on a district if the chancellor determines that unique circumstances made it

impossible for the district to comply with the provisions or if there were delays in the adoption of the annual state budget.

The total amount proposed for each major classification of expenditures is the maximum amount that may be expended for that classification for the fiscal year. Through a resolution, the governing board may make budget adjustments or authorize transfers from the reserve for contingencies to any classification (with a two-thirds vote) or between classifications (with a majority vote).

## STATE REQUIREMENTS RELATED TO EXPENDITURES

State law includes two main requirements for districts' use of apportionments. The Chancellor's Office monitors district compliance with both requirements and annually updates the Board of Governors.

### Full-Time Faculty Obligation

Education Code Section 87482.6 recognizes the goal of the Board of Governors that 75% of the hours of credit instruction in the California Community Colleges should be taught by full-time faculty. Each district has a baseline reflecting the number of full-time faculty in 1988-89. Each year, if the Board of Governors determines that adequate funds exist in the budget, districts are required to increase their base number of full-time faculty over the prior year in proportion to the amount of growth in funded credit full-time equivalent students. Funded credit FTES includes emergency conditions allowance protections, such as those approved for fires and for the COVID-19 pandemic. Districts with emergency conditions allowances approved per regulation will not have their full-time faculty obligation reduced for actual reported FTES declines while the protection is in place. The target number of faculty is called the Faculty Obligation Number (FON). An additional increase to the FON is required when the budget includes funds specifically for the purposes of increasing the full-time faculty percentage. The chancellor is required to assess a penalty for a district that does not meet its FON for a given year.

### Fifty Percent Law

A second requirement related to budget levels is a statutory requirement that each district spend at least half of its Current Expense of Education each fiscal year for salaries and benefits of classroom instructors. Under existing law, a district may apply for an exemption under limited circumstances.

## Appendix D: Districts' Fiscal Health

The Board of Governors has established standards for sound fiscal management and a process to monitor and evaluate the financial health of community college districts. These standards are intended to be progressive, with the focus on prevention and assistance at the initial level and more direct intervention at the highest level.

Under that process, each district is required to regularly report to its governing board the status of the district's financial condition and to submit quarterly reports to the Chancellor's Office three times a year in November, February, and May. Based on these reports, the Chancellor is required to determine if intervention is needed. Specifically, intervention may be necessary if a district's report indicates a high probability that, if trends continue unabated, the district will need an emergency apportionment from the state within three years or that the district is not in compliance with principles of sound fiscal management. The Chancellor's Office's intervention could include, but is not limited to, requiring the submission of additional reports, requiring the district to respond to specific concerns, or directing the district to prepare and adopt a plan for achieving fiscal stability. The Chancellor also could assign a fiscal monitor or special trustee.

The Chancellor's Office believes that the evaluation of fiscal health should not be limited to times of crisis. Accordingly, the Fiscal Forward Portfolio has been implemented to support best practices in governance and continued accreditation, and to provide training and technical assistance to new chief executive officers and chief business officers through personalized desk sessions with Chancellor's Office staff.

The Chancellor's Office's ongoing fiscal health analysis includes review of key financial indicators, results of annual audit reports, and other factors. A primary financial health indicator is the district's unrestricted reserves balance. **The Chancellor's Office recommends that districts adopt policies to maintain sufficient unrestricted reserves with a suggested minimum of two months of general fund operating expenditures or revenues, consistent with Budgeting Best Practices published by the Government Finance Officers Association.**

Districts are strongly encouraged to regularly assess risks to their fiscal health. The Fiscal Crisis and Management Assistance Team has developed a Fiscal Health Risk Analysis for districts as a management tool to evaluate key fiscal indicators that may help measure a district's risk of insolvency in the current and two subsequent fiscal years.

## Appendix E: Glossary

**Appropriation:** Money set apart by legislation for a specific use, with limits in the amount and period during which the expenditure is to be recognized.

**Augmentation:** An increase to a previously authorized appropriation or allotment.

**Bond Funds:** Funds used to account for the receipt and disbursement of non-self-liquidating general obligation bond proceeds.

**Budget:** A plan of operation expressed in terms of financial or other resource requirements for a specific period.

**Budget Act (BA):** An annual statute authorizing state departments to expend appropriated funds for the purposes stated in the Governor's Budget, amended by the Legislature, and signed by the Governor.

**Budget Year (BY):** The next state fiscal year, beginning July 1 and ending June 30, for which the Governor's Budget is submitted (i.e., the year following the current fiscal year).

**Capital Outlay:** Expenditures that result in acquisition or addition of land, planning and construction of new buildings, expansion or modification of existing buildings, or purchase of equipment related to such construction, or a combination of these.

**Cost of Living Adjustment (COLA):** Increases provided in state-funded programs intended to offset the effects of inflation.

**Current Year (CY):** The present state fiscal year, beginning July 1 and ending June 30 (in contrast to past or future periods).

**Deferrals:** Late payments to districts when the state cannot meet its funding obligations. Deferrals allow districts to budget for more money than the state will provide in a given year. A district is permitted to spend as if there is no deferral. Districts typically rely on local reserves or short-term loans (e.g., TRANS) to cover spending for the fiscal year.

**Department of Finance (DOF or Finance):** A state fiscal control agency. The Director of Finance is appointed by the Governor and serves as the chief fiscal policy advisor.

**Education Protection Account (EPA):** The Education Protection Account (EPA) was created in November 2012 by Proposition 30, the Schools and Local Public Safety Protection Act of 2012, and amended by Proposition 55 in November 2016. Of the funds in the account, 89 percent is provided to K-12 education and 11 percent to community colleges. These funds are set to expire on December 31, 2030.

**Expenditure:** Amount of an appropriation spent or used.

**Fiscal Year (FY):** A 12-month budgeting and accounting period. In California state government, the fiscal year begins July 1 and ends the following June 30.

**Fund:** A legal budgeting and accounting entity that provides for the segregation of moneys or other resources in the State Treasury for obligations in accordance with specific restrictions or limitations.

**General Fund (GF):** The predominant fund for financing state operations; used to account for revenues that are not specifically designated by any other fund.

**Governor's Budget:** The publication the Governor presents to the Legislature by January 10 each year, which includes recommended expenditures and estimates of revenues.

**Legislative Analyst's Office (LAO):** A nonpartisan office that provides fiscal and policy advice to the Legislature.

**Local Assistance:** Expenditures made for the support of local government or other locally administered activities.

**May Revision:** An update to the Governor's Budget presented by Finance to the Legislature by May 14 of each year.

**Past Year or Prior Year (PY):** The most recently completed state fiscal year, beginning July 1 and ending June 30.

**Proposition 98:** A section of the California Constitution that, among other provisions, specifies a minimum funding guarantee for schools and community colleges. California Community Colleges typically receive 10.93% of the funds.

**Related and Supplemental Instruction (RSI):** An organized and systematic form of instruction designed to provide apprentices with knowledge including the theoretical and technical subjects related and supplemental to the skill(s) involved.

**Reserve:** An amount set aside in a fund to provide for an unanticipated decline in revenue or increase in expenditures.

**Revenue:** Government income, generally derived from taxes, licenses and fees, and investment earnings, which are appropriated for the payment of public expenses.

**State Operations:** Expenditures for the support of state government.

**Statute:** A law enacted by the Legislature.

**Tax and Revenue Anticipation Notes (TRANS):** Short-term debt instruments issued in anticipation of taxes or other revenues to be collected at a later date.

**Workload Budget:** The level of funding needed to support the current cost of already-authorized services.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT**  
**UNRESTRICTED GENERAL FUND**  
**2022/23 Tentative Budget Assumptions**  
**May 16, 2022**

## 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
2016/17	28,901.64	27,517.31	28,901.64	a -4.79%
2017/18	28,901.64	29,378.53	29,375.93	b 1.65%
2018/19	Recal	25,925.52	28,068.86	c -11.75%
2019/20	Recal	27,028.98	26,889.30	4.26%
2020/21	Recal	25,333.74	26,993.32	-6.27%
2021/22	P2	24,804.51		-2.09%

a - based on submitted P3, District went into Stabilization in FY 2016/17

b - based on submitted P3, the district shifted 1,392.91 FTES from summer 2018

c - To maintain the 2015/16 funding level and produce growth FTES in 2017/18, the district borrowed from summer 2018 which reduced FTES in 2018/19.

The governor's state budget proposal includes .5% systemwide growth funding and 6.56% COLA. 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 6.56%	\$12,050,879
Projected SCFF Basic Allocation Increase	\$2,018,653
Projected Growth/Access	\$0
Deficit Factor (2%)	(\$3,915,066)

2022/23 Potential Growth at 0.5%

25,460

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 (\$4,202,316). Restricted lottery at \$65 per FTES (\$1,675,770). (2021/22 @ P1 of resident & nonresident factored FTES, 25,781.08 x \$163 = \$4,202,316 unrestricted lottery; 25,781.08 x \$65 = \$1,675,770 restricted lottery)

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

F. Categorical programs will continue to be budgeted separately; self-supporting, matching revenues and expenditures. COLA is being proposed on certain categorical programs. Without COLA, other categorical reductions would be required to remain in balance if settlements are reached with bargaining groups. The colleges will need to budget for any program match requirements using unrestricted funds.

G. College Promise Grants (BOG fee waivers 2% administration) funding estimated at 2021/22 @ Advance of \$275,040.

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

## II. Other Revenue

I. Non-Resident Tuition budgeted at \$2,500,000. (SAC \$1,800,000, SCC \$700,000). Decrease of \$200,000.

J. Interest earnings estimated at \$800,000. Decrease of \$200,000.

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

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

M. Scheduled Maintenance/Instructional Equipment allocation. \$33 million estimated in the state budget.

N. Full-time Faculty Hiring Allocation (\$3,325,444 - \$1,304,941 = \$2,020,503)

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT**  
**UNRESTRICTED GENERAL FUND**  
**2022/23 Tentative Budget Assumptions**  
**May 16, 2022**

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 6.56% Cost of Living Allowance (COLA). Estimated 5% set aside for unrestricted general fund = \$8,079,036 (FARSCCD approximate cost \$4,178,759 CSEA approximate cost \$2,172,845, Management/Other approximate cost \$1,727,432) The colleges will need to budget for bargained increased costs in Salaries and Benefits for part-time employees. The estimated cost of a 1% salary increase is \$1.89 million for all funds. The estimated cost of a 1% salary increase is \$1.51 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.82 million including benefits for FD 11 & 13 (FARSCCD approximate cost \$940,809 CSEA approximate cost \$489,196, Management/Other approximate cost \$388,914) For all funds, it is estimated to = \$2.27 million (FARSCCD = \$1,059,302, CSEA = \$725,959, Management/Others = \$582,165) 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 1/1/2023 is estimated at 3.5% for an additional cost of approximately \$572,100 for active employees and \$0 for retirees, for a combined increase of \$572,100 for unrestricted general fund. The additional cost increase for all funds is estimated to = \$747,106  
**State Unemployment Insurance (.05% to .50%)**  
 CalSTRS employer contribution rate will increase in 2022/23 from 16.92% to 19.10% for an increase of \$1,657,561.  
 (Note: The cost of each 1% increase in the STRS rate is approximately \$760,000.)  
 CalPERS employer contribution rate will increase in 2022/23 from 22.91% to **25.37%** for an increase of \$1,010,356  
 (Note: The cost of each 1% increase in the PERS rate is approximately \$411,000.)
- E. The full-time faculty obligation (FON) for Fall 2022 has not been calculated at this time. The Fall 2021 report indicated the District was 17.5 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 \$162,763. Penalties for not meeting the obligation amount to approximately \$86,771 per FTE not filled. Each faculty hired over the FON adds cost of (\$162,763 - \$56,543)= \$106,220.  
 SAC hiring 7 = \$1,139,341 unrestricted general fund and hiring 1 = \$162,763 in restricted general fund (categorical program)  
 SCC hiring 3 = \$488,289 unrestricted general fund and hiring 1 = \$162,763 in restricted general fund (categorical program)
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/22 for hourly faculty is \$84.07 x 18 hrs/LHE= \$1,513 (FY 2021/22) (Total cost of salary and benefits of part-time faculty to teach 30 LHE = \$56,543)
- G. Retiree Health Benefit Fund (OPEB/GASB 75 Obligation) - The calculated Employer Contribution Target is \$6,465,026 which is less than our current pay as you go. The District will therefore decrease the employer payroll contribution from 2% to 0% of total salaries. This provides savings of \$2,375,792 to the unrestricted general fund and \$3,046,465 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 |
|---|--------------|---------------|
| Trustee Travel  | \$ 25,000    |               |
| Chancellor's Travel   | \$ 25,000    |               |
| Legal Fees  | \$ 127,938   |               |
| Human Resources - 2 new positions<br>(Principal, People & Culture Business Partner) | \$ 334,165   |               |
- M. Sixth contribution of Santiago Canyon College ADA Settlement expenses of \$2 million from available one-time funds.

<b>Rancho Santiago Community College District</b> <b>Unrestricted General Fund Summary</b> <b>2022/23 Tentative Budget Assumptions</b> <b>May 16, 2022</b>
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*	<u>New Revenues</u>	Ongoing Only	One-Time
A	Student Centered Funding Formula		
B	Projected COLA of 6.56%	\$12,050,879	
B	Projected SCFF Basic Allocation Increase	\$2,018,653	
B	Growth	\$0	
B	Deficit Factor (2%) - additional	(\$241,018)	
D	Unrestricted Lottery	\$58,532	
H	Mandates Block Grant	\$0	
I	Non-Resident Tuition	(\$200,000)	
J	Interest Earnings	(\$200,000)	
L	Apprenticeship - SCC	\$0	
EGK	Misc Income	\$0	
N	Full-time Faculty Allocation	\$1,062,200	\$958,303 <sup>2</sup>
	<b>Total</b>	<b>\$14,549,246</b>	<b>\$958,303</b>

**New Expenditures**

B	Salary Schedule Increases/Collective Bargaining **	\$8,079,036	
C	Step/Column	\$1,818,921	
D	Health and Welfare/Benefits Increase (3.5%) - Active	\$572,100	
D	Health and Welfare/Benefits - Retirees	\$0	
D	CalSTRS Increase	\$1,657,561	
D	CalPERS Increase	\$1,010,356	
D	State Unemployment (.05% to .50%)	\$521,844	
E	Full Time Faculty Obligation Hires	\$1,627,630	
E/F	Hourly Faculty Budgets (Match Budget to Actual Expense)	(\$565,430)	
G	Decreased Cost of Retiree Health Benefit	(\$2,375,792)	
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	\$512,103	
M	SCC ADA Settlement Costs	\$0	\$2,000,000
	<b>Total</b>	<b>\$13,083,329</b>	<b>\$2,000,000</b>

2022/23 Budget Year Unallocated (Deficit)	\$1,465,917
2021/22 Structural Unallocated (Deficit)	(\$2,361,566)
Total Est. Unallocated (Deficit)	(\$895,649) <sup>1</sup>

<b>SRP Savings/Rightsizing Recap</b>	
Beginning Balance 7/1/21 SRP Savings	\$3,433,866
Estimate SRP Savings FY 2021/22	\$4,128,645
One-time Faculty Hiring	\$2,020,503
<b>Estimate Ending Balance 6/30/22</b>	<b>\$9,583,014</b>
Total Est. Unallocated (Deficit) FY 2022/23	(\$895,649) <sup>1</sup>
SRP Estimated Savings FY 2022/23	\$5,509,375
FON Penalty (18 x \$86,771)	(\$1,561,878)
FY 2022/23 One-time Full-time Faculty Allocation	\$958,303 <sup>2</sup>
<b>Estimate Ending Balance 6/30/23</b>	<b>\$13,593,165</b>

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

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

**DRAFT**

<b>General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13</b>						
		<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>	<b>% change</b>
<b>Revenues by Source</b>		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>22/23 Tent/ 21/22 Est</b>
		<b>Revenue</b>	<b>Budget</b>	<b>Revenue</b>	<b>Budget</b>	
8100	Federal Revenues					
8110	Forest Reserve	\$8,943	\$0	\$4,338	\$0	(100.00)
8120	Higher Education Act	2,375,782	4,681,267	2,130,463	4,602,303	116.02
8140	Temporary Assistance for Needy Families (TANF)	75,074	81,824	81,824	81,838	0.02
8150	Student Financial Aid	27,756	242,770	260,216	242,770	(6.70)
8170	Vocational Technical Education Act (VTEA)	1,415,973	2,211,274	1,473,189	2,105,940	42.95
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	16,312,196	37,389,742	14,749,186	33,908,947	129.90
	Total Federal Revenues	<u>20,215,724</u>	<u>44,606,877</u>	<u>18,699,216</u>	<u>40,941,798</u>	118.95
8600	State Revenues					
8611	Apprenticeship Allowance	3,901,642	3,951,786	3,951,786	3,951,786	-
8612	State General Apportionment	30,417,162	41,268,442	51,487,746	41,268,442	(19.85)
8612	State General Apportionment-estimated COLA	0	0	0	12,050,879	-
8612	Base Allocation Increase	0	0	0	2,018,653	-
8612	State General Apportionment-Deficit	(1,335,989)	(3,674,048)	(3,674,048)	(3,915,066)	6.56
8612	State General Apportionment-prior year adjustment	(1,604,230)	0	0	0	-
8619	State General Apportionment-Full-time Faculty Allocation	1,304,941	1,304,941	2,305,149	2,367,141	2.69
8619	Other General Apportionments-Enrollment Fee Admin-2%	279,888	275,040	275,040	275,040	-
8619	Other General Apportionments-PT Faculty Comp & Office Hour	649,853	607,563	607,563	607,563	-
8622	Extended Opportunity Programs & Services (EOPS)	2,017,009	2,426,527	2,426,527	2,457,982	1.30
8623	Disabled Students Programs & Services (DSPS)	1,756,926	1,875,464	1,875,464	1,875,464	-
8625	CalWORKS	572,410	668,338	668,338	668,338	-
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	1,075	2,599	2,599	2,599	-
8629	Other Gen Categorical Apport-BSI	564,802	996,669	996,669	529,314	(46.89)
8629	Other Gen Categorical Apport-CARE	121,431	144,679	144,679	174,139	20.36
8629	Other Gen Categorical Apport-CTE SWP	83,867,490	111,544,616	64,261,954	57,724,673	(10.17)
8629	Other Gen Categorical Apport-Equal Employment Opportunity	22,302	117,329	275,662	117,329	(57.44)
8629	Other Gen Categorical Apport-Guided Pathways	427,595	948,437	891,207	948,437	6.42
8629	Other Gen Categorical Apport-Instructional Equipment	0	1,125,978	1,125,978	1,125,978	-
8629	Other Gen Categorical Apport-Matriculation-Credit	3,954,306	5,386,060	5,386,060	5,347,910	(0.71)

