

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: [Fiscal Resources Committee](#)

**Agenda for Wednesday, August 21, 2024**

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

Zoom Meeting

1. Welcome
2. State/District Budget Update – Ingram
  - 2024/25 Advance Apportionment:
    - Memo
    - Exhibit R – FY 2024/25 Advance Apportionment (July 2024)
    - Exhibit A – Payments by Program (July 2024)
  - SSC – State Budget Bill, Fiscal Emergency Declared
  - SSC – Education Facilities Bond Agreement Reached
  - SSC – Governor Signs 2024-25 State Budget Package
  - SSC – K-14 School Facilities Bond Bill Signed
  - SSC – CCCCO Releases Lottery Rate Accruals and Revenue Projections
  - SSC – Dartboard 2024-2025 Available
  - SSC – 2023-24 State Revenues Slightly Above Recent Estimates
  - SSC – November Ballot Measures Set
  - SSC – Strong Returns for CalPERS Investments
  - SSC – CalSTRS 2023-24 Investment Returns Surpass Benchmark
  - SSC – Top Legislative Issues-August 9, 2024
  - SSC – Summer Shift Repeal Considered by System
3. Proposed Adopted General Fund Budget – **ACTION**
  - Budget Assumptions Update
  - 2023/24 Recap of Unrestricted General Fund – Major Changes Comparing Adopted Budget to Actuals
4. Closeout of 2023/24 Budget
  - Recap of 2023/24 SCFF Metrics
  - Final Budget Allocation Model Distribution of Carryover
  - 50% Law Compliance Update
5. Standing Report from District Council – Tara Kubicka-Miller
6. Informational Handouts
  - District-wide expenditure report link: <https://intranet.rscsd.edu>
  - Vacant Funded Position List as of August 15, 2024
  - Monthly Cash Flow Summary as of June 30, 2024
  - [SAC Planning and Budget Committee Agendas and Minutes](#)
  - [SCC Budget Committee Agendas and Minutes](#)
7. Approval of FRC Minutes – July 3, 2024
8. Other

Next FRC Committee Meeting: Wednesday, September 18, 2024, 1:30 pm – 3:00 pm

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



MEMORANDUM

July 25, 2024

FS 24-05 | Via Website and Email

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

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

**RE:** 2024-25 Advance Apportionment

This memo describes the 2024-25 Advance (AD) apportionment calculations for the Student Centered Funding Formula (SCFF) and various categorical programs. Associated exhibits are available on the Chancellor's Office [Fiscal Services Unit Apportionment Reports website](#).

## SCFF General Background

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

- The base allocation: consisting of 1) the basic allocation which relies on college and center size based on prior year data, and 2) the Full Time Equivalent Student (FTES) allocation which is based on current year FTES enrollment and a three-year average for credit FTES.
- The supplemental allocation is based on prior year data.
- The student success allocation is based on an average of three prior years of data.

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

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

## SCFF 2024-25 Advance

At 2024-25 Advance, SCFF State General Apportionment incorporates assumptions aligned with factors used to develop the 2024 Budget Act, including a COLA of 1.07% and \$28.1 million in funding for growth. The Total Computational Revenue (Max TCR) consists of the highest of the following three TCR calculations for each district: (A) TCR calculated by formula in 2024-25, (B) TCR stability protection (2023-24 calculated TCR plus COLA), or (C) Hold Harmless (2017-18 TCR plus yearly COLAs). At 2024-25 AD, the statewide SCFF Max TCR is \$9.59 billion.

**2024-25 Advance Apportionment**  
July 25, 2024

For the 2024-25 AD, FTES values are carried forward from 2023-24 Second Principal (P2) data. 2022-23 supplemental values are carried forward from the data reported as of March 13, 2024. The student success allocation three-year average is calculated using 2021-22 data once, and 2022-23 data reported as of March 13, 2024 twice, considering that 2023-24 data is not yet available.

Category	Data Used at 2024-25 Advance
FTES – Current Year	2023-24 P2 reported FTES
FTES – Prior Year Applied #3	2023-24 P2 Applied #3
FTES – Prior Prior Year Applied #3	2022-23 R1 March 2024 Revision Applied #3 <u>including</u> any COVID-19 emergency conditions allowances
FTES – Basic Allocation	2022-23 R1 reported college and center FTES
Supplemental	2022-23 supplemental data reported as of March 13, 2024
Student Success	2021-22 data, and 2022-23 data reported as of March 13, 2024 twice to determine the three-year average

To estimate property taxes, 2023-24 P2 property tax data is proportionally increased by 6.51% to align with Department of Finance projections. Enrollment fees are based on 2023-24 P2 data and 2024-25 Education Protection Account (EPA) funding is based on projections provided by the Department of Finance.

The table below reflects the SCFF rates at 2024-25 AD as modified by COLA in the 2024 Budget Act.

Category	2023-24 Rates (rounded)	2024-25 Rates (rounded)
FTES – Credit*	\$5,238	\$5,294
FTES – Incarcerated Credit*	\$7,346	\$7,425
FTES – Special Admit Credit*	\$7,346	\$7,425
FTES – CDCP	\$7,346	\$7,425
FTES – Noncredit	\$4,417	\$4,465
Supplemental Point Value	\$1,239	\$1,252

**2024-25 Advance Apportionment**  
 July 25, 2024

<b>Category</b>	<b>2023-24 Rates (rounded)</b>	<b>2024-25 Rates (rounded)</b>
Student Success Main Point Value	\$730	\$738
Student Success Equity Point Value	\$184	\$186
<b><u>Single College District</u></b>		
Small College	\$6,439,546	\$6,508,449
Medium College	\$8,586,065	\$8,677,936
Large College	\$10,732,581	\$10,847,420
<b><u>Multi College District</u></b>		
Small College	\$6,439,546	\$6,508,449
Medium College	\$7,512,806	\$7,593,194
Large College	\$8,586,065	\$8,677,936
Designated Rural College	\$2,048,172	\$2,070,088
State Approved Center	\$2,146,516	\$2,169,484
<b><u>Legacy (Grandparented) Centers</u></b>		
Small Center	\$268,316	\$271,187
Small Medium Center	\$536,629	\$542,371
Medium Center	\$1,073,257	\$1,084,741
Medium Large Center	\$1,609,886	\$1,627,112
Large Center	\$2,146,516	\$2,169,484

\*Ten districts receive higher credit FTES rates, as specified in EDC 84750.4(d).

**2024-25 AD Exhibits**

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

**2024-25 Advance Apportionment**

July 25, 2024

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

The table below reflects a statewide summary of the 2024-25 AD SCFF.

<b>SCFF Component</b>	<b>2024-25 AD Amount (Statewide) (In Millions)</b>
FTES Allocation	\$5,827
Basic Allocation	\$997
Supplemental Allocation	\$1,449
Student Success Allocation	\$1,024
SCFF Calculated Revenue (TCR A)	\$9,297
TCR Stability (TCR B)	\$9,464
Hold Harmless Revenue (TCR C)	\$8,790
2023-24 TCR (Max of A, B, or C)	\$9,593
Stability Protection Adjustment	\$124
Hold Harmless Protection Adjustment	\$173
Property Tax & ERAF	\$4,786
Less Property Tax Excess	(\$539)
Student Enrollment Fees	\$414
Education Protection Account (EPA)	\$1,053
State General Fund Allocation	\$3,668
Deficit Factor	2.41%
Deficit	(\$211)

## 2023-24 EPA and State General Apportionment Adjustment

The Fiscal Year (FY) 2023-24 EPA funding allocation was updated by the Department of Finance (DOF) in June 2024 from \$1.72 billion to \$867 million, a decrease of \$848 million. The 2023-24 EPA payments will be accounted for by offsetting the first and second quarter 2024-25 EPA payments in September and December 2024, respectively. SB 108 Budget Bill Jr. of 2024, enacted June 2024 and SB 155 Higher Education Trailer Bill, enacted July 2024, provide the general fund revenues needed to offset the decrease in FY 2023-24 EPA funding.

The additional 2023-24 general fund payments will be processed through an early 2023-24 Recalculation apportionment, at which time a revised Exhibit C will be published. The payment will be released as soon as the State Controller's Office is able to set up the accounts. It is estimated that once all additional general fund revenues are disbursed, the 2023-24 deficit factor of 8.74% will be eliminated. Additional background regarding EPA payments and the revenue deficit are referenced in the [2023-24 Second Principal apportionment memo FS 24-04](#).

The table below summarizes the additional general fund revenues that will be used to offset the decrease in 2023-24 EPA funding.

Description	Amount	Budget Bill
Change to FY 2023 6870-101-0001, Schedule 1	\$-388.8 million	SB 155 SEC. 14 – reflects a deferral of \$446.4 million and technical adjustments to match estimated resources with DOF's estimates of workload measures including reported FTES, supplemental, success metrics.
Additional general fund item	\$446.4 million	SB 155 SEC. 5 – appropriated to offset deferral in FY 2023 6870-101-0001, Schedule 1
Additional funds from Public School System Stabilization Account	\$545.9 million	SB 155 SEC. 7 – for allocation for the 2023 SCFF
Sum of FY 2022-23 funds deferred to FY 2023-24 to support 2023 SCFF	\$217.7 million	SB 155 SEC. 7 – for allocation for the 2023 SCFF
6870-488, Reappropriation to support 2023 SCFF	\$22.1 million	SB 108 SEC. 223 - for allocation for the 2023 SCFF

## SCFF Funding Protections

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

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

## SCFF Dashboard

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

- **Prior Formula Comparison to SCFF:** Presents an analysis and comparison of the prior funding formula (SB 361) and SCFF. Data was last updated February 2023 and will no longer be updated.
- **Analysis of Counts and Patterns Across the SCFF:** Provides analysis and trends in the SCFF supplemental and student success counts, funding protections, and race and ethnicity analyses. This data is updated each year after Recalculation. Data last updated June 2024.
- **SCFF Resource Estimator:** Provides districts with a planning tool to estimate funding amounts. This data is updated after each apportionment period. Data last updated March 2024.

## 2024-25 Advance Apportionment

July 25, 2024

The SCFF Resource Estimator allows users to modify assumptions regarding levels of general enrollment, low-income student enrollment, and student success, in addition to cost of living adjustments to generate projections of funding levels in future years. The SCFF Resource Estimator is designed to provide five-year estimates. The SCFF Resource Estimator will be updated with 2023-24 P2 data and 2024-25 AD data in the coming weeks.

## Categorical Programs

A total of 37 programs certified their district allocations at 2024-25 AD totaling over \$2.1 billion. The following exhibits pertaining to 2024-25 AD program allocations can be found on our [website](#):

- Exhibit A, B4 (District Monthly Payments by program)
- Exhibit B4 (Statewide Community College)

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

## Contacts

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

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

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



Heading number =>>>	1	2	3	4	5	6	7	8	9	10
District Name	Basic Allocation	FTES Allocation	Supplemental Allocation	Student Success Allocation	2024-25 SCFF Calculated Revenue (A)	2023-24 SCFF Calculated Revenue + COLA (B)	2024-25 Hold Harmless Revenue (C)	Stability Protection Adjustment (B)	Hold Harmless Protection Adjustment (C)	2024-25 TCR (Max of A, B, or C)
Allan Hancock Joint CCD	\$ 8,677,933	\$ 47,582,159	\$ 11,980,019	\$ 8,446,591	\$ 76,686,702	\$ 79,094,924	\$ 75,881,007	\$ 2,408,222	\$ -	\$ 79,094,924
Antelope Valley CCD	10,847,420	55,561,919	21,419,809	11,412,189	99,241,337	101,976,490	81,322,839	2,735,153	-	101,976,490
Barstow CCD	8,578,537	34,664,202	6,130,855	2,920,690	32,294,284	32,366,044	24,263,778	71,760	-	32,366,044
Butte-Glenn CCD	10,847,420	54,428,955	17,155,628	9,955,527	92,387,530	92,387,528	76,460,943	-	-	92,387,530
Cabrillo CCD	8,677,933	53,330,444	9,489,868	6,486,451	77,984,696	78,013,865	79,314,382	-	1,329,686	79,314,382
Cerritos CCD	8,677,936	88,982,597	29,026,726	17,374,620	144,061,879	146,379,881	121,371,283	2,318,002	-	146,379,881
Chabot-Las Positas CCD	14,101,643	77,708,374	15,063,600	15,181,322	122,054,939	125,639,691	139,856,226	-	17,801,287	139,856,226
Chaffey CCD	13,016,904	85,792,273	27,405,436	16,088,472	142,303,085	146,713,984	121,659,848	4,410,899	-	146,713,984
Citrus CCD	8,677,936	55,077,360	13,771,576	10,961,082	88,487,954	92,920,585	88,500,263	4,432,631	-	92,920,585
Coast CCD	20,610,092	144,227,351	36,255,551	28,948,855	230,041,849	238,265,773	239,351,316	-	9,309,467	239,351,316
Compton CCD	6,508,449	32,168,719	4,753,698	2,687,898	46,118,764	46,203,269	46,075,714	84,505	-	46,203,269
Contra Costa CCD	24,949,060	144,956,574	28,036,425	24,682,040	222,624,099	227,743,357	221,118,824	5,119,258	-	227,743,357
Copper Mountain CCD	8,578,537	7,686,768	2,523,954	1,308,394	20,097,653	20,561,063	16,769,758	463,410	-	20,561,063
Desert CCD	10,847,420	54,677,171	14,833,239	9,640,277	89,998,107	91,414,259	76,160,466	1,416,152	-	91,414,259
El Camino CCD	8,677,936	96,075,389	27,546,908	16,503,954	148,804,187	153,821,580	148,155,987	5,017,393	-	153,821,580
Feather River CCD	8,578,537	9,175,642	2,580,293	1,463,169	21,797,641	21,748,893	17,703,524	-	-	21,797,641
Foothill-DeAnza CCD	16,271,127	116,180,647	20,416,987	24,725,175	177,593,936	177,740,502	192,112,459	-	14,518,523	192,112,459
Gavilan Joint CCD	8,578,537	26,697,297	4,580,927	4,409,222	44,265,983	45,302,155	41,915,908	1,036,172	-	45,302,155
Glendale CCD	10,847,420	81,171,879	15,821,037	9,800,906	117,641,242	121,710,835	114,581,074	4,069,593	-	121,710,835
Grossmont-Cuyamaca CCD	14,101,643	86,310,315	22,746,888	14,167,574	137,326,420	141,552,470	142,075,492	-	4,749,072	142,075,492
Hartnell CCD	7,050,820	41,633,137	11,392,849	7,619,628	67,696,434	67,813,409	56,024,056	116,975	-	67,813,409
Imperial CCD	6,508,449	36,544,028	15,514,305	8,379,485	66,946,267	68,826,564	55,804,805	1,880,297	-	68,826,564
Kern CCD	27,660,915	143,572,540	45,098,156	28,932,145	245,263,756	238,450,510	176,113,026	-	-	245,263,756
Lake Tahoe CCD	8,578,537	10,806,922	2,959,637	1,792,798	24,137,894	24,180,573	18,589,508	42,679	-	24,180,573
Lassen CCD	8,578,537	7,661,090	2,686,709	1,351,254	20,277,590	20,018,366	17,647,032	-	-	20,277,590
Long Beach CCD	10,847,420	106,677,991	36,514,707	17,895,283	171,935,401	172,962,786	154,713,572	1,027,385	-	172,962,786
Los Angeles CCD	67,253,992	525,823,341	124,230,882	80,505,151	797,813,366	814,847,730	786,876,777	17,034,364	-	814,847,730
Los Rios CCD	41,220,190	240,308,289	74,864,790	46,417,120	402,810,389	405,051,847	394,788,069	2,241,458	-	405,051,847
Marin CCD	6,508,449	20,533,754	3,445,398	2,438,442	32,926,043	33,160,720	33,258,694	-	332,651	33,258,694
Mendocino-Lake CCD	11,832,763	15,562,965	4,226,622	2,464,163	34,086,513	35,049,811	29,137,849	963,298	-	35,049,811
Merced CCD	10,847,420	54,683,676	15,395,369	10,174,769	91,101,234	90,859,690	73,378,435	-	-	91,101,234
MiraCosta CCD	10,847,420	52,257,804	14,421,343	9,690,047	87,216,614	89,606,299	82,526,848	2,389,685	-	89,606,299
Monterey Peninsula CCD	7,050,820	29,389,812	6,374,988	5,149,897	47,965,517	49,408,367	50,509,485	-	2,543,968	50,509,485
Mt. San Antonio CCD	10,847,420	193,417,757	41,139,453	24,141,566	269,546,196	270,670,147	229,142,677	1,123,951	-	270,670,147
Mt. San Jacinto CCD	10,847,420	68,366,431	23,809,803	14,212,049	117,235,703	116,804,099	92,887,982	-	-	117,235,703
Napa Valley CCD	7,050,820	17,002,453	3,981,237	3,932,585	31,967,095	34,220,105	41,068,935	-	9,101,840	41,068,935
North Orange County CCD	17,355,872	165,657,448	41,879,363	26,675,736	251,568,419	258,342,736	262,433,892	-	10,865,473	262,433,892
Ohlone CCD	8,677,933	35,684,173	5,179,365	6,522,975	56,064,446	57,677,722	63,336,071	-	7,271,625	63,336,071
Palo Verde CCD	8,849,724	15,846,617	5,474,828	1,411,228	31,582,397	31,093,933	21,608,107	-	-	31,582,397
Palomar CCD	10,847,420	83,150,488	16,448,270	14,699,540	125,145,718	132,623,482	140,984,442	-	15,838,724	140,984,442
Pasadena Area CCD	13,016,904	119,792,250	28,846,443	19,967,110	181,622,707	190,598,569	174,644,609	8,975,862	-	190,598,569
Peralta CCD	26,033,796	80,367,181	20,787,568	11,411,758	138,600,303	143,481,671	148,941,102	-	10,340,799	148,941,102
Rancho Santiago CCD	18,440,611	168,260,493	27,515,609	22,761,976	236,978,689	236,246,034	214,110,951	-	-	236,978,689
Redwoods CCD	9,663,278	36,661,216	6,361,216	3,802,516	39,412,740	39,765,668	34,935,040	352,928	-	39,765,668
Rio Hondo CCD	8,677,936	67,600,395	16,781,291	11,260,174	104,319,796	110,015,666	96,733,405	5,695,870	-	110,015,666
Riverside CCD	22,779,576	166,355,291	47,687,211	31,624,904	268,446,982	270,131,702	225,636,736	1,684,720	-	270,131,702
San Bernardino CCD	14,101,643	76,193,688	21,036,708	14,252,742	125,584,781	129,366,258	115,653,443	3,781,477	-	129,366,258
San Diego CCD	32,542,257	220,794,951	39,057,441	28,215,117	320,609,766	326,708,666	319,573,817	6,098,900	-	326,708,666
San Francisco CCD	20,067,725	79,280,866	16,096,468	14,316,756	129,761,815	137,090,676	166,711,708	-	36,949,893	166,711,708
San Joaquin Delta CCD	9,762,677	86,409,872	17,592,562	15,234,361	128,999,472	132,140,468	117,257,168	3,140,996	-	132,140,468
San Jose-Evergreen CCD	13,016,898	52,287,997	16,472,057	10,061,764	91,838,716	96,774,690	91,725,537	4,935,974	-	96,774,690
San Luis Obispo County CCD	8,677,933	43,086,990	9,198,161	10,156,723	71,119,807	72,675,208	63,732,594	1,555,401	-	72,675,208
San Mateo County CCD	19,525,347	74,893,025	13,805,379	12,513,031	120,736,782	118,172,680	127,660,101	-	6,923,319	127,660,101