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<b>General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13</b>					
<b>Revenues by Source</b>	<b>2020-21 Actual Revenue</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	1,696,152	1,588,360	1,588,360	1,588,360	-
8629 Other Gen Categorical Apport-SEAP	4,961,005	4,464,055	4,464,055	4,464,055	-
8629 Other Gen Categorical Apport-Student Equity	1,996,724	2,832,480	2,832,480	2,871,196	1.37
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,037,558	1,074,911	1,074,911	1,074,911	-
8629 Other Reimb Categorical Allow-Other	1,844,588	6,779,022	6,779,503	5,897,666	(13.01)
8630 Education Protection Account	44,529,069	36,656,734	26,437,430	36,656,734	38.65
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	15,125,757	10,194,020	9,371,307	5,987,421	(36.11)
8659 Other Reimb Categorical Allow-Other	189,223	153,511	153,511	178,996	16.60
8672 Homeowners' Property Tax Relief	260,951	278,767	278,767	278,767	-
8681 State Lottery Proceeds	7,009,240	5,796,214	5,796,214	5,878,086	1.41
8682 State Mandated Costs	809,978	779,692	847,080	779,692	(7.96)
8699 Other Misc State Revenue	7,405,860	10,729,229	8,752,229	8,798,537	0.53
Total State Revenues	213,784,718	250,297,415	201,384,220	204,051,022	1.32
8800 Local Revenues					
8811 Tax Allocation, Secured Roll	54,438,308	58,154,978	58,154,978	58,154,978	-
8812 Tax Allocation, Supplement Roll	1,102,157	1,177,404	1,177,404	1,177,404	-
8813 Tax Allocation, Unsecured Roll	1,599,178	1,708,359	1,708,359	1,708,359	-
8816 Prior Years' Taxes	386,086	412,445	412,445	412,445	-
8817 Education Revenue Augmentation Fund (ERAF)	25,332,588	27,062,121	27,062,121	27,062,121	-
8818 RDA Funds - Pass Thru AB	574,739	613,978	613,978	613,978	-
8819 RDA Funds - Residuals	7,552,267	8,067,883	8,067,883	8,067,883	-
8820 Contrib, Gifts, Grants & Endowment	0	561	0	561	-
8831 Contract Instructional Service	44,133	35,632	38,131	35,632	(6.55)
8850 Rents and Leases	84,444	383,480	263,446	363,480	37.97
8860 Interest & Investment Income	1,307,061	1,000,000	643,887	800,000	24.25
8867 Gain(Loss)on Invest-Unrealized	350,529	0	(184,388)	0	(100.00)
8874 CCC Enrollment Fees	8,645,622	8,301,307	8,301,307	8,301,307	-
8875 Bachelor's Program Fee	47,964	40,000	40,000	40,000	-
8876 Health Services Fees	1,035,808	972,300	930,099	972,300	4.54
8880 Nonresident Tuition	2,600,988	2,700,000	2,500,000	2,500,000	-

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<b>General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13</b>					
<b>Revenues by Source</b>	<b>2020-21 Actual Revenue</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8882 Parking Fees & Bus Passes	43,714	1,405,631	286,101	1,405,631	391.31
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	3,455,717	2,244,690	3,800,204	2,064,183	(45.68)
8891 Other Local Rev - Special Proj	489,098	519,832	504,042	388,362	(22.95)
Total Local Revenues	<u>109,090,401</u>	<u>114,800,601</u>	<u>114,319,997</u>	<u>114,068,624</u>	(0.22)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	32,615	5,000	22,080	5,000	(77.36)
8981/8983 Interfund/Intrafund Transfer In	2,620,443	2,361,566	2,769,087	0	(100.00)
Total Other Sources	<u>2,653,058</u>	<u>2,366,566</u>	<u>2,791,167</u>	<u>5,000</u>	(99.82)
Total Revenues	<u>345,743,901</u>	<u>412,071,459</u>	<u>337,194,600</u>	<u>359,066,444</u>	6.49
Net Beginning Balance	41,412,351	50,803,405	50,803,405	51,767,658	1.90
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>41,412,351</u>	<u>50,803,405</u>	<u>50,803,405</u>	<u>51,767,658</u>	1.90
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$387,156,252</u></u>	<u><u>\$462,874,864</u></u>	<u><u>\$387,998,005</u></u>	<u><u>\$410,834,102</u></u>	5.89

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

<u>Expenditures by Object</u>	2020-21 Actual Expenses	2021-22 Revised Budget	2021-22 Estimated Expenses	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$30,337,290	\$31,861,851	\$30,638,468	\$32,092,552	4.75
1200 Non-Instructional Salaries, Regular Contract	18,939,995	19,558,348	18,087,516	21,131,568	16.83
1300 Instructional Salaries, Other Non-Regular	26,906,971	27,523,851	29,068,942	27,349,965	(5.91)
1400 Non-Instructional Salaries, Other Non-Regular	6,803,767	7,451,191	7,703,869	5,790,254	(24.84)
Subtotal	<u>82,988,023</u>	<u>86,395,241</u>	<u>85,498,795</u>	<u>86,364,339</u>	1.01
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	41,595,348	48,077,934	41,858,108	48,266,307	15.31
2200 Instructional Aides, Regular Full Time	575,051	555,973	556,790	539,608	(3.09)
2300 Non-Instructional Salaries, Other	4,821,033	7,277,568	6,171,784	6,067,170	(1.70)
2400 Instructional Aides, Other	2,562,001	3,069,518	2,815,061	2,639,350	(6.24)
Subtotal	<u>49,553,433</u>	<u>58,980,993</u>	<u>51,401,743</u>	<u>57,512,435</u>	11.89
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	19,542,132	22,642,054	20,735,240	24,256,555	16.98
3200 Public Employees' Retirement System Fund	9,877,690	13,811,198	11,082,192	14,360,642	29.58
3300 Old Age, Survivors, Disability, and Health Ins.	5,132,994	5,782,159	5,280,049	5,715,286	8.24
3400 Health and Welfare Benefits	29,687,574	33,283,342	31,390,687	32,520,151	3.60
3500 State Unemployment Insurance	88,418	477,341	724,064	924,068	27.62
3600 Workers' Compensation Insurance	2,067,308	2,218,822	2,126,494	2,177,304	2.39
3900 Other Benefits	2,749,057	3,556,909	3,307,788	3,629,202	9.72
Subtotal	<u>69,145,173</u>	<u>81,771,825</u>	<u>74,646,513</u>	<u>83,583,208</u>	11.97
<b>TOTAL SALARIES/BENEFITS</b>	<b>201,686,629</b>	<b>227,148,059</b>	<b>211,547,051</b>	<b>227,459,982</b>	7.52
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>62.95%</b>	<b>55.88%</b>	<b>65.09%</b>	<b>65.13%</b>	

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

<b>Expenditures by Object</b>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	70,552	288,412	188,414	218,724	16.09
4300 Instructional Supplies	2,442,501	5,837,979	2,633,958	2,360,288	(10.39)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	131,347	269,384	191,335	240,637	25.77
4600 Non-Instructional Supplies	1,080,644	2,672,682	1,830,608	1,904,131	4.02
4700 Food Supplies	122,230	258,971	97,778	172,210	76.12
Subtotal	<u>3,847,274</u>	<u>9,327,428</u>	<u>4,942,093</u>	<u>4,895,990</u>	(0.93)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	90,452,900	105,763,538	78,113,025	56,756,894	(27.34)
5200 Travel & Conference Expenses	119,052	1,316,528	437,935	883,545	101.75
5300 Dues & Memberships	203,054	332,425	199,130	225,992	13.49
5400 Insurance	2,026,787	2,030,085	2,025,221	2,030,085	0.24
5500 Utilities & Housekeeping Svcs	3,279,165	4,010,838	3,667,146	3,721,381	1.48
5600 Rents, Leases & Repairs	4,661,420	5,482,733	5,045,587	5,341,251	5.86
5700 Legal, Election & Audit Exp	831,139	1,844,781	1,587,980	1,305,366	(17.80)
5800 Other Operating Exp & Services	6,200,798	15,689,137	7,146,514	14,940,557	109.06
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,767,322	25,041,313	2,803,547	27,352,484	875.64
Subtotal	<u>109,541,637</u>	<u>161,511,378</u>	<u>101,026,085</u>	<u>112,557,555</u>	11.41
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	12,531	102,902	8,015	25,000	211.92
6200 Buildings	1,515,543	799,971	1,764,073	273,394	(84.50)
6300 Library Books	247,691	326,376	320,883	264,394	(17.60)
6400 Equipment	3,520,691	7,277,128	5,393,453	3,754,282	(30.39)
6900 Project Contingencies	0	34,500	0	0	-
Subtotal	<u>5,296,456</u>	<u>8,540,877</u>	<u>7,486,424</u>	<u>4,317,070</u>	(42.33)
Subtotal, Expenditures (1000 - 6000)	<u>320,371,996</u>	<u>406,527,742</u>	<u>325,001,653</u>	<u>349,230,597</u>	7.46

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

<u>Expenditures by Object</u>	2020-21 Actual Expenses	2021-22 Revised Budget	2021-22 Estimated Expenses	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	2,620,442	1,033,729	1,255,615	0	(100.00)
7300 Interfund Transfers Out	11,925,628	6,588,049	6,908,571	3,500,000	(49.34)
7500 Student Scholarship	0	28,206	0	0	-
7600 Other Student Aid	1,434,781	5,054,436	3,064,508	3,797,582	23.92
Subtotal	<u>15,980,851</u>	<u>12,704,420</u>	<u>11,228,694</u>	<u>7,297,582</u>	(35.01)
Subtotal, Expenditures (1000 - 7000)	<u>336,352,847</u>	<u>419,232,162</u>	<u>336,230,347</u>	<u>356,528,179</u>	6.04
7900 Reserve for Contingencies					
7920 Restricted Contingency-SCC Family Pact-2340	0	132,864	0	132,864	-
7920 Restricted Contingency-Campus Health Services-3250	0	130,153	0	130,153	-
7920 Restricted Contingency-Health Services-3450	0	683,410	0	667,385	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
7930 Board Policy Contingency (12.5%)	0	26,537,726	0	26,820,528	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Vacation Payout	0	50,000	0	50,000	-
7950 Budget Stabilization	0	1,540,583	0	1,540,583	-
Total Designated	<u>0</u>	<u>38,497,046</u>	<u>0</u>	<u>45,330,863</u>	-
7910 Unrestricted Contingency	50,803,405	5,145,656	51,767,658	8,975,060	(82.66)
Subtotal Expenditures (7900)	<u>50,803,405</u>	<u>43,642,702</u>	<u>51,767,658</u>	<u>54,305,923</u>	4.90
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$387,156,252</u>	<u>\$462,874,864</u>	<u>\$387,998,005</u>	<u>\$410,834,102</u>	5.89

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<b>General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13</b>						
<b>Revenues by Source</b>	<b>2021-22 Adopted Budget</b>	<b>2021-22 Allocated Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>% change 21/22 Est/ 21/22 Budget</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$4,338	-	\$0	(100.00)
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>4,338</u>	-	<u>0</u>	<u>(100.00)</u>
8600 State Revenues						
8611 Apprenticeship Allowance	3,951,786	3,951,786	3,951,786	-	3,951,786	-
8612 State General Apportionment	32,404,149	41,268,442	51,487,746	24.76	41,268,442	(19.85)
8612 State General Apportionment-estimated COLA	8,864,293	0	0	-	12,050,879	-
8612 Base Allocation Increase	0	0	0	-	2,018,653	-
8612 Estimated Restoration/Access/Growth	0	0	0	-	0	-
8612 State General Apportionment-Deficit	(3,674,048)	(3,674,048)	(3,674,048)	-	(3,915,066)	6.56
8612 State General Apportionment-prior year adjustment	0	0	0	-	0	-
8619 Other General Apportionments-Full-time Faculty Alloc	1,304,941	1,304,941	2,305,149	76.65	2,367,141	2.69
8619 Other General Apportionments-Enroll Fee Admin-2%	275,040	275,040	275,040	-	275,040	-
8619 Other General Apportionments-Part-Time Fac Comp	607,563	607,563	607,563	-	607,563	-
8630 Education Protection Account	36,656,734	36,656,734	26,437,430	(27.88)	36,656,734	38.65
8672 Homeowners' Property Tax Relief	278,767	278,767	278,767	-	278,767	-
8681 State Lottery Proceeds	4,143,784	4,143,784	4,143,784	-	4,202,316	1.41
8682 State Mandated Costs	779,692	779,692	847,080	8.64	779,692	(7.96)
8699 Other Misc State Revenue	7,584,025	7,584,025	7,584,025	-	7,584,025	-
Total State Revenues	<u>93,176,726</u>	<u>93,176,726</u>	<u>94,244,322</u>	1.15	<u>108,125,972</u>	14.73
8800 Local Revenues						
8811 Tax Allocation, Secured Roll	58,154,978	58,154,978	58,154,978	-	58,154,978	-
8812 Tax Allocation, Supplement Roll	1,177,404	1,177,404	1,177,404	-	1,177,404	-
8813 Tax Allocation, Unsecured Roll	1,708,359	1,708,359	1,708,359	-	1,708,359	-
8816 Prior Years' Taxes	412,445	412,445	412,445	-	412,445	-
8817 Education Revenue Augmentation Fund (ERAF)	27,062,121	27,062,121	27,062,121	-	27,062,121	-
8818 RDA Funds - Pass Thru AB	613,978	613,978	613,978	-	613,978	-
8819 RDA Funds - Residuals	8,067,883	8,067,883	8,067,883	-	8,067,883	-

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

<u>Revenues by Source</u>	<b>2021-22 Adopted Budget</b>	<b>2021-22 Allocated Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>% change 21/22 Est/ 21/22 Budget</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8850 Rents and Leases	383,480	383,480	263,446	(31.30)	363,480	37.97
8860 Interest & Investment Income	1,000,000	1,000,000	643,887	(35.61)	800,000	24.25
8874 CCC Enrollment Fees	8,301,307	8,301,307	8,301,307	-	8,301,307	-
8875 Bachelor's Program Fee	40,000	40,000	40,000	-	40,000	-
8880 Nonresident Tuition	2,700,000	2,700,000	2,500,000	(7.41)	2,500,000	-
8885 Student ID & ASB Fees	0	0	0	-	0	-
8890 Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	625,691	831,935	1,065,902	28.12	651,428	(38.88)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	<u>110,247,646</u>	<u>110,453,890</u>	<u>110,011,710</u>	(0.40)	<u>109,853,383</u>	(0.14)
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	22,080	341.60	5,000	(77.36)
8981/8983 Interfund/Intrafund Transfer In	2,361,566	2,361,566	2,395,909	1.45	0	(100.00)
Total Other Sources	<u>2,366,566</u>	<u>2,366,566</u>	<u>2,417,989</u>	2.17	<u>5,000</u>	(99.79)
Total Revenues	<u>205,790,938</u>	<u>205,997,182</u>	<u>206,678,359</u>	0.33	<u>217,984,355</u>	5.47
Net Beginning Balance	46,370,068	46,370,068	46,370,068	-	49,770,999	7.33
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>46,370,068</u>	<u>46,370,068</u>	<u>46,370,068</u>	-	<u>49,770,999</u>	7.33
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$252,161,006</u>	<u>\$252,367,250</u>	<u>\$253,048,427</u>	0.27	<u>\$267,755,354</u>	5.81

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

<u>Expenditures by Object</u>	<b>2021-22 Adopted Budget</b>	<b>2021-22 Allocated Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>% change 21/22 Est/ 21/22 Budget</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$33,127,035	\$31,566,239	\$30,355,768	(3.83)	\$31,844,525	4.90
1200 Non-Instructional Salaries, Regular Contract	14,880,315	14,025,099	13,226,652	(5.69)	15,240,198	15.22
1300 Instructional Salaries, Other Non-Regular	26,974,489	27,291,435	27,514,598	0.82	26,997,194	(1.88)
1400 Non-Instructional Salaries, Other Non-Regular	1,487,162	2,209,590	2,325,487	5.25	1,704,987	(26.68)
Subtotal	<u>76,469,001</u>	<u>75,092,363</u>	<u>73,422,505</u>	(2.22)	<u>75,786,904</u>	3.22
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	33,867,458	31,893,429	31,692,557	(0.63)	33,783,738	6.60
2200 Instructional Aides, Regular Full Time	558,938	501,554	489,057	(2.49)	454,001	(7.17)
2300 Non-Instructional Salaries, Other	1,590,818	1,726,408	1,606,930	(6.92)	1,388,861	(13.57)
2400 Instructional Aides, Other	1,836,457	1,855,276	1,763,588	(4.94)	1,865,104	5.76
Subtotal	<u>37,853,671</u>	<u>35,976,667</u>	<u>35,552,132</u>	(1.18)	<u>37,491,704</u>	5.46
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	19,359,604	19,740,574	19,309,306	(2.18)	21,354,675	10.59
3200 Public Employees' Retirement System Fund	8,108,669	8,435,455	8,099,580	(3.98)	9,822,522	21.27
3300 Old Age, Survivors, Disability, and Health Ins.	4,185,741	3,984,815	3,914,241	(1.77)	4,133,536	5.60
3400 Health and Welfare Benefits	26,606,771	27,265,391	27,258,939	(0.02)	27,126,183	(0.49)
3500 State Unemployment Insurance	309,131	320,268	208,290	(34.96)	824,778	295.98
3600 Workers' Compensation Insurance	1,736,939	1,687,887	1,686,682	(0.07)	1,715,228	1.69
3900 Other Benefits	1,463,698	3,124,848	3,046,045	(2.52)	3,245,305	6.54
Subtotal	<u>61,770,553</u>	<u>64,559,238</u>	<u>63,523,082</u>	(1.60)	<u>68,222,227</u>	7.40
<b>TOTAL SALARIES/BENEFITS</b>	<b>176,093,225</b>	<b>175,628,268</b>	<b>172,497,719</b>	<b>(5.01)</b>	<b>181,500,835</b>	<b>5.22</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>86.96%</b>	<b>85.58%</b>	<b>86.82%</b>		<b>86.04%</b>	

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

<u>Expenditures by Object</u>	<b>2021-22 Adopted Budget</b>	<b>2021-22 Allocated Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>% change 21/22 Est/ 21/22 Budget</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	1,268	15,583	10,996	(29.44)	6,068	(44.82)
4300 Instructional Supplies	52,008	310,454	222,313	(28.39)	15,282	(93.13)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	180,762	251,434	177,729	(29.31)	222,687	25.30
4600 Non-Instructional Supplies	1,631,025	1,377,590	1,077,551	(21.78)	942,197	(12.56)
4700 Food Supplies	10,556	16,385	10,002	(38.96)	14,806	48.03
Subtotal	<u>1,875,619</u>	<u>1,971,446</u>	<u>1,498,591</u>	(23.99)	<u>1,201,040</u>	(19.86)
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	2,912,636	4,273,888	3,317,693	(22.37)	4,198,714	26.56
5200 Travel & Conference Expenses	270,373	376,067	205,358	(45.39)	294,355	43.34
5300 Dues & Memberships	183,247	202,485	172,440	(14.84)	186,868	8.37
5400 Insurance	1,970,090	1,970,090	1,970,090	-	1,970,090	-
5500 Utilities & Housekeeping Svcs	3,484,210	3,881,958	3,574,076	(7.93)	3,596,250	0.62
5600 Rents, Leases & Repairs	5,151,953	5,043,288	4,791,486	(4.99)	5,097,016	6.38
5700 Legal, Election & Audit Exp	1,114,577	1,844,781	1,587,980	(13.92)	1,305,366	(17.80)
5800 Other Operating Exp & Services	6,268,323	7,140,430	5,788,240	(18.94)	6,995,785	20.86
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	2,118,850	1,968,670	951,672	(51.66)	4,152,189	336.30
Subtotal	<u>23,474,259</u>	<u>26,701,657</u>	<u>22,359,035</u>	(16.26)	<u>27,796,633</u>	24.32
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	0	-	0	-
6200 Buildings	8,239	62,032	1,542,793	2,387.09	0	(100.00)
6300 Library Books	920	1,621	949	(41.46)	1,070	12.75
6400 Equipment	1,049,370	849,239	776,594	(8.55)	444,643	(42.74)
Subtotal	<u>1,058,529</u>	<u>912,892</u>	<u>2,320,336</u>	154.17	<u>445,713</u>	(80.79)
Subtotal, Expenditures (1000 - 6000)	<u>202,501,632</u>	<u>205,214,263</u>	<u>198,675,681</u>	(3.19)	<u>210,944,221</u>	6.18

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

<u>Expenditures by Object</u>	<b>2021-22 Adopted Budget</b>	<b>2021-22 Allocated Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>% change 21/22 Est/ 21/22 Budget</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	0	-	0	-
7300 Interfund Transfers Out	3,725,000	4,550,000	4,550,000	-	3,500,000	(23.08)
7600 Other Student Aid	0	91,100	51,747	(43.20)	120,000	131.90
Subtotal	<u>3,725,000</u>	<u>4,641,100</u>	<u>4,601,747</u>	(0.85)	<u>3,620,000</u>	(21.33)
Subtotal, Expenditures (1000 - 7000)	<u>206,226,632</u>	<u>209,855,363</u>	<u>203,277,428</u>	(3.13)	<u>214,564,221</u>	5.55
7900 Reserve for Contingencies						
7930 Board Policy Contingency (12.5%)	24,830,326	26,537,726	0	(100.00)	26,820,528	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Vacation Payout	50,000	50,000	0	(100.00)	50,000	-
7950 Budget Stabilization	1,500,423	1,540,583	0	(100.00)	1,540,583	-
Total Designated	<u>26,480,749</u>	<u>28,228,309</u>	<u>0</u>	(100.00)	<u>44,400,461</u>	-
7910 Unrestricted Contingency	19,453,625	14,283,578	49,770,999	248.45	8,790,672	(82.34)
Subtotal Expenditures (7900)	<u>45,934,374</u>	<u>42,511,887</u>	<u>49,770,999</u>	17.08	<u>53,191,133</u>	6.87
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$252,161,006</u>	<u>\$252,367,250</u>	<u>\$253,048,427</u>	0.27	<u>\$267,755,354</u>	5.81

**Rancho Santiago Community College District**  
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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	51,238,860		145,819		51,384,679		6,831,954		58,216,633	
Classified Salaries	13,638,012		61,080		13,699,092		10,467,326		24,166,418	
Employee Benefits	26,498,777		83,714		26,582,491		7,782,221		34,364,712	
Supplies & Materials	423,276		273,202		696,478		2,028,887		2,725,365	
Other Operating Exp & Services	4,458,804		6,137,887		10,596,691		22,806,680		33,403,371	
Capital Outlay	16,312		2,000		18,312		2,475,332		2,493,644	
Other Outgo	0		103,307		103,307		3,984,015		4,087,322	
<b>Grand Total</b>	<b>\$96,274,041</b>	<b>53.33%</b>	<b>\$6,807,009</b>	<b>70.15%</b>	<b>\$103,081,050</b>	<b>54.19%</b>	<b>\$56,376,415</b>	<b>39.79%</b>	<b>\$159,457,465</b>	<b>48.04%</b>

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	23,554,426		330,000		23,884,426		3,745,481		27,629,907	
Classified Salaries	7,457,577		39,832		7,497,409		5,490,220		12,987,629	
Employee Benefits	13,098,577		132,031		13,230,608		4,172,909		17,403,517	
Supplies & Materials	0		213,200		213,200		1,595,635		1,808,835	
Other Operating Exp & Services	4,257,449		1,068,934		5,326,383		9,929,713		15,256,096	
Capital Outlay	2,674		65,222		67,896		1,350,484		1,418,380	
Other Outgo	0		0		0		623,969		623,969	
<b>Grand Total</b>	<b>\$48,370,703</b>	<b>26.80%</b>	<b>\$1,849,219</b>	<b>19.06%</b>	<b>\$50,219,922</b>	<b>26.40%</b>	<b>\$26,908,411</b>	<b>18.99%</b>	<b>\$77,128,333</b>	<b>23.24%</b>

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	517,799		0		517,799		0		517,799	
Classified Salaries	16,295,203		0		16,295,203		4,063,185		20,358,388	
Employee Benefits	9,784,554		0		9,784,554		2,195,851		11,980,405	
Supplies & Materials	291,036		326		291,362		70,428		361,790	
Other Operating Exp & Services	8,502,806		1,047,548		9,550,354		52,024,529		61,574,883	
Capital Outlay	359,505		0		359,505		45,541		405,046	
Other Outgo	120,000		0		120,000		0		120,000	
<b>Grand Total</b>	<b>\$35,870,903</b>	<b>19.87%</b>	<b>\$1,047,874</b>	<b>10.80%</b>	<b>\$36,918,777</b>	<b>19.41%</b>	<b>\$58,399,534</b>	<b>41.22%</b>	<b>\$95,318,311</b>	<b>28.72%</b>

<b>Total Expenditures-excludes Institutional Costs</b>	<b>\$180,515,647</b>	<b>100.00%</b>	<b>\$9,704,102</b>	<b>100.00%</b>	<b>\$190,219,749</b>	<b>100.00%</b>	<b>\$141,684,360</b>	<b>100.00%</b>	<b>\$331,904,109</b>	<b>100.00%</b>
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Institutional Costs	Fund 11 Unrestricted	Fund 13 One-Time	Fund 11/13 Unrestricted	Fund 12 Restricted	Fund 11/12/13 Combined
Employee Benefits-retiree benefits/ local experience charge/STRS & PERS on behalf	9,164,129	7,584,025	16,748,154	1,210,000	17,958,154
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 Operating - SCC-ADA settlement expense	0	2,000,000	2,000,000	0	2,000,000
Other Outgo-Interfund Transfers	1,500,000	0	1,500,000	0	1,500,000
Other Outgo-Board Policy Contingency	0	26,820,528	26,820,528	0	26,820,528
Other Outgo-Reserves SRP savings/exp	9,789,939	9,583,014	19,372,953	0	19,372,953
Other Outgo-Reserves	8,079,036	1,690,583	9,769,619	184,388	9,954,007
Deficit	(895,649)	0	(895,649)	0	(895,649)
<b>Grand Total</b>	<b>\$29,732,455</b>	<b>\$47,803,150</b>	<b>\$77,535,605</b>	<b>\$1,394,388</b>	<b>\$78,929,993</b>

<b>Total Expenditures-includes Institutional Costs</b>	<b>\$210,248,102</b>	<b>\$57,507,252</b>	<b>\$267,755,354</b>	<b>\$143,078,748</b>	<b>\$410,834,102</b>
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**Rancho Santiago Community College District**  
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<b>Unrestricted General Fund Revenue Budget - Fund 11</b>						
<b>Revenues by Source</b>		<b>2020-21 Actual Revenue</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8100	Federal Revenues					
8110	Forest Reserve	\$8,943	\$0	\$4,338	\$0	(100.00)
	Total Federal Revenues	<u>8,943</u>	<u>0</u>	<u>4,338</u>	<u>0</u>	(100.00)
8600	State Revenues					
8611	Apprenticeship Allowance	3,901,642	3,951,786	3,951,786	3,951,786	-
8612	State General Apportionment	30,417,162	41,268,442	51,487,746	41,268,442	* (19.85)
8612	State General Apportionment-estimated COLA	0	0	0	12,050,879	* -
8612	Base Allocation Increase	0	0	0	2,018,653	* -
8612	Estimated Restoration/Access/Growth	0	0	0	0	* -
8612	State General Apportionment-Deficit	(1,335,989)	(3,674,048)	(3,674,048)	(3,915,066)	* 6.56
8612-8630	State General Apportionment&EPA-prior year adjustment	(1,604,230)	0	0	0	-
8619	Other General Apportionments-Full-time Faculty Allocation	1,304,941	1,304,941	2,305,149	2,367,141	2.69
8619	Other General Apportionments-Enrollment Fee Admin-2%	279,888	275,040	275,040	275,040	-
8619	Other General Apportionments-PT Faculty Comp & Office Hr	649,853	607,563	607,563	607,563	-
8629	Other General Categorical-Return to Title IV	0	0	0	0	-
8630	Education Protection Account	44,529,069	36,656,734	26,437,430	36,656,734	* 38.65
8672-8673	Homeowners' Property Tax Relief/Timber Yield Tax	260,951	278,767	278,767	278,767	* -
8681	State Lottery Proceeds	4,985,883	4,143,784	4,143,784	4,202,316	1.41
8682	State Mandated Costs	809,978	779,692	847,080	779,692	(7.96)
8699	Other Misc State Revenue - STRS on-behalf entry	0	0	0	0	-
	Total State Revenues	<u>84,199,148</u>	<u>85,592,701</u>	<u>86,660,297</u>	<u>100,541,947</u>	16.02
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	54,438,308	58,154,978	58,154,978	58,154,978	* -
8812	Tax Allocation, Supplement Roll	1,102,157	1,177,404	1,177,404	1,177,404	* -
8813	Tax Allocation, Unsecured Roll	1,599,178	1,708,359	1,708,359	1,708,359	* -
8816	Prior Years' Taxes	386,086	412,445	412,445	412,445	* -
8817	Education Revenue Augmentation Fund (ERAF)	25,332,588	27,062,121	27,062,121	27,062,121	* -
8818	RDA Funds - Pass Thru AB	574,739	613,978	613,978	613,978	* -

**Rancho Santiago Community College District**  
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**Unrestricted General Fund Revenue Budget - Fund 11**

<u>Revenues by Source</u>	2020-21 Actual Revenue	2021-22 Revised Budget	2021-22 Estimated Revenue	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
8819 RDA Funds - Residuals	7,552,267	8,067,883	8,067,883	8,067,883 *	-
8850 Rents and Leases	84,048	338,480	218,446	338,480	54.95
8860 Interest & Investment Income	1,307,061	1,000,000	643,887	800,000	24.25
8866/8867 Gain(Loss)on Invest-Realized/Unrealized	166,141	0	0	0	-
8874 CCC Enrollment Fees	8,645,622	8,301,307	8,301,307	8,301,307 *	-
8875 Bachelor's Program Fee	47,964	40,000	40,000	40,000	-
8880 Nonresident Tuition	2,600,988	2,700,000	2,500,000	2,500,000	-
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	3,115,905	524,200	524,200	524,200	-
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	<u>106,953,052</u>	<u>110,101,155</u>	<u>109,425,008</u>	<u>109,701,155</u>	0.25
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	32,615	5,000	22,080	5,000	(77.36)
8981/8983 Interfund/Intrafund Transfer In	<u>1,770,376</u>	<u>2,361,566</u>	<u>2,361,566</u>	<u>0</u>	(100.00)
Total Other Sources	<u>1,802,991</u>	<u>2,366,566</u>	<u>2,383,646</u>	<u>5,000</u>	(99.79)
Total Revenues	<u>192,964,134</u>	<u>198,060,422</u>	<u>198,473,289</u>	<u>210,248,102</u>	5.93
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$192,964,134</u>	<u>\$198,060,422</u>	<u>\$198,473,289</u>	<u>\$210,248,102</u>	5.93

\* Component of Apportionment

\$193,856,884

**Rancho Santiago Community College District**  
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**Unrestricted General Fund Expenditure Budget - Fund 11**

<u>Expenditures by Object</u>	2020-21 Actual Expenses	2021-22 Revised Budget	2021-22 Estimated Expenses	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$30,094,025	\$31,566,239	\$30,355,768	\$31,844,525	4.90
1200 Non-Instructional Salaries, Regular Contract	13,325,498	13,893,373	13,087,937	15,141,129	15.69
1300 Instructional Salaries, Other Non-Regular	26,698,780	26,562,504	27,514,598	26,667,194	(3.08)
1400 Non-Instructional Salaries, Other Non-Regular	1,860,402	1,664,868	1,822,759	1,658,237	(9.03)
Subtotal	<u>71,978,705</u>	<u>73,686,984</u>	<u>72,781,062</u>	<u>75,311,085</u>	3.48
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	30,799,310	31,683,862	31,619,241	33,724,897	6.66
2200 Instructional Aides, Regular Full Time	497,852	501,554	489,057	454,001	(7.17)
2300 Non-Instructional Salaries, Other	1,258,594	1,443,125	1,413,672	1,346,790	(4.73)
2400 Instructional Aides, Other	1,533,516	1,855,276	1,763,588	1,865,104	5.76
Subtotal	<u>34,089,272</u>	<u>35,483,817</u>	<u>35,285,558</u>	<u>37,390,792</u>	5.97
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	10,943,927	11,933,576	11,630,136	13,685,970	17.68
3200 Public Employees' Retirement System Fund	7,022,014	8,370,745	8,071,293	9,796,765	21.38
3300 Old Age, Survivors, Disability, and Health Ins.	3,841,630	3,940,633	3,887,337	4,119,269	5.97
3400 Health and Welfare Benefits	25,690,768	27,160,527	27,199,866	27,046,397	(0.56)
3500 State Unemployment Insurance	74,669	313,455	206,717	823,696	298.47
3600 Workers' Compensation Insurance	1,667,465	1,659,649	1,672,498	1,706,870	2.06
3900 Other Benefits	2,446,261	3,119,190	3,043,515	3,243,490	6.57
Subtotal	<u>51,686,734</u>	<u>56,497,775</u>	<u>55,711,362</u>	<u>60,422,457</u>	8.46
<b>TOTAL SALARIES/BENEFITS</b>	<b>157,754,711</b>	<b>165,668,576</b>	<b>163,777,982</b>	<b>173,124,334</b>	5.71
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>90.38%</b>	<b>89.00%</b>	<b>88.56%</b>	<b>89.41%</b>	

**Rancho Santiago Community College District**  
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**Unrestricted General Fund Expenditure Budget - Fund 11**

<b>Expenditures by Object</b>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	593	4,118	734	1,268	72.75
4300 Instructional Supplies	6,553	7,395	7,103	8,322	17.16
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	58,278	126,928	109,352	111,928	2.36
4600 Non-Instructional Supplies	267,446	763,133	655,388	580,988	(11.35)
4700 Food Supplies	2,990	10,885	7,936	11,806	48.77
Subtotal	<u>335,860</u>	<u>912,459</u>	<u>780,513</u>	<u>714,312</u>	(8.48)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	1,159,149	2,180,193	2,111,494	2,116,891	0.26
5200 Travel & Conference Expenses	10,946	173,377	113,585	210,026	84.91
5300 Dues & Memberships	115,115	123,313	116,538	124,728	7.03
5400 Insurance	1,970,090	1,970,090	1,970,090	1,970,090	-
5500 Utilities & Housekeeping Svcs	3,099,537	3,312,262	3,283,998	3,155,650	(3.91)
5600 Rents, Leases & Repairs	3,527,110	3,993,039	3,859,168	4,181,038	8.34
5700 Legal, Election & Audit Exp	658,213	1,242,431	1,276,808	1,089,366	(14.68)
5800 Other Operating Exp & Services	3,591,876	5,288,684	5,127,435	5,338,431	4.12
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	734,049	999,308	808,254	1,231,044	52.31
Subtotal	<u>14,866,085</u>	<u>19,282,697</u>	<u>18,667,370</u>	<u>19,417,264</u>	4.02
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	1,333,594	49,600	1,538,600	0	(100.00)
6300 Library Books	964	1,621	949	1,070	12.75
6400 Equipment	247,928	233,159	166,825	377,421	126.24
Subtotal	<u>1,582,486</u>	<u>284,380</u>	<u>1,706,374</u>	<u>378,491</u>	(77.82)
Subtotal, Expenditures (1000 - 6000)	<u>174,539,142</u>	<u>186,148,112</u>	<u>184,932,239</u>	<u>193,634,401</u>	4.71

**Rancho Santiago Community College District**  
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**Unrestricted General Fund Expenditure Budget - Fund 11**

<b>Expenditures by Object</b>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	(5,911)	0	0	0	-
7300 Interfund Transfers Out	4,000,000	2,500,000	2,500,000	1,500,000	(40.00)
7600 Other Student Aid	0	90,000	50,647	120,000	136.93
Subtotal	<u>3,994,089</u>	<u>2,590,000</u>	<u>2,550,647</u>	<u>1,620,000</u>	(36.49)
Subtotal, Expenditures (1000 - 7000)	<u>178,533,231</u>	<u>188,738,112</u>	<u>187,482,886</u>	<u>195,254,401</u>	4.15
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	8,079,036	-
7910 SRP Savings Holding Account (exc SRP exp)	0	9,322,310	0	7,810,314	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	<u>0</u>	<u>9,322,310</u>	<u>0</u>	<u>15,889,350</u>	-
7910 Unrestricted Contingency	14,430,903	0	10,990,403	(895,649)	(108.15)
Subtotal Expenditures (7900)	<u>14,430,903</u>	<u>9,322,310</u>	<u>10,990,403</u>	<u>14,993,701</u>	36.43
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$192,964,134</u>	<u>\$198,060,422</u>	<u>\$198,473,289</u>	<u>\$210,248,102</u>	5.93

**Rancho Santiago Community College District**  
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<b>Restricted General Fund Revenue Budget - Fund 12</b>						
<b><u>Revenues by Source</u></b>		<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>	<b>% change</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>22/23 Tent/</b>
		<b>Revenue</b>	<b>Budget</b>	<b>Revenue</b>	<b>Budget</b>	<b>21/22 Est</b>
8100	Federal Revenues					
8120	Higher Education Act	\$2,375,782	\$4,681,267	\$2,130,463	\$4,602,303	116.02
8140	Temporary Assistance for Needy Families (TANF)	75,074	81,824	81,824	81,838	0.02
8150	Student Financial Aid	27,756	242,770	260,216	242,770	(6.70)
8170	Vocational Technical Education Act (VTEA)	1,415,973	2,211,274	1,473,189	2,105,940	42.95
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	16,312,196	37,389,742	14,749,186	33,908,947	129.90
	Total Federal Revenues	<u>20,206,781</u>	<u>44,606,877</u>	<u>18,694,878</u>	<u>40,941,798</u>	119.00
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,017,009	2,426,527	2,426,527	2,457,982	1.30
8623	Disabled Students Programs & Services (DSPS)	1,756,926	1,875,464	1,875,464	1,875,464	-
8625	CalWORKS	572,410	668,338	668,338	668,338	-
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	1,075	2,599	2,599	2,599	-
8629	Other Gen Categorical Apport-BSI	564,802	996,669	996,669	529,314	(46.89)
8629	Other Gen Categorical Apport-CARE	121,431	144,679	144,679	174,139	20.36
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	83,867,490	111,544,616	64,261,954	57,724,673	-
8629	Other Gen Categorical Apport-Equal Employment Opportunity	22,302	117,329	275,662	117,329	(57.44)
8629	Other Gen Categorical Apport-Guided Pathways	427,595	948,437	891,207	948,437	6.42
8629	Other Gen Categorical Apport-Instructional Equipment	0	1,125,978	1,125,978	1,125,978	-
8629	Other Gen Categorical Apport-Matriculation-Credit	3,954,306	5,386,060	5,386,060	5,347,910	(0.71)
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	1,696,152	1,588,360	1,588,360	1,588,360	-
8629	Other Gen Categorical Apport-SEAP	4,961,005	4,464,055	4,464,055	4,464,055	-
8629	Other Gen Categorical Apport-Student Equity	1,996,724	2,832,480	2,832,480	2,871,196	1.37
8629	Other Gen Categorical Apport-Student Financial Aid Admin	1,037,558	1,074,911	1,074,911	1,074,911	-
8629	Other Gen Categorical Apport-Other	1,844,588	6,779,022	6,779,503	5,897,666	(13.01)
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	15,125,757	10,194,020	9,371,307	5,987,421	-
8659	Other Reimb Categorical Allow-Other	189,223	153,511	153,511	178,996	16.60