Heading number =>>>	1	2	3	4	5	6	7	8	9	10
District Name	Basic Allocation	FTES Allocation	Supplemental Allocation	Student Success Allocation	2024-25 SCFF Calculated Revenue (A)	2023-24 SCFF Calculated Revenue + COLA (B)	2024-25 Hold Harmless Revenue (C)	Stability Protection Adjustment (B)	Hold Harmless Protection Adjustment (C)	2024-25 TCR (Max of A, B, or C)
Santa Barbara CCD	12,474,532	64,652,871	11,181,268	10,885,483	99,194,154	102,164,040	94,307,689	2,969,886	-	102,164,040
Santa Clarita CCD	10,847,420	82,949,954	14,766,885	16,502,564	125,066,823	129,513,992	122,671,327	4,447,169	-	129,513,992
Santa Monica CCD	13,016,904	95,105,309	28,455,833	20,634,953	157,212,999	162,786,453	168,740,327	-	11,527,328	168,740,327
Sequoias CCD	13,016,904	54,812,006	18,870,814	12,620,237	99,319,961	99,252,580	79,737,755	-	-	99,319,961
Shasta-Tehama-Trinity Joint CCD	6,508,449	36,058,923	11,678,296	7,360,418	61,606,086	62,448,243	54,276,475	842,157	-	62,448,243
Sierra Joint CCD	8,949,123	71,717,181	16,232,932	15,426,694	112,325,930	115,600,137	112,438,120	3,274,207	-	115,600,137
Siskiyou Joint CCD	8,578,537	7,865,632	1,647,581	1,491,546	19,583,296	20,234,185	23,574,800	-	3,991,504	23,574,800
Solano CCD	10,847,417	36,417,847	9,568,742	6,800,766	63,634,772	64,508,023	63,026,423	873,251	-	64,508,023
Sonoma County CCD	13,016,903	93,817,108	13,226,974	12,808,708	132,869,693	137,143,627	138,789,322	-	5,919,629	138,789,322
South Orange County CCD	14,101,643	150,696,803	24,581,011	26,778,439	216,157,896	218,501,967	198,294,660	2,344,071	-	218,501,967
Southwestern CCD	15,186,388	81,035,594	24,702,451	13,021,026	133,945,459	133,977,154	120,286,976	31,695	-	133,977,154
State Center CCD	29,288,025	174,040,334	52,199,280	38,144,978	293,672,617	294,706,568	235,288,429	1,033,951	-	294,706,568
Ventura County CCD	20,610,092	132,008,305	34,659,301	28,378,008	215,655,706	219,585,698	199,788,905	3,929,992	-	219,585,698
Victor Valley CCD	8,677,936	60,928,063	17,946,868	10,783,760	98,336,627	95,950,387	71,107,282	-	-	98,336,627
West Hills CCD	13,559,269	31,080,941	9,176,877	6,538,851	60,355,938	61,685,237	48,893,198	1,329,299	-	61,685,237
West Kern CCD	8,578,537	16,062,581	4,023,804	3,672,601	32,337,523	34,788,272	31,824,308	2,450,749	-	34,788,272
West Valley-Mission CCD	13,016,898	60,299,333	8,638,534	9,823,630	91,778,395	90,646,707	95,306,506	-	3,528,111	95,306,506
Yosemite CCD	14,101,643	87,697,769	29,186,977	16,016,553	147,002,942	148,418,842	124,203,760	1,415,900	-	148,418,842
Yuba CCD	16,271,123	37,785,491	10,388,776	9,000,895	73,446,285	75,488,166	64,395,777	2,041,881	-	75,488,166
Statewide Totals	\$ 996,869,085	\$ 5,826,977,525	\$ 1,448,948,816	\$ 1,023,839,311	\$ 9,296,634,737	\$ 9,463,794,278	\$ 8,789,749,603	\$ 123,609,578	\$ 172,842,899	\$ 9,593,087,214



Heading number =>>>	11	12	13	14	15	16	17	18	19	20	21	22
District Name	Property Tax	Excess Property Tax	Enrollment Fees	Estimated EPA	2015-16 Full Time Faculty Hiring	State General Apportionment	Total Revenue	Deficit Factor	Revenue Deficit	Exhibit A Certification	Restoration Authority	2024-25 Growth Authority
Santa Barbara CCD	46,083,109	-	7,188,668	12,814,516	1,000,903	32,619,642	99,706,838	2.4052%	2,457,202	33,620,545	6,175,992	0.12%
Santa Clarita CCD	36,183,677	-	7,840,000	16,531,453	1,209,813	64,634,038	126,398,981	2.4052%	3,115,011	65,843,851	12,431,374	0.68%
Santa Monica CCD	42,139,396	-	10,919,743	19,139,366	1,658,375	90,824,982	164,681,862	2.4052%	4,058,465	92,483,357	13,292,357	0.12%
Sequoias CCD	20,251,834	-	3,367,634	10,935,115	707,407	61,669,173	96,931,163	2.4052%	2,388,798	62,376,580	1,415,407	0.53%
Shasta-Tehama-Trinity Joint CCD	23,310,763	-	1,356,782	7,073,102	458,693	28,746,927	60,946,267	2.4052%	1,501,976	29,205,620	4,170,076	1.55%
Sierra Joint CCD	116,082,733	(9,493,048)	6,584,543	1,302,780	1,123,129	-	115,600,137	0.0000%	-	1,123,129	3,179,506	0.12%
Siskiyou Joint CCD	5,770,850	-	448,684	1,551,633	212,671	15,023,952	23,007,790	2.4052%	567,010	15,236,623	4,621,879	0.12%
Solano CCD	23,168,159	-	3,295,149	7,168,017	627,102	28,698,079	62,956,506	2.4052%	1,551,517	29,325,181	988,133	0.12%
Sonoma County CCD	85,108,199	-	6,403,932	19,211,649	1,407,674	23,319,771	135,451,225	2.4052%	3,338,097	24,727,445	13,224,737	0.12%
South Orange County CCD	324,814,958	(125,535,724)	14,798,000	2,687,721	1,737,012	-	218,501,967	0.0000%	-	1,737,012	-	0.12%
Southwestern CCD	43,242,520	-	5,731,020	16,492,250	1,041,092	64,247,915	130,754,797	2.4052%	3,222,357	65,289,007	-	0.14%
State Center CCD	71,314,141	-	8,743,985	34,471,150	2,213,643	170,875,503	287,618,422	2.4052%	7,088,146	173,089,146	491,494	0.43%
Ventura County CCD	95,028,479	-	11,743,924	26,569,016	2,012,425	78,950,480	214,304,324	2.4052%	5,281,374	80,962,905	9,885,436	0.25%
Victor Valley CCD	20,415,153	-	2,073,901	12,142,402	698,980	60,641,044	95,971,480	2.4052%	2,365,147	61,340,024	-	3.17%
West Hills CCD	9,174,994	-	874,980	6,013,986	391,445	43,746,207	60,201,612	2.4052%	1,483,625	44,137,652	2,342,454	0.12%
West Kern CCD	7,714,833	-	676,200	2,443,250	193,808	22,923,470	33,951,561	2.4052%	836,711	23,117,278	6,545,824	0.19%
West Valley-Mission CCD	183,713,445	(97,012,473)	6,515,795	1,100,497	989,242	-	95,306,506	0.0000%	-	989,242	1,112,425	0.12%
Yosemite CCD	64,797,072	-	5,169,500	17,582,153	1,255,859	56,044,556	144,849,140	2.4052%	3,569,702	57,300,415	1,300,026	0.44%
Yuba CCD	40,266,058	-	1,800,487	7,468,464	576,121	23,561,429	73,672,559	2.4052%	1,815,607	24,137,550	5,761,262	0.25%
Statewide Totals	\$ 4,785,829,946	\$ (539,026,721)	\$ 413,551,481	\$ 1,053,335,800	\$ 85,675,782	\$ 3,582,661,218	\$ 9,382,027,506	2.2001%	\$ 211,059,708	\$ 3,668,337,000	\$ 409,144,812	0.48%

Heading number	Column Heading	Brief Descriptions
1	Basic Allocation	The Basic Allocation is the 2023-24 P2 allocation adjusted for 2024-25 rates.
2	FTES Allocation	The 2023-24 P2 Applied #3 is used as the base for the 2024-25 Advance. The 3-year credit average is generated using the 2022-23 R1 Applied #3, 2023-24 P2 Applied #3 and 2023-24 P2 actual reported FTES.
3	Supplemental Allocation	The 2022-23 headcounts were used to determine the Supplemental Allocation.
4	Student Success Allocation	The 3-year average is generated using 2021-22 headcounts, 2022-23 headcounts, and 2022-23 headcounts.
5	2024-25 SCFF Calculated Revenue (A)	The 2024-25 SCFF Calculated Revenue is the sum of the Basic, FTES, Supplemental, and Student Success Allocation components.
6	2023-24 SCFF Calculated Revenue + COLA (B)	The TCR Stability revenue is based on 2023-24 P2 SCFF Calculated Revenue plus 2024-25 COLA.
7	2024-25 Hold Harmless Revenue (C)	The 2024-25 Hold Harmless Revenue is the 2017-18 TCR plus the 2018-19 [2.71%], 2019-20 [3.26%], 2020-21 [0%], 2021-22 [5.07%], 2022-23 [6.56%], 2023-24 [8.22%], and 2024-25 [1.07%] COLAs, compounded.
8	Stability Protection Adjustment (B)	If a district's 2024-25 TCR (Max of A, B, or C) is 2023-24 SCFF Calculated Revenue + COLA (B), then the Stability Protection Adjustment is the positive difference between 2023-24 SCFF Calculated Revenue + COLA (B) and 2024-25 SCFF Calculated Revenue (A).
9	Hold Harmless Protection Adjustment (C)	If a district's 2024-25 TCR (Max of A, B, or C) is 2024-25 Hold Harmless Revenue (C), then the Hold Harmless Protection Adjustment is the positive difference between 2024-25 Hold Harmless Revenue (C) and 2024-25 SCFF Calculated Revenue (A).
10	2024-25 TCR (Max of A, B, or C)	The 2024-25 Total Computational Revenue (TCR) is the maximum of calculations (A), (B), or (C) as defined above.
11	Property Tax	Based on the estimates from Department of Finance, a factor of 6.51% is applied to the 2023-24 P2 property tax reported by the Counties.
12	Excess Property Tax	This is the excess property tax due to the districts' identified revenue exceeding the TCR.
13	Enrollment Fees	2023-24 P2 enrollment fees reported by the districts.
14	Estimated EPA	Based on the estimate of transfers to the Education Protection Account letter dated May 31, 2024 from Department of Finance, Education Protection Account (EPA) funds are proportionately paid based upon current funded FTES.
15	2015-16 Full Time Faculty Hiring	The Full Time Faculty Hiring (FTFH) 2015-16 funds are the 2023-24 P2 amounts plus current year COLA.
16	State General Apportionment	The State General Apportionment is TCR minus Property Tax, Excess Property Tax, Enrollment Fees, Estimated EPA, and 2015-16 FTFH minus the deficit.
17	Total Revenue	Total Revenue is the sum of the identified Property Tax, Excess Property Tax, Enrollment Fees, FTFH 2015-16, EPA, and State General Apportionment.
18	Deficit Factor	The deficit factor is the Revenue Deficit divided by the TCR. To align General Fund disbursements with available resources, a proportional reduction to almost all districts is required. Excess property tax districts do not receive General Fund (with the exception of required minimum EPA payments and 2015-16 Full-Time Faculty Hiring allocations), therefore they do not participate in the proportional reduction. Consistent with past practice, revenue deficits are resolved through a proportional reduction to TCR, which proportionally decreases district General Fund need. This reduction is not an official reduction to TCR, rather it is only used to apply a proportional reduction to general apportionments to align with available General Fund. The deficit factor may change at each apportionment cycle due to updated data and revenues.
19	Revenue Deficit	The Revenue Deficit is the TCR minus identified revenue.
20	Exhibit A Certification	The Exhibit A certification is the sum of 2015-16 Full Time Faculty Hiring and State General Apportionment.
21	Restoration Authority	The value of total FTES authority available to restore based on current FTES estimates.
22	2024-25 Growth Authority	The FTES growth target based on current FTES estimates and available funds shown as a percentage.

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

**CALIFORNIA COMMUNITY COLLEGES  
MONTHLY PAYMENT SCHEDULE BY DISTRICT  
2024-2025 ADVANCE APPORTIONMENT**

**EXHIBIT A**

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
ORANGE COUNTY**

<b>Programs</b>	<b>Revenue Control</b>	<b>Amount Certified</b>	<b>July Payment</b>	<b>August Payment</b>	<b>September Payment</b>	<b>October Payment</b>	<b>November Payment</b>	<b>December Payment</b>	<b>January Payment</b>	<b>Total Paid Thru. January 2025</b>
State General Apportionment	Unrestricted 8610	69,593,753	5,567,500	5,567,500	8,351,251	6,959,375	6,263,438	3,479,688	5,567,500	41,756,252
Access to Print and Electronic Info	Restricted 8620	21,179	1,694	1,695	2,541	2,118	1,906	1,059	1,694	12,707
Adult Education Block Grant	Restricted 8620	3,832,745	319,395	319,396	319,395	319,396	319,395	319,396	319,395	2,235,768
Apprentice Allowance (RSI)	Unrestricted 8610	6,239,605	499,168	499,169	748,752	623,961	561,564	311,981	499,168	3,743,763
Asian American, Native Hawaiian and Pacific Island	Restricted 8620	132,529	10,602	10,603	15,903	13,253	11,928	6,626	10,602	79,517
Basic Needs Centers	Restricted 8620	975,320	78,026	78,025	117,039	97,532	87,778	48,766	78,026	585,192
Board Financial Aid Program (BFAP 2%)	Unrestricted 8613	219,878	17,590	17,590	26,386	21,988	19,789	10,994	17,590	131,927
California College Promise	Restricted 8620	1,737,902	1,737,902	0	0	0	0	0	0	1,737,902
CalWORKs	Restricted 8620	1,016,597	81,328	81,328	121,991	101,660	91,494	50,829	81,328	609,958
CARE	Restricted 8620	345,443	27,635	27,636	41,453	34,544	31,090	17,272	27,636	207,266
Childcare Tax Bailout	Restricted 8620	325,479	26,038	26,039	39,057	32,548	29,293	16,274	26,038	195,287
Classified Community College Employee Summer Assis	Restricted 8650	0	0	0	0	0	0	0	0	0
College Rapid Rehousing Funds	Restricted 8620	0	0	0	0	0	0	0	0	0
Corporation for Education Network Initiatives	Restricted 8620	0	0	0	0	0	0	0	0	0
Deaf and Hard of Hearing	Restricted 8620	198,811	15,905	15,905	23,857	19,881	17,893	9,941	15,905	119,287
Disabled Student Program & Services	Restricted 8620	2,083,191	166,655	166,656	249,982	208,320	187,487	104,159	166,656	1,249,915
EEO Innovative Best Practice	Restricted 8620	150,000	12,000	12,000	18,000	15,000	13,500	7,500	12,000	90,000
EOPS	Restricted 8620	3,063,044	245,044	245,043	367,565	306,305	275,674	153,152	245,043	1,837,826
Financial Aid Technology	Restricted 8620	100,355	100,355	0	0	0	0	0	0	100,355
Foster Care Education	Restricted 8620	0	0	0	0	0	0	0	0	0
Hire UP	Restricted 8620	0	0	0	0	0	0	0	0	0
Immigration Legal Services	Restricted 8620	0	0	0	0	0	0	0	0	0
LGBTQ+	Restricted 8620	307,229	24,578	24,579	36,867	30,723	27,651	15,361	24,578	184,337
Local and Systemwide Technology and Data Security	Restricted 8620	175,000	175,000	0	0	0	0	0	0	175,000
Mental Health Program	Restricted 8620	823,894	65,912	65,911	98,867	82,390	74,150	41,195	65,911	494,336
NextUp	Restricted 8620	1,207,680	96,614	96,615	144,921	120,768	108,692	60,384	96,614	724,608
Part-Time Faculty Compensation	Unrestricted 8610	707,056	56,564	56,565	84,847	70,705	63,635	35,353	56,565	424,234
SFAA	Restricted 8620	1,324,686	105,975	105,975	158,962	132,469	119,221	66,235	105,975	794,812
Special Trustee AB318 Restricted Exp.	Restricted 8610	0	0	0	0	0	0	0	0	0
Strong Workforce Program	Restricted 8620	8,965,694	717,256	717,255	1,075,883	896,570	806,912	448,285	717,255	5,379,416
Student Equity and Achievement Program	Restricted 8620	14,522,011	1,161,761	1,161,761	1,742,641	1,452,201	1,306,981	726,101	1,161,761	8,713,207
Student Success Completion Grant	Restricted 8620	3,817,899	3,817,899	0	0	0	0	0	0	3,817,899
Undocumented Resources Liaisons	Restricted 8620	299,650	23,972	23,972	35,958	29,965	26,969	14,982	23,972	179,790
Veteran Resource Center	Restricted 8620	171,499	13,720	13,720	20,580	17,150	15,435	8,574	13,720	102,899
Zero Textbook Cost Program	Restricted 8620	0	0	0	0	0	0	0	0	0
EOPS (One-Time Funds)	Restricted 8620	0	0	0	0	0	0	0	0	0
SFAA (One-Time Funds)	Restricted 8620	422,445	33,796	33,795	50,694	42,244	38,020	21,122	33,796	253,467
<b>Total</b>		<b>122,780,574</b>	<b>15,199,884</b>	<b>9,368,733</b>	<b>13,893,392</b>	<b>11,631,066</b>	<b>10,499,895</b>	<b>5,975,229</b>	<b>9,368,728</b>	<b>75,936,927</b>



# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## State Budget Bill Signed, Fiscal Emergency Declared

 **BY SSC GOVERNMENTAL RELATIONS TEAM**

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On Wednesday, June 26, 2024, Governor Gavin Newsom announced that he had signed [Assembly Bill 107](#), the main budget bill approved by the Legislature on June 13, 2024, and [Senate Bill \(SB\) 154](#), the Proposition 98 suspension bill. Later in the day, as part of the three-party budget agreement announced last weekend, the Assembly and Senate both approved nearly 20 budget bills including SB 155, the higher education omnibus trailer bill [SB 153](#), the education omnibus trailer bill, and [SB 108](#), the “budget bill junior,” to implement the final budget agreement between legislative leaders and Governor Newsom (see “[2024-25 State Budget Agreement Reached](#)” in the June 2024 *Community College Update*).

Additionally, in order to reach far into the state’s rainy day funds, the Governor needed to declare a [fiscal emergency](#). The proclamation allows the state to suspend the transfer of moneys to the Budget Stabilization Account (BSA) required by the Constitution and return funds that have been transferred to the BSA to the General Fund for use to address the budget emergency.

Once the budget bills reach his desk, which is expected in the next day or two, the Governor will have 12 days to sign this second round of budget bills. We anticipate he will do so before the timeline runs out in order for the 2024-25 State Budget to be enacted by the beginning of the fiscal year.

## COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### Education Facilities Bond Agreement Reached



BY MICHELLE MCKAY UNDERWOOD

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posted July 1, 2024

On June 29, 2024, timely amendments were made to [Assembly Bill \(AB\) 247](#) (Muratsuchi, D-Torrance), jointly authored by Assembly Members Fong and Wilson and Senators Glazer and Newman, reflecting the Senate and Assembly agreement on the proposed statewide education facilities bond. If enacted, AB 247 will place a \$10 billion statewide education facilities bond—the Kindergarten through Grade 12 Schools and Local Community College Public Education Facilities Modernization, Repair, and Safety Bond Act of 2024—before voters on the November 5, 2024, General Election ballot.

The \$10 billion in bond proceeds will provide a total of \$8.5 billion to K-12 and \$1.5 billion to community colleges. Since the fate of community college facilities funding is tied to the structure of the K-12 funding, it is important to know that of the \$8.5 billion provided to K-12, funds would be allocated according to the following schedule:

- \$3.3 billion for new construction
- \$4.0 billion for modernization projects
- \$600 million for charter school facilities
- \$600 million for career technical education programs

Notably, the K-12 portion of the bond measure also includes equity-based provisions. The bond would establish a sliding scale for state and local match provisions which would increase the state grant amount from 50% to 55% for new construction and from 60% to 65% for modernization projects based on a local educational agency's ability to generate local funds and percentages of low income, foster care, and English learner students. These provisions are somewhat controversial, changing the structure to make it more favorable to lower-wealth areas and less so for higher-wealth areas. How this structure fares at the ballot box will likely become more apparent in public polling over the next few months. We expect AB 247 to be voted on by the full Legislature on Wednesday, July 3, 2024, before their summer recess begins





# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Governor Newsom Signs 2024-25 State Budget Package

 [BY KYLE HYLAND](#)

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posted July 8, 2024

On July 2, 2024, Governor Gavin Newsom signed the final bills that comprise the 2024-25 State Budget package into law.

Below, we highlight the relevant State Budget bills that have been signed by Governor Newsom and of which your community college district should be aware. As budget bills, all these measures went into effect immediately upon Governor Newsom's signature.

### SB 108—Budget Bill Junior

[Senate Bill \(SB\) 108](#), or “budget bill junior,” reflects the budget agreement reached between the Administration and the Legislature. SB 108 makes the necessary amendments to [Assembly Bill \(AB\) 107](#)—the main 2024-25 State Budget bill that the Governor signed on June 27 (see “[State Budget Bill Signed, Fiscal Emergency Declared](#)” in the June 2024 *Community College Update*)—which captures the deal reached between the parties.

This bill contains some provisional language to implement the higher education portion of the 2024-25 State Budget, but most implementing language is included in the trailer bills summarized below.

### SB 155—Higher Education Omnibus Budget Trailer Bill

[SB 155](#) is the higher education budget trailer bill, which contains the higher education provisions of the 2024-25 State Budget. Trailer bills contain the implementing language of the State Budget and thus enact the corresponding changes to state law. You can find a high-level overview of SB 155 in our June 2024 *Community College Update* article, entitled “[2024-25 State Budget Agreement Reached](#).”

### SB 153—Education Omnibus Budget Trailer Bill

[SB 153](#) is the TK-12 education omnibus budget trailer bill, which contains the TK-12 provisions of the 2024-25 State Budget. While focused primarily on TK-12, there are also provisions that affect community colleges, including a new requirement for colleges to report courses and grades received through eTranscript California for special admit and dual/concurrent K-12 students. Additionally, SB 153 establishes the California Center for Inclusive College with an annual \$2 million appropriation to a selected county office of education.