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<b>Restricted General Fund Revenue Budget - Fund 12</b>					
<b>Revenues by Source</b>	<b>2020-21 Actual Revenue</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8681 State Lottery Proceeds	2,023,357	1,652,430	1,652,430	1,675,770	1.41
8699 Other Misc State	1,068,040	3,145,204	1,168,204	1,214,512	3.96
Total State Revenues	<u>123,247,750</u>	<u>157,120,689</u>	<u>107,139,898</u>	<u>95,925,050</u>	(10.47)
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	0	561	0	561	-
8831 Contract Instructional Service	44,133	35,632	38,131	35,632	(6.55)
8867 Gain (Loss) on Invest	184,388	0	(184,388)	0	(100.00)
8876 Health Services Fees	1,035,808	972,300	930,099	972,300	4.54
8882 Parking Fees & Bus Passes	43,714	1,405,631	286,101	1,405,631	391.31
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	166,262	1,412,755	2,734,302	1,412,755	(48.33)
8891 Other Local Rev - Special Proj	489,098	519,832	504,042	388,362	(22.95)
Total Local Revenues	<u>1,963,403</u>	<u>4,346,711</u>	<u>4,308,287</u>	<u>4,215,241</u>	(2.16)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983 Interfund/Intrafund Transfer In	798,264	0	373,178	0	(100.00)
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>798,264</u>	<u>0</u>	<u>373,178</u>	<u>0</u>	(100.00)
Total Revenues	<u>146,216,198</u>	<u>206,074,277</u>	<u>130,516,241</u>	<u>141,082,089</u>	8.10
Net Beginning Balance	3,368,721	4,433,337	4,433,337	1,996,659	(54.96)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>3,368,721</u>	<u>4,433,337</u>	<u>4,433,337</u>	<u>1,996,659</u>	(54.96)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$149,584,919</u>	<u>\$210,507,614</u>	<u>\$134,949,578</u>	<u>\$143,078,748</u>	6.02

**Rancho Santiago Community College District**  
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**Restricted General Fund Expenditure Budget - Fund 12**

<u>Expenditures by Object</u>	2020-21 Actual Expenses	2021-22 Revised Budget	2021-22 Estimated Expenses	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$243,265	\$295,612	\$282,700	\$248,027	(12.26)
1200 Non-Instructional Salaries, Regular Contract	5,309,226	5,533,249	4,860,864	5,891,370	21.20
1300 Instructional Salaries, Other Non-Regular	208,191	232,416	1,554,344	352,771	(77.30)
1400 Non-Instructional Salaries, Other Non-Regular	4,566,732	5,241,601	5,378,382	4,085,267	(24.04)
Subtotal	<u>10,327,414</u>	<u>11,302,878</u>	<u>12,076,290</u>	<u>10,577,435</u>	(12.41)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	10,713,624	16,184,505	10,165,551	14,482,569	42.47
2200 Instructional Aides, Regular Full Time	77,199	54,419	67,733	85,607	26.39
2300 Non-Instructional Salaries, Other	3,362,688	5,551,160	4,564,854	4,678,309	2.49
2400 Instructional Aides, Other	1,028,485	1,214,242	1,051,473	774,246	(26.37)
Subtotal	<u>15,181,996</u>	<u>23,004,326</u>	<u>15,849,611</u>	<u>20,020,731</u>	26.32
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	2,165,246	2,901,480	1,425,934	2,901,880	103.51
3200 Public Employees' Retirement System Fund	2,826,224	5,375,743	2,982,612	4,538,120	52.15
3300 Old Age, Survivors, Disability, and Health Ins.	1,261,379	1,797,344	1,365,808	1,581,750	15.81
3400 Health and Welfare Benefits	3,917,824	6,017,951	4,131,748	5,393,968	30.55
3500 State Unemployment Insurance	13,196	157,073	515,774	99,290	(80.75)
3600 Workers' Compensation Insurance	384,911	530,935	439,812	462,076	5.06
3900 Other Benefits	298,594	432,061	261,743	383,897	46.67
Subtotal	<u>10,867,374</u>	<u>17,212,587</u>	<u>11,123,431</u>	<u>15,360,981</u>	38.10
<b>TOTAL SALARIES/BENEFITS</b>	<b>36,376,784</b>	<b>51,519,791</b>	<b>39,049,332</b>	<b>45,959,147</b>	17.70

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

<b>Expenditures by Object</b>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	66,233	272,829	177,418	212,656	19.86
4300 Instructional Supplies	2,406,598	5,527,525	2,411,645	2,345,006	(2.76)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	9,594	17,950	13,606	17,950	31.93
4600 Non-Instructional Supplies	616,453	1,295,092	753,057	961,934	27.74
4700 Food Supplies	119,240	242,586	87,776	157,404	79.32
Subtotal	<u>3,218,118</u>	<u>7,355,982</u>	<u>3,443,502</u>	<u>3,694,950</u>	7.30
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	88,512,148	101,489,650	74,795,332	52,558,180	(29.73)
5200 Travel & Conference Expenses	94,846	940,461	232,577	589,190	153.33
5300 Dues & Memberships	53,916	129,940	26,690	39,124	46.59
5400 Insurance	56,697	59,995	55,131	59,995	8.82
5500 Utilities & Housekeeping Svcs	66,771	128,880	93,070	125,131	34.45
5600 Rents, Leases & Repairs	493,406	439,445	254,101	244,235	(3.88)
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	2,133,089	8,548,707	1,358,274	7,944,772	484.92
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	923,054	23,072,643	1,851,875	23,200,295	1,152.80
Subtotal	<u>92,333,927</u>	<u>134,809,721</u>	<u>78,667,050</u>	<u>84,760,922</u>	7.75
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	12,531	102,902	8,015	25,000	211.92
6200 Buildings	181,949	737,939	221,280	273,394	23.55
6300 Library Books	246,727	324,755	319,934	263,324	(17.69)
6400 Equipment	3,048,673	6,427,889	4,616,859	3,309,639	(28.31)
6900 Project Contingencies	0	34,500	0	0	-
Subtotal	<u>3,489,880</u>	<u>7,627,985</u>	<u>5,166,088</u>	<u>3,871,357</u>	(25.06)
Subtotal, Expenditures (1000 - 6000)	<u>135,418,709</u>	<u>201,313,479</u>	<u>126,325,972</u>	<u>138,286,376</u>	9.47

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<b>Restricted General Fund Expenditure Budget - Fund 12</b>					
<b>Expenditures by Object</b>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	2,626,353	1,033,729	1,255,615	0	(100.00)
7300 Interfund Transfers Out	5,682,728	2,038,049	2,358,571	0	(100.00)
7500 Student Financial Aid	0	28,206	0	0	-
7600 Other Student Aid	1,423,792	4,963,336	3,012,761	3,677,582	22.07
Subtotal	<u>9,732,873</u>	<u>8,063,320</u>	<u>6,626,947</u>	<u>3,677,582</u>	(44.51)
Subtotal, Expenditures (1000 - 7000)	<u>145,151,582</u>	<u>209,376,799</u>	<u>132,952,919</u>	<u>141,963,958</u>	6.78
7900 Reserve for Contingencies					
7910 Unrestricted Contingencies	0	184,388	0	184,388	-
7920 Restricted Contingency-Family Pact 2339 & 2340	0	132,864	0	132,864	-
7920 Restricted Contingency-Campus Health Services-3250	0	130,153	0	130,153	-
7920 Restricted Contingency-Health Services-3450	0	683,410	0	667,385	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
Total Designated	<u>0</u>	<u>1,130,815</u>	<u>0</u>	<u>1,114,790</u>	-
7910 Unrestricted Contingency	4,433,337	0	1,996,659	0	(100.00)
Subtotal Expenditures (7900)	<u>4,433,337</u>	<u>1,130,815</u>	<u>1,996,659</u>	<u>1,114,790</u>	(44.17)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$149,584,919</u>	<u>\$210,507,614</u>	<u>\$134,949,578</u>	<u>\$143,078,748</u>	6.02

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<b>Unrestricted - One-Time - General Fund Revenue Budget - Fund 13</b>						
<b><u>Revenues by Source</u></b>		<b>2020-21 Actual Revenue</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	0	0	0	0	-
8682	State Mandated Costs	0	0	0	0	-
8699	Other Misc State Revenue	6,337,820	7,584,025	7,584,025	7,584,025	-
	Total State Revenues	<u>6,337,820</u>	<u>7,584,025</u>	<u>7,584,025</u>	<u>7,584,025</u>	-
8800	Local Revenues					
8850	Rentals Short-term/Lease Facilities	396	45,000	45,000	25,000	(44.44)
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	173,550	307,735	541,702	127,228	(76.51)
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	<u>173,946</u>	<u>352,735</u>	<u>586,702</u>	<u>152,228</u>	(74.05)
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfer In	51,803	0	34,343	0	(100.00)
	Total Revenues	<u>6,563,569</u>	<u>7,936,760</u>	<u>8,205,070</u>	<u>7,736,253</u>	(5.71)
	Net Beginning Balance	38,043,630	46,370,068	46,370,068	49,770,999	7.33
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>38,043,630</u>	<u>46,370,068</u>	<u>46,370,068</u>	<u>49,770,999</u>	7.33
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$44,607,199</u>	<u>\$54,306,828</u>	<u>\$54,575,138</u>	<u>\$57,507,252</u>	5.37

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

<u>Expenditures by Object</u>	2020-21 Actual Expenses	2021-22 Revised Budget	2021-22 Estimated Expenses	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	305,271	131,726	138,715	99,069	(28.58)
1300 Instructional Salaries, Other Non-Regular	0	728,931	0	330,000	-
1400 Non-Instructional Salaries, Other Non-Regular	376,633	544,722	502,728	46,750	(90.70)
Subtotal	<u>681,904</u>	<u>1,405,379</u>	<u>641,443</u>	<u>475,819</u>	(25.82)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	82,414	209,567	73,316	58,841	(19.74)
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	199,751	283,283	193,258	42,071	(78.23)
2400 Instructional Aides, Other	0	0	0	0	-
Subtotal	<u>282,165</u>	<u>492,850</u>	<u>266,574</u>	<u>100,912</u>	(62.14)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	6,432,959	7,806,998	7,679,171	7,668,705	(0.14)
3200 Public Employees' Retirement System Fund	29,452	64,710	28,286	25,757	(8.94)
3300 Old Age, Survivors, Disability, and Health Ins.	29,985	44,182	26,904	14,267	(46.97)
3400 Health and Welfare Benefits	78,982	104,864	59,072	79,786	35.06
3500 State Unemployment Insurance	553	6,813	1,573	1,082	(31.22)
3600 Workers' Compensation Insurance	14,932	28,238	14,184	8,358	(41.07)
3900 Other Benefits	4,202	5,658	2,530	1,815	(28.25)
Subtotal	<u>6,591,065</u>	<u>8,061,463</u>	<u>7,811,720</u>	<u>7,799,770</u>	(0.15)
<b>TOTAL SALARIES/BENEFITS</b>	<b>7,555,134</b>	<b>9,959,692</b>	<b>8,719,737</b>	<b>8,376,501</b>	(3.94)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

**DRAFT**

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

<b>Expenditures by Object</b>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	3,726	11,465	10,262	4,800	(53.23)
4300 Instructional Supplies	29,350	303,059	215,210	6,960	(96.77)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	63,475	124,506	68,377	110,759	61.98
4600 Non-Instructional Supplies	196,745	614,457	422,163	361,209	(14.44)
4700 Food Supplies	0	5,500	2,066	3,000	45.21
Subtotal	<u>293,296</u>	<u>1,058,987</u>	<u>718,078</u>	<u>486,728</u>	(32.22)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	781,603	2,093,695	1,206,199	2,081,823	72.59
5200 Travel & Conference Expenses	13,260	202,690	91,773	84,329	(8.11)
5300 Dues & Memberships	34,023	79,172	55,902	62,140	11.16
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	112,857	569,696	290,078	440,600	51.89
5600 Rents, Leases & Repairs	640,904	1,050,249	932,318	915,978	(1.75)
5700 Legal, Election & Audit Exp	172,926	602,350	311,172	216,000	(30.59)
5800 Other Operating Exp & Services	475,833	1,851,746	660,805	1,657,354	150.81
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	110,219	969,362	143,418	2,921,145	1,936.81
Subtotal	<u>2,341,625</u>	<u>7,418,960</u>	<u>3,691,665</u>	<u>8,379,369</u>	126.98
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	0	12,432	4,193	0	(100.00)
6300 Library Books	0	0	0	0	-
6400 Equipment	224,090	616,080	609,769	67,222	(88.98)
Subtotal	<u>224,090</u>	<u>628,512</u>	<u>613,962</u>	<u>67,222</u>	(89.05)
Subtotal, Expenditures (1000 - 6000)	<u>10,414,145</u>	<u>19,066,151</u>	<u>13,743,442</u>	<u>17,309,820</u>	25.95

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

**DRAFT**

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

<b>Expenditures by Object</b>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	2,242,900	2,050,000	2,050,000	2,000,000	(2.44)
7600 Other Student Aid	10,989	1,100	1,100	0	(100.00)
Subtotal	<u>2,253,889</u>	<u>2,051,100</u>	<u>2,051,100</u>	<u>2,000,000</u>	(2.49)
Subtotal, Expenditures (1000 - 7000)	<u>12,668,034</u>	<u>21,117,251</u>	<u>15,794,542</u>	<u>19,309,820</u>	22.26
7900 Reserve for Contingencies					
7930 Board Policy Contingency (12.5%)	0	26,537,726	0	26,820,528	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Vacation Payout	0	50,000	0	50,000	-
7950 Budget Stabilization	0	1,540,583	0	1,540,583	-
Total Designated	<u>0</u>	<u>28,228,309</u>	<u>0</u>	<u>28,511,111</u>	-
7910 Unrestricted Contingency (SAC=103,307, SCC=0, DS=0, SRP=9,583,014)	<u>31,939,165</u>	<u>4,961,268</u>	<u>38,780,596</u>	<u>9,686,321</u>	(75.02)
Subtotal Expenditures (7900)	<u>31,939,165</u>	<u>33,189,577</u>	<u>38,780,596</u>	<u>38,197,432</u>	(1.50)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$44,607,199</u></u>	<u><u>\$54,306,828</u></u>	<u><u>\$54,575,138</u></u>	<u><u>\$57,507,252</u></u>	5.37

RSCCD - Estimate 2022/23 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11  
Based on Student Centered Funding Formula - Hold Harmless Calculation 2021/22 TCR + COLA

**DRAFT**

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
<b>APPORTIONMENT REVENUE</b>									
Basic Allocation	\$ 7,462,883	\$ 6,046,013	\$ 1,416,870	\$ 6,599,165	\$ 5,182,295	\$ 1,416,870			\$ 14,062,048
FTES - based on 21/22 @ P2	\$ 84,021,126	\$ 59,142,613	\$ 24,878,513	\$ 39,523,427	\$ 25,605,385	\$ 13,918,042			\$ 123,544,553
SCFF - Supplemental Allocation	\$ 15,906,176	\$ 15,906,176	\$ -	\$ 5,587,881	\$ 5,587,881	\$ -			\$ 21,494,057
SCFF - Student Success Allocation	\$ 12,540,216	\$ 12,540,216	\$ -	\$ 6,099,571	\$ 6,099,571	\$ -			\$ 18,639,787
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ 119,930,401	\$ 93,635,018	\$ 26,295,383	\$ 57,810,044	\$ 42,475,132	\$ 15,334,912			\$ 177,740,445
21/22 Hold Harmless Protection Adjustment	\$ 5,384,929	\$ 4,204,254	\$ 1,180,675	\$ 2,595,697	\$ 1,907,153	\$ 688,544			\$ 7,980,626
22/23 COLA - 6.56%	\$ 8,131,333	\$ 6,348,495	\$ 1,782,838	\$ 3,919,546	\$ 2,879,832	\$ 1,039,714			\$ 12,050,879
Deficit Coefficient	\$ (2,641,692)	\$ (2,062,487)	\$ (579,205)	\$ (1,273,374)	\$ (935,594)	\$ (337,780)			\$ (3,915,066)
Additional Student Centered Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
<b>TOTAL ESTIMATED APPORTIONMENT REVENUE</b>	<b>\$ 130,804,971</b>	<b>\$ 102,125,281</b>	<b>\$ 28,679,691</b>	<b>\$ 63,051,913</b>	<b>\$ 46,326,523</b>	<b>\$ 16,725,390</b>			<b>\$ 193,856,884</b>
<i>Percentages</i>	<i>67.48%</i>	<i>52.68%</i>	<i>14.79%</i>	<i>32.52%</i>	<i>23.90%</i>	<i>8.63%</i>			
<b>OTHER STATE REVENUE</b>									
Lottery, Unrestricted	\$ 2,874,984	\$ 2,130,633	\$ 744,350	\$ 1,327,332	\$ 890,381	\$ 436,951			\$ 4,202,316
State Mandate	\$ 533,027	\$ 533,027	\$ -	\$ 246,665	\$ 246,665	\$ -			\$ 779,692
Full-Time Faculty Hiring Allocation	\$ 1,578,173	\$ 1,578,173	\$ -	\$ 788,968	\$ 788,968	\$ -			\$ 2,367,141
Part-Time Faculty Compensation	\$ 415,353	\$ 305,794	\$ 109,559	\$ 192,210	\$ 127,897	\$ 64,314			\$ 607,563
<b>Subtotal, Other State Revenue</b>	<b>\$ 5,401,536</b>	<b>\$ 4,547,627</b>	<b>\$ 853,909</b>	<b>\$ 2,555,176</b>	<b>\$ 2,053,911</b>	<b>\$ 501,265</b>			<b>\$ 7,956,712</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 136,206,508</b>	<b>\$ 106,672,908</b>	<b>\$ 29,533,600</b>	<b>\$ 65,607,088</b>	<b>\$ 48,380,434</b>	<b>\$ 17,226,655</b>			<b>\$ 201,813,596</b>
<i>Percentages</i>	<i>67.49%</i>	<i>52.86%</i>	<i>14.63%</i>	<i>32.51%</i>	<i>23.97%</i>	<i>8.54%</i>			
<b>Less Institutional Cost Expenditures</b>								\$ 29,732,455	
<b>Less Net District Services Expenditures</b>								\$ 34,061,663	
								<b>\$ 138,019,478</b>	
<b>ESTIMATED REVENUE</b>	<b>\$ 93,151,063</b>	<b>\$ 72,953,157</b>	<b>\$ 20,197,906</b>	<b>\$ 44,868,415</b>	<b>\$ 33,087,177</b>	<b>\$ 11,781,237</b>			<b>\$ 138,019,478</b>
<b>BUDGET EXPENDITURES FOR FY 2022/23</b>									
SAC/CEC Expenses - F/T & Ongoing	\$ 96,274,041	\$ 85,046,227	\$ 11,227,814						\$ 96,274,041
SCC/OEC Expenses - F/T & Ongoing				\$ 48,370,703	\$ 41,378,044	\$ 6,992,659			\$ 48,370,703
District Services Expenses - F/T & Ongoing							\$ 35,870,903		\$ 35,870,903
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,977,620	\$ 3,977,620
Retirees Non-Instructional-local experience charge								\$ 5,186,509	\$ 5,186,509
SRP Savings/Expenses								\$ 9,789,939	\$ 9,789,939
Use SRP Savings to balance Structural Deficit								\$ (895,649)	\$ (895,649)
Set Aside COLA								\$ 8,079,036	\$ 8,079,036
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 96,274,041</b>	<b>\$ 85,046,227</b>	<b>\$ 11,227,814</b>	<b>\$ 48,370,703</b>	<b>\$ 41,378,044</b>	<b>\$ 6,992,659</b>	<b>\$ 35,870,903</b>	<b>\$ 29,732,455</b>	<b>\$ 210,248,102</b>
Percent of Total Estimated Expenditures	45.79%	40.45%	5.34%	23.01%	19.68%	3.33%	17.06%	14.14%	
<b>ESTIMATED EXPENSES UNDER/(OVER) REVENUE</b>	<b>\$ (3,122,978)</b>	<b>\$ (12,093,070)</b>	<b>\$ 8,970,092</b>	<b>\$ (3,502,288)</b>	<b>\$ (8,290,867)</b>	<b>\$ 4,788,578</b>			<b>\$ (6,625,266)</b>
<b>OTHER STATE REVENUE</b>									
Apprenticeship				\$ 3,951,786	\$ 3,951,786				\$ 3,951,786
Enrollment Fees 2%								\$ 275,040	\$ 275,040
<b>LOCAL REVENUE</b>									
Non Resident Tuition	\$ 1,800,000	\$ 1,800,000		\$ 700,000	\$ 700,000				\$ 2,500,000
Interest/Investments								\$ 800,000	\$ 800,000
Rents/Leases	\$ 8,480	\$ 8,480		\$ 125,000	\$ 125,000		\$ 205,000		\$ 338,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local	\$ 40,000	\$ 40,000						\$ 524,200	\$ 564,200
Subtotal, Other Local Revenue	\$ 1,848,480	\$ 1,848,480	\$ -	\$ 4,776,786	\$ 4,776,786	\$ -	\$ 205,000	\$ 1,604,240	\$ 8,434,506
<b>ESTIMATED ENDING BALANCE FOR 6/30/23</b>	<b>(1,274,498)</b>	<b>(10,244,590)</b>	<b>8,970,092</b>	<b>1,274,498</b>	<b>(3,514,081)</b>	<b>4,788,578</b>			<b>0</b>