### AB 171—Employment Trailer Bill

AB 171 is the employment trailer bill, which contains the employment provisions of the 2024-25 State Budget. Existing law requires, until June 30, 2025, an exclusive representative be entitled to schedule an in-person meeting at a worksite during employment hours if a public employer has not conducted an in-person new employee orientation within 30 days. AB 171 extends this sunset date by two years to June 27, 2027.



# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## K-14 School Facilities Bond Bill Signed



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posted July 11, 2024

Right before summer recess commenced, [Assembly Bill \(AB\) 247](#) (Muratsuchi, Statutes of 2024) was approved by the Legislature and signed by Acting Governor Mike McGuire on July 3, 2024. AB 247 places a \$10 billion K-14 statewide facilities bond before voters on the November 5, 2024 General Election ballot (see "[Education Facilities Bond Agreement Reached](#)" in the July 2024 *Community College Update*).

As signed, AB 247 becomes Proposition 2. For community colleges, the proposition's language states the proceeds of \$1.5 billion in bonds for community colleges can be used for:

- Construction on existing campuses, including the construction of buildings and the acquisition of related fixtures
- Construction of intersegmental facilities
- Renovation and reconstruction of facilities
- Site acquisition
- The equipping of new, renovated, or reconstructed facilities, which equipment shall have an average useful life of ten years
- The payment of preconstruction costs, including, but not limited to, preliminary plans and working drawings for facilities of the California Community Colleges

"Transparency and accountability provisions" are included in the bond language for any educational institution receiving funds, including a community college district. These provisions include an independent performance audit, a public hearing, and posting information on the district's website.

While the community college facilities program is relatively straightforward (as described above), there are some portions of the traditional K-12 School Facilities Program that have been hotly debated behind the scenes and spilled into the public last week. When the bill was being considered by the Senate Education Committee, interest holders raised concerns about the current K-12 facility funding program. Specifically, they argued that lower-wealth school districts are left with insufficient support due to the 60% state match to 40% local system

disproportionately benefiting wealthier districts. Moreover, they also criticized the financial hardship designation, the first-come-first-serve model, lack of statewide facility assessment system, and neglect of broader infrastructure needs of community schools. With this disadvantage, it was insisted that more aggressive amendments are needed in order to avoid a potential lawsuit.

AB 247 intends to address the equity concerns listed above by introducing a sliding scale for K-12 state grants and prioritizing higher funding levels for lower-wealth districts to close disproportionate support levels. Further, the bond proposal enhances state funding through supplemental grants for specific needs (such as transitional kindergarten facilities, school kitchens, and gymnasiums) and puts forth a program to replace facilities that are over 75 years old. In addition, up to 10% of the \$3.3 billion for new construction and up to 10% of the \$4.0 billion for modernization would be made available specifically for small school districts. Finally, AB 247 mandates K-12 districts to maintain a five-year facilities master plan to ensure equitable access to resources.

With AB 247 officially approved, it will join nine other statewide ballot measures that voters will decide this November. It remains to be seen whether the equity adjustments made to the K-12 facilities program have any effect on voter sentiment.



## COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### CCCCO Releases Lottery Rate Accruals and Revenue Projections

 [BY WENDI MCCASKILL](#)

 [BY MATT PHILLIPS, CPA](#)

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posted July 23, 2024

The State Controller's Office (SCO) released the 2023-24 third quarter Lottery apportionment. The total amount apportioned through the third quarter is \$178 per full-time equivalent student (FTES) in unrestricted revenues and \$70.28 per FTES in Proposition 20 revenues.

In addition to the third quarter apportionment, the California Community Colleges Chancellor's Office (CCCCO) estimates fourth quarter accruals to be \$33.24 per FTES for the unrestricted Lottery apportionment and \$31.71 per FTES for the Proposition 20 apportionment.

Finally, based on revenue projections from the California State Lottery Commission, the CCCCCO projects Lottery funding for 2024-25 to be \$273.00 per FTES (\$191.00 per FTES in unrestricted Lottery revenues and \$82.00 per FTES in Proposition 20 Lottery revenues). These figures are included in the 2024-25 Enacted Budget Dartboard, posted [here](#).

For more information on the Lottery apportionments and projections, visit the CCCCCO Lottery website [here](#). For the apportionment detail, please visit the SCO website [here](#).

## COMMUNITY COLLEGE UPDATE

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

### Dartboard for 2024-25 Now Available

 [BY KYLE HYLAND](#)

 [BY MICHELLE MCKAY UNDERWOOD](#)

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posted July 23, 2024

With the enactment of the 2024-25 State Budget, the School Services of California Inc. Financial Projection Dartboard (Dartboard) has been updated to incorporate the latest budget and financial planning factors to assist in developing local agency budgets.

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

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

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

## SSC Community College Financial Projection Dartboard 2024-25 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2024-25 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Student Centered Funding Formula (SCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

<b>SCFF PLANNING FACTORS</b>					
Factor	2023-24	2024-25 <sup>1</sup>	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%
Growth Funding	0.50%	0.50%	TBD	TBD	TBD
SCFF Basic Allocation Increase	N/A	N/A	TBD	TBD	TBD
SCFF Base Funding Increase	N/A	N/A	TBD	TBD	TBD

<b>SCFF RATE FACTORS FOR 2023-24 AND 2024-25</b>		
	2023-24	2024-25
Base Credit	\$5,238	\$5,294
Supplemental Point Value	\$1,239	\$1,252
Student Success Main Point Value	\$730	\$738
Student Success Equity Point Value	\$184	\$186
Incarcerated Credit, Special Admit Credit, CDCP*	\$7,346	\$7,425
Noncredit	\$4,417	\$4,465

<b>OTHER PLANNING FACTORS</b>						
Factors		2023-24	2024-25	2025-26	2026-27	2027-28
California CPI		3.46%	3.23%	2.86%	2.81%	2.85%
California Lottery	Unrestricted per FTES**	\$177	\$191	\$191	\$191	\$191
	Restricted per FTES	\$72	\$82	\$82	\$82	\$82
Mandate Block Grant		\$35.37	\$35.75	\$36.80	\$37.93	\$39.18
Interest Rate for Ten-Year Treasuries		4.26%	3.89%	3.58%	3.60%	3.50%
CalSTRS Employer Rate <sup>2</sup>		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>2</sup>		26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate <sup>3</sup>		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>4</sup>		\$16.00	\$16.50	\$17.00	\$17.40	\$17.80

\*Career development and college preparation

\*\*Full-time equivalent student

<sup>1</sup>Applies to Adult Education, Extended Opportunity Programs and Services, Disabled Students Programs and Services, Apprenticeship, CalWORKs, Mandate Block Grant, Cooperative Agencies Resources for Education, and the Childcare Tax Bailout

<sup>2</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2024-25 are final, and the subsequent years' rates are subject to change based on determination by the respective governing boards

<sup>3</sup>Unemployment rate in 2024-25 is final based on determination by the Employment Development Department and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

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



## COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### 2023-24 State Revenues Slightly Above Recent Estimates

 BY WENDI MCCASKILL

 BY MICHELLE MCKAY UNDERWOOD

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posted July 24, 2024

The Department of Finance (DOF) published its July 2024 Finance Bulletin (Bulletin), reflecting California economic data through June 2024. This month's Bulletin includes the latest state revenue figures to close out the 2023-24 fiscal year. The year-to-date General Fund revenues were \$3.2 billion, or 1.5%, above the most recent forecast. Although June personal income tax (PIT) revenues fell below forecast for the month by \$145 million, PIT revenue outperformed estimates by \$1.3 billion or 1.1%, for the full 2023-24 fiscal year. Corporation taxes and sales and use tax exceeded forecasted figures for the month as well as for the full 2023-24 fiscal year (though just barely when it comes to sales and use tax). The "Big Three" tax collections for the 2023-24 fiscal year are listed in the table below.

#### 2023-24 Comparison of Actual and Forecast Year-to-Date "Big Three" Tax Revenues

(Dollars in Millions)

	Forecast	Actual	Difference	Percent Difference
<b>Personal Income</b>	\$119,740	\$121,066	\$1,326	1.1%
<b>Corporation</b>	\$40,411	\$41,428	\$1,017	2.5%
<b>Sales &amp; Use</b>	\$34,543	\$34,550	\$7	0.0%

Source: DOF Bulletin

The due date for second quarter estimated payment for personal and corporate income taxes falls in June, representing 40% of the estimated tax payments for the tax year. Personal income and corporation taxes exceeded projections for estimated payments in June by 5.6% and 2.1%, respectively. The prepayment for the Pass-Through Entity Elective Tax, also due in June, was 0.1% below forecast.

California is currently tied with Nevada for the second highest state unemployment rate at 5.2%. This rate remains unchanged since May. Only the District of Columbia surpasses California with an unemployment rate of 5.4%. In June, the state's labor force and household employment increased by 7,200 and 17,500 persons, respectively. Unemployment decreased by 10,300. Nonfarm payroll jobs increased by 22,500 in June. All sectors did not see an increase in jobs, however—manufacturing, other services, construction, and mining and logging all experienced job loss.



Building activity has increased by 2.4% since April 2024 and 5.1% since May 2023. Although the median sales price of existing single-family homes is up 7.5% since June 2023, there was a 0.8% month-to-month decline in the median sale price of existing single-family homes from a record high of \$908,040 in May 2024 to \$900,720 in June 2024. Clearly, housing affordability remains an ongoing concern in California.

## COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### November Ballot Measures Set



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posted July 26, 2024

Voters will get to decide the fate of ten statewide ballot measures for the November 5, 2024, General Election. Five of the measures qualified for the ballot via bills approved by the California Legislature while the other five were voter initiated and qualified by way of the signature gathering process. The ten measures on the General Election ballot are as follows:

Type	Title	Description
Legislative	Proposition 2	Issues \$10 billion in bonds to fund the construction and modernization of K-14 public education facilities
Legislative	Proposition 3	Repeals Proposition 8 (2008) and declares that a “right to marry is a fundamental right” in California
Legislative	Proposition 4	Issues \$10 billion in bonds to fund safe drinking water, drought, flood, and water resilience programs; wildfire and forest resilience programs; coastal resilience programs; and other climate-related infrastructure projects
Legislative	Proposition 5	Lowers the vote threshold required to approve local special taxes for housing and infrastructure projects from two-thirds to 55%
Legislative	Proposition 6	Repeals language in the California Constitution prohibiting involuntary servitude except to punish crime and replaces it with language prohibiting slavery and involuntary servitude
Voter Initiated	Proposition 32	Increases the state minimum wage to \$18 per hour (begins January 1, 2025, for employers with 26 or more employees and January 1, 2026, for employers with 25 or fewer employees) and thereafter will adjust annually for inflation
Voter Initiated	Proposition 33	Repeals the Costa-Hawkins Rental Housing Act (1995), thereby allowing cities and counties to limit rent increases, and prohibits the state from limiting how cities and counties expand or maintain rent control
Voter Initiated	Proposition 34	Requires certain health care providers to spend 98% of revenues from federal discount prescription drug programs on direct patient care; permanently authorizes the state to negotiate Medi-Cal drug prices on a statewide basis

Type	Title	Description
Voter Initiated	Proposition 35	Permanently authorizes a tax on managed care organizations to fund Medi-Cal programs, which is currently set to expire in 2026
Voter Initiated	Proposition 36	Revises Proposition 47 (2014) to raise the penalties and sentences for some drug and theft offenses

It is important to know how many statewide measures are on the ballot because the more statewide measures the voters have to decide, the higher likelihood that they will experience proposition fatigue, which could result in them voting “no” on several of these measures.

The main proposition that the K-14 community will have its eyes on is Proposition 2, which was placed on the ballot via Assembly Bill 247 (Muratsuchi, Statutes of 2024). We provide our analysis of Proposition 2 and what it would mean for K-14 education in the July 2024 *Community College Update* articles “[Education Facilities Bond Agreement Reached](#)” and “[K-14 School Facilities Bond Bill Signed](#).”

The other ballot measure with K-14 implications is Proposition 32, which would raise the state minimum wage to \$18 at the beginning of the calendar year. The measure would also tie future minimum wage increases to the U.S. Consumer Price Index (CPI-W), which means the minimum wage could exceed \$18 per hour pursuant to increases in the CPI-W.

Now that the ballot is officially set, we will begin to monitor polling that comes out on Proposition 2 and Proposition 32 and provide updates in subsequent *Community College Update* articles.

## COMMUNITY COLLEGE UPDATE

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

### Strong Returns for CalPERS Investments



**BY MICHELLE MCKAY UNDERWOOD**

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posted July 29, 2024

This month, the California Public Employees' Retirement System (CalPERS) announced its pension fund had preliminary investment returns of 9.3% in the 2023-24 fiscal year. This healthy return, well above the system's target return rate of 6.8%, was welcome news compared to last year's subpar return of 5.8%.

Digging into the portfolio, CalPERS' investment bright spots were public equity (+17.5%) and private debt (+17.0%). For CalPERS, its only negative return was in the investment area of real assets (-7.1%). Total fund annualized returns for the 5-year period ending June 30, 2024, stood at 6.6%, the 10-year period at 6.2%, the 20-year period at 6.7%, and the 30-year period at 7.7%.

This preliminary net return is an early snapshot of the CalPERS portfolio. The ending value of the Public Employees' Retirement Fund for 2023-24 will be based on additional factors beyond investment returns, including employer and employee contributions, monthly payments made to retirees, and various investment fees. The final fiscal year performance returns will be used to set 2025-26 contribution levels for local educational agencies and community colleges in spring 2025. In the meantime, CalPERS is expected to update its projected employer contribution rates later this fall.

CalSTRS investment returns are expected to be released this week.



# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## CalSTRS 2023-24 Investment Returns Surpass Benchmark

 [BY TEDDI WENTWORTH](#)

 [BY KYLE HYLAND](#)

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posted July 31, 2024

Following shortly behind the announcement of the California Public Employees' Retirement System (CalPERS) investment returns (see "[Strong Returns for CalPERS Investments](#)" in this week's *Community College Update*), the California State Teachers' Retirement System (CalSTRS) announced a 8.4% net return on investments for the 2023-24 fiscal year. CalSTRS's investments with the strongest returns were public equity (+19.0%) and collaborative strategies (+14.4%), while real estate was its worst performer (-9.8%).

CalSTRS exceeded its investment rate of return assumption of 7.0%. Over the longer term, total fund annualized returns for the 5-year period ending June 30, 2024, stood at 8.5%, the 10-year period at 7.7%, the 20-year period at 7.6%, and the 30-year period at 8.1%.

According to CalSTRS, the pension system is ahead of schedule in reaching full funding by 2046. The next actuarial valuation of the Defined Benefit Program, which will include an updated funded status, will be released in the spring of 2025.

We expect the CalSTRS Board to adopt the employer contribution rate for 2025-26 in May 2025.



# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Top Legislative Issues—August 9, 2024

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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The Legislature reconvened from its summer recess on Monday, August 5, 2024, with less than one month to wrap up the final year of the 2023–24 legislative session.

Both the Senate and Assembly Appropriations Committees, chaired by Senator Anna Caballero (D-Merced) and Assemblymember Buffy Wicks (D-Oakland), respectively, met this week to consider several hundred measures. Only a handful of these bills were approved by the committees, while the overwhelming majority were sent to the committees' suspense files for further scrutiny.

Both Appropriations Committees will take up their suspense files next Thursday, August 15, 2024—one day before the deadline for fiscal bills to clear the second house Appropriations Committee. Measures that do make it out of the fiscal committees will then be considered by the full second house and, in many cases, go back to the house of origin for concurrence (agreement with the amendments taken in the second house). Since we are in the second year of the legislative session, bills that are held by the Appropriations Committees will be considered dead, barring any rule waivers.

Next week's Appropriations Committee deadline will set the stage for the final two weeks of the legislative session, as the bills that are passed by the fiscal committees will then be deliberated by the full legislative bodies, which have until midnight of Saturday, August 31, 2024, to pass bills to Governor Gavin Newsom for his consideration.

All of the bills below are on the second house Appropriations Committee suspense file.

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

- [Employees](#)
- [Instruction](#)

- [Miscellaneous](#)
- [School and Student Safety](#)

## Employees

**[Assembly Bill \(AB\) 2088](#) (McCarty, D-Sacramento)—**K-14 Classified Employees: Part-Time or Full-Time Vacancies: Public Postings.** As amended on May 16, 2024, this bill would establish a statutory right of first refusal to current, regular non-probationary classified employees of school and community college districts (CCDs) relating to part-time and full-time vacant positions. Current classified employees must meet the minimum qualifications for the vacant position and must apply for the position within ten business days of receiving notice for the new classified position. As amended on May 16, 2024, the bill clarifies that education employers may post the position to the general public during the ten-day period and may offer the position to an external candidate after the ten-day period.**

The Senate Appropriations Committee analysis estimates that this bill could result in additional, ongoing Proposition 98 costs for K-14 districts to develop the hiring process, procedures, and policies required pursuant to this bill. The California Community Colleges Chancellor's Office (CCCCO) estimates these costs to be between \$15,000 and \$23,000 for each CCD, or \$1.1 million to \$1.7 million statewide.

**[AB 2277](#) (Wallis, R-Palm Springs)—**Community Colleges: Part-Time Faculty.** As amended on March 6, 2024, this bill would require CCDs, as a condition of receiving funding allocated for the Student Equity and Achievement Program, to increase the maximum amount of instructional hours that a part-time community college faculty member could teach at a community college from the range of 60-67% of a full-time equivalent load to 80-85%. The bill would require CCDs to commence the negotiation of the bill's provisions no later than the expiration of any negotiated agreement in effect on January 1, 2025, and for any CCD that does not have a collective bargaining agreement in effect as of January 1, 2025. The bill would require, in all cases, part-time, temporary faculty assignments to be less than 30 hours per week, consistent with the terms and guidelines of the federal Patient Protection and Affordable Care Act (ACA).**

The Senate Appropriations Committee analysis states that the CCCCCO estimates that this bill could result in up to \$274.3 million in ongoing Proposition 98 costs each year for CCDs to offer health insurance benefits to part-time faculty. This estimate assumes that the bill could trigger the ACA requirement to provide health insurance to full-time employees.

**[AB 2901](#) (Aguiar-Curry, D-Winters)—**School and Community College Employees: Paid Disability and Parental Leave.** As amended on May 16, 2024, this bill would require K-14 districts to provide up to 14 weeks of paid pregnancy leave for employees who experience pregnancy, miscarriage, childbirth, termination of pregnancy, or recovery from those conditions.**

The Senate Appropriations Committee analysis estimates that this bill could result in local costs potentially in the high tens of millions to low hundreds of millions of dollars each year for K-14 districts to provide the new employee benefit of six weeks of paid pregnancy-related leave. The analysis also states that the bill does not

appear to impose a reimbursable state mandate since the benefit would be a condition of employment, that there could be cost pressure for the state to provide additional Proposition 98 funds to K-14 districts for this purpose.

## Instruction

**AB 2104** (Soria, D-Fresno)—**Community Colleges: Baccalaureate Degree in Nursing Pilot Program**. As amended on May 16, 2024, this bill would require the CCCC to develop a Baccalaureate Degree in Nursing Pilot Program that authorizes select CCDs to offer a bachelor of science in nursing degree. The pilot program would be limited to ten CCDs statewide and would require the Chancellor's Office to identify eligible CCDs based on at least two of the following criteria:

- CCDs that demonstrate equitable access to the pilot program, with a particular focus on regions showing a need for healthcare professionals
- CCDs that are located in broadly recognized underserved nursing areas
- CCDs where the service area includes communities with persistent poverty

The total number of participants in a pilot program at a CCD would be limited to 25% of the CCD's associate degree in nursing class size. However, for CCDs located in persistent poverty communities, this limit may be increased to up to 75%.

The Senate Appropriations Committee analysis states that the CCCC estimates that this bill could result in one-time Proposition 98 costs for each pilot district to create and implement a Bachelor of Science of Nursing degree program, ranging from \$75,000 to \$130,000 per district.

**Senate Bill (SB) 895** (Roth, D-Riverside)—**Community Colleges: Baccalaureate Degree in Nursing Pilot Program**. As amended on May 16, 2024, this bill would require the CCCC to develop a Baccalaureate Degree in Nursing Pilot Program that authorizes select CCDs to offer a bachelor of science in nursing degree. The pilot program would be limited to 15 CCDs statewide and would require the CCCC to identify and select eligible CCDs based on the following criteria:

- The CCCC is encouraged to ensure there is equitable access between the northern, central, and southern parts of the state to the pilot program
- Priority shall be given to CCDs located in underserved nursing areas
- CCDs shall have a nationally accredited nursing program

The total number of participants in a pilot program at a CCD would be limited to 25% of the CCD's associate degree in nursing class size. The bill would also require the Legislative Analyst's Office to conduct an evaluation of the pilot program to determine the effectiveness and the need to continue or expand the



program.

The Assembly Appropriations Committee analysis estimates that this bill could result in costs in the low hundreds of thousands of dollars for the up to 15 CCDs to create and implement a Baccalaureate Degree in Nursing Pilot Program. The analysis also estimates potentially ongoing Proposition 98 costs in the hundreds of thousands of dollars annually for up to 15 CCDs to offer upper division programming.

## Miscellaneous

**AB 1160 (Pacheco, D-Downey)—Protecting Students From Creditor Colleges Act.** As amended on July 3, 2024, this bill would prohibit a public or private postsecondary school from refusing to provide a diploma for a student on the grounds that the student owes a debt, conditioning the provision of a diploma on the payment of a debt, charging a higher fee for obtaining a diploma, providing less favorable treatment of a diploma request because a student owes a debt, or using a diploma issue as a tool for debt collection. The bill would also prohibit a college from charging a higher tuition or fee, failing to confer a degree on a student that has satisfied all academic requirements for their course of study, or otherwise preventing a student from reenrolling, registering, or graduating at the college on the grounds that the student owes an institutional debt.

The Senate Appropriations Committee analysis states that the CCCCO estimates this bill could result in annual Proposition 98 costs ranging from \$21,247 to \$27,669 per campus, or \$2.4 million to \$3.2 million statewide, for campuses to collect and report data on institutional debt.

## School and Student Safety

**AB 1818 (Jackson, D-Moreno Valley)—Public Postsecondary Education: Overnight Student Parking: Pilot Program.** As amended on July 3, 2024, this bill would require, contingent upon an appropriation, the CCCCO and the California State University Chancellor's Office to each establish a pilot program to allow overnight parking on campuses by eligible students. For the community college pilot program, the bill would require the CCCCO to determine a plan for implementing the pilot and to choose 20 campuses to participate in the pilot. The bill requires the plan to include a form that an eligible student seeking to access the overnight facilities must complete, information about monitoring of overnight parking for safety, and procedures for reporting and responding to threats, the designation of one or more parking areas on each pilot campus, overnight parking rules, and other requirements.

The Senate Appropriations Committee analysis states that the CCCCO estimates that the cost to provide verification method, security, liability, sanitation, restrooms, and reporting would be \$542,000 to \$694,000 for each participating community college campus, or statewide costs of \$10 million to \$13 million.

**AB 2193 (Holden, D-Pasadena)—Hazing Educational Institutions: Prohibition and Civil Liability: Reports and Resources.** As amended on July 3, 2024, this bill would expressly prohibit a person from being subjected to hazing in any program or activity conducted by an educational institution that receives, or benefits from, state financial assistance or enrolls students who receive state student financial aid. The bill would, beginning

January 1, 2026, additionally authorize a person against whom hazing is directed on or after January 1, 2026, to commence a civil action against an educational institution if (1) the institution has direct involvement in the hazing practice of the organization, or knew or should have known of the hazing practice and failed to take reasonable steps to stop the hazing practice, and (2) the organization involved in the hazing is affiliated with the educational institution at the time of the alleged hazing incident. For purposes of determining whether an educational institution “knew or should have known of the hazing practice and failed to take reasonable steps to stop the hazing practice of the organization,” the bill would establish a rebuttable presumption that an educational institution took reasonable steps to address hazing if the educational institution had taken specified antihazing measures.

The Senate Appropriations Committee analysis states that CCDs would incur unknown, potentially significant Proposition 98 costs associated with the liability provisions in this bill.

## **2024 Legislative Calendar—Upcoming Holidays and Deadlines**

August 16—Last day for fiscal committees to meet and report bills

August 19-31—Floor session only. No committee may meet for any purpose except the Rules Committee, bills referred pursuant to Assembly Rule 77.2, and Conference Committees



## COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### Summer Shift Repeal Considered by System



BY MICHELLE MCKAY UNDERWOOD

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posted August 15, 2024

Today, August 15, 2024, the Consultation Council heard an item presented by the California Community Colleges Chancellor's Office (CCCCO) proposing to [repeal the "summer shift"](#) effective July 1, 2027. Those who followed the 2024-25 State Budget conversations will recall that the Legislative Analyst's Office recommended that the Legislature specify in statute which term summer enrollment should be counted in for community colleges. While the recommendation was not accepted, the 2024-25 Enacted Budget requires the CCCCCO to conduct a detailed analysis of the summer shift from 2017-18 to 2023-24 and projections for 2024-25 and 2025-26, due in November 2024. The CCCCCO is in the process of developing a survey to districts to compile this information and comply with this requirement.

During the Consultation Council meeting, Wrenna Finche, Vice Chancellor, College Finance and Facilities, first provided a history of the summer shift, originating from the era of a unified K-12 and community college system and evolving in the 1990s after the systems separated. Vice Chancellor Finch noted that the topic of repealing the summer shift has been recently brought to the attention of several community college constituencies. According to the Consultation Council agenda digest, the proposed changes would do the following:

- State that beginning July 1, 2027, districts must report full-time equivalent students (FTES) in the period in which the census day procedure is completed. This change would eliminate the option to report in the period in which the course ends.
  - Note: Initial feedback has made the CCCCCO reconsider whether the reporting period should actually be when the course *begins*, as opposed to *census day*.
- Clarify that FTES generated in courses using the actual hours of attendance procedure (commonly referred to as positive attendance) shall be reported in the period in which the course ends. This is clarifying language, not a change from existing practice.

Multiple management groups, including the Association of California Community College Administrators and the Association of Chief Business Officials, encouraged the CCCCCO to further study a repeal of the summer shift before sending it to the Board of Governors (BOG), which was originally planned for next month. It was also requested to consider the Student Centered Funding Formula's (SCFF) structure was influenced by the existence of the summer shift and what, if any, corresponding changes to the SCFF should be considered if it is to be eliminated.

Closing out the conversation, Vice Chancellor Finch acknowledged and agreed to the request for additional time to discuss the consequences of repealing the summer shift and committed to further discussions, no longer aiming for the September meeting of the BOG for consideration.

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2024-25**

To ensure compliance with the California Community Colleges Budget and Accounting Manual, Title 5 of the California Code of Regulations and the California Education Code, the financial resources of the District are divided into separate funds for which separate accounts are maintained for recording cash, other resources, and all related liabilities, obligations and equities.

General Fund

The General Fund is maintained to account for the transactions that cover the full scope of operations for the District (instruction, administration, student services, maintenance and operations, capital improvements and other expenditures). All transactions that are not specifically required to be accounted for in other funds are recorded in the General Fund.

All monies received by or for a community college district from state apportionments or county or local property taxes shall be deposited in the General Fund.

For purposes of flexibility, the District may establish any number of accounts within the General Fund to facilitate reporting, management, and control.

The General Fund is divided into three subfunds: the Unrestricted Ongoing General Fund, Unrestricted One-time Funds, and the Restricted General Fund. This reflects the need to differentiate truly discretionary revenue from restricted revenue, while preserving a complete accounting of the financial operation and support of educational programs. Restricted monies such as those for categorically-funded programs are accounted for separately from other general purpose monies, but classified as a component of the total general fund that provides instructional and support services.

The ongoing unrestricted subfund shall be used to account for the ongoing resources that are available for the general purposes of each district's operation and support of its educational program. The governing board of the district may elect to set aside unrestricted monies for specific future operating purposes. The governing board may elect to transfer unrestricted monies to other funds. Similarly, the governing board may elect to return any balance of designated monies appearing in other fund groups to the General Fund. The unrestricted one-time funds subfund shall be used to account for one-time and carryover funds.

The restricted subfund shall be used to account for resources that are available for the operation and support of the educational programs that are specifically restricted by law, regulations, donors, or other outside agencies as to their expenditure. Such externally imposed restrictions are to be contrasted with internally created designations imposed by the governing board on unrestricted monies. Restricted monies are from a specific source that require monies to be used for specific purposes.

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2024-25**

<b>Unrestricted General Fund Revenue Budget - Fund 11</b>						
<b>Revenues by Source</b>		<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>% change</b>
		<b>Actual</b>	<b>Actual</b>	<b>Tentative</b>	<b>Adopted</b>	<b>24/25 Adopt/</b>
		<b>Revenue</b>	<b>Revenue</b>	<b>Budget</b>	<b>Budget</b>	<b>23/24 Actual</b>
8100	Federal Revenues					
8110	Forest Reserve	\$0	\$4,624	\$0	\$0	(100.00)
	Total Federal Revenues	<u>0</u>	<u>4,624</u>	<u>0</u>	<u>0</u>	(100.00)
8600	State Revenues					
8611	Apprenticeship Allowance	4,665,132	7,262,747	5,227,354	5,227,354	(28.03)
8612	State General Apportionment	50,119,163	76,762,085	73,498,196	73,179,827 *	(4.67)
8612	State General Apportionment-estimated COLA	12,050,879	16,090,921	2,409,837	2,409,837 *	(85.02)
8612	State General Apportionment-Deficit	(4,066,904)	(4,674,899)	(8,395,559)	(8,395,559) *	79.59
8612-8630	State General Apportionment&EPA-prior year adjustment	(1,428,544)	11,467,557	0	0	(100.00)
8619	Other General Apportionments-FT Faculty Allocation	3,325,444	3,325,444	3,325,444	3,325,444	-
8619	Other General Apportionments-Enrollment Fee Admin-2%	232,423	245,695	245,695	245,695	-
8619	Other General Apportionments-PT Faculty Compensation	607,038	558,571	597,489	597,489	6.97
8619	Other General Apportionments-PT Health Insurance	0	48,577	0	0	(100.00)
8630	Education Protection Account	32,382,910	19,483,379	47,040,103	31,343,535 *	60.87
8672-8673	Homeowners' Property Tax Relief/Timber Yield Tax	261,247	252,524	261,247	261,247 *	3.45
8681	State Lottery Proceeds	5,568,007	6,861,753	5,274,395	5,671,365	(17.35)
8682	State Mandated Costs	877,418	934,725	912,459	1,046,832	11.99
	Total State Revenues	<u>104,594,213</u>	<u>138,619,079</u>	<u>130,396,660</u>	<u>114,913,066</u>	(17.10)
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	59,590,079	62,549,641	65,069,267	71,053,504 *	13.60
8812	Tax Allocation, Supplement Roll	2,551,559	1,639,652	2,551,559	2,551,559 *	55.62
8813	Tax Allocation, Unsecured Roll	1,725,853	1,867,222	1,725,853	1,867,222 *	-
8816	Prior Years' Taxes	449,785	505,354	449,785	505,354 *	-
8817	Education Revenue Augmentation Fund (ERAF)	26,641,918	35,857,012	26,641,918	35,857,012 *	-
8818	RDA Funds - Pass Thru AB	755,956	776,817	755,956	776,817 *	-
8819	RDA Funds - Residuals	8,293,190	8,811,668	8,293,190	8,811,668 *	-
8850	Rents and Leases	221,763	64,457	338,480	338,480	425.13
8860	Interest & Investment Income	4,279,489	7,962,049	3,000,000	3,000,000	(62.32)

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2024-25**

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

<u>Revenues by Source</u>	<b>2022-23 Actual Revenue</b>	<b>2023-24 Actual Revenue</b>	<b>2024-25 Tentative Budget</b>	<b>2024-25 Adopted Budget</b>	<b>% change 24/25 Adopt/ 23/24 Actual</b>
8874 CCC Enrollment Fees	8,516,798	7,660,762	8,577,987	8,657,316 *	13.01
8875 Bachelor's Program Fee	59,556	85,008	40,000	40,000	(52.95)
8880 Nonresident Tuition	3,452,993	3,741,128	3,700,000	3,700,000	(1.10)
8890 Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	1,253,844	3,072,990	524,200	524,200	(82.94)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	117,792,783	134,593,760	121,668,195	137,683,132	2.30
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	3,928	104,344	5,000	5,000	(95.21)
8981/8983 Interfund Transfer In/Intrafund Transfer In	7,146	7,354	0	0	(100.00)
Total Other Sources	11,074	111,698	5,000	5,000	(95.52)
Total Revenues	222,398,070	273,329,161	252,069,855	252,601,198	(7.58)
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	0	0	0	0	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$222,398,070	\$273,329,161	\$252,069,855	\$252,601,198	(7.58)
* Component of Apportionment				\$228,879,339	

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**Rancho Santiago Community College District**  
**Adopted Budget**  
**2024-25**

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

<u>Expenditures by Object</u>	2022-23 Actual Expenses	2023-24 Actual Expenses	2024-25 Tentative Budget	2024-25 Adopted Budget	% change 24/25 Adopt/ 23/24 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$30,734,283	\$34,392,900	\$37,977,992	\$38,415,133	11.69
1200 Non-Instructional Salaries, Regular Contract	15,271,480	16,960,656	20,208,784	20,177,326	18.97
1300 Instructional Salaries, Other Non-Regular	33,931,053	43,283,721	29,555,721	32,831,725	(24.15)
1400 Non-Instructional Salaries, Other Non-Regular	2,083,073	2,551,709	1,915,642	1,915,642	(24.93)
Subtotal	<u>82,019,889</u>	<u>97,188,986</u>	<u>89,658,139</u>	<u>93,339,826</u>	(3.96)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	34,178,874	39,259,325	47,909,483	48,628,444	23.86
2200 Instructional Aides, Regular Full Time	562,787	694,399	974,467	1,033,010	48.76
2300 Non-Instructional Salaries, Other	1,504,452	2,106,593	1,832,664	1,784,019	(15.31)
2400 Instructional Aides, Other	1,477,441	1,354,554	1,604,161	1,811,336	33.72
Subtotal	<u>37,723,554</u>	<u>43,414,871</u>	<u>52,320,775</u>	<u>53,256,809</u>	22.67
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	13,384,938	15,877,614	16,281,928	16,985,126	6.98
3200 Public Employees' Retirement System Fund	9,943,615	11,859,384	15,165,901	15,013,477	26.60
3300 Old Age, Survivors, Disability, and Health Ins.	4,338,802	4,941,783	5,546,246	5,673,171	14.80
3400 Health and Welfare Benefits	23,446,622	25,052,566	29,727,388	30,010,780	19.79
3500 State Unemployment Insurance	653,206	112,003	323,079	325,375	190.51
3600 Workers' Compensation Insurance	1,804,059	2,140,095	2,151,187	2,220,683	3.77
3900 Other Benefits	3,146,052	3,258,853	3,481,490	3,524,810	8.16
Subtotal	<u>56,717,294</u>	<u>63,242,298</u>	<u>72,677,219</u>	<u>73,753,422</u>	16.62
<b>TOTAL SALARIES/BENEFITS</b>	<b>176,460,737</b>	<b>203,846,155</b>	<b>214,656,133</b>	<b>220,350,057</b>	<b>8.10</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>88.61%</b>	<b>90.34%</b>	<b>88.62%</b>	<b>89.48%</b>	

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2024-25**

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

<b>Expenditures by Object</b>	<b>2022-23 Actual Expenses</b>	<b>2023-24 Actual Expenses</b>	<b>2024-25 Tentative Budget</b>	<b>2024-25 Adopted Budget</b>	<b>% change 24/25 Adopt/ 23/24 Actual</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	1,859	6,384	7,668	7,168	12.28
4300 Instructional Supplies	5,010	53,887	5,922	3,072	(94.30)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	97,922	83,624	116,278	121,717	45.55
4600 Non-Instructional Supplies	584,802	689,910	640,951	658,400	(4.57)
4700 Food Supplies	25,664	19,830	20,199	20,699	4.38
Subtotal	<u>715,257</u>	<u>853,635</u>	<u>791,018</u>	<u>811,056</u>	(4.99)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	1,452,649	2,197,083	2,749,856	3,028,316	37.83
5200 Travel & Conference Expenses	157,673	174,606	273,318	276,677	58.46
5300 Dues & Memberships	113,610	134,645	162,520	163,153	21.17
5400 Insurance	1,970,000	0	2,500,090	0	-
5500 Utilities & Housekeeping Svcs	3,973,302	4,414,699	4,923,007	5,397,118	22.25
5600 Rents, Leases & Repairs	3,670,251	2,293,113	3,750,344	3,715,330	62.02
5700 Legal, Election & Audit Exp	686,920	742,037	1,072,533	1,072,533	44.54
5800 Other Operating Exp & Services	4,608,103	3,814,449	6,073,735	6,287,803	64.84
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	996,649	2,637,648	4,676,515	4,560,170	72.89
Subtotal	<u>17,629,157</u>	<u>16,408,280</u>	<u>26,181,918</u>	<u>24,501,100</u>	49.32
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	426,700	684,384	0	0	(100.00)
6200 Buildings	3,199,443	2,760,014	0	0	(100.00)
6300 Library Books	949	948	1,070	800	(15.61)
6400 Equipment	703,469	1,088,835	599,297	594,216	(45.43)
Subtotal	<u>4,330,561</u>	<u>4,534,181</u>	<u>600,367</u>	<u>595,016</u>	(86.88)
Subtotal, Expenditures (1000 - 6000)	<u>199,135,712</u>	<u>225,642,251</u>	<u>242,229,436</u>	<u>246,257,229</u>	9.14



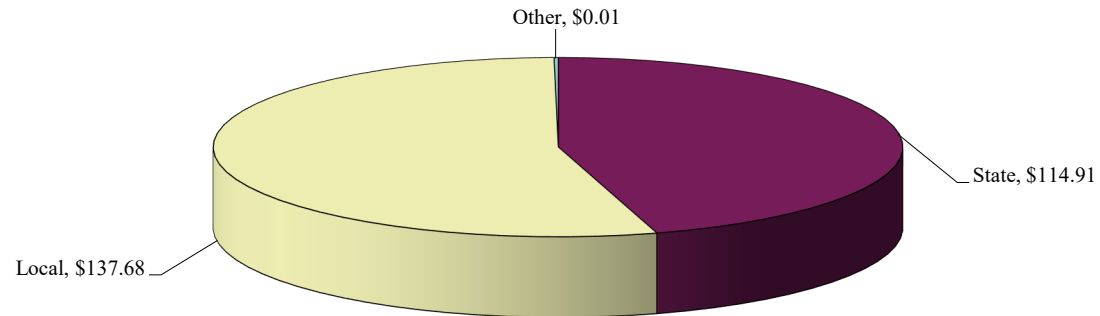
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2024-25**

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

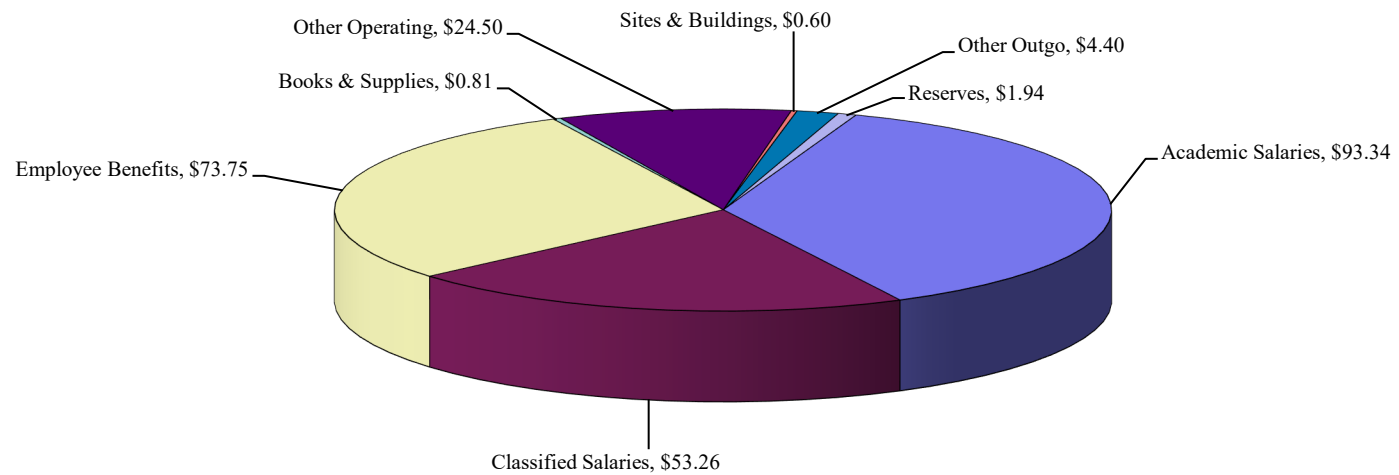
<b>Expenditures by Object</b>	<b>2022-23 Actual Expenses</b>	<b>2023-24 Actual Expenses</b>	<b>2024-25 Tentative Budget</b>	<b>2024-25 Adopted Budget</b>	<b>% change 24/25 Adopt/ 23/24 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	26,387	(6,720)	0	0	(100.00)
7300 Interfund Transfers Out	1,500,000	4,244,000	1,500,000	4,400,000	3.68
7600 Other Student Aid	300	0	0	0	-
Subtotal	<u>1,526,687</u>	<u>4,237,280</u>	<u>1,500,000</u>	<u>4,400,000</u>	3.84
Subtotal, Expenditures (1000 - 7000)	<u>200,662,399</u>	<u>229,879,531</u>	<u>243,729,436</u>	<u>250,657,229</u>	9.04
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	21,735,671	43,449,630	8,340,419	1,943,969	(100.00)
Subtotal Expenditures (7900)	<u>21,735,671</u>	<u>43,449,630</u>	<u>8,340,419</u>	<u>1,943,969</u>	(95.53)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$222,398,070</u></u>	<u><u>\$273,329,161</u></u>	<u><u>\$252,069,855</u></u>	<u><u>\$252,601,198</u></u>	(7.58)