### HEERF Balances & Important Dates

As of 4/30/22

<b>SAC Funds</b>	<b>Project No.</b>	<b>Amount Awarded</b>	<b>Actuals</b>	<b>Encumbrances</b>	<b>FY'22 Transfer</b>	<b>Remaining</b>	<b>Performance Period Ends</b>	<b>Encumber By</b>	<b>Receive &amp; Pay By</b>
HEERF I - Institutional	1232	2,797,198	2,797,198	124,447	(124,447)	-	6/30/2023*	6/30/2023	8/29/2023
HEERF II - Institutional	1234	13,298,831	8,761,363	1,067,298	124,447	3,345,723	6/30/2023*	6/30/2023	8/29/2023
HEERF III - Institutional	1334	13,968,975	3,208,099	1,833,040	-	8,927,836	6/30/2023*	6/30/2023	8/29/2023
HEERF I - MSI	1233	383,790	383,790	-	-	0	8/11/2022	8/11/2022	10/11/2022
HEERF II - MSI	1259	939,100	939,100	-	-	(0)	8/11/2022	8/11/2022	10/11/2022
HEERF III - MSI	1335	1,606,669	1,606,669	-	-	-	8/11/2022	8/11/2022	10/11/2022
HEERF I - Student Emergency Aid	1229	2,797,198	2,797,198	-	-	-	6/30/2023*	N/A	N/A
HEERF II - Student Emergency Aid	1225	2,797,198	2,797,198	-	-	-	6/30/2023*	N/A	N/A
HEERF III - Student Emergency Aid	1333	14,244,279	13,710,910	-	-	533,369	6/30/2023*	N/A	N/A
Early Action Emergency Fin Aid (SB 85)	2127	1,331,775	1,213,473	-	-	118,302	None noted**	N/A	N/A
Retention & Enrollment Outreach (SB 85) I	2126	266,000	257,352	5,100	-	3,548	None noted**	N/A	N/A
Retention & Enrollment Outreach (SB 85) II	2139	1,324,804	9,100	27,214	-	1,288,490	None noted**	N/A	N/A

<b>SCC Funds</b>	<b>Project No.</b>	<b>Amount Awarded</b>	<b>Actuals</b>	<b>Encumbrances</b>	<b>FY'22 Transfer</b>	<b>Remaining</b>	<b>Performance Period Ends</b>	<b>Encumber By</b>	<b>Receive &amp; Pay By</b>
HEERF I - Institutional	1232	1,446,953	1,446,953	21,375	(21,375)	0	6/30/2023*	6/30/2023	8/29/2023
HEERF II - Institutional	1234	5,419,845	5,012,003	288,405	21,375	98,062	6/30/2023*	6/30/2023	8/29/2023
HEERF III - Institutional	1334	5,930,510	1,922,751	90,393	-	3,917,366	6/30/2023*	6/30/2023	8/29/2023
HEERF I - MSI	1233	199,110	199,110	-	-	-	8/10/2022	8/10/2022	10/9/2022
HEERF II - MSI	1259	401,273	401,273	-	-	-	8/10/2022	8/10/2022	10/9/2022
HEERF III - MSI	1335	686,264	686,264	-	-	-	8/10/2022	8/10/2022	10/9/2022
HEERF I - Student Emergency Aid	1229	1,446,953	1,446,953	-	-	-	6/30/2023*	N/A	N/A
HEERF II - Student Emergency Aid	1225	1,446,953	1,446,953	-	-	-	6/30/2023*	N/A	N/A
HEERF III - Student Emergency Aid	1333	6,113,466	5,972,800	-	-	140,666	6/30/2023*	N/A	N/A
Early Action Emergency Fin Aid (SB 85)	2127	688,823	687,300	-	-	1,523	None noted**	N/A	N/A
Retention & Enrollment Outreach (SB 85) I	2126	137,581	55,376	50,008	-	32,197	None noted**	N/A	N/A
Retention & Enrollment Outreach (SB 85) II	2139	649,275	74,137	33,220	-	541,918	None noted**	N/A	N/A

<b>District Funds</b>	<b>Project No.</b>	<b>Amount Awarded</b>	<b>Actuals</b>	<b>Encumbrances</b>	<b>Pending TOEs</b>	<b>Remaining</b>	<b>Performance Period Ends</b>	<b>Encumber By</b>	<b>Receive &amp; Pay By</b>
COVID-19 Block Grant - State Portion	2128	1,555,426	987,849	219,189	-	348,388	6/30/2022	6/30/2022	7/30/2022

\* Dates revised. On 04/06/22 DOE granted automatic extension for all open HEERF grants with a balance greater than \$1,000  
 \*\* No spending deadline is specified in the budget language. CCCCO encourages rapid disbursement to address current needs

<b>50% Law FY 21-22 Actual as of 4/30/22 - SAC</b>					
<b>2021/2022</b>					
		<b>Instructional Salary Cost</b>	<b>Total</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
		<b>(AC 0100-5900 &amp; AC 6110)</b>	<b>(AC 0100-6799)</b>		
11xx	407	18,857,083	18,857,083	-	18,857,083
13xx		15,835,101	15,835,101	-	15,835,101
12xx	408		7,453,312	15,649	7,468,961
14xx			1,034,121	-	1,034,121
<b>Sub-total Academic Salaries</b>		<b>409</b>	<b>34,692,184</b>	<b>15,649</b>	<b>43,195,266</b>
21xx	411		8,219,152	625,320	8,844,472
23xx			382,344	33,378	415,722
22xx	416	168,828	168,828	-	168,828
24xx		1,021,624	1,021,624	-	1,021,624
<b>Sub-total Classified Salaries</b>		<b>419</b>	<b>1,190,452</b>	<b>658,698</b>	<b>10,450,646</b>
<b>3xxx</b>	<b>429</b>	<b>11,656,144</b>	<b>20,289,401</b>	<b>416,739</b>	<b>20,706,140</b>
4xxx	435		278,602		278,602
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	1,062,530	3,342,978	63,724	3,406,702
6420 - Replacement Equipment	451		-	-	-
<b>TOTAL (409+419+429+435+449+451)</b>		<b>459</b>	<b>48,601,310</b>	<b>1,154,810</b>	<b>78,037,356</b>
Less Exclusions	469	-	1,432,412	22,141	1,454,553
<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>			(270,630)		(270,630)
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>			242,900	22,141	265,041
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			1,460,142		1,460,142
<b>TOTALS (459-469)</b>		<b>470</b>	<b>48,601,310</b>	<b>75,450,134</b>	
Percent of CEE (470, col. 1/470, col. 2)	471	64.42%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		37,725,067		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		37,725,067		

<b>50% Law FY 21-22 Actual as of 4/30/22 - SCC</b>					
<b>2021/2022</b>					
		<b>Instructional Salary Cost</b>	<b>Total</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
		<b>(AC 0100-5900 &amp; AC 6110)</b>	<b>(AC 0100-6799)</b>		
11xx	407	8,452,078	8,452,078	-	8,452,078
13xx		7,093,730	7,093,730	-	7,093,730
12xx	408		4,026,070	20,446	4,046,516
14xx			886,420	-	886,420
<b>Sub-total Academic Salaries</b>		<b>409</b>	<b>15,545,808</b>	<b>20,446</b>	<b>20,478,744</b>
21xx	411		4,537,580	309,609	4,847,189
23xx			452,995	39,692	492,687
22xx	416	197,684	197,684	-	197,684
24xx		287,397	287,397	-	287,397
<b>Sub-total Classified Salaries</b>		<b>419</b>	<b>485,081</b>	<b>349,301</b>	<b>5,824,957</b>
<b>3xxx</b>	<b>429</b>	<b>5,176,953</b>	<b>10,101,764</b>	<b>200,750</b>	<b>10,302,514</b>
4xxx	435		121,958		121,958
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	1,679,337	2,427,847	7,038	2,434,885
6420 - Replacement Equipment	451		-		-
<b>TOTAL (409+419+429+435+449+451)</b>		<b>459</b>	<b>22,887,179</b>	<b>577,535</b>	<b>39,163,058</b>
Less Exclusions	469	-	830,295	-	830,295
<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>			(17,697)		(17,697)
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>			98,374		98,374
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			749,618		749,618
<b>TOTALS (459-469)</b>		<b>470</b>	<b>22,887,179</b>	<b>37,755,228</b>	
Percent of CEE (470, col. 1/470, col. 2)	471	60.62%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		18,877,614		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		18,877,614		

<b><u>50% Law FY 21-22 Actual as of 4/30/22 - DO/DISTRICTWIDE</u></b>					
<b><u>2021/2022</u></b>					
		<b>Instructional Salary Cost</b>	<b>Total</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
		<b>(AC 0100-5900 &amp; AC 6110)</b>	<b>(AC 0100-6799)</b>		
11xx	407	-	-	-	-
13xx		-	-	-	-
12xx	408		237,070	144,834	381,904
14xx			55,523	-	55,523
<b>Sub-total Academic Salaries</b>	<b>409</b>	<b>-</b>	<b>292,593</b>	<b>144,834</b>	<b>437,427</b>
21xx	411		9,519,785	1,471,088	10,990,873
23xx			337,732	92,966	430,698
22xx	416	(632)	(632)	-	(632)
24xx		(6,031)	(6,031)	-	(6,031)
<b>Sub-total Classified Salaries</b>	<b>419</b>	<b>(6,663)</b>	<b>9,850,854</b>	<b>1,564,054</b>	<b>11,414,908</b>
<b>3xxx</b>	<b>429</b>	<b>3,558,985</b>	<b>14,795,164</b>	<b>908,948</b>	<b>15,704,112</b>
4xxx	435		271,919	3,663	275,582
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	-	7,296,536	469,539	7,766,075
6420 - Replacement Equipment	451		-		-
<b>TOTAL (409+419+429+435+449+451)</b>	<b>459</b>	<b>3,552,322</b>	<b>32,507,066</b>	<b>3,091,038</b>	<b>35,598,104</b>
Less Exclusions	469	3,548,424	9,546,761	-	9,546,761
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		3,548,424	3,548,424		3,548,424
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>			5,136,910		5,136,910
<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>			114,301		114,301
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			747,126		747,126
<b>TOTALS (459-469)</b>	<b>470</b>	<b>3,898</b>	<b>22,960,305</b>		
Percent of CEE (470, col. 1/470, col. 2)	471	0.02%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		11,480,153		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		11,480,153		

<b><u>50% Law FY 21/22 Actual as of 4/30/22 - RSCCD - Combined</u></b>					
<b><u>2021/2022</u></b>					
		<b>Instructional Salary Cost</b>	<b>Total</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
		<b>(AC 0100-5900 &amp; AC 6110)</b>	<b>(AC 0100-6799)</b>		
11xx	407	27,309,161	27,309,161	-	27,309,161
13xx		22,928,831	22,928,831	-	22,928,831
12xx	408		11,716,452	180,929	11,897,381
14xx			1,976,064	-	1,976,064
<b>Sub-total Academic Salaries</b>		<b>409</b>	<b>50,237,992</b>	<b>180,929</b>	<b>64,111,437</b>
21xx	411		22,276,517	2,406,017	24,682,534
23xx			1,173,071	166,036	1,339,107
22xx	416	365,880	365,880	-	365,880
24xx		1,302,990	1,302,990	-	1,302,990
<b>Sub-total Classified Salaries</b>		<b>419</b>	<b>1,668,870</b>	<b>2,572,053</b>	<b>27,690,511</b>
<b>3xxx</b>	<b>429</b>	20,392,082	45,186,329	1,526,437	<b>46,712,766</b>
4xxx	435		672,479	3,663	676,142
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	2,741,867	13,067,361	540,301	13,607,662
6420 - Replacement Equipment	451		-	-	-
<b>TOTAL (409+419+429+435+449+451)</b>		<b>459</b>	<b>75,040,811</b>	<b>147,975,135</b>	<b>4,823,383</b>
Less Exclusions	469	3,548,424	11,809,468	22,141	11,831,609
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		3,548,424	3,548,424	-	3,548,424
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	5,136,910	-	5,136,910
<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>		-	(288,327)	-	(288,327)
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	455,575	22,141	477,716
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	2,956,886	-	2,956,886
<b>TOTALS (459-469)</b>		<b>470</b>	<b>71,492,387</b>	<b>136,165,667</b>	
Percent of CEE (470, col. 1/470, col. 2)	471		52.50%	100.00%	
50 Percent of Current Expense of Education (50% of 470, col 2)	472			68,082,834	
Nonexempted Deficiency from second preceding Fiscal Year	473			-	
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474			68,082,834	

<b><u>50% Law FY 21-22 Actual as of 4/30/22 - SAC and SCC Combined</u></b>						
<b><u>2021/2022</u></b>						
		<b>Instructional Salary Cost</b>	<b>Total</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>	
		<b>(AC 0100-5900 &amp; AC 6110)</b>	<b>(AC 0100-6799)</b>			
11xx	407	27,309,161	27,309,161	-	27,309,161	
13xx		22,928,831	22,928,831	-	22,928,831	
12xx	408		11,479,382	36,095	11,515,477	
14xx			1,920,541	-	1,920,541	
<b>Sub-total Academic Salaries</b>		<b>409</b>	<b>50,237,992</b>	<b>63,637,915</b>	<b>36,095</b>	<b>63,674,010</b>
21xx	411		12,756,732	934,929	13,691,661	
23xx			835,339	73,070	908,409	
22xx	416	366,512	366,512	-	366,512	
24xx		1,309,021	1,309,021	-	1,309,021	
<b>Sub-total Classified Salaries</b>		<b>419</b>	<b>1,675,533</b>	<b>15,267,604</b>	<b>1,007,999</b>	<b>16,275,603</b>
<b>3xxx</b>	<b>429</b>	16,833,097	30,391,165	617,489	<b>31,008,654</b>	
4xxx	435		400,560	-	400,560	
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	2,741,867	5,770,825	70,762	5,841,587	
6420 - Replacement Equipment	451		-	-	-	
<b>TOTAL (409+419+429+435+449+451)</b>		<b>459</b>	<b>71,488,489</b>	<b>115,468,069</b>	<b>1,732,345</b>	<b>117,200,414</b>
Less Exclusions	469		2,262,707	22,141	2,284,848	
<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>			(288,327)	-	(288,327)	
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>			341,274	22,141	363,415	
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			2,209,760	-	2,209,760	
<b>TOTALS (459-469)</b>		<b>470</b>	<b>71,488,489</b>	<b>113,205,362</b>		
Percent of CEE (470, col. 1/470, col. 2)	471		63.15%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472			56,602,681		
Nonexempted Deficiency from second preceding Fiscal Year	473			-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474			56,602,681		

Vacant Funded Positions for FY2021-22- Projected Annual Salary and Benefits Savings  
As of May 11, 2022