**Rancho Santiago Community College District**  
*Adopted Budget 2024-25*  
**General Fund - Unrestricted - Fund 11**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
**Adopted Budget**  
**2024-25**

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

<b><u>Revenues by Source</u></b>		<b>2022-23 Actual Revenue</b>	<b>2023-24 Actual Revenue</b>	<b>2024-25 Tentative Budget</b>	<b>2024-25 Adopted Budget</b>	<b>% change 24/25 Adopt/ 23/24 Actual</b>
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	0	0	0	0	-
8682	State Mandated Costs	0	0	0	0	-
8699	Other Misc State Revenue-STRS on behalf entry	5,927,653	6,424,110	7,584,025	7,584,025	18.06
	Total State Revenues	<u>5,927,653</u>	<u>6,424,110</u>	<u>7,584,025</u>	<u>7,584,025</u>	18.06
8800	Local Revenues					
8850	Rents and Leases	188,283	53,113	0	60,000	12.97
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	516,698	5,592,286	260,972	260,972	(95.33)
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	<u>704,981</u>	<u>5,645,399</u>	<u>260,972</u>	<u>320,972</u>	(94.31)
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983	Interfund Transfer In/Intrafund Transfer In	940,290	0	0	0	-
	Total Other Sources	<u>940,290</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Total Revenues	<u>7,572,924</u>	<u>12,069,509</u>	<u>7,844,997</u>	<u>7,904,997</u>	(34.50)
	Net Beginning Balance	59,415,834	69,995,935	76,642,171	108,927,680	55.62
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>59,415,834</u>	<u>69,995,935</u>	<u>76,642,171</u>	<u>108,927,680</u>	55.62
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$66,988,758</u>	<u>\$82,065,444</u>	<u>\$84,487,168</u>	<u>\$116,832,677</u>	42.37

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2024-25**

<b>Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13</b>					
<u>Expenditures by Object</u>	<b>2022-23 Actual Expenses</b>	<b>2023-24 Actual Expenses</b>	<b>2024-25 Tentative Budget</b>	<b>2024-25 Adopted Budget</b>	<b>% change 24/25 Adopt/ 23/24 Actual</b>
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$173,357	\$127,184	\$127,184	(26.63)
1200 Non-Instructional Salaries, Regular Contract	121,313	238,148	27,474	368,116	54.57
1300 Instructional Salaries, Other Non-Regular	2,890,005	40,642	400,000	400,000	884.20
1400 Non-Instructional Salaries, Other Non-Regular	532,135	523,292	71,000	102,728	(80.37)
Subtotal	<u>3,543,453</u>	<u>975,439</u>	<u>625,658</u>	<u>998,028</u>	2.32
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	120,198	81,648	164,680	164,680	101.70
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	451,472	423,753	24,041	82,739	(80.47)
2400 Instructional Aides, Other	0	1,909	0	0	(100.00)
Subtotal	<u>571,670</u>	<u>507,310</u>	<u>188,721</u>	<u>247,419</u>	(51.23)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	6,505,453	6,550,389	7,698,278	7,737,662	18.13
3200 Public Employees' Retirement System Fund	31,667	51,559	57,549	102,497	98.80
3300 Old Age, Survivors, Disability, and Health Ins.	80,915	44,066	24,806	41,295	(6.29)
3400 Health and Welfare Benefits	65,711	102,356	60,062	100,251	(2.06)
3500 State Unemployment Insurance	19,638	696	733	931	33.76
3600 Workers' Compensation Insurance	61,777	23,035	12,300	18,855	(18.15)
3900 Other Benefits	2,985	6,553	5,073	10,893	66.23
Subtotal	<u>6,768,146</u>	<u>6,778,654</u>	<u>7,858,801</u>	<u>8,012,384</u>	18.20
<b>TOTAL SALARIES/BENEFITS</b>	<b>10,883,269</b>	<b>8,261,403</b>	<b>8,673,180</b>	<b>9,257,831</b>	<b>12.06</b>

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2024-25**

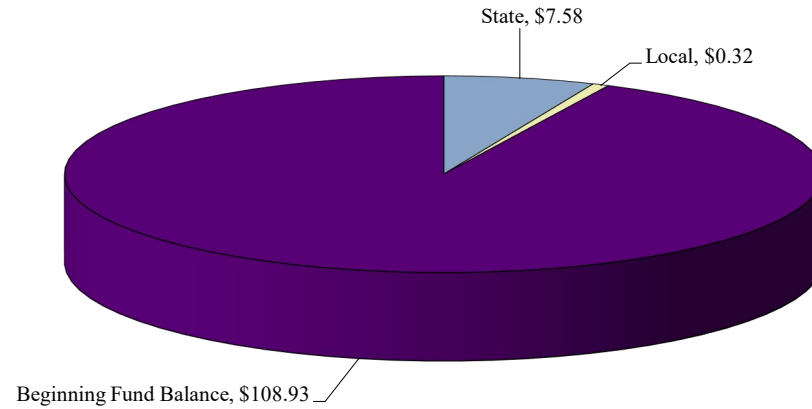
<b>Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13</b>					
<b>Expenditures by Object</b>	<b>2022-23 Actual Expenses</b>	<b>2023-24 Actual Expenses</b>	<b>2024-25 Tentative Budget</b>	<b>2024-25 Adopted Budget</b>	<b>% change 24/25 Adopt/ 23/24 Actual</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	1,435	6,270	0	0	(100.00)
4300 Instructional Supplies	39,753	8,698	8,049	13,199	51.75
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	75,345	79,772	94,434	90,434	13.37
4600 Non-Instructional Supplies	429,587	389,690	492,022	529,196	35.80
4700 Food Supplies	57,497	14,429	19,866	20,313	40.78
Subtotal	603,617	498,859	614,371	653,142	30.93
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	1,079,885	1,570,102	2,178,685	2,772,351	76.57
5200 Travel & Conference Expenses	214,342	243,581	161,727	210,604	(13.54)
5300 Dues & Memberships	73,306	84,154	103,710	135,710	61.26
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	920,366	337,606	90,600	342,600	1.48
5600 Rents, Leases & Repairs	840,914	988,319	1,037,047	1,145,238	15.88
5700 Legal, Election & Audit Exp	138,901	106,635	227,412	267,505	150.86
5800 Other Operating Exp & Services	1,262,828	1,829,119	1,654,766	1,731,960	(5.31)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	206,894	144,277	2,141,475	19,123,301	13,154.57
Subtotal	4,737,436	5,303,793	7,595,422	25,729,269	385.11
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	0	0	750	750	-
6300 Library Books	0	0	0	0	-
6400 Equipment	455,632	306,447	481,294	140,861	(54.03)
Subtotal	455,632	306,447	482,044	141,611	(53.79)
Subtotal, Expenditures (1000 - 6000)	16,679,954	14,370,502	17,365,017	35,781,853	149.00

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2024-25**

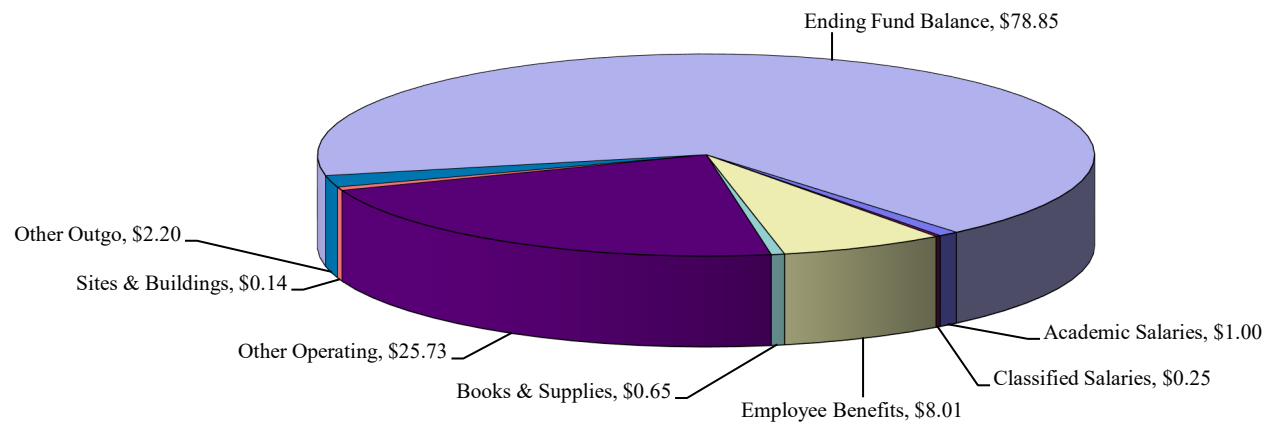
<b>Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13</b>					
<b>Expenditures by Object</b>	<b>2022-23 Actual Expenses</b>	<b>2023-24 Actual Expenses</b>	<b>2024-25 Tentative Budget</b>	<b>2024-25 Adopted Budget</b>	<b>% change 24/25 Adopt/ 23/24 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	0	10,000	0	0	(100.00)
7300 Interfund Transfers Out	2,042,000	2,172,788	2,120,000	2,198,477	1.18
7600 Other Student Aid	6,540	34,104	0	0	(100.00)
Subtotal	<u>2,048,540</u>	<u>2,216,892</u>	<u>2,120,000</u>	<u>2,198,477</u>	(0.83)
Subtotal, Expenditures (1000 - 7000)	<u>18,728,494</u>	<u>16,587,394</u>	<u>19,485,017</u>	<u>37,980,330</u>	128.97
7900 Reserve for Contingencies					
7930 Board Policy Contingency	0	0	63,158,542	71,584,073	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Vacation Payout	0	0	50,000	50,000	-
7950 Budget Stabilization	0	0	1,693,609	6,790,118	-
Total Designated	<u>0</u>	<u>0</u>	<u>65,002,151</u>	<u>78,524,191</u>	-
7910 Unrestricted Contingency	48,260,264	65,478,050	0	328,156	(99.50)
Subtotal Expenditures (7900)	<u>48,260,264</u>	<u>65,478,050</u>	<u>65,002,151</u>	<u>78,852,347</u>	20.43
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$66,988,758</u>	<u>\$82,065,444</u>	<u>\$84,487,168</u>	<u>\$116,832,677</u>	42.37

**Rancho Santiago Community College District**  
*Adopted Budget 2024-25*  
**Unrestricted - One-Time - General Fund - Fund 13**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
**Adopted Budget**  
**2024-25**

<b>General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13</b>						
<b>Revenues by Source</b>	<b>2023-24 Adopted Budget</b>	<b>2023-24 Allocated Budget</b>	<b>2023-24 Actual Revenue</b>	<b>% change 23/24 Actual/ 23/24 Budget</b>	<b>2024-25 Adopted Budget</b>	<b>% change 24/25 Adopt/ 23/24 Actual</b>
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$4,624	-	\$0	(100.00)
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>4,624</u>	-	<u>0</u>	(100.00)
8600 State Revenues						
8611 Apprenticeship Allowance	5,227,354	5,227,354	7,262,747	38.94	5,227,354	(28.03)
8612 State General Apportionment	41,978,315	45,578,315	76,762,085	68.42	73,179,827	(4.67)
8612 State General Apportionment-estimated COLA	16,090,921	16,090,921	16,090,921	-	2,409,837	(85.02)
8612 State General Apportionment-Deficit	(4,388,722)	(4,388,722)	(4,674,899)	6.52	(8,395,559)	79.59
8612-8630 State General Apportionment-Prior year adjustment	0	0	11,467,557	-	0	(100.00)
8619 State General Apportionments-Full-Time Faculty Alloc	3,325,444	3,325,444	3,325,444	-	3,325,444	-
8619 Other General Apportionments-Enroll Fee Admin-2%	232,423	232,423	245,695	5.71	245,695	-
8619 Other General Apportionments-Part-Time Fac Comp	568,828	568,828	558,571	(1.80)	597,489	6.97
8619 Other General Apportionments-PT Health Insurance	0	0	48,577	-	0	(100.00)
8630 Education Protection Account	47,040,103	47,040,103	19,483,379	(58.58)	31,343,535	60.87
8672/8673 Homeowners' Property Tax Relief/Timber Yield Tax	261,247	261,247	252,524	(3.34)	261,247	3.45
8681 State Lottery Proceeds	4,910,371	4,910,371	6,861,753	39.74	5,671,365	(17.35)
8682 State Mandated Costs	905,577	905,577	934,725	3.22	1,046,832	11.99
8699 Other Misc State Revenue	7,584,025	7,584,025	6,424,110	(15.29)	7,584,025	18.06
Total State Revenues	<u>123,735,886</u>	<u>127,335,886</u>	<u>145,043,189</u>	13.91	<u>122,497,091</u>	(15.54)
8800 Local Revenues						
8811 Tax Allocation, Secured Roll	65,069,267	65,069,267	62,549,641	(3.87)	71,053,504	13.60
8812 Tax Allocation, Supplement Roll	2,551,559	2,551,559	1,639,652	(35.74)	2,551,559	55.62
8813 Tax Allocation, Unsecured Roll	1,725,853	1,725,853	1,867,222	8.19	1,867,222	-
8816 Prior Years' Taxes	449,785	449,785	505,354	12.35	505,354	-
8817 Education Revenue Augmentation Fund (ERAF)	26,641,918	26,641,918	35,857,012	34.59	35,857,012	-
8818 RDA Funds - Pass Thru AB	755,956	755,956	776,817	2.76	776,817	-
8819 RDA Funds - Residuals	8,293,190	8,293,190	8,811,668	6.25	8,811,668	-
8850 Rents and Leases	363,480	400,682	117,570	(70.66)	398,480	238.93



**Rancho Santiago Community College District**  
**Adopted Budget**  
**2024-25**

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

<b>Revenues by Source</b>	<b>2023-24 Adopted Budget</b>	<b>2023-24 Allocated Budget</b>	<b>2023-24 Actual Revenue</b>	<b>% change 23/24 Actual/ 23/24 Budget</b>	<b>2024-25 Adopted Budget</b>	<b>% change 24/25 Adopt/ 23/24 Actual</b>
8860 Interest & Investment Income	900,000	900,000	7,962,049	784.67	3,000,000	(62.32)
8867 Gain(Loss)on Invest-Unrealized	0	0	0	-	0	-
8874 CCC Enrollment Fees	8,577,987	8,577,987	7,660,762	(10.69)	8,657,316	13.01
8875 Bachelor's Program Fee	40,000	40,000	85,008	112.52	40,000	(52.95)
8880 Nonresident Tuition	3,000,000	3,000,000	3,741,128	24.70	3,700,000	(1.10)
Other Local Revenues (Student Transcript/ 8890 Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.)	698,196	825,664	8,665,276	949.49	785,172	(90.94)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	<u>119,067,191</u>	<u>119,231,861</u>	<u>140,239,159</u>	17.62	<u>138,004,104</u>	(1.59)
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	104,344	1,986.88	5,000	(95.21)
8981/8983 Interfund Transfer In/Intrafund Transfer In	0	14,494	7,354	(49.26)	0	(100.00)
Total Other Sources	<u>5,000</u>	<u>19,494</u>	<u>111,698</u>	472.99	<u>5,000</u>	(95.52)
Total Revenues	<u>242,808,077</u>	<u>246,587,241</u>	<u>285,398,670</u>	15.74	<u>260,506,195</u>	(8.72)
Net Beginning Balance	69,995,935	69,995,935	69,995,935	-	108,927,680	55.62
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>69,995,935</u>	<u>69,995,935</u>	<u>69,995,935</u>	-	<u>108,927,680</u>	55.62
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$312,804,012</u>	<u>\$316,583,176</u>	<u>\$355,394,605</u>	12.26	<u>\$369,433,875</u>	3.95

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2024-25**

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

<u>Expenditures by Object</u>	<b>2023-24 Adopted Budget</b>	<b>2023-24 Allocated Budget</b>	<b>2023-24 Actual Expenses</b>	<b>% change 23/24 Actual/ 23/24 Budget</b>	<b>2024-25 Adopted Budget</b>	<b>% change 24/25 Adopt/ 23/24 Actual</b>
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$37,661,504	\$34,796,902	\$34,566,257	(0.66)	\$38,542,317	11.50
1200 Non-Instructional Salaries, Regular Contract	17,889,231	16,989,039	17,198,804	1.23	20,545,442	19.46
1300 Instructional Salaries, Other Non-Regular	27,122,609	43,645,412	43,324,363	(0.74)	33,231,725	(23.30)
1400 Non-Instructional Salaries, Other Non-Regular	1,725,118	2,942,069	3,075,001	4.52	2,018,370	(34.36)
Subtotal	<u>84,398,462</u>	<u>98,373,422</u>	<u>98,164,425</u>	(0.21)	<u>94,337,854</u>	(3.90)
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	43,693,506	40,778,894	39,340,973	(3.53)	48,793,124	24.03
2200 Instructional Aides, Regular Full Time	691,606	820,975	694,399	(15.42)	1,033,010	48.76
2300 Non-Instructional Salaries, Other	1,536,905	2,043,368	2,530,346	23.83	1,866,758	(26.23)
2400 Instructional Aides, Other	1,828,796	1,290,940	1,356,463	5.08	1,811,336	33.53
Subtotal	<u>47,750,813</u>	<u>44,934,177</u>	<u>43,922,181</u>	(2.25)	<u>53,504,228</u>	21.82
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	22,840,668	22,609,835	22,428,003	(0.80)	24,722,788	10.23
3200 Public Employees' Retirement System Fund	13,279,196	12,869,592	11,910,943	(7.45)	15,115,974	26.91
3300 Old Age, Survivors, Disability, and Health Ins.	5,106,258	5,182,571	4,985,849	(3.80)	5,714,466	14.61
3400 Health and Welfare Benefits	28,256,295	27,044,167	25,154,922	(6.99)	30,111,031	19.70
3500 State Unemployment Insurance	321,970	336,941	112,699	(66.55)	326,306	189.54
3600 Workers' Compensation Insurance	2,002,439	2,131,794	2,163,130	1.47	2,239,538	3.53
3900 Other Benefits	3,400,701	3,344,483	3,265,406	(2.36)	3,535,703	8.28
Subtotal	<u>75,207,527</u>	<u>73,519,383</u>	<u>70,020,952</u>	(4.76)	<u>81,765,806</u>	16.77
<b>TOTAL SALARIES/BENEFITS</b>	<b>207,356,802</b>	<b>216,826,982</b>	<b>212,107,558</b>	<b>(7.22)</b>	<b>229,607,888</b>	<b>8.25</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>82%</b>	<b>85%</b>	<b>88%</b>		<b>81%</b>	

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2024-25**

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

<u>Expenditures by Object</u>	<b>2023-24 Adopted Budget</b>	<b>2023-24 Allocated Budget</b>	<b>2023-24 Actual Expenses</b>	<b>% change 23/24 Actual/ 23/24 Budget</b>	<b>2024-25 Adopted Budget</b>	<b>% change 24/25 Adopt/ 23/24 Actual</b>
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	8,720	15,859	12,654	(20.21)	7,168	(43.35)
4300 Instructional Supplies	22,831	76,819	62,585	(18.53)	16,271	(74.00)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	230,712	255,490	163,396	(36.05)	212,151	29.84
4600 Non-Instructional Supplies	1,059,885	1,416,893	1,079,600	(23.81)	1,187,596	10.00
4700 Food Supplies	45,636	67,468	34,259	(49.22)	41,012	19.71
Subtotal	<u>1,367,784</u>	<u>1,832,529</u>	<u>1,352,494</u>	(26.20)	<u>1,464,198</u>	8.26
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	4,946,413	5,771,762	3,767,185	(34.73)	5,800,667	53.98
5200 Travel & Conference Expenses	455,955	658,832	418,187	(36.53)	487,281	16.52
5300 Dues & Memberships	227,752	322,665	218,799	(32.19)	298,863	36.59
5400 Insurance	2,500,090	90	0	(100.00)	0	-
5500 Utilities & Housekeeping Svcs	4,266,476	5,032,023	4,752,305	(5.56)	5,739,718	20.78
5600 Rents, Leases & Repairs	4,700,976	3,851,186	3,281,432	(14.79)	4,860,568	48.12
5700 Legal, Election & Audit Exp	1,311,095	1,337,433	848,672	(36.54)	1,340,038	57.90
5800 Other Operating Exp & Services	7,495,779	8,151,634	5,643,568	(30.77)	8,019,763	42.10
5900 Other (Transp., Postage, Reprod., Spec. Proj., etc.)	17,710,787	5,059,291	2,781,925	(45.01)	23,683,471	751.33
Subtotal	<u>43,615,323</u>	<u>30,184,916</u>	<u>21,712,073</u>	(28.07)	<u>50,230,369</u>	131.35
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	600,000	684,384	14.06	0	(100.00)
6200 Buildings	750	2,772,430	2,760,014	(0.45)	750	(99.97)
6300 Library Books	1,070	950	948	(0.21)	800	(15.61)
6400 Equipment	399,250	1,545,782	1,395,282	(9.74)	735,077	(47.32)
Subtotal	<u>401,070</u>	<u>4,919,162</u>	<u>4,840,628</u>	(1.60)	<u>736,627</u>	(84.78)
Subtotal, Expenditures (1000 - 6000)	<u>252,740,979</u>	<u>253,763,589</u>	<u>240,012,753</u>	(5.42)	<u>282,039,082</u>	17.51