Fund	Management/ Academic/ Confidential	EMPLOYEE ID#	Position ID	Title	Site	Effective Date	Annual Salary	Notes	Vacant Account	2021-22 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
								Reorg#1162 11/21/2021 under new position title as Director, People & Culture/HR CL21-00164. Budget change form #BCW130572Z moved \$21,425 to 11-0000-673000-53110-5100			
	11	1025630	5HR-UF-DIR	Director, Information System	District	7/11/2019	47,990		11-0000-673000-53110-2110	73,804	
	11			Chief Advisor for Academic & Diversity Programs	District	7/1/2021	-	NEW AC21-00047. Narges Rabii-Rakin Interm Assignment 7/1/21-6/30/22	11-0005-660000-51100-1210	-	
	11	2633790	5PAG-UF-DIR1	Chief Communication Officer	District	4/20/2022	72,870	Hired Letitia Clark#2633790 CL21-00109 Reorg#1230 Eliminated Director, Public Affairs/Publications position and changed to Chief Communication Officer. Reorg#1228 Elinimated Executive Director Resource Development and added Director of Grants	11-0000-671000-52200-2110	115,929	379,161
30%-fd 11 70%-fd 12		REORG#1228		Director of Grants	District		40,880		11-0000-679000-53345-2110-30% 12-????-70%	62,879	
	11	2439960	5HR-LF-ADMR	Director Admin, Institutional Equity, Compliance & Title IX	District	5/11/2021	15,889	Jennifer De La Rosa Interim Assignment 7/1/21-6/30/22 BCF#BCPLQMCRC4 moved \$59,271 to 11-0000-678000-54146-5100	11-0000-673000-53110-2110	52,902	
	11	2456217	5SAS-UF-DIR2	Director of Academic and End User Support Services	District	12/3/2021	28,425	Reorg#1228 Eliminated Executive Director Resource Development and added Director of Grants	11-0000-678000-54142-2110	50,863	
50%-fd 11 50%-fd 12		1026071	5RDEV-UF-DIRX	Executive Director Resource Development	District	1/28/2019	-		11-0000-679000-53345-2110-50% 12-2185-679000-53345-2110-50%	-	
	11	1402038	5CONS-LF-DIR	Director, District Construction Support Services	District	5/27/2022	15,092		11-0000-710000-54132-2110	22,784	
	11	1029208		2616155 Director, Fire Instruction	SAC	8/23/2019	10,203	Fred Ramsey Interim Assignment 7/1/21-6/30/2022	11-0000-601000-15715-1210	39,978	
	11	1058592	1CDEV-FF-IN1	Instructor, General Ed	SAC	6/30/2021	-	Site submitted BCF#BC8QXG0IW6 moving to Fund 41	11-0000-080100-15717-1110-60% 11-0000-130500-15717-1110-40%	-	
	11	1028829	1CHEM-FF-IN	Instructor, Chemistry	SAC	6/4/2022	-		11-0000-190500-16420-1110	-	
	11	1028551	15MHS-AF-DNAC	Associate Dean, Health Science/Nursing	SAC	6/30/2020	(22,842)	Hired Mary Steckler effective 7-1-2021 Grade "D" Step "5" AC21-00076	11-0000-601000-16100-1210	(27,952)	101,071
	11	1028661	10AD-AF-DN3	Dean, Instr & Std Svcs	CEC	6/30/2020	0	Site submitted BCF#BC8QXG0IW6 moving to Fund 41. Lorena Chavez Interim Assignment 7/1/21-6/30/22	11-0000-601000-18100-1210-50% 11-2490-601000-18100-1210-50%	28,148	
	11	1029650	1NURS-FF-IN	Instructor, Nursing	SAC	6/30/2021	-	Site submitted BCF#BC8QXG0IW6 moving to Fund 41	11-0000-123010-16640-1110	1,219	
	11	2483416	1CUST-UF-SUPR	Custodial Supervisor	SAC	8/13/2020	9,548	Sophanareth Tuon Interim Assignment 7/01/21-6/30/22	11-0000-653000-17200-2110	40,506	
	11	1055072	1CIA-AF-DIR	Director of Criminal Justice	SAC	6/30/2021	0	Site submitted BCF#BC8QXG0IW6 moving to Fund 41.	11-0000-601000-15712-1210	3,613	
	11	2460354	1PAG-UF-OFRC	Public Information Officer	SAC	5/18/2020	-	Dallah Davaloz #1026125 Interim Assignment and HR approved FT MGMT benefits (7/1/21-6/30/22) CL22-00258 (CL20-00039 OLD#)	11-0000-671000-11500-2110	2,596	
	11	2409846	1MAIN-UF-SUPR	Maintenance Supervisor	SAC	11/15/2021	0	Interim Assignment Miguel Rubio Lopez 0 11/21/21- 5/16/22	11-0000-651000-17400-2110	11,117	
	11	1027281	1ART-FF-IN	Instructor, Art	SAC	6/9/2019	-	Site submitted BCF#BC8QXG0IW6 moving to Fund 41.	11-0000-100200-15510-1110	1,845	
	11	1027713	2CAR-AF-DNAC	Associate Dean, Business and Career Technical Education	SCC	2/24/2020	144,924		11-0000-601000-25205-1210-86% 11-3230-601000-25205-1210-14%	222,725	
	11	1027004	2MATH-FF-IN	Instructor, Math	SCC	12/15/2019	110,923		11-0000-170100-25150-1110	160,346	
	11	1029536	2ESS-AF-DN	Dean, Enrollment & Support Services	SCC	10/13/2020	9,260	Loretta Jordan Interim Assignment 7/1/21-12/1/21	11-0000-620000-29100-1210	42,718	926,260
	11	1027221	2LIB-NF-LIB	Librarian	SCC	3/9/2019	110,923		11-0000-612000-25430-1220	160,346	
	11	2318451	2CHEM-FF-IN	Chemistry Instructor	SCC	8/19/2019	69,743	LongTerm sub Cody Piotrowski#2490015 for both Fall21 & Sp22	11-0000-190500-25163-1110	106,449	
	11	1891924	2HSS-AF-DN	Dean, Arts, Humanities and Social Sciences	SCC	6/30/2020	167,959	Jonanne Armstrong Interim Assignment extended 7/1/21-6/3/22.	11-0000-601000-25305-1210	233,677	1,406,492
							831,789				
Fund	Classified	EMPLOYEE ID#	Position ID	Title	Site	Effective Date	Annual Salary	Notes	Vacant Account	2021-22 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
								BCF#BCQW50R92 moved \$10,600 to fund FMR21-651 AP Office Space. BCF#BCKPWEGDNI moved \$5,000 for batteries. BCF#BCY2L9G4X moved \$47,000 to fund FMR21-651 AP Office Space			
	11	2444290	5ACCT-CF-ANYS	Senior Accounting Analyst	District	9/27/2019	54,064		11-0000-672000-54212-2130 11-0000-677000-54167-2310-60%	89,897	
	11	1030842	5YSP-CM-DSO6	P/T District Safety Officer	District	8/30/2020	19,587		11-0000-695000-54167-2310-40% 11-0000-677000-54166-2130-60%	20,909	
	11	1335325	5SSP-CF-DSO5	Sr. District Safety Officer	District	9/23/2021	55,646		11-0000-695000-54166-2130-40%	98,509	
	11	2473844	5APPS-CF-SPA3F	Application Specialist III	District	2/24/2022	35,689		11-0000-678000-54144-2130	54,428	
	11	2395643	5PAY-CF-SPA1	Payroll Specialist	District	5/29/2020	-	Reorg#1219 eliminated position	11-0000-672000-54215-2130	-	
	11	1416553	5SSP-CM-DSO8	P/T District Safety Officer	District	1/24/2021	19,588		11-0000-695000-54166-2310	20,908	
	11	1933132	5GCOM-CF-GRPH2	Graphic Designer	District	3/24/2020	-	COA Zachary Miller#2495868 eff: April 1,2022	11-0000-677000-52600-2130	-	565,661
	11	2495868	5GCOM-CF-GRPH	Graphic Designer	District	5/6/2022	52,450		11-0000-677000-52600-2130	87,727	
	11	2420063	5DMC-CF-CUSR	Senior Custodian/Utility Worker	District	8/6/2019	24,551		11-0000-653000-53330-2130	50,928	
	11	2093161	5MOPS-CM-CUS	Custodian	District	6/6/2022	1,607		11-0000-653000-54133-2310	2,162	
	11	1222694	5ACCT-CF-ACLS2	Senior Account Clerk	District	2/11/2022	21,780		11-0000-672000-54212-2130 11-0000-677000-54167-2310-60%	39,426	
	11	1298807	5YSP-CM-DSO5	P/T District Safety Officer	District	11/23/2019	19,587		11-0000-695000-54167-2310-40%	26,356	
	11	2286360	5PUR-CF-ASPU	Purchasing Assistant	District	1/19/2022	27,096	Esther Flores Interim Assignment 1/7/22-6/30/22	11-0000-677000-54151-2130	49,584	
	11	1209698	5PARK-CM-DSO16	District Safety Officer	District	2/11/2021	23,258		11-0000-695000-54163-2310	24,828	
	11	1030626	1CUST-CM-CUS4	P/T Custodian	SAC	1/29/2021	19,281		11-0000-653000-17200-2310	20,582	
	11	1029648	1CUST-CF-CUS4	Custodian	SAC	1/15/2020	48,085	Hired Amelia Chavez-Barajas CL21-00059 Eff:5/2/22	11-0000-653000-17200-2130	87,910	
	11	1460227	1MAIN-CM-CLAD	P/T Administrative Clerk	SAC	2/22/2022	12,696		11-0000-651000-17400-2310 11-2250-643000-19300-2130-25%	17,084	
25%-fd 11 75%-fd 12		1030855	1EOPS-CF-ASCN1	Counseling Assistant	SAC	2/14/2020	11,560	Marlon Cadenas WOC/ Board docket 2/14/22	11-0000-643000-19300-2130-11% 643000-19300-2130-11%	21,358	
	11	1107246	1CUST-CF-CUS9	Custodian	SAC	3/4/2021	44,078	Hired Joel Panotes Eff:6/6/22	11-0000-653000-17200-2130	80,584	
	11	1029121	10AD-CF-CLAD4	Administrative Clerk	CEC	4/5/2020	56,467		11-0000-601000-18100-2130	99,195	
	11	1026480	1CUST-CF-CUS11	Custodian	SAC	6/1/2020	48,085	CL20-00021	11-0000-653000-17200-2130	87,910	
	11	1027374	1CUST-CM-CUS3	P/T Custodian	SAC	5/1/2022	3,360		11-0000-653000-17200-2310	4,521	
86%-fd 11 14%-fd 12		REORG#1162	REORG#1162	F/T Instructional Center Technician	SAC	7/1/2020	37,194	Hired Jazmin Quijada Eff: 5/9/2022. F/T Instructional Center Technician Reorg#1162. CL21-00110	11-0000-619000-15110-2130-86% 12-3482-632000-15110-2130-14%	68,342	
	11	1026710	1CUST-CF-CUS14	Custodian	SAC	6/30/2022	-		11-0000-653000-17200-2130	-	
	11	1027162	1GRDS-CF-WKRA	Gardener/Utility Worker	SAC	12/31/2021	33,039		11-0000-655000-17300-2130	53,781	
	11	2216538	1LIB-CF-TRCH1	Library Technician	SAC	3/9/2022	16,432		11-0000-612000-15915-2130	24,664	1,209,337
35%-fd 11 65%-fd 31		1339369	1AUX-CF-SPAS3	Auxiliary Services Specialist	SAC	11/19/2019	19,764		11-0000-699000-14121-2130-35% 0000-691000-14121-2130-65%	34,720	
	11	1030404	1CUST-CF-CUS1	Custodian	SAC	1/4/2021	40,471	Hired Eric Hernandez#1027374 eff: 5/2/2022	11-0000-653000-17200-2130	73,797	
	11	1027311	1ADMS-CM-ACT	P/T Accountant	SAC	7/14/2020	28,128		11-0000-679000-17100-2310	37,849	

Vacant Funded Positions for FY2021-22- Projected Annual Salary and Benefits Savings  
As of May 11, 2022

Fund	Management/ Academic/ Confidential	EMPLOYEE ID#	Position ID	Title	Site	Effective Date	Annual Salary	Notes	Vacant Account	2021-22 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site	
11	Rabot, Irene	1914065	1LIB-CF-TEC2B	Library Technician II	SAC	6/4/2021	69,957		11-0000-612000-15915-2130	95,926		
11	Ramirez, Leonardo	1379054	1MAIN-CF-WKR3	Skilled Maintenance Worker	SAC	1/3/2022	34,141		11-0000-651000-17400-2130	56,750		
11	Rodriguez, Hector	2611615	1GRDS-CF-WKR3	Gardener/Utility Worker	SAC	5/3/2022	30,540		11-0000-655000-17300-2130	57,520		
11	Roman, Alfonso W	1025210	1GRDS-CF-WKR6	Gardener/Utility Worker	SAC	4/19/2021	63,075		11-0000-655000-17300-2130	110,763		
11	Shirley, Jacqueline K.	1029199	1CNLS-CF-CLIN	Intermediate Clerk	SAC	2/27/2020	46,240	CL20-1396	11-2410-631000-15310-2130 11-2410-632000-19510-2130-20%	85,427		
40%-fd 11 60%-fd 12	Student Services Specialist	REORG#1190	REORG#1190	Student Services Specialist	SAC	12/29/2019	19,926	Reorg#1190 (Nguyen, Cang)	11-0000-632000-19510-2130-20% 12-2416-632000-19510-2130-60% 11-0000-620000-19205-2310-30%	36,096		
11	Taylor, Katherine A.	1028961	1ADM-CM-SPC1D	P/T Admissions/Records Specialist I	SAC	10/1/2020	20,630		11-2410-620000-19205-2310-70%	27,760		
11	Velazquez, Kimberly S.	1627996	1CNLS-CM-ASCN6	P/T Counseling Assistant	SAC	7/6/2020	19,916	CL21-00218	11-2410-631000-15310-2310	26,799		
11	Banderas, Justin	1026869	2INFO-CF-TECH	Library Technician	SCC	11/11/2021	39,216		11-0000-612000-25430-2130	67,873		
14%-fd 11	Bennett, Lauren A.	1337295	2ADM-CF-SPC1A	Admission Records Specialist I	SCC	10/23/2020	47,918		11-0000-620000-29100-2130 11-0000-649000-28100-2130-14%	87,685		
86%-fd 12	Berganza, Leyvi C	1030913	20SS-CF-SPOR1	High School & Community Outreach Specialist	OEC	3/19/2017	9,368		12-2490-649000-28100-2130-86%	15,858		
11	Flores, Jazmine N	1870770	2ADM-CF-SPC2	Admission Records Specialist II	SCC	1/8/2021	51,831		11-0000-620000-29100-2130	92,953		
65%-fd 13	Gitonga, Kanana	1030388	2INTL-CF-CORD	International Student Coordinator	SCC	1/31/2019	77,091		11-0000-649000-29110-2130 13-3410-709000-29200-2310-65%	126,965	799,790	
35%-fd 12	Heim, Tracy	1463834	2COL-CM-CLIN	P/T Intermediate Clerk	SCC	8/27/2021	17,641		2572-709000-29200-2310-35%	23,738		
11	Hermen, Lisa	1027710	2KNAO-CF-CLSR	Senior Clerk	SCC	3/31/2022	31,871		11-0000-601000-25131-2130	52,599		
11	Martin, Sheryl A.	1028421	20AD-CF-SECK	Executive Secretary	SCC	8/9/2021	80,411		11-0000-601000-28100-2130	127,317		
11	Meade, Paul	1670778	2GRDS-CM-WKR	P/T Gardener/Utility Worker	SCC	2/4/2022	9,303		11-0000-655000-27300-2310	12,517		
11	Samodumov, Stephan	2221631	2CLIS-CM-CLIS5	P/T Custodian	SCC	7/17/2021	17,674		11-0000-653000-27200-2310	23,782		
11	Stevenson, Christopher	2455096	2GRDS-CF-WKR2	Gardener/Utility Worker	SCC	10/15/2021	41,206		11-0000-655000-27300-2130	69,308		
11	Tran, Kieu-Loan T.	1030029	2ADM-CF-SPC3	Admission Records Specialist III	SCC	3/1/2020	56,467		11-0000-620000-29100-2130	99,195		
							1,558,002			2,574,789		
<b>TOTAL</b>							<b>2,389,791</b>				<b>3,981,281</b>	

## RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

## MEASURE Q

## Projects Cost Summary

04/30/22 on 05/03/22

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2021-2022		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
<b>ACTIVE PROJECTS</b>								
<b>SANTA ANA COLLEGE</b>								
3035/ 3056	Johnson Student Center	59,548,222	57,166,064	1,420,990	13,299	58,600,352	947,870	98%
	Agency Cost		479,275	144,062	-	623,337		
	Professional Services		6,460,048	309,969	2,230	6,772,246		
	Construction Services		48,168,884	679,004	0	48,847,888		
	Furniture and Equipment		2,057,857	287,955	11,069	2,356,881		
3049	Science Center & Building J Demolition	70,130,861	58,630,167	1,764,860	3,451,864	63,846,891	6,283,970	91%
	Agency Cost		441,131	17,727	-	458,858		
	Professional Services		9,770,089	78,767	469,416	10,318,272		
	Construction Services		46,529,708	809,768	2,458,218	49,797,694		
	Furniture and Equipment		1,889,239	858,599	524,230	3,272,067		
<b>TOTAL ACTIVE PROJECTS</b>		<b>129,679,083</b>	<b>115,796,231</b>	<b>3,185,850</b>	<b>3,465,163</b>	<b>122,447,243</b>	<b>7,231,840</b>	<b>94%</b>
<b>CLOSED PROJECTS</b>								
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		-	-	-	-		
<b>TOTAL CLOSED PROJECTS</b>		<b>70,085,335</b>	<b>70,085,334</b>	<b>-</b>	<b>-</b>	<b>70,085,334</b>	<b>0</b>	<b>100%</b>
<b>GRAND TOTAL ALL PROJECTS</b>		<b>199,764,418</b>	<b>185,881,565</b>	<b>3,185,850</b>	<b>3,465,163</b>	<b>192,532,577</b>	<b>7,231,840</b>	<b>96%</b>
<b>SOURCE OF FUNDS</b>								
	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						
	<b>Totals</b>	<b>199,764,418</b>						

**Rancho Santiago Community College**  
**FD 11/13 Combined -- Unrestricted General Fund Cash Flow Summary**  
**FY 2021-22, 2020-21, 2019-20**  
**YTD Actuals- April 30, 2022**

FY 2021/20202												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
<b>Beginning Fund Balance</b>	\$46,370,067	\$48,108,062	\$35,635,852	\$41,328,058	\$26,371,065	\$24,114,767	\$50,155,025	\$43,923,277	\$33,437,414	\$34,688,541	\$42,871,364	\$42,871,364
<b>Total Revenues</b>	11,455,546	2,902,909	21,992,122	701,517	16,658,801	40,835,472	9,174,999	7,173,633	16,255,779	25,854,573	0	0
<b>Total Expenditures</b>	9,717,551	15,375,118	16,299,917	15,658,510	18,915,099	14,795,213	15,406,748	17,659,495	15,004,652	17,671,750	0	0
<b>Change in Fund Balance</b>	1,737,995	(12,472,210)	5,692,205	(14,956,992)	(2,256,298)	26,040,258	(6,231,749)	(10,485,862)	1,251,127	8,182,823	0	0
<b>Ending Fund Balance</b>	48,108,062	35,635,852	41,328,058	26,371,065	24,114,767	50,155,025	43,923,277	33,437,414	34,688,541	42,871,364	42,871,364	42,871,364
FY 2020/20201												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
<b>Beginning Fund Balance</b>	\$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
<b>Total Revenues</b>	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
<b>Total Expenditures</b>	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
<b>Change in Fund Balance</b>	(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
<b>Ending Fund Balance</b>	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
<b>Beginning Fund Balance</b>	\$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
<b>Total Revenues</b>	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
<b>Total Expenditures</b>	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
<b>Change in Fund Balance</b>	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
<b>Ending Fund Balance</b>	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**

April 26, 2022 12:00pm – 1:30pm

<https://cccconfer.zoom.us/j/9181430135> or dial 1-669-900-6833, 91814301350#

- I. Welcome & Introductions
- II. \*Action Items – March 4, 2022 – Informational
- III. \*Registration Timelines: 2022 – 23 Dr. Castro
- IV. 2022 – 23 Targets Enrique Perez
- V. Update from College Enrollment Management Workgroups Dr. Flores / Dr. Lamb
  - a. SAC
  - b. SCC
- VI. Outreach & Marketing Efforts Dr. Castro / Dr. Lamb
  - a. SCC
  - b. SAC
- VII. Update from ITS on Student Data Jesse Gonzalez
- VIII. Other
  - a. Schedule for recurring meetings

*Next meeting: TBA May \_\_, 2022*

*\*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:**

Matthew Beyersdorf, Ashly Bootman, Dr. Melba Castro, Darlene Diaz, Dr. Marilyn Flores, Cristina Gheorghe, Jesse Gonzalez, Adam Howard, Dr. Vaniethia Hubbard, Dr. James Kennedy, Mary Law, Dr. Jeff Lamb, Thao Nguyen, William Nguyen, Enrique Perez, Nga Pham, Craig Rutan, Sarah Santoyo, John Steffens and Aaron Voelcker



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## **DISTRICTWIDE ENROLLMENT MANAGEMENT WORKGROUP (DEMW) MEETING**

### **Action Items**

March 4, 2022 12:00pm – 1:30pm via zoom

Workgroup Members:

Dr. Melba Castro, Darlene Diaz, Dr. Marilyn Flores, Cristina Gheorghe, Jesse Gonzalez, Adam Howard, Dr. Vaniethia Hubbard, Mary Law, Dr. Jeff Lamb, Thao Nguyen, William Nguyen, Enrique Perez, Nga Pham, Craig Rutan, John Steffens and Aaron Voelcker

*Ms. Duenez present as record keeper.*

Mr. Perez called the meeting to order at 12:05pm.

**I.** Welcome

Mr. Perez provided welcoming remarks.

**II.** \*Action Items – February 4, 2022 – Informational

**III.** \*Intersession

Ms. Pham reported students enrolled in credit only. Includes career ed but not noncredit

**Ms. Pham** will pull additional data related to: on summer data, did students enroll in previous semester or are they really university students? Are they first time students? Does this include Academies and Apprenticeship?

**Ms. Pham** will pull data and send out after meeting.

**IV.** \***SAC Bottleneck Study**

Ms. Gheorghe: reported on bottleneck study also called gatekeeper courses as included in agenda. Waitlist students are students who are on two or more wait lists for the same course-creating uncertainty in academic plans; spoke to Math 105 and Math reorganization and integrated with content/support.

*Note: Additional support (either additional lab hours, tutors, faculty hours, etc) in additional to class hours to help students pass a course. Sometime they have organized groups/teams that meet regularly to help each other. There are many strategies to help students, but they just group them as "support"*

Ms. Gheorghe clarified that if it's a 3-unit class it's without support; if it's 4 units it's with support.

Mr. Steffens shared how Starfish is related to Bottleneck Study.

Dr. Flores spoke to drilling down data to see opportunities for growth. Next piece is fall to fall comparison; looking at continued growth and decline areas.

**Dr. Hubbard** will pull data on percentage of increase of students with educational plans and forward to Mr. Perez but has seen increase in numbers.

**V.** **Update from College Enrollment Management Workgroups**

**a. SAC** - Dr. Lamb reported on transitioning taskforce to working committee; adding dual enrollment subcommittee, combining efforts with Dr. Nery's dual enrollment

subcommittee; spoke on targeting timelines and data input ahead of timelines. Reported on streamlining and simplifying ed planning process; plan now ready for approval at college council.

Mr. Perez provided input on presidents in agreement to starting the discussions for targets in October.