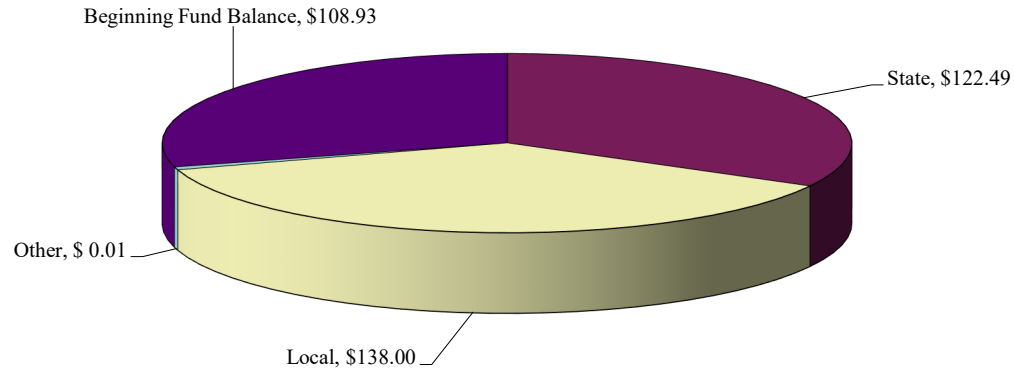
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2024-25**

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

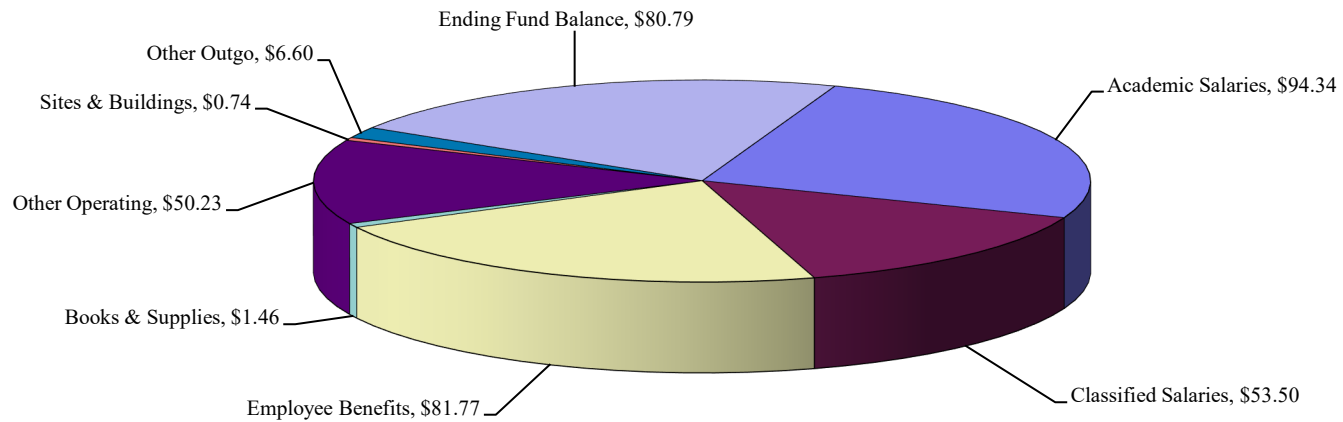
<u>Expenditures by Object</u>	<b>2023-24 Adopted Budget</b>	<b>2023-24 Allocated Budget</b>	<b>2023-24 Actual Expenses</b>	<b>% change 23/24 Actual/ 23/24 Budget</b>	<b>2024-25 Adopted Budget</b>	<b>% change 24/25 Adopt/ 23/24 Actual</b>
7000 Other Outgo						
7200 Intrafund Transfers Out	0	10,000	3,280	(67.20)	0	(100.00)
7300 Interfund Transfers Out	3,513,713	6,171,501	6,416,788	3.97	6,598,477	2.83
7600 Other Student Aid	0	37,916	34,104	(10.05)	0	(100.00)
Subtotal	<u>3,513,713</u>	<u>6,219,417</u>	<u>6,454,172</u>	3.77	<u>6,598,477</u>	2.24
Subtotal, Expenditures (1000 - 7000)	<u>256,254,692</u>	<u>259,983,006</u>	<u>246,466,925</u>	(5.20)	<u>288,637,559</u>	17.11
7900 Reserve for Contingencies						
7930 Board Policy Contingency	54,392,029	54,392,029	0	(100.00)	71,584,073	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Emergency Vacation Payout	50,000	50,000	0	(100.00)	50,000	-
7950 Budget Stabilization	1,693,609	1,354,859	0	(100.00)	6,790,118	-
Total Designated	<u>56,235,638</u>	<u>55,896,888</u>	<u>0</u>	(100.00)	<u>78,524,191</u>	-
7910 Unrestricted Contingency	313,682	703,282	108,927,680	15,388.48	2,272,125	(97.91)
Subtotal Expenditures (7900)	<u>56,549,320</u>	<u>56,600,170</u>	<u>108,927,680</u>	92.45	<u>80,796,316</u>	(25.83)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$312,804,012</u>	<u>\$316,583,176</u>	<u>\$355,394,605</u>	12.26	<u>\$369,433,875</u>	3.95
FD 11 & 13 Budgeted Expense					\$288,637,559	
FD 12 Budgeted Expense					\$140,866,876	
Total General Fund Budgeted Expense					<u>\$429,504,435</u>	
2 months expense - estimate required reserve					\$71,584,073	16.67%
Current Reserve					\$71,584,073	16.67%

**Rancho Santiago Community College District**  
*Adopted Budget 2024-25*  
**General Fund - Combined - Unrestricted - Fund 11, 13**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
**Adopted Budget**  
**2024-25**

<b>Revenues by Source</b>		<b>Restricted General Fund Revenue Budget - Fund 12</b>				
		<b>2022-23 Actual Revenue</b>	<b>2023-24 Actual Revenue</b>	<b>2024-25 Tentative Budget</b>	<b>2024-25 Adopted Budget</b>	<b>% change 24/25 Adopt/ 23/24 Actual</b>
8100	Federal Revenues					
8120	Higher Education Act	\$3,344,843	\$4,180,643	\$6,808,268	\$3,283,947	(21.45)
8140	Temporary Assistance for Needy Families (TANF)	(2,918)	116,189	122,403	122,403	5.35
8150	Student Financial Aid	5,332	4,212	287,756	287,756	6,731.81
8170	Vocational Technical Education Act (VTEA)	1,390,790	1,262,807	1,140,257	894,904	(29.13)
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	10,220,853	3,943,776	8,256,341	9,539,202	141.88
	Total Federal Revenues	<u>14,958,900</u>	<u>9,507,627</u>	<u>16,615,025</u>	<u>14,128,212</u>	48.60
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,273,576	2,465,095	2,782,472	2,946,656	19.54
8623	Disabled Students Programs & Services (DSPS)	1,609,814	1,856,175	3,074,782	3,653,929	96.85
8625	CalWORKS	762,139	940,471	1,294,637	1,425,674	51.59
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	257	0	2,341	2,341	-
8629	Other Gen Categorical Apport-BSI	605,095	582,944	812,802	811,148	39.15
8629	Other Gen Categorical Apport-CARE	182,657	185,852	298,530	277,439	49.28
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	31,434,066	37,609,113	30,448,780	42,065,221	11.85
8629	Other Gen Categorical Apport-Equal Employment Opportunity	106,948	232,111	782,482	550,371	137.12
8629	Other Gen Categorical Apport-Guided Pathways	332,653	312,679	786,747	660,274	111.17
8629	Other Gen Categorical Apport-Instructional Equipment	0	0	0	0	-
8629	Other Gen Categorical Apport-Matriculation-Credit	4,699,702	4,997,823	6,707,354	6,706,557	34.19
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	1,746,747	1,744,389	1,654,970	1,653,961	(5.18)
8629	Other Gen Categorical Apport-SEAP	4,404,979	5,417,100	6,293,624	5,595,185	3.29
8629	Other Gen Categorical Apport-Student Equity	2,027,145	1,771,710	3,313,432	3,760,081	112.23
8629	Other Gen Categorical Apport-Student Financial Aid Admin	1,017,535	1,373,742	1,804,419	2,090,693	52.19
8629	Other Gen Categorical Apport-Other	4,126,837	5,998,651	14,036,137	14,708,167	145.19
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	1,325,843	2,288,795	12,996,123	9,857,670	330.69
8659	Other Reimb Categorical Allow-Other	250,798	663,187	3,853,507	8,763,127	1,221.37
8681	State Lottery Proceeds	2,782,061	3,569,257	2,145,516	2,434,827	(31.78)

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2024-25**

<b>Restricted General Fund Revenue Budget - Fund 12</b>					
<b>Revenues by Source</b>	<b>2022-23 Actual Revenue</b>	<b>2023-24 Actual Revenue</b>	<b>2024-25 Tentative Budget</b>	<b>2024-25 Adopted Budget</b>	<b>% change 24/25 Adopt/ 23/24 Actual</b>
8699 Other Misc State	1,966,222	4,480,257	10,202,622	4,683,090	4.53
Total State Revenues	<u>61,655,074</u>	<u>76,489,351</u>	<u>103,291,277</u>	<u>112,646,411</u>	47.27
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	0	0	500	500	-
8831 Contract Instructional Service	27,500	1,392,552	4,750,155	5,169,471	271.22
8867 Gain (Loss) on Invest	0	0	0	0	-
8876 Health Services Fees	969,496	1,086,301	972,300	972,300	(10.49)
8882 Parking Fees & Bus Passes	255,431	411,600	1,513,122	1,513,122	267.62
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	977,543	277,635	459,112	287,562	3.58
8891 Other Local Rev - Special Proj	262,982	294,662	573,342	401,223	36.16
Total Local Revenues	<u>2,492,952</u>	<u>3,462,750</u>	<u>8,268,531</u>	<u>8,344,178</u>	140.97
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983 Interfund Transfer In/Intrafund Transfer In	0	133,705	0	0	(100.00)
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>0</u>	<u>133,705</u>	<u>0</u>	<u>0</u>	(100.00)
Total Revenues	<u>79,106,926</u>	<u>89,593,433</u>	<u>128,174,833</u>	<u>135,118,801</u>	50.81
Net Beginning Balance	6,370,133	6,089,542	2,285,589	7,055,845	15.87
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>6,370,133</u>	<u>6,089,542</u>	<u>2,285,589</u>	<u>7,055,845</u>	15.87
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$85,477,059</u></u>	<u><u>\$95,682,975</u></u>	<u><u>\$130,460,422</u></u>	<u><u>\$142,174,646</u></u>	48.59

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2024-25**

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

<u>Expenditures by Object</u>	2022-23 Actual Expenses	2023-24 Actual Expenses	2024-25 Tentative Budget	2024-25 Adopted Budget	% change 24/25 Adopt/ 23/24 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$159,162	\$157,621	\$219,827	\$197,085	25.04
1200 Non-Instructional Salaries, Regular Contract	5,347,728	7,241,732	8,596,663	9,284,769	28.21
1300 Instructional Salaries, Other Non-Regular	235,837	194,657	453,875	564,274	189.88
1400 Non-Instructional Salaries, Other Non-Regular	5,429,761	5,832,798	6,598,611	6,819,023	16.91
Subtotal	<u>11,172,488</u>	<u>13,426,808</u>	<u>15,868,976</u>	<u>16,865,151</u>	25.61
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	10,627,632	11,967,859	20,421,829	21,456,178	79.28
2200 Instructional Aides, Regular Full Time	16,881	57,329	126,308	126,308	120.32
2300 Non-Instructional Salaries, Other	3,978,087	4,508,209	7,900,210	5,920,997	31.34
2400 Instructional Aides, Other	814,546	864,110	1,206,564	1,185,388	37.18
Subtotal	<u>15,437,146</u>	<u>17,397,507</u>	<u>29,654,911</u>	<u>28,688,871</u>	64.90
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	2,497,832	2,879,057	3,374,790	3,548,435	23.25
3200 Public Employees' Retirement System Fund	3,390,341	4,038,592	6,730,829	6,887,104	70.53
3300 Old Age, Survivors, Disability, and Health Ins.	1,257,152	1,421,110	2,228,312	2,365,192	66.43
3400 Health and Welfare Benefits	3,554,104	4,225,589	6,419,945	6,653,287	57.45
3500 State Unemployment Insurance	127,021	14,752	51,417	51,688	250.38
3600 Workers' Compensation Insurance	398,022	459,296	632,726	696,036	51.54
3900 Other Benefits	262,042	310,631	502,632	555,700	78.89
Subtotal	<u>11,486,514</u>	<u>13,349,027</u>	<u>19,940,651</u>	<u>20,757,442</u>	55.50
<b>TOTAL SALARIES/BENEFITS</b>	<b>38,096,148</b>	<b>44,173,342</b>	<b>65,464,538</b>	<b>66,311,464</b>	<b>50.12</b>



**Rancho Santiago Community College District**  
**Adopted Budget**  
**2024-25**

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

<b>Expenditures by Object</b>	<b>2022-23 Actual Expenses</b>	<b>2023-24 Actual Expenses</b>	<b>2024-25 Tentative Budget</b>	<b>2024-25 Adopted Budget</b>	<b>% change 24/25 Adopt/ 23/24 Actual</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	113,436	105,270	323,315	349,777	232.27
4300 Instructional Supplies	1,715,547	1,884,253	2,391,900	6,364,113	237.75
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	7,398	16,422	17,500	17,500	6.56
4600 Non-Instructional Supplies	782,851	662,815	1,510,786	1,377,518	107.83
4700 Food Supplies	295,827	440,868	783,015	655,489	48.68
Subtotal	<u>2,915,059</u>	<u>3,109,628</u>	<u>5,026,516</u>	<u>8,764,397</u>	181.85
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	25,880,720	30,315,645	27,798,062	36,968,525	21.95
5200 Travel & Conference Expenses	451,113	761,417	1,508,020	1,761,766	131.38
5300 Dues & Memberships	43,929	40,371	82,514	85,925	112.84
5400 Insurance	52,135	53,357	59,995	59,995	12.44
5500 Utilities & Housekeeping Svcs	48,115	48,120	75,096	81,520	69.41
5600 Rents, Leases & Repairs	398,973	167,926	280,468	383,297	128.25
5700 Legal, Election & Audit Exp	0	74,680	90,000	120,000	60.69
5800 Other Operating Exp & Services	1,098,096	1,233,296	1,968,062	2,688,343	117.98
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	2,144,991	2,681,652	20,044,318	16,333,359	509.08
Subtotal	<u>30,118,072</u>	<u>35,376,464</u>	<u>51,906,535</u>	<u>58,482,730</u>	65.32
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	37,744	54,766	434,633	1,051.53
6200 Buildings	479,057	306,509	196,583	333,537	8.82
6300 Library Books	353,416	213,911	107,682	205,182	(4.08)
6400 Equipment	2,949,235	3,316,735	3,187,897	3,827,896	15.41
6900 Project Contingencies	0	0	0	3,500	-
Subtotal	<u>3,781,708</u>	<u>3,874,899</u>	<u>3,546,928</u>	<u>4,804,748</u>	24.00
Subtotal, Expenditures (1000 - 6000)	<u>74,910,987</u>	<u>86,534,333</u>	<u>125,944,517</u>	<u>138,363,339</u>	59.89

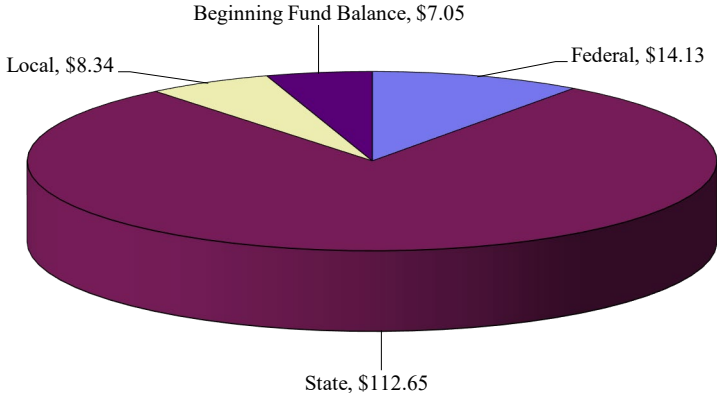
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2024-25**

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

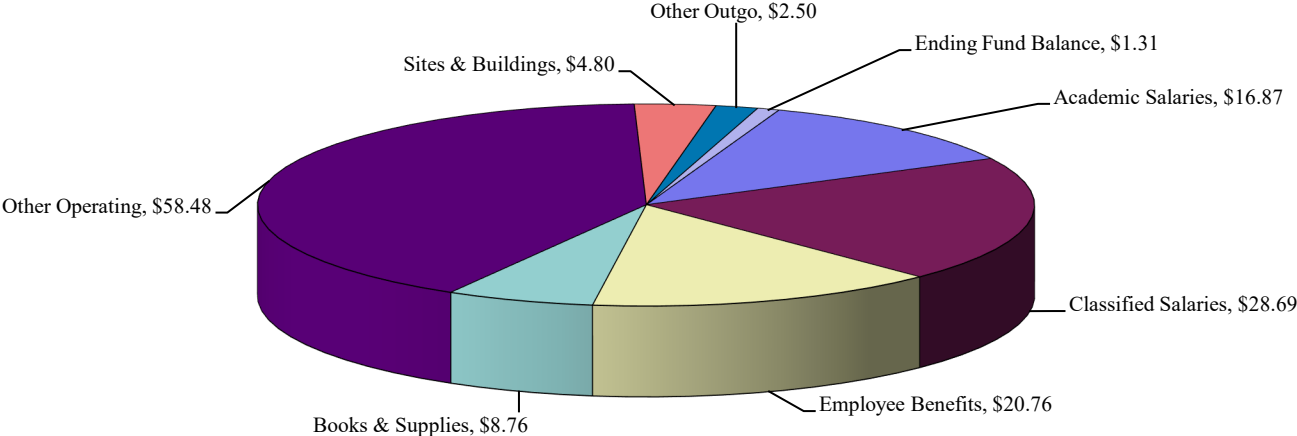
<b>Expenditures by Object</b>	<b>2022-23 Actual Expenses</b>	<b>2023-24 Actual Expenses</b>	<b>2024-25 Tentative Budget</b>	<b>2024-25 Adopted Budget</b>	<b>% change 24/25 Adopt/ 23/24 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	213,903	130,425	34,500	0	(100.00)
7300 Interfund Transfers Out	199,700	936	0	0	(100.00)
7400 Other Transfers	2,000	419,992	419,992	0	(100.00)
7600 Other Student Aid	4,060,927	1,541,444	3,039,222	2,503,537	62.42
Subtotal	<u>4,476,530</u>	<u>2,092,797</u>	<u>3,493,714</u>	<u>2,503,537</u>	19.63
Subtotal, Expenditures (1000 - 7000)	<u>79,387,517</u>	<u>88,627,130</u>	<u>129,438,231</u>	<u>140,866,876</u>	58.94
7900 Reserve for Contingencies					
7920 Restricted Contingency-Family Pact-2339 & 2340	0	0	132,474	134,094	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	135,215	144,578	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	754,502	1,029,098	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>1,022,191</u>	<u>1,307,770</u>	-
7910 Unrestricted Contingency	6,089,542	7,055,845	0	0	(100.00)
Subtotal Expenditures (7900)	<u>6,089,542</u>	<u>7,055,845</u>	<u>1,022,191</u>	<u>1,307,770</u>	(81.47)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$85,477,059</u>	<u>\$95,682,975</u>	<u>\$130,460,422</u>	<u>\$142,174,646</u>	48.59

**Rancho Santiago Community College District**  
*Adopted Budget 2024-25*  
**General Fund - Restricted - Fund 12**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2024-25**