**Dr. Lamb** will forward timeline to Ms. Duenez to forward to group.

**b. SCC:** Dr. Flores reported on adjusted goals for 2024-2025 and backwards mapping those targets.

Mr. Voelcker reported on Enrollment Management Cmte, kickoff meeting on the 17<sup>th</sup>; resources, workshops and assistance provided from ACCRAO; offer extended to SCC as part of REACH Program cohort. One year to develop strategic enrollment management plan.

Data was shared from DEMW to Enrollment Management Cmte, good conversations had; cmte agreed to a more interactive report, adding modality to the analysis.

## **VI. Outreach & Marketing Efforts**

**a. SCC:** Dr. Castro reported current efforts; postcard to targeted students-this compliments email/text campaign, In Reach Campaign for students that have failed courses, summer and fall campaigns. To be more competitive, opened summer and fall enrollment earlier to better align with surrounding districts; compressing registration cycles; A&R dept.'s at both colleges are meeting and discussing opening registration earlier to students.

*Dr. Flores in chat: Our original "FREE Books and More" campaign was launched 2/2. I took a snapshot of enrollment on 2/1. After 7 days we had an increase of 797 headcount, 156 FTES and 1,542 seats.*

*Our original "FREE Books and More" campaign was launched 2/2. I took a snapshot of enrollment on 2/1. After 7 days we had an increase of 797 headcount, 156 FTES and 1,542 seats.*

*These changes will have a huge impact in dual enrollment for both colleges as these students are last and way to close to the first day of classes. Thank you Melba!*

Dr. Flores clarified server capacity is not an issue for compressing registration cycles. Spoke to the May 13 'College for the Entire Family Day' with K-12 and OUSD; noncredit demos, math workshops planned; event still in planning stages.

Dr. Hubbard reported SAC planning same event.

**Dr. Castro** will share data on capacity for transactions and server capacity.

**Mr. Gonzalez requested** he be kept apprised on registration timelines to keep Ellucian on watch.

**b. SAC:** Dr. Hubbard reported on outreach and re-engagement efforts. Incentivizing, outreach done with high schools, partnering with Congressman Correa's office on a financial aid webinar town hall on importance of financial aid; CalFRESH and assistance with EBT card, cash for credit, TikTok Tuesday competition-SAC has account. April will announce grand prize winners-1yr tuition and free parking and runner up prizes. Cash for Credit response has been favorable.

**Dr. Hubbard** will provide updates at next meeting on Cash for Credit.

## **VII. Update from ITS on Student Data**

Mr. Gonzalez provided update on calculating FTES at student level, supporting SCFF and data points; scheduling meeting with Research; will have more update by next meeting.

## **VIII. Other**

### **a. Membership**

**Ms. Duenez** will reach out to Jim Isbell to confirm faculty representation from SCC.

*Next meeting is scheduled for Friday, April 1, 2022*

**Appendices**

**A: Calendar of Practices, Roles and Key Questions/Data**

<b>JULY</b>			
<b>Instruction Office</b>	<b>Budget Office</b>	<b>Student Services</b>	<b>PR/Marketing</b>
	<ul style="list-style-type: none"> <li>• Fiscal Year-End wrap up</li> <li>• Budget for new academic/fiscal year starts</li> <li>• Budget Changes are submitted in preparation for our Adopted Budget</li> <li>• Department Chair/X-Factor assignments are finalized and funded</li> </ul>	<ul style="list-style-type: none"> <li>• Enrollment Services- Admissions and Records- onboarding registration for summer session and fall term continues.</li> <li>• Continue Credit registration for summer and fall terms (new &amp; returning students); noncredit registration continues.</li> <li>• SCP- community recruiting.</li> <li>• Financial Aid- SAC student outreach.</li> <li>• Counseling- Assessment orientation</li> </ul>	<ul style="list-style-type: none"> <li>• 25th hour campaign- social media.</li> <li>• Tri-lingual radio, digital, and print.</li> <li>• SAC audience- gotcha campus kiosks, stay connected e-blasts, social media posts.</li> <li>• Interagency career education social media, completer and one more class efforts.</li> </ul>
<p><b>Important Enrollment Management Questions/Data</b></p> <ul style="list-style-type: none"> <li>• Were actual instructional expenses for the fiscal year within the anticipated (budgeted) amounts? If they were over the budgeted amount, by how much- Budget Office.</li> <li>• What is the projected cost and anticipated FTES for the upcoming spring schedule? - Budget and Instruction Offices.</li> <li>• What are the courses in greatest demand for the future spring schedule? How much unmet demand did the recently concluded spring term generate? How many additional sections of high demand courses should be added and at what cost for the next spring schedule? - Budget and Instruction Offices.</li> <li>• How well is the summer credit and noncredit registration unfolding compared to former similar terms? - Enrollment Services.</li> <li>• How well is the fall credit registration unfolding compared to former similar terms? - Enrollment Services.</li> </ul>			

<b>AUGUST</b>			
<b>Instruction Office</b>	<b>Budget Office</b>	<b>Student Services</b>	<b>PR/Marketing</b>
<ul style="list-style-type: none"> <li>• Summer Term instruction for the current academic/fiscal year ends.</li> <li>• Fall term instruction for the current/academic/fiscal year begins.</li> <li>• Curriculum updates for Spring Catalog addendum.</li> </ul>	<ul style="list-style-type: none"> <li>• Final Adopted Budget entries are due_(early August)</li> <li>• Final carry over budget (Fund 13/one-time funds) are presented to both colleges</li> <li>• Fund 13 Expenditure Plan is presented, discussed &amp; approved by Presidents Cabinet, Planning &amp; Budget and College Council</li> <li>• Budgets are frozen (mid-August) until September Board approval of Adopted Budget</li> <li>• President’s Cabinet approves funding for Resource Allocation Request</li> <li>• President Cabinet members review and approve Resource Allocation Request for their respected Area’s</li> </ul>	<ul style="list-style-type: none"> <li>• Enrollment Services-Admissions and Records- registration for fall term continues.</li> <li>• Credit registration for fall (CAP &amp; final days); noncredit summer registration ends.</li> <li>• SCP- Super strong workshops, CAPP presentations and recruiting, community recruiting.</li> <li>• Financial Aid- SAC student assistance.</li> <li>• Counseling- Assessment Orientation.</li> </ul>	<ul style="list-style-type: none"> <li>• 25<sup>th</sup> hour campaign- social media</li> <li>• Tri-lingual radio, digital, and print.</li> <li>• SAC audience- gotcha campus kiosks, stay connected e-blasts, social media posts.</li> <li>• Direct mail postcards to 95,000 houses (broad service area).</li> <li>• Santa Ana Summer Festival outreach event.</li> <li>• Interagency career education social media, completer and one more class effort.</li> </ul>
<p><b>Important Enrollment Management Questions/Data</b></p> <ul style="list-style-type: none"> <li>• What is the projected cost and anticipated FTES for the upcoming winter intersession schedule? - Budget and Instruction Offices</li> <li>• How much FTES did the recently concluded summer schedule generate, and at what cost overall and cost per FTES compared to targets? - Budget and Instruction Offices</li> <li>• How well is the summer noncredit enrollment unfolding compared to former similar terms? - Enrollment Services</li> <li>• How well is the fall credit registration unfolding compared to former similar terms? - Enrollment Services.</li> </ul>			

<b>SEPTEMBER</b>			
<b>Instruction Office</b>	<b>Budget Office</b>	<b>Student Services</b>	<b>PR/Marketing</b>
<ul style="list-style-type: none"> <li>Curriculum Committee first meeting.</li> <li>Curriculum updates for Spring Catalog Addendum</li> </ul>	<ul style="list-style-type: none"> <li>President Cabinet members review and approve Resource Allocation Request for their respected Area's (final approvals are due end of September)</li> <li>Board Approves Adopted Budget</li> <li>Budget changes can begin again</li> <li>Funds are allocated for Fund 13 Expenditure Plan</li> <li>Prior year Budget Performance Report is presented to Presidents Cabinet &amp; Planning &amp; Budget for review and analysis</li> <li>Adopted Budget is presented to Planning &amp; Budget</li> </ul>	<ul style="list-style-type: none"> <li>Outreach-high school application workshops, senior push, special admit, recruiting</li> <li>Enrollment services noncredit and credit fall registration continues.</li> <li>Assessment- high schools super strong,</li> </ul>	<ul style="list-style-type: none"> <li>SAC audience- gotcha campus kiosks, stay connected e-blasts, social media posts.</li> <li>Mid-Autumn Festival outreach event.</li> <li>Occupational Therapy Association of California (OTAC) magazine ads.</li> <li>American Occupational Therapy Association (AOTA) Practice Magazine ads.</li> <li>Marketing for gr8 weeks</li> </ul>
<p><b>Important Enrollment Management Questions/Data</b></p> <ul style="list-style-type: none"> <li>Prepare the adopted budget for the Board to approve. - Budget Office.</li> <li>In the adopted budget for the current fiscal year- Establishing an average hourly cost rate applied to the prospective assignments, what are the projected expenses for hourly instructional services? - Budget Office.</li> <li>What curriculum proposals need approval in Sacramento after the Board of Trustees approves? If they were forwarded immediately how quickly could they be chaptered and incorporated into a catalog addendum and scheduled classes? - Instruction Office.</li> <li>What is the likely cost of hourly instruction in the proposed winter intersession schedule? - Budget and Instruction Offices.</li> <li>How much FTES did the recently concluded summer intersession generate, and at what cost overall and cost per FTES compared to targets? - Budget and Instruction Offices/</li> <li>What are the courses in greatest demand for the future summer schedule? How much unmet demand did the recently concluded summer intersession generate? How many additional sections of high demand courses should be added and at what cost for the next summer intersession schedule? - Budget and Instruction Offices.</li> <li>Given the fiscal/academic year FTES overall target, the known FTES generated from the recently concluded summer intersession, expected FTES from the recently published winter intersession schedule, and the weekly census FTES from the current fall term, what adjustments need to be made in the second run of the spring schedule?</li> <li>How well is the fall credit and noncredit registration unfolding compared to former similar terms?- Enrollment Services?</li> </ul>			

OCTOBER			
Instruction Office	Budget Office	Student Services	PR/Marketing
<ul style="list-style-type: none"> <li>Curriculum updates for Spring Catalog addendum</li> <li>Gr8 begins</li> <li>Print/Publish Spring Schedule</li> <li>Curriculum and Instruction Council meetings.</li> <li>FTES Target setting for next academic year begins—Data</li> </ul>	<ul style="list-style-type: none"> <li>Resource Allocation Request approvals are funded and posted to Administrative Services website.</li> <li>Next fiscal year’s Budget Priorities are drafted and submitted to Planning &amp; Budget for review and approval</li> <li>Evaluate available resources to meet FTES Targets.</li> </ul>	<ul style="list-style-type: none"> <li>Enrollment Services- Admissions and Records- registration for winter session continues registration for spring session starts, high school application follow-up workshops.</li> <li>Gr8 registration</li> <li>noncredit fall registration continues</li> <li>Outreach-high schools junior and senior push, CAPP presentations and recruitment.</li> <li>SCP- community recruiting.</li> <li>Financial Aid- workshops for high school students and parents.</li> <li>Assessment- Orientations</li> </ul>	<ul style="list-style-type: none"> <li>Neighboring four-year institutions social, website, and digital media ads.</li> <li>SAC audience- gotcha campus kiosks, stay connected e-blasts, social media posts.</li> <li>Orange County Sports Zone website presence.</li> <li>Daily Titan Festival outreach event.</li> <li>Interagency career education social media ads.</li> <li>Occupational therapy program e-blasts and social media promotional ads.</li> </ul>
<p><b>Important Enrollment Management Questions/Data</b></p> <ul style="list-style-type: none"> <li>What curriculum proposals need approval in Sacramento after the Board of Trustees approves? If they were forwarded immediately how quickly could they be chaptered and incorporated into a catalog addendum and scheduled classes? - Instruction Office.</li> <li>What is the likely cost of hourly instruction in the proposed spring schedule? - Budget and Instruction Offices.</li> <li>What is the likely FTES to be generated by the proposed spring schedule? - Instruction Office.</li> <li>What are the courses in greatest demand for the future summer schedule? How much unmet demand did the recently concluded summer term generate? How many additional sections of high demand courses should be added and at what cost for the next summer schedule? - Budget and Instruction Offices.</li> <li>How does the known and projected FTES for the current year compare to the FTES target? - Instruction Office.</li> <li>How well is the fall credit and noncredit registration unfolding compared to former similar terms? - Enrollment Services?</li> <li>For targeting, what is the current context that impacts next year’s FTES target? What does the data reveal? —Academic Affairs</li> <li>How much FTEF can we afford in support of the FTES and other SCFF elements generation? —Instruction Office, Budget Office, Student Services.</li> </ul>			

<b>NOVEMBER</b>			
<b>Instruction Office</b>	<b>Budget Office</b>	<b>Student Services</b>	<b>PR/Marketing</b>
<ul style="list-style-type: none"> <li>• Planning for Fall/Intersession Schedule</li> <li>• Curriculum and Instruction Council meetings.</li> <li>• FTES Target setting for next academic year continues—Finalized</li> </ul>	<ul style="list-style-type: none"> <li>• Quarter 1 Budget Performance Report is provided to Presidents Cabinet and Planning &amp; Budget.</li> <li>• Discussion continues for next fiscal year’s Budget Priorities.</li> </ul>	<ul style="list-style-type: none"> <li>• Beginning of Nov-Registration for Intersession</li> <li>• Middle of Nov-Registration for Spring</li> <li>• Outreach-community recruiting.</li> <li>• Assessment-Orientation</li> </ul>	<ul style="list-style-type: none"> <li>• Neighboring four-year institutions social, website, and digital media ads.</li> <li>• SAC audience- gotcha campus kiosks, stay connected e-blasts, social media posts.</li> <li>• Orange County Sports Zone website presence.</li> <li>• Daily Titan Festival outreach event.</li> <li>• Interagency career education social media ads.</li> <li>• Occupational therapy program e-blasts and social media promotional ads.</li> </ul>
<p><b>Important Enrollment Management Questions/Data</b></p> <ul style="list-style-type: none"> <li>• What curriculum proposals need approval in Sacramento after the Board of Trustees approves? If they were forwarded immediately how quickly could they be chaptered and incorporated into a catalog addendum and scheduled classes? - Instruction Office.</li> <li>• What is the FTES from fall term weekly and daily census classes and how well are those numbers tracking to expectations? - Instruction Office.</li> <li>• What are the courses in greatest demand for the future fall schedule? How much unmet demand did the recently concluded fall term generate? How many additional sections of high demand courses should be added and at what cost for the next fall schedule? - Budget and Instruction Offices.</li> <li>• What adjustments to the summer schedule for the next academic/fiscal year are yet to be made in the second run in order to achieve FTES and budget targets?- Instruction and Budget Offices.</li> <li>• How well is the fall credit and noncredit registration unfolding compared to former similar terms? - Enrollment Services?</li> <li>• How well is the intersession registration unfolding compared to former similar terms? - Enrollment Services</li> </ul>			

DECEMBER			
Instruction Office	Budget Office	Student Services	PR/Marketing
<ul style="list-style-type: none"> <li>• Fall term concludes</li> <li>• Curriculum and Instruction Council meetings.</li> <li>• Schedule Production for next academic Fall term begins</li> </ul>	<ul style="list-style-type: none"> <li>• Budget Priorities are approved by Planning and Budget. These will be used to help develop next year's budget and resource allocation request</li> <li>• Instructional Equipment 5-year plan is prepared and submitted to the District Office for state reporting</li> </ul>	<ul style="list-style-type: none"> <li>• Enrollment Services- Admissions and Records- registration for winter session continues, registration for spring session continues, Credit winter intersession registration for CAP students; noncredit fall registration ends, spring registration continues.</li> <li>• Outreach-super strong workshops, CAPP presentations and recruitment, community recruiting. high school application follow-up workshops.</li> <li>• Assessment- Orientation workshops</li> </ul>	<ul style="list-style-type: none"> <li>• Tri-lingual radio, digital, and print.</li> <li>• Neighboring four-year institutions social, website, and digital media ads.</li> <li>• SAC audience- gotcha campus kiosks, stay connected e-blasts, social media posts.</li> <li>• Orange County Sports Zone website presence.</li> <li>• Interagency career education social media ads.</li> </ul>
<p><b>Important Enrollment Management Questions/Data</b></p> <ul style="list-style-type: none"> <li>• What curriculum proposals need approval in Sacramento after the Board of Trustees approves? If they were forwarded immediately how quickly could they be chaptered and incorporated into a catalog addendum and scheduled classes? - Instruction Office.</li> <li>• How much FTES did the recently concluded fall term generate, and at what cost overall and cost per FTES compared to targets? - Budget and Instruction Offices.</li> <li>• What are the courses in greatest demand for the future fall schedule? How much unmet demand did the recently concluded fall term generate? How many additional sections of high demand courses should be added and at what cost for the next fall schedule? - Budget and Instruction Offices.</li> <li>• How well is the fall noncredit registration unfolding compared to former similar terms? - Enrollment Services?</li> <li>• How well is the winter intersession registration unfolding compared to former similar terms? - Enrollment Services.</li> <li>• How well is the spring credit registration unfolding compared to former similar terms? - Enrollment Services.</li> </ul>			

<b>JANUARY</b>			
<b>Instruction Office</b>	<b>Budget Office</b>	<b>Student Services</b>	<b>PR/Marketing</b>
<ul style="list-style-type: none"> <li>• Winter intersession starts</li> <li>• Schedule, Input and Proof for Fall/Intersession Schedule</li> <li>• Publish Spring addendum</li> <li>• Winter intersession concludes.</li> <li>• Review 1<sup>st</sup> draft of Summer and Fall schedule to evaluate potential FTES generation.</li> <li>• Review next year's FTES targets based on P1 and Budget assumptions.</li> </ul>	<ul style="list-style-type: none"> <li>• In-depth analysis of current year's budget performance is presented to Presidents Cabinet. How are expenses trending (any budget over-runs)/ will any adjustments be needed for spring semester?</li> <li>• Cabinet forwards recommendations related to budget performance to Planning &amp; Budget for review and action if necessary.</li> <li>• Budget planning meetings take place between division deans/managers and the Budget Office in preparation for next year's budget</li> <li>• Governor delivers next year's budget proposal</li> </ul>	<ul style="list-style-type: none"> <li>• Enrollment Services- Admissions and Records- registration for winter session concludes, registration for spring term continues, Credit winter intersession registration ends; credit spring registration for CAP students; noncredit spring registration continues.</li> <li>• Outreach-CAPP presentations and recruitment, high school application follow-up workshops, onboarding for new students.</li> <li>• SCP- community recruiting.</li> <li>• Financial Aid-/Outreach- Promise Grant and general workshops for high school students.</li> <li>• Assessment-orientation workshop</li> </ul>	<ul style="list-style-type: none"> <li>• Tri-lingual radio, digital, and print.</li> <li>• SAC audience- gotcha campus kiosks, stay connected e-blasts, social media posts.</li> <li>• Postcard direct mailing to 74,000 houses- core City of Santa Ana areas.</li> <li>• Santa Ana City billboardsTri-lingual radio, digital, and print.</li> <li>• SAC audience- gotcha campus kiosks, stay connected e-blasts, social media posts.</li> <li>• Postcard direct mailing to 74,000 houses- core City of Santa Ana areas.</li> <li>• Santa Ana City billboards</li> </ul>
<p><b>Important Enrollment Management Questions/Data</b></p> <ul style="list-style-type: none"> <li>• What is the projected cost and anticipated FTES for the upcoming summer intersession schedule? - Budget and Instruction Offices.</li> <li>• How well is the winter intersession registration unfolding compared to former similar terms? - Enrollment Services.</li> <li>• How well is the spring credit and noncredit registration unfolding compared to former similar terms? - Enrollment Services</li> <li>• Can the proposed course schedule for next academic Summer and Fall meet FTES generation targets? —Instruction Office</li> </ul>			