<b>Santa Ana College</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	64,576,829		598,028		65,174,857		10,227,909		75,402,766	
Classified Salaries	20,400,653		164,680		20,565,333		13,842,982		34,408,315	
Employee Benefits	35,487,844		332,895		35,820,739		10,255,078		46,075,817	
Supplies & Materials	505,047		291,272		796,319		5,604,602		6,400,921	
Other Operating Exp & Services	7,446,616		19,104,081		26,550,697		11,266,468		37,817,165	
Capital Outlay	383,583		20,220		403,803		3,359,862		3,763,665	
Other Outgo	524,276		526,633		1,050,909		2,117,479		3,168,388	
<b>Grand Total</b>	<b>\$129,324,848</b>	<b>54.02%</b>	<b>\$21,037,809</b>	<b>73.56%</b>	<b>\$150,362,657</b>	<b>56.11%</b>	<b>\$56,674,380</b>	<b>40.07%</b>	<b>\$207,037,037</b>	<b>50.57%</b>

<b>Santiago Canyon College</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	28,332,719		400,000		28,732,719		6,333,465		35,066,184	
Classified Salaries	10,783,289		82,739		10,866,028		8,519,212		19,385,240	
Employee Benefits	17,109,916		95,464		17,205,380		6,362,750		23,568,130	
Supplies & Materials	0		278,009		278,009		2,997,419		3,275,428	
Other Operating Exp & Services	5,835,594		5,588,582		11,424,176		9,488,790		20,912,966	
Capital Outlay	770		120,550		121,320		1,221,621		1,342,941	
Other Outgo	1,419,693		0		1,419,693		1,693,828		3,113,521	
<b>Grand Total</b>	<b>\$63,481,981</b>	<b>26.52%</b>	<b>\$6,565,344</b>	<b>22.96%</b>	<b>\$70,047,325</b>	<b>26.14%</b>	<b>\$36,617,085</b>	<b>25.89%</b>	<b>\$106,664,410</b>	<b>26.05%</b>

<b>District Services</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	430,278		0		430,278		303,777		734,055	
Classified Salaries	22,072,867		0		22,072,867		6,326,677		28,399,544	
Employee Benefits	12,886,803		0		12,886,803		3,401,056		16,287,859	
Supplies & Materials	306,009		83,861		389,870		162,376		552,246	
Other Operating Exp & Services	10,672,685		911,606		11,584,291		37,727,472		49,311,763	
Capital Outlay	210,663		841		211,504		223,265		434,769	
Other Outgo	0		0		0		0		0	
<b>Grand Total</b>	<b>\$46,579,305</b>	<b>19.46%</b>	<b>\$996,308</b>	<b>3.48%</b>	<b>\$47,575,613</b>	<b>17.75%</b>	<b>\$48,144,623</b>	<b>34.04%</b>	<b>\$95,720,236</b>	<b>23.38%</b>

<b>Total Expenditures-excludes Institutional Costs</b>	<b>\$239,386,134</b>	<b>100.00%</b>	<b>\$28,599,461</b>	<b>100.00%</b>	<b>\$267,985,595</b>	<b>100.00%</b>	<b>\$141,436,088</b>	<b>100.00%</b>	<b>\$409,421,683</b>	<b>100.00%</b>
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<b>Institutional Costs</b>	<b>Fund 11 Unrestricted</b>	<b>Fund 13 One-Time</b>	<b>Fund 11/13 Unrestricted</b>	<b>Fund 12 Restricted</b>	<b>Fund 11/12/13 Combined</b>
Employee Benefits-retiree benefits/ local experience charge/STRS & PERS on behalf	6,710,439	7,584,025	14,294,464	738,558	15,033,022
Election	125,000	125,000	250,000	0	250,000
Other Operating Exp & Services-prop&liability ins	2,900,000	0	2,900,000	0	2,900,000
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	71,584,073	71,584,073	0	71,584,073
Other Outgo-Reserves SRP exp	1,979,625	0	1,979,625	0	1,979,625
Other Outgo-Reserves	0	6,940,118	6,940,118	0	6,940,118
<b>Grand Total</b>	<b>\$13,215,064</b>	<b>\$88,233,216</b>	<b>\$101,448,280</b>	<b>\$738,558</b>	<b>\$102,186,838</b>

<b>Total Expenditures-includes Institutional Costs</b>	<b>\$252,601,198</b>	<b>\$116,832,677</b>	<b>\$369,433,875</b>	<b>\$142,174,646</b>	<b>\$511,608,521</b>
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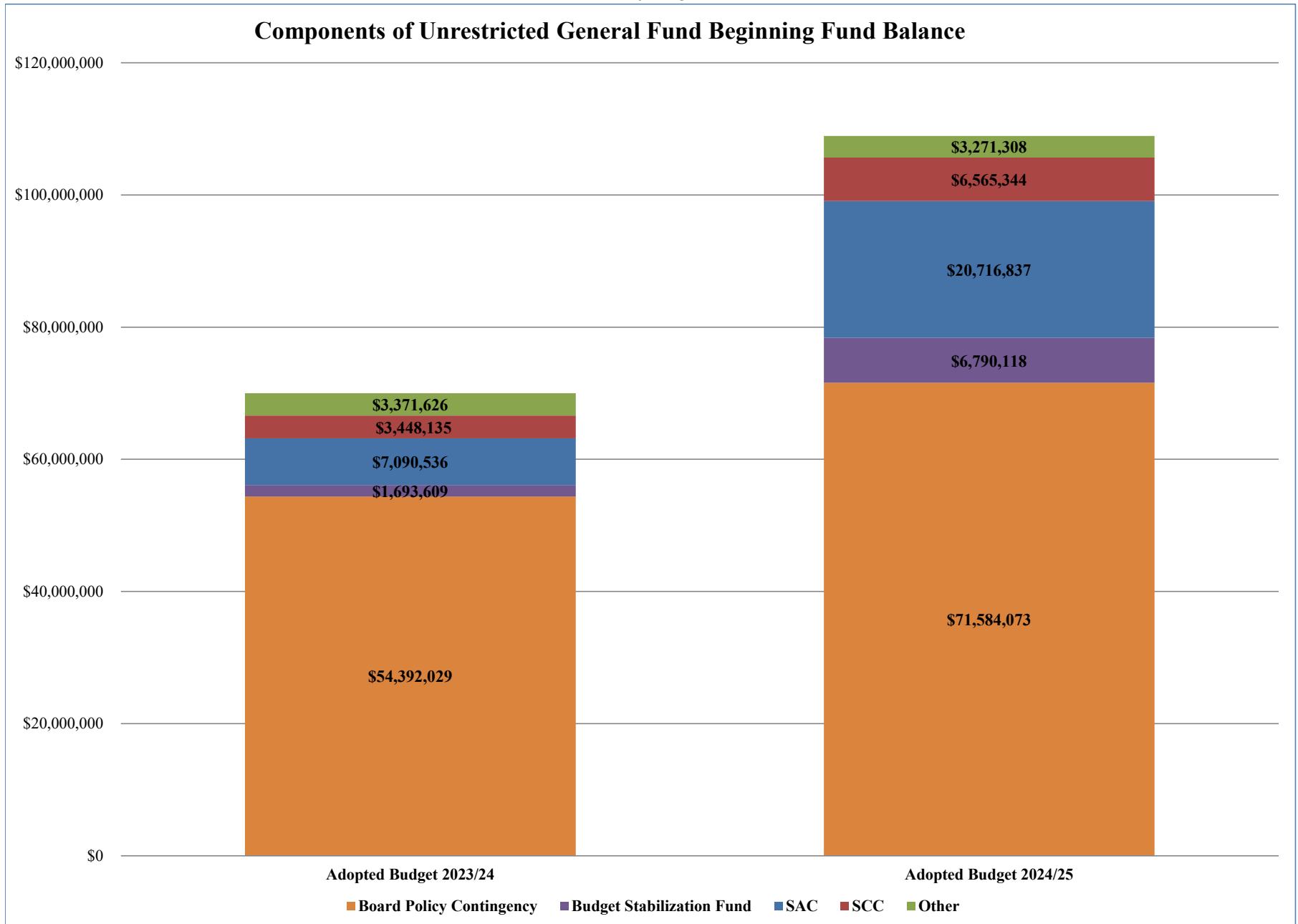
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**Rancho Santiago Community College District**  
*Adopted Budget*  
**2024-25**

<b>FY 2023-24 Ending Balance and Carryover</b>		
<b>BREAKDOWN OF FUND BALANCE</b>		
<b>2023-24 Beginning Fund Balance</b>		\$ 69,995,935
<b>2023-24 Change in Fund Balance</b>		38,931,745
<b>Ending Balance FY 2023-24 / Beginning Balance FY 2024-25</b>		<u>108,927,680</u>
Carryover for Santa Ana College	\$ 20,716,837	
Carryover for Santiago Canyon College	6,565,344	
Carryover for District Services:		
Board of Trustees	14,877	
Business Services	102,210	
HR VC Recruitment	6,526	
Educational Services (PY indirect)/Publication	633,524	
Chancellor (PY indirect)	151,637	
50 % Indirect - Chancellor (FY 2023-24)	<u>87,534</u>	
Total Budget Center Carryovers		28,278,489
SCC ADA Settlement Costs		2,000,000
Election Carryover		125,000
Revolving Cash/Vacation Payout		150,000
Board Policy Contingency		71,584,073
Ending Budget Stabilization		<u>6,790,118</u>
Unrestricted Balance		<u>\$ -</u>
Beginning Budget Stabilization Fund		\$ 1,693,609
HR VC Recruitment		(102,026)
FM3/Clifford Moss/SMB		(243,250)
Awards Incentives		5,922
Interest/Discounts		7,062,049
Gains (Loss)/Outlawed Checks		1,297,072
Proceeds-sales of equipment		104,344
25% DS Indirect		43,767
ASCIP		1,354,162
Shift over to Board Policy Contingency		<u>(4,425,531)</u>
Ending Budget Stabilization Fund		<u>\$ 6,790,118</u>

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2024-25**

**Components of Unrestricted General Fund Beginning Fund Balance**



**RSCCD - Estimate 2024/25 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11**  
**Based on Student Centered Funding Formula**

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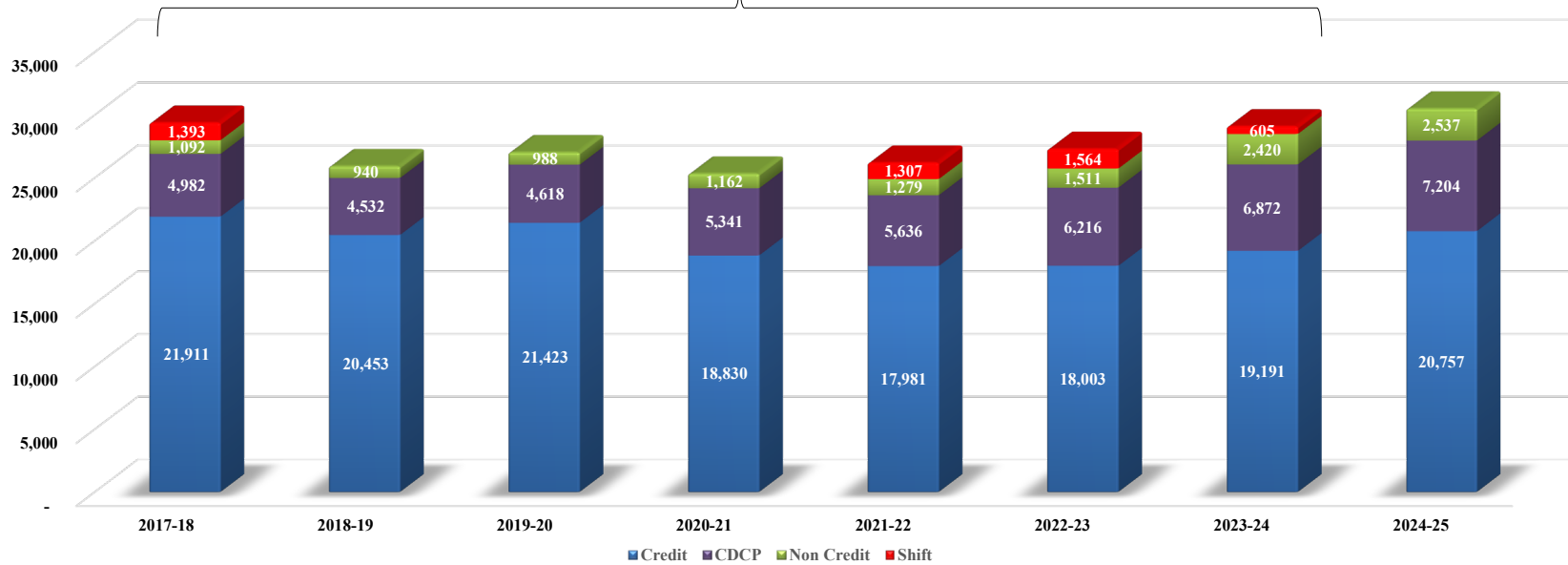
	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
<b>APPORTIONMENT REVENUE</b>									
Basic Allocation	\$ 10,732,581	\$ 8,586,065	\$ 2,146,516	\$ 8,586,062	\$ 6,439,546	\$ 2,146,516			\$ 19,318,643
FTES - based on 23/24 @ Annual	\$ 116,319,335	\$ 76,229,755	\$ 40,089,580	\$ 50,211,286	\$ 30,309,951	\$ 19,901,335			\$ 166,530,621
SCFF - Supplemental Allocation	\$ 20,704,251	\$ 20,704,251	\$ -	\$ 6,520,058	\$ 6,520,058	\$ -			\$ 27,224,309
SCFF - Student Success Allocation	\$ 14,301,025	\$ 14,301,025	\$ -	\$ 7,490,463	\$ 7,490,463	\$ -			\$ 21,791,488
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ 162,057,192	\$ 119,821,096	\$ 42,236,096	\$ 72,807,869	\$ 50,760,018	\$ 22,047,851			\$ 234,865,061
24/25 COLA - 1.07%	\$ 1,662,791	\$ 1,229,426	\$ 433,364	\$ 747,046	\$ 520,824	\$ 226,222			\$ 2,409,837
Deficit Coefficient -3.55%	\$ (5,792,946)	\$ (4,283,162)	\$ (1,509,785)	\$ (2,602,613)	\$ (1,814,483)	\$ (788,129)			\$ (8,395,559)
<b>TOTAL ESTIMATED APPORTIONMENT REVENUE</b>	<b>\$ 157,927,036</b>	<b>\$ 116,767,360</b>	<b>\$ 41,159,676</b>	<b>\$ 70,952,303</b>	<b>\$ 49,466,359</b>	<b>\$ 21,485,944</b>			<b>\$ 228,879,339</b>
<i>Percentages</i>	<i>69.00%</i>	<i>51.02%</i>	<i>17.98%</i>	<i>31.00%</i>	<i>21.61%</i>	<i>9.39%</i>			
<b>OTHER STATE REVENUE</b>									
Lottery, Unrestricted	\$ 3,975,985	\$ 2,790,819	\$ 1,185,165	\$ 1,695,380	\$ 1,100,521	\$ 594,859			\$ 5,671,365
State Mandate	\$ 734,176	\$ 734,176	\$ -	\$ 312,656	\$ 312,656	\$ -			\$ 1,046,832
Full-Time Faculty Hiring Allocation	\$ 2,217,074	\$ 2,217,074	\$ -	\$ 1,108,370	\$ 1,108,370	\$ -			\$ 3,325,444
Part-Time Faculty Compensation	\$ 419,037	\$ 291,958	\$ 127,079	\$ 178,452	\$ 114,668	\$ 63,784			\$ 597,489
<b>Subtotal, Other State Revenue</b>	<b>\$ 7,346,271</b>	<b>\$ 6,034,027</b>	<b>\$ 1,312,244</b>	<b>\$ 3,294,859</b>	<b>\$ 2,636,216</b>	<b>\$ 658,643</b>			<b>\$ 10,641,130</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 165,273,307</b>	<b>\$ 122,801,387</b>	<b>\$ 42,471,920</b>	<b>\$ 74,247,162</b>	<b>\$ 52,102,575</b>	<b>\$ 22,144,587</b>			<b>\$ 239,520,469</b>
<i>Percentages</i>	<i>69.00%</i>	<i>51.27%</i>	<i>17.73%</i>	<i>31.00%</i>	<i>21.75%</i>	<i>9.25%</i>			
<b>Less Institutional Cost Expenditures</b>									<b>\$ 11,235,439</b>
<b>Less Net District Services Expenditures</b>									<b>\$ 43,075,585</b>
									<b>\$ 185,209,445</b>
<b>ESTIMATED REVENUE</b>	<b>\$ 127,797,752</b>	<b>\$ 94,956,297</b>	<b>\$ 32,841,455</b>	<b>\$ 57,411,693</b>	<b>\$ 40,288,369</b>	<b>\$ 17,123,324</b>			<b>\$ 185,209,445</b>
<b>BUDGET EXPENDITURES FOR FY 2024/25</b>									
SAC/CEC Expenses - F/T & Ongoing	\$ 128,800,572	\$ 109,356,931	\$ 19,443,641						\$ 128,800,572
SCC/OEC Expenses - F/T & Ongoing				\$ 62,062,288	\$ 51,421,351	\$ 10,640,937			\$ 62,062,288
District Services Operations Expenses - F/T & Ongoing							\$ 46,579,305		\$ 46,579,305
SRP Expenses	\$ 921,384	\$ 921,384		\$ 582,066	\$ 582,066		\$ 476,175		\$ 1,979,625
Institutional Cost									
Retirees Instructional-local experience charge								\$ 2,767,836	\$ 2,767,836
Retirees Non-Instructional-local experience charge								\$ 3,942,603	\$ 3,942,603
Property & Liability								\$ 2,900,000	\$ 2,900,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 129,721,956</b>	<b>\$ 110,278,315</b>	<b>\$ 19,443,641</b>	<b>\$ 62,644,354</b>	<b>\$ 52,003,417</b>	<b>\$ 10,640,937</b>	<b>\$ 47,055,480</b>	<b>\$ 11,235,439</b>	<b>\$ 250,657,229</b>
Percent of Total Estimated Expenditures	51.75%	44.00%	7.76%	24.99%	20.75%	4.25%	18.77%	4.48%	
<b>ESTIMATED EXPENSES UNDER/(OVER) REVENUE</b>	<b>\$ (1,924,204)</b>	<b>\$ (15,322,018)</b>	<b>\$ 13,397,814</b>	<b>\$ (5,232,661)</b>	<b>\$ (11,715,048)</b>	<b>\$ 6,482,387</b>			<b>\$ (7,156,865)</b>
<b>OTHER STATE REVENUE</b>									
Apprenticeship				\$ 5,227,354	\$ 5,227,354				\$ 5,227,354
Enrollment Fees 2%								\$ 245,695	\$ 245,695
<b>LOCAL REVENUE</b>									
Non Resident Tuition	\$ 2,400,000	\$ 2,400,000		\$ 1,300,000	\$ 1,300,000				\$ 3,700,000
Interest/Investments								\$ 3,000,000	\$ 3,000,000
Rents/Leases	\$ 8,480	\$ 8,480		\$ 125,000	\$ 125,000		\$ 205,000		\$ 338,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local	\$ 40,000	\$ 40,000						\$ 524,200	\$ 564,200
Subtotal, Other Local Revenue	\$ 2,448,480	\$ 2,448,480	\$ -	\$ 6,652,354	\$ 6,652,354	\$ -	\$ 205,000	\$ 3,774,895	\$ 13,080,729
<b>ESTIMATED ENDING BALANCE FOR 6/30/25</b>	<b>\$ 524,276</b>	<b>\$ (12,873,538)</b>	<b>\$ 13,397,814</b>	<b>\$ 1,419,693</b>	<b>\$ (5,062,694)</b>	<b>\$ 6,482,387</b>			<b>\$ 1,943,969</b>