<b>FEBRUARY</b>			
<b>Instruction Office</b>	<b>Budget Office</b>	<b>Student Services</b>	<b>PR/Marketing</b>
<ul style="list-style-type: none"> <li>• Spring term begins</li> <li>• Final proof of Fall/Interession Schedule</li> <li>• Curriculum updates for catalog two years out</li> <li>• Curriculum and Instruction Council meetings.</li> </ul>	<ul style="list-style-type: none"> <li>• Quarter 2 Budget Performance Report is provided to Presidents Cabinet and Planning &amp; Budget</li> <li>• Budget planning meetings take place between division deans/managers and the Budget Office in preparation for next year's budget</li> <li>• Next Fiscal Year's Resource Allocation Request workbook is provided to Presidents Cabinet. Cabinet distributes to appropriate managers. Prioritized RAR's are due back to the Budget Office 1st week in June</li> </ul>	<ul style="list-style-type: none"> <li>• Enrollment Services- Admissions and Records- credit and noncredit registration for spring term continues, high school application follow-up workshops.</li> <li>• Outreach-Junior push workshops, CAPP presentations and recruitment.</li> <li>• SCP- community recruiting.</li> <li>• Financial Aid/Outreach Promise Grant and general workshops for high school students.</li> <li>• Assessment-orientation workshop</li> </ul>	<ul style="list-style-type: none"> <li>• SAC audience- welcome campus kiosks, stay connected e-blasts, social media posts.</li> <li>• Santa Ana City billboards.</li> </ul>
<p><b>Important Enrollment Management Questions/Data</b></p> <ul style="list-style-type: none"> <li>• What curriculum proposals need approval in Sacramento after the Board of Trustees approves? If they were forwarded immediately how quickly could they be chaptered and incorporated into a catalog addendum and scheduled classes? - Instruction Office.</li> <li>• What adjustments might need to be made in the fall schedule for the upcoming academic/fiscal year in order to achieve FTES and budget targets? - Instruction and Budget Offices.</li> <li>• How much FTES did the recently concluded winter intersession generate, and at what cost overall and cost per FTES compared to targets? - Budget and Instruction Offices.</li> <li>• What is the FTES from spring term weekly and daily census classes and how well are those numbers tracking to expectations? - Instruction Office.</li> <li>• Given the fiscal/academic year FTES overall target, the known FTES generated from the recently concluded summer and winter intersessions, fall term, and the weekly census FTES from the current spring term, how does the annual FTES compare to the annual target?</li> <li>• How well is the spring credit and noncredit registration unfolding compared to former similar terms? - Enrollment Services.</li> </ul>			

<b>MARCH</b>			
<b>Instruction Office</b>	<b>Budget Office</b>	<b>Student Services</b>	<b>PR/Marketing</b>
<ul style="list-style-type: none"> <li>• Curriculum and Instruction Council meetings.</li> <li>• Curriculum updates for catalog two years out</li> <li>• Build Intersession</li> <li>• Print/Publish Fall Schedule beginning of March</li> <li>• Planning for Spring/Summer Schedule</li> <li>• Print/Publish Summer Schedule</li> </ul>	<ul style="list-style-type: none"> <li>• Development of SAC's Tentative Budget begins (due to district office in April)</li> <li>• District's purchasing deadline (purchase requisitions) are usually due in March/ April but are subject to change</li> <li>• Technology Investment Budget from SACTAC (computer replacement, software and media systems equipment needs) are submitted and discussed at Planning &amp; Budget</li> </ul>	<ul style="list-style-type: none"> <li>• Enrollment Services- Admissions and Records- registration for spring term concludes, noncredit spring registration continues</li> <li>• Fall priority registration begins</li> <li>• SCP- Super strong workshops, career and program presentations, CAPP presentations and recruitment, Kindercaminata at SAC</li> <li>• SCP- community recruiting</li> <li>• Financial Aid- Promise Grant and general workshops for high school students</li> <li>• Assessment-orientation workshop</li> <li>• Early Decision begins</li> </ul>	<p><b>Promote Gr8 weeks</b></p>
<p><b>Important Enrollment Management Questions/Data</b></p> <ul style="list-style-type: none"> <li>• What is the projected cost and anticipated FTES for the upcoming fall schedule? - Budget and Instruction Offices</li> <li>• What curriculum proposals need approval in Sacramento after the Board of Trustees approves? If they were forwarded immediately how quickly could they be chaptered and incorporated into a catalog addendum and scheduled classes? - Instruction Office</li> <li>• Given the fiscal/academic year FTES overall target, the known FTES generated from the concluded summer and winter intersessions, fall term, and the weekly and daily census FTES from the current spring term, how does the annual FTES compare to the annual target?</li> <li>• How well is the spring noncredit registration unfolding compared to former similar terms? - Enrollment Services</li> </ul>			

<b>APRIL</b>			
<b>Instruction Office</b>	<b>Budget Office</b>	<b>Student Services</b>	<b>PR/Marketing</b>
<ul style="list-style-type: none"> <li>• Curriculum and Instruction Council meetings.</li> <li>• Curriculum updates for catalog two years out</li> <li>• Schedule, Input and Final Proof Spring/Summer Schedule- after Spring Break</li> </ul>	<ul style="list-style-type: none"> <li>• Tentative Budget is submitted to the district office</li> <li>• Tentative Budget is forwarded to Planning &amp; Budget for review. Discussion and any recommendations take place at May meeting.</li> </ul>	<ul style="list-style-type: none"> <li>• Enrollment Services- Admissions and Records- registration for fall term continues, high school application follow-up workshops, early decision activities.</li> <li>• Summer registration begins</li> <li>• credit priority registration for fall continue; noncredit spring registration continues.</li> <li>• SCP- community recruiting.</li> <li>• Financial Aid/Outreach Promise Grant and general workshops for high school students.</li> </ul>	<p><b>No Actions</b></p>
<p><b>Important Enrollment Management Questions/Data</b></p> <ul style="list-style-type: none"> <li>• What are the anticipated expenses for hourly instruction in the upcoming academic/fiscal year? - Budget and Instruction Offices.</li> <li>• What curriculum proposals need approval in Sacramento after the Board of Trustees approves? If they were forwarded immediately how quickly could they be chaptered and incorporated into a catalog addendum and scheduled classes? - Instruction Office.</li> <li>• How well is the spring noncredit registration unfolding compared to former similar terms? - Enrollment Services.</li> <li>• How well is the fall credit registration unfolding compared to former similar terms? - Enrollment Services.</li> </ul>			

<b>MAY</b>			
<b>Instruction Office</b>	<b>Budget Office</b>	<b>Student Services</b>	<b>PR/Marketing</b>
<ul style="list-style-type: none"> <li>• Curriculum and Instruction Council meetings.</li> <li>• Curriculum updates for catalog two years out</li> <li>• Print /Publish Fall Catalog</li> </ul>	<ul style="list-style-type: none"> <li>• Quarter 3 Budget Performance Report is provided to Presidents Cabinet and Planning &amp; Budget</li> <li>• Governor’s “May Revise” is presented</li> </ul>	<ul style="list-style-type: none"> <li>• Enrollment Services- Admissions and Records- registration for summer term continues</li> <li>• registration for fall continues; noncredit spring registration ends, Outreach-high school application follow-up workshops, early decision activities, community recruiting.</li> <li>• Financial Aid/Outreach Promise Grant and general workshops for high school students.</li> </ul>	<p><b>No Actions</b></p>
<p><b>Important Enrollment Management Questions/Data</b></p> <ul style="list-style-type: none"> <li>• What are the finalized the expenses for hourly instruction in the upcoming academic/fiscal year? - Budget and Instruction Offices.</li> <li>• What curriculum proposals need approval in Sacramento after the Board of Trustees approves? If they were forwarded immediately how quickly could they be chaptered and incorporated into a catalog addendum and scheduled classes? - Instruction Office.</li> <li>• How well is the spring noncredit registration unfolding compared to former similar terms? - Enrollment Services.</li> <li>• How well is the summer credit registration unfolding compared to former similar terms? - Enrollment Services.</li> <li>• How well is the fall credit registration unfolding compared to former similar terms? - Enrollment Services.</li> <li>• Review and evaluate next academic year FTES target based on “May Revise”. Growth funds? —Instruction Office</li> </ul>			



### 2022-2023 Registration Calendar

Priority	Summer 2022	Fall 2022	Interession 2023	Spring 2023
Priority 1 (Veterans, EOPS, DSPS, Calworks, Foster Youth)	3/21/2022	4/4/2022	11/1/2022	11/7/2022
Priority 2 (Athletes, CAMP, STARS, UMOJA, ONLINE DEGREE PATHWAY)	3/22/2022	4/5/2022	11/1/2022	11/8/2022
(SAC) Early Decision (SCC) Early Welcome Fall Term		04/12 - 05/02/2022		
Continuing 50Plus	3/23/2022	4/6/2022	11/1/2022	11/9/2022
Continuing 20 - 49	3/24/2022	5/3/2022	11/1/2022	11/10/2022
Continuing 0-19	3/25/2022	5/5/2022	11/1/2022	11/12/2022
New/Returning	3/26/2022	5/8/2022	11/2/2022	11/15/2022
Loss of Priority	3/27/2022	5/9/2022	11/3/2022	11/16/2022
CAP / Open Registration	3/28/2022	5/10/2022	11/4/2022	11/17/2022
<b>Last day to drop for non-payment</b>				
<b>Last day to Register for Classes</b>	<b>6/12/2022</b>	<b>8/21/2022</b>	<b>1/2/2023</b>	<b>2/5/2023</b>
<b>Beginning of Term/Session</b>	<b>6/13/2022</b>	<b>8/22/2022</b>	<b>1/3/2023</b>	<b>2/6/2023</b>

Note:

Priority 2 (SAC): Athletes, Online Degree Pathways

Priority 2 (SCC): Athletes, CAMP, STARS, UMOJA

<b>JUNE</b>			
<b>Instruction Office</b>	<b>Budget Office</b>	<b>Student Services</b>	<b>PR/Marketing</b>
<ul style="list-style-type: none"> <li>• Spring term ends.</li> <li>• Summer session starts.</li> </ul>	<ul style="list-style-type: none"> <li>• Board approves Tentative Budget.</li> <li>• Prioritized Resource Allocation Request are due (1st week of June) to the Budget Office.</li> <li>• Final review of Tentative Budget for Adopted Budget adjustments take place between the Budget Office and college.</li> </ul>	<ul style="list-style-type: none"> <li>• Enrollment Services- Admissions and Records- registration for summer term continues, registration for fall term continues, early decision make-up activities.</li> <li>• noncredit registration for summer continues.</li> <li>• Outreach-community recruiting.</li> </ul>	<p><b>No Actions</b></p>
<p><b>Important Enrollment Management Questions/Data</b></p> <ul style="list-style-type: none"> <li>• Present the tentative budget for next the academic/fiscal year to the Board for adoption. - Budget Office</li> <li>• How much FTES did the recently concluded spring schedule generate, and at what cost overall and cost per FTES compared to targets? - Budget and Instruction Offices</li> <li>• How well is the fall credit registration unfolding compared to former similar terms? - Enrollment Services</li> <li>• How well is the summer credit and noncredit registration unfolding compared to former similar terms? - Enrollment Services</li> </ul>			

## **Fiscal Resources Committee**

Via Zoom Video Conference Call

1:33 p.m. – 2:20 p.m.

### **Meeting Minutes for April 20, 2022**

**FRC Members Present:** Iris Ingram, Morrie Barembaum, Steven Deeley, Noemi Guzman, Bart Hoffman, William Nguyen, Adam O’Connor, Craig Rutan, Arleen Satele, and Vanessa Urbina

**FRC Members Absent:** Safa Hamid, Yara Hernandez, Jim Isbell, and Enrique Perez

**Alternates/Guests Present:** Erika Almaraz, Jason Bui, Melba Castro, Vaniethia Hubbard, Kelvin Leeds, Cristina Morones, Thao Nguyen, Kennethia Vega and Barbie Yniguez

1. Welcome: Ingram called the meeting to order at 1:33 p.m. via zoom and welcome remarks were made.
2. State/District Budget Update
  - DOF – Finance Bulletin – March 2022
  - SSC – President Biden Signs the Fiscal Year 2022 Budget
  - SSC – Top Legislative Issues – March 18, 2022
  - SSC – A Robust Economy Isn’t Always a Good Thing
  - SSC – Top Legislative Issues-April 1, 2022
  - SSC – Inverted Yield Curve Signals Looming Economic Downturn
  - SSC – Assembly Discusses 2022-23 State Budget Proposals for California Community Colleges
  - SSC – Second Quarterly Lottery Apportionment for 2021-22
  - SSC – CalPERS Set to Adopt 2022-23 Employer Contribution Rate
  - SSC – LAO Offers Assessment of Student Housing Grant

Ingram referenced the above handouts and briefly discussed the various updates, analysis, and information as it relates to federal and state budgets and other fiscal matters. Current projections predict a potential downturn that could lead to a recession. In reference to student housing grant, RSCCD applied and received recommendation for a planning grant, but it still needs to process through legislature phase. The amount of the grant may not be known until June. As information is available, it will be posted on the FRC webpage and shared through regular channels of communication. A question was asked and response provided regarding eligibility for federal grants with discussion that ensued.

O’Connor shared that P2 (320 report) was just certified today and reviewed the report onscreen. Unfortunately, enrollment for both colleges is down with SAC down .2% and SCC down 5.8%. While noncredit has increased, credit has not and overall combined FTES for RSCCD is down by 2% compared to last year. Report will be posted on FRC webpage for further reference and review following the conclusion of this meeting.

3. 2022/23 Proposed Meeting Schedule - **Action**  
Discussion ensued regarding the proposed meeting schedule for 2022/23 with an inquiry regarding May Revise release date. Ingram explained that May Revise release date is not known but is typically prior to mid-month. She also announced Budget Town Hall meetings are scheduled at both campuses following this year’s May revise to provide clarity and understanding. She also anticipates holding fall and spring Budget Town meetings on an annual basis. The proposed Thursday meeting on May 18, 2023 follows the ACBO conference and most likely will follow May Revise in 2023.

It was moved by Bart Hoffman, seconded by William Nguyen to approve the 2022/23 proposed meeting schedule as presented. The motion passed unanimously.

#### 4. BAM Review Taskforce Recommendations – **Action**

O'Connor thanked the BAM Review Taskforce members (Deeley, Hoffman, Isbell, Morones, W. Nguyen, Rutan, and Satele) for the excellence in efficiency and cooperation in completing the review of the BAM. They were able to complete the review and make recommendations within two meetings.

O'Connor continued his review of the four recommendations (page 26 of meeting materials) and language edits to the BAM (pages 27-52 of the meeting materials). Recommendations were discussed in depth as follows:

- Vice Chancellor Ingram to remind District Council of their responsibilities as stated in the BAM or delegation to POE, as well as the annual review in the fall of District Services and Institutional Costs. Currently, neither of those tasks are happening.
- The recommendation that the use of general funds for the purchase of food under 4710 expenditures should more appropriately be added to board policy 6015 rather than BAM. That the funds are non-apportionment funds when used through the general fund.
- POE weigh in on how the BAM should address contraction. It is something that is related to planning and therefore referred to POE.
- It is understood the State Chancellor's Office has recommended the adoption of a formal policy aligning Best Practices published by Government Finance Officers Association (GFOA) to maintain sufficient unrestricted reserves with a suggested minimum of two months of total general fund operating expenditures. That is considerably more than the current 12.5% unrestricted that equals approximately \$26.5 million and two-months of total general fund would equal \$64.5 million. That would be an increase to RSCCD's current reserves by approximately \$38 million and would require time to accomplish it. This will be discussed respectively with the Board Fiscal Audit Committee and the Board of Trustees. Such a project would be progressive in nature, will be audited against this standard in the future, and added to the BAM accordingly. The presentation to the Board has not yet been developed but will include a progressive implementation plan. It was also confirmed that other districts are pursuing compliance as well.

O'Connor continued review of language edits to BAM noting the majority of red-lining is to clean up language. Clarifying language was added for transfer to/from departments within district services noting funds are not permanent increases to the overall budget; it decreases funds one department and increases funds to the other by the same amount. There is no carryover of district services funds with the exception of the publications department that works on a charge-back system. Such funds are carried over to support the enterprise. It is recommended that an annual report of economic development activities be presented along with associated costs to FRC. It is not known what the appropriate month would be for this annual review; O'Connor will follow-up with Vice Chancellor Perez and add to the monthly calendar of activities. FON language was moved to one section and clarifying text added. Stability language had been taken out but is now added back in following Hold Harmless which has been extended to 2024/25. Growth funding was supposed to be discussed at POE and that isn't happening so it is being removed. Reference to ninth place ranking was removed; though it is still that same class and step that is noted to budget vacancies. District grants that earn in-direct funds are split three ways (25% to roll into institutional ending fund balance, 5% are offset expenditures and 50% carried over to Educational Services for one-time expenses to support the colleges). That 50% of carryover will change to be used at the discretion of the Chancellor to support the colleges and other emergency needs. This is not a "Chancellor's slush fund" but instead an opportunity for the Chancellor to determine the use of funds by the colleges in cases of need and emergency. In concluding his review, O'Connor noted the movement of the previous historical information and committee that was moved to the end of the document.

Satele commended O'Connor for his excellence in reviewing the BAM and having it ready for the Taskforce's review and ease of edits; O'Connor made the meeting exceptionally efficient with great leadership.

Ingram reminded FRC members of their responsibility as a representative of their respective constituent groups to train and inform their constituency of these updates.

A motion by Bart Hoffman was seconded by Steve Deeley to approve the four recommendations and language updates to the BAM as presented and forward to District Council for approval. The motion passed with one abstention by Vanessa Urbina.

5. Standing Report from District Council - Craig Rutan  
Craig Rutan provided a brief report on the actions of District Council including the reorganization of two positions and new job description for the Assistant Vice Chancellor, People and Culture/Chief of Diversity and Social Impact Officer (formerly the Chief Advisor for Academic and Diversity Programs). This position previously reported to the Chancellor and with the new reorganization reports to the Vice Chancellor of People and Culture (formerly HR). The revised job description was also approved by the Board of Trustees and has since been posted for recruitment. In conclusion, District Council also approved AR regarding vacation for managers. Brief discussion ensued regarding number of positions and additions to People and Culture department (formerly HR) that were basically reorganized from previous positions.
6. Informational Handouts
  - District-wide expenditure report link: <https://intranet.rscsd.edu>
  - Vacant Funded Position List as of April 11, 2022
  - Measure "Q" Project Cost Summary as of March 31, 2022
  - Monthly Cash Flow Summary as of March 31, 2022
  - [SAC Planning and Budget Committee Agendas and Minutes](#)
  - [SCC Budget Committee Agendas and Minutes](#)
  - Districtwide Enrollment Management Workgroup Minutes

Information handouts above were referenced for further review.

7. Approval of FRC Minutes – February 16, 2022  
A motion by Noemi Guzman was seconded by Bart Hoffman to approve the minutes of the February 16, 2022 meeting as corrected on page 2, second paragraph, and third sentence "\$8" should read \$8 million. There were no other questions, comments or corrections and the motion passed unanimously.
8. Other  
A brief discussion ensued regarding deficit percentage decrease by the State and how it affected year-end balances and carryover. O'Connor explained that at year-end the number is reconciled with the best projections at that time and the difference of the \$1.5 million was added to the budget along with the already factored in projection at year end. Revenue and expenses are changed throughout the year as opposed to the 2% that is prepared at budget development.

**Next FRC Committee Meeting:**

The next FRC meeting is scheduled for **Thursday**, May 19, 2022, 1:30-3:00 p.m.

It was moved by William Nguyen and seconded by Bart Hoffman to adjourn the meeting at 2:20 p.m. The motion passed unanimously.