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2024-25**

**FTES Analysis and Targets**  
*As of July 5, 2024*

	2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24				2024/25		
	<b>Actual w/ borrowing</b>	%	Actual	%	Actual	%	Actual	%	<b>Actual w/ borrowing</b>	%	<b>Actual w/ borrowing</b>	%	Target	<b>Actual w/ borrowing @ P3</b>	%	<b>Difference Target to Actual</b>	Target	%	
<b>SAC/CEC</b>																			
Credit	16,238.52	55.27%	14,246.86	54.95%	14,778.67	58.34%	12,863.57	50.78%	13,605.16	51.92%	13,954.82	51.13%	14,707.00	14,213.58	48.86%	(493.42)	-3.36%	14,922.84	48.93%
CDCP	3,537.62	12.04%	3,183.21	12.28%	3,160.98	12.48%	3,580.06	14.13%	3,688.79	14.08%	4,287.01	15.71%	4,528.00	4,624.00	15.90%	96.00	2.12%	4,854.74	15.92%
Non-credit	666.33	2.27%	594.43	2.29%	578.25	2.28%	558.49	2.20%	640.36	2.44%	867.00	3.18%	916.00	1,562.67	5.37%	646.67	70.60%	1,640.65	5.38%
	<b>20,442.47</b>	<b>69.58%</b>	<b>18,024.50</b>	<b>69.52%</b>	<b>18,517.90</b>	<b>68.51%</b>	<b>17,002.12</b>	<b>67.11%</b>	<b>17,934.31</b>	<b>68.44%</b>	<b>19,108.83</b>	<b>70.01%</b>	<b>20,151.00</b>	<b>20,400.25</b>	<b>70.13%</b>	<b>249.25</b>	<b>1.24%</b>	<b>21,418.22</b>	<b>70.23%</b>
<b>SCC/OEC</b>																			
Credit	7,066.02	24.05%	6,205.77	23.94%	6,643.58	26.22%	5,966.19	23.55%	5,682.42	21.69%	5,612.42	20.56%	5,881.00	5,582.44	19.19%	(298.56)	-5.08%	5,834.21	19.13%
CDCP	1,444.09	4.92%	1,349.22	5.20%	1,457.44	5.75%	1,761.16	6.95%	1,947.24	7.43%	1,928.99	7.07%	2,037.00	2,247.93	7.73%	210.93	10.35%	2,349.31	7.70%
Non-credit	425.95	1.45%	346.04	1.33%	410.06	1.62%	604.27	2.39%	639.01	2.44%	643.83	2.36%	673.00	857.29	2.95%	184.29	27.38%	895.95	2.94%
	<b>8,936.06</b>	<b>30.42%</b>	<b>7,901.03</b>	<b>30.48%</b>	<b>8,511.08</b>	<b>31.49%</b>	<b>8,331.62</b>	<b>32.89%</b>	<b>8,268.67</b>	<b>31.56%</b>	<b>8,185.24</b>	<b>29.99%</b>	<b>8,591.00</b>	<b>8,687.66</b>	<b>29.87%</b>	<b>96.66</b>	<b>1.13%</b>	<b>9,079.47</b>	<b>29.77%</b>
<b>District Total</b>																			
Credit	23,304.54	79.33%	20,452.63	78.89%	21,422.25	84.56%	18,829.76	74.33%	19,287.58	73.61%	19,567.24	71.69%	20,588.00	19,796.02	68.06%	(791.98)	-3.85%	20,757.05	68.06%
CDCP	4,981.71	16.96%	4,532.43	17.48%	4,618.42	18.23%	5,341.22	21.08%	5,636.03	21.51%	6,216.00	22.77%	6,565.00	6,871.93	23.62%	306.93	4.68%	7,204.05	23.62%
Non-credit	1,092.28	3.72%	940.47	3.63%	988.31	3.90%	1,162.76	4.59%	1,279.37	4.88%	1,510.83	5.54%	1,589.00	2,419.96	8.32%	830.96	52.29%	2,536.60	8.32%
	<b>29,378.53</b>	<b>100.00%</b>	<b>25,925.53</b>	<b>100.00%</b>	<b>27,028.98</b>	<b>106.69%</b>	<b>25,333.74</b>	<b>100.00%</b>	<b>26,202.98</b>	<b>100.00%</b>	<b>27,294.07</b>	<b>100.00%</b>	<b>28,742.00</b>	<b>29,087.91</b>	<b>100.00%</b>	<b>345.91</b>	<b>1.20%</b>	<b>30,497.70</b>	<b>100.00%</b>
<i>Growth</i>			-11.75%		4.26%		-6.27%		3.43%		4.16%		6.57%				4.85%		

**1.78% OVERALL INCREASE** excluding borrowed amount





**Rancho Santiago Community College District**  
*Adopted Budget*  
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<b>Budget Allocation Model</b>					
<b>FTES Credit vs. Non-Credit Breakdown</b>					
	<b>Santa Ana College</b>		<b>Santiago Canyon College</b>		<b>Total FTES</b>
	<b>FTES</b>	<b>%</b>	<b>FTES</b>	<b>%</b>	
<b><u>Full-Time Equivalent Students</u></b>					
<b>2024/25 Projected</b>	<b>target 4.99% growth</b>		<b>target 4.51% growth</b>		
Credit	14,923	71.89%	5,834	28.11%	20,757
CDCP	4,855	67.39%	2,349	32.61%	7,204
Non-Credit	1,641	64.68%	896	35.32%	2,537
Total	<u>21,418</u>	<u>70.23%</u>	<u>9,079</u>	<u>29.77%</u>	<u>30,498</u>
<b>2023/24 Annual</b>					
Credit	14,214	71.80%	5,582	28.20%	19,796
CDCP	4,624	67.29%	2,248	32.71%	6,872
Non-Credit	1,563	64.57%	857	35.43%	2,420
Total	<u>20,400</u>	<u>70.13%</u>	<u>8,688</u>	<u>29.87%</u>	<u>29,088</u>
<b><u>SCFF Calculation - FY 23/24</u></b>					
Base + FTES	\$127,051,916	68.36%	\$58,797,348	31.64%	\$185,849,264
Supplemental	20,704,251	76.05%	6,520,058	23.95%	27,224,309
Student Success	14,301,025	65.63%	7,490,463	34.37%	21,791,488
	<u>\$162,057,192</u>	<u>69.00%</u>	<u>\$72,807,869</u>	<u>31.00%</u>	<u>\$234,865,061</u>
<b>Expenditures by Major Object (2 Colleges Only) (Fund 11)</b>					
<b><u>Expenditures by Object</u></b>	<b>Santa Ana College</b>		<b>Santiago Canyon College</b>		<b>Adopted Budget</b>
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	
1000 Academic Salaries	\$64,576,829	69.51%	\$28,332,719	30.49%	\$92,909,548
2000 Classified Salaries	20,400,653	65.42%	10,783,289	34.58%	31,183,942
3000 Employee Benefits	35,487,844	67.47%	17,109,916	32.53%	52,597,760
4000 Books and Supplies	505,047	100.00%	-	0.00%	505,047
5000 Services and Other Operating Expenses	7,446,616	56.06%	5,835,594	43.94%	13,282,210
6000 Sites, Buildings, Books, and Equipment	383,583	99.80%	770	0.20%	384,353
7000 Other Outgo and Contingencies	524,276	26.97%	1,419,693	73.03%	1,943,969
Total Expenditures	<u>\$129,324,848</u>	<u>67.07%</u>	<u>\$63,481,981</u>	<u>32.93%</u>	<u>\$192,806,829</u>

**Rancho Santiago Community College District**  
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**Compliance with the 50% Law**

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

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

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

This table recaps the district's 50% computation for the fiscal years 1991-92 through 2023-24 (expressed as a percentage).

<u>Fiscal Year</u>	<u>50% Computation</u>	<u>Fiscal Year</u>	<u>50% Computation</u>
1991-92	51.57	2010-11	50.54
1992-93	52.08	2011-12	50.18
1993-94	54.69	2012-13	50.09
1994-95	55.58	2013-14	50.18
1995-96	53.95	2014-15	51.38
1996-97	53.70	2015-16	52.55
1997-98	53.85	2016-17	54.06
1998-99	52.89	2017-18	55.08
1999-00	52.47	2018-19	55.11
2000-01	52.03	2019-20	54.00
2001-02	50.35	2020-21	54.16
2002-03	57.51	2021-22	54.10
2003-04	55.20	2022-23	53.41
2004-05	50.12	2023-24	54.63
2005-06	50.28		
2006-07	50.24		
2007-08	51.16		
2008-09	50.89		
2009-10	50.46		

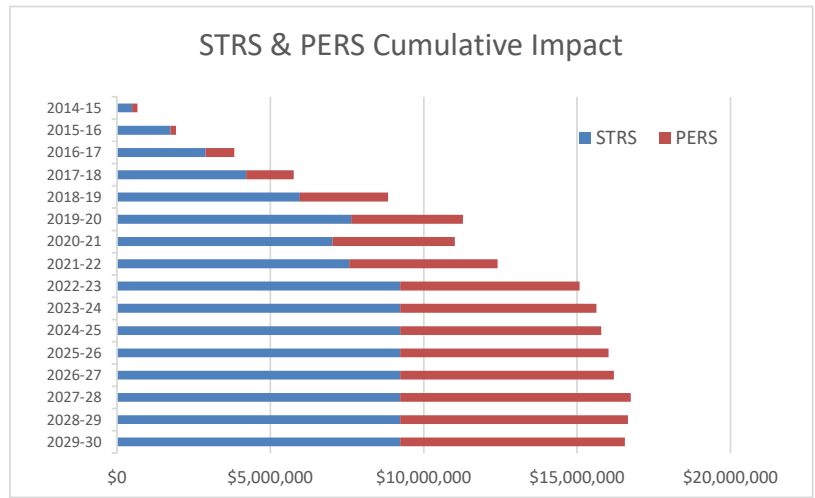
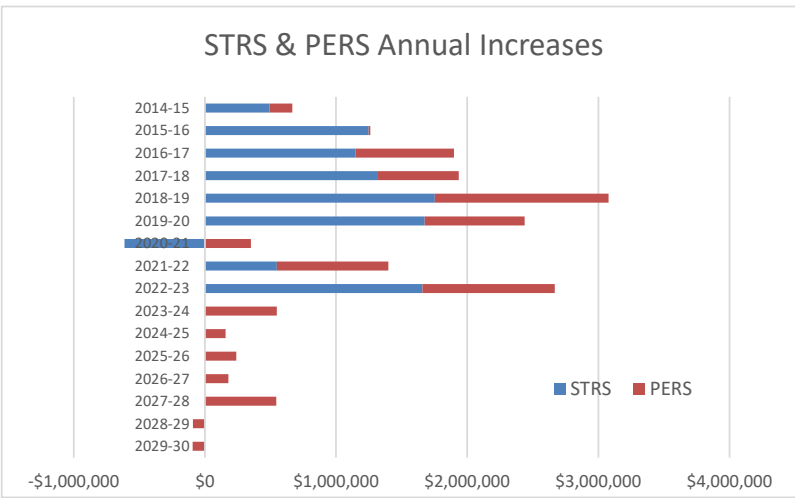
**Rancho Santiago Community College District**  
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**STRS & PERS - Future Employer Rates and Additional Ongoing Unrestricted General Fund Costs**

	STRS				PERS				Total Annual Impact	Combined Cumulative Impact
	Annual Change	Rate	Annual Impact <sup>1</sup>	Cumulative Impact	Annual Change	Rate	Annual Impact <sup>2</sup>	Cumulative Impact		
2013-14		8.250%				11.442%				
2014-15	0.630	8.880%	\$493,129	\$493,129	0.329	11.771%	\$173,291	\$173,291	\$666,420	\$666,420
2015-16	1.850	10.730%	\$1,248,486	\$1,741,615	0.076	11.847%	\$12,188	\$185,479	\$1,260,674	\$1,927,094
2016-17	1.850	12.580%	\$1,148,294	\$2,889,909	2.041	13.888%	\$749,510	\$934,989	\$1,897,804	\$3,824,898
2017-18	1.850	14.430%	\$1,318,567	\$4,208,476	1.643	15.531%	\$615,944	\$1,550,933	\$1,934,511	\$5,759,409
2018-19	1.850	16.280%	\$1,752,070	\$5,960,546	2.531	18.062%	\$1,325,675	\$2,876,608	\$3,077,745	\$8,837,154
2019-20	0.820	17.100%	\$1,675,035	\$7,635,581	1.659	19.721%	\$761,820	\$3,638,428	\$2,436,855	\$11,274,009
2020-21	-0.950	16.150%	-\$613,281	\$7,022,300	0.979	20.700%	\$350,052	\$3,988,480	-\$263,229	\$11,010,780
2021-22	0.770	16.920% *	\$548,401	\$7,570,701	2.210	22.910%	\$849,637	\$4,838,117	\$1,398,038	\$12,408,818
2022-23	2.180	19.100% *	\$1,657,561	\$9,228,262	2.460	25.370%	\$1,010,356	\$5,848,473	\$2,667,917	\$15,076,735
2023-24	0.000	19.100% *	\$0	\$9,228,262	1.310	26.680%	\$548,796	\$6,397,269	\$548,796	\$15,625,531
2024-25	0.000	19.100% *	\$0	\$9,228,262	0.370	27.050%	\$158,103	\$6,555,372	\$158,103	\$15,783,634
2025-26	0.000	19.100% *	\$0	\$9,228,262	0.550	27.600%	\$239,719	\$6,795,091	\$239,719	\$16,023,353
2026-27	0.000	19.100% *	\$0	\$9,228,262	0.400	28.000%	\$177,828	\$6,972,919	\$177,828	\$16,201,181
2027-28	0.000	19.100% *	\$0	\$9,228,262	1.200	29.200%	\$544,153	\$7,517,073	\$544,153	\$16,745,335
2028-29	0.000	19.100% *	\$0	\$9,228,262	-0.200	29.000%	-\$92,506	\$7,424,567	-\$92,506	\$16,652,829
2029-30	0.000	19.100% *	\$0	\$9,228,262	-0.200	28.800%	-\$94,356	\$7,330,210	-\$94,356	\$16,558,472

1 Each 1% increase in STRS rate is approximately \$760,000  
 2 Each 1% increase in PERS rate is approximately \$427,000

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



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

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**Cost-of-Living Adjustment**

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the system, the recent history of the community colleges clearly demonstrates that during the recession of the early 1990's no COLA was received for four consecutive years, and in the recession beginning in late 2007, no COLA was funded for five consecutive years. For the first time in recent history statutory COLA was computed at zero for 2016-17. In 35% of the last 34 years the State has provided no COLA.

**California Community Colleges COLA History Since 1991-92**

<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>	<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>
1991-92	5.11%	0.00%	4.460%	2008-09	4.94%	0.00%	0.000%
1992-93	2.18%	0.00%	0.000%	2009-10	4.25%	0.00%	0.000%
1993-94	2.05%	0.00%	2.530%	2010-11	-0.39%	0.00%	0.000%
1994-95	1.99%	0.00%	0.000%	2011-12	2.24%	0.00%	1.053%
1995-96	3.07%	3.00%	3.070%	2012-13	3.24%	0.00%	1.000%
1996-97	3.06%	3.06%	5.750%	2013-14	1.57%	1.57%	1.570%
1997-98	2.97%	2.97%	2.790%	2014-15	0.85%	0.85%	0.850%
1998-99	2.26%	2.26%	3.260%	2015-16	1.02%	1.02%	1.550%
1999-00	1.41%	1.41%	1.520%	2016-17	0.00%	0.00%	1.060%
2000-01	3.17%	4.17%	6.900%	2017-18	1.56%	1.56%	3.546%
2001-02	3.87%	3.87%	4.260%	2018-19	2.71%	2.71%	1.894%/FARSCCD 2.71% CSEA/Mgmt
2002-03	1.66%	2.00%	3.750%	2019-20	3.26%	3.26%	4% FARSCCD/CSEA
2003-04	1.80%	0.00%	0.000%	2020-21	2.31%	0.00%	4% FARSCCD/CSEA
2004-05	2.41%	2.41%	0.000%	2021-22	1.70%	5.07%	4% FARSCCD/CSEA 3% Management
2005-06	4.23%	4.23%	4.000%	2022-23	6.56%	6.56%	5.000%
2006-07	5.92%	5.92%	4.000%	2023-24	8.22%	8.22%	5.000%
2007-08	4.53%	4.53%	5.000%	2024-25	1.07%	1.07%	4.000%
				<b>TOTALS</b>	<b>94.49%</b>	<b>71.72%</b>	<b>81.63% - 90.63%</b>

**Rancho Santiago Community College District**  
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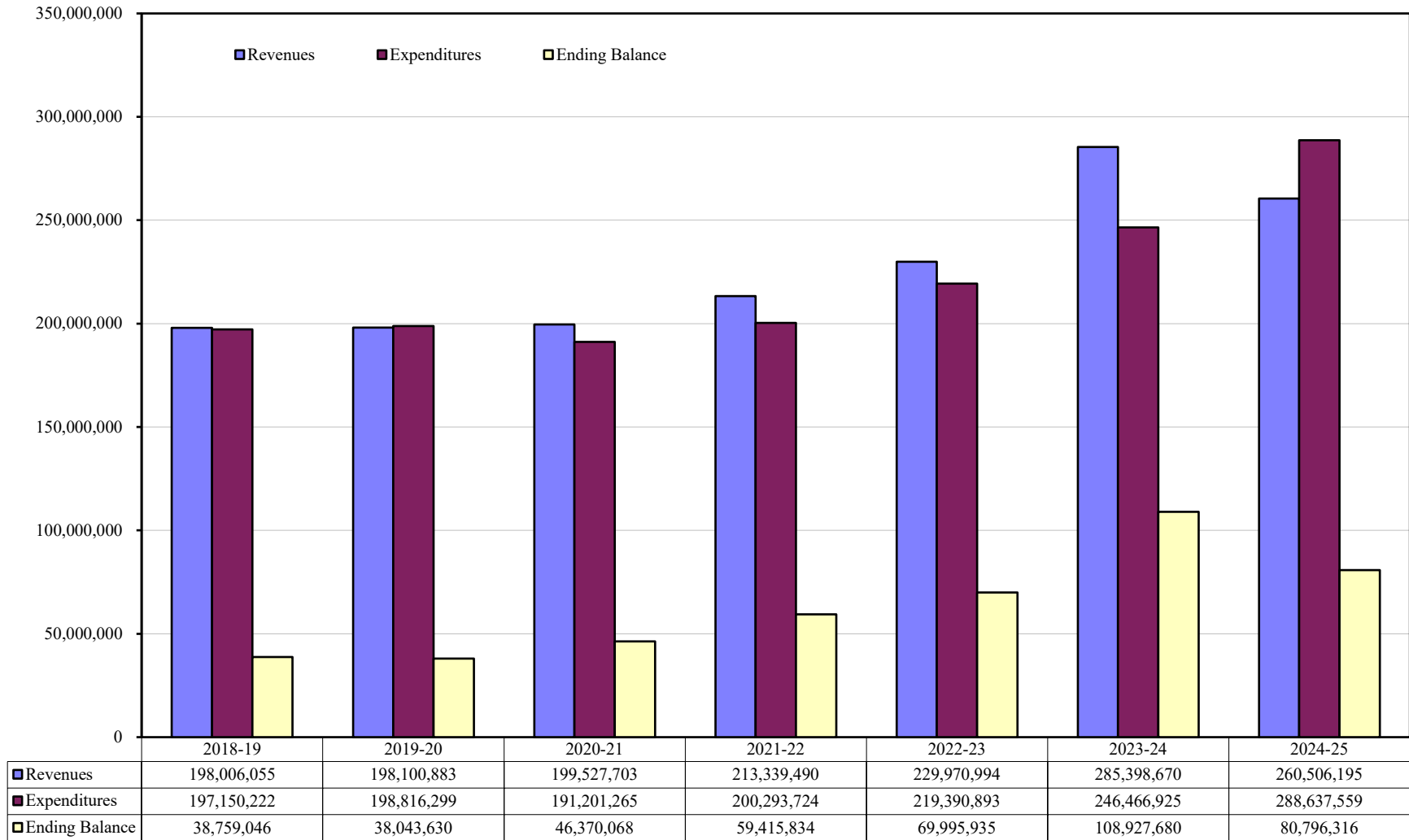
**Recap of Revenue and Expenses - General Fund 11 and 13**

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2018-19 through 2024-25

	Actual 2018-19	Actual 2019-20	% Change	Actual 2020-21	% Change	Actual 2021-22	% Change	Actual 2022-23	% Change	Actual 2023-24	% Change	Adopted Budget 2024-25	% Change
<b>Adj. Beg. Balance</b>	<u>37,903,213</u>	<u>38,759,046</u>	2.26%	<u>38,043,630</u>	-1.85%	<u>46,370,068</u>	21.89%	<u>59,415,834</u>	28.13%	<u>69,995,935</u>	17.81%	<u>108,927,680</u>	55.62%
<b>Revenues:</b>													
<b>Federal Income</b>	<u>-</u>	<u>666</u>	0.00%	<u>8,943</u>	1242.79%	<u>9,009</u>	0.74%	<u>-</u>	-100.00%	<u>4,624</u>	0.00%	<u>-</u>	-100.00%
<b>State Income:</b>													
General Apportionment	52,656,233	57,780,065	9.73%	27,476,943	-52.45%	29,834,976	8.58%	56,674,594	89.96%	99,645,664	75.82%	70,519,549	-29.23%
Lottery	5,277,791	3,549,384	-32.75%	4,985,883	40.47%	4,015,645	-19.46%	5,568,007	38.66%	6,861,753	23.24%	5,671,365	-17.35%
EPA	25,493,388	19,755,427	-22.51%	44,529,069	125.40%	53,830,227	20.89%	32,382,910	-39.84%	19,483,379	-39.83%	31,343,535	60.87%
Other State	17,456,392	14,717,082	-15.69%	13,545,073	-7.96%	16,168,840	19.37%	15,896,355	-1.69%	19,052,393	19.85%	14,962,642	-21.47%
<b>Total State</b>	<u>100,883,804</u>	<u>95,801,958</u>	-5.04%	<u>90,536,968</u>	-5.50%	<u>103,849,688</u>	14.70%	<u>110,521,866</u>	6.42%	<u>145,043,189</u>	31.23%	<u>122,497,091</u>	-15.54%
<b>Local Income:</b>													
Property Taxes	60,025,533	61,989,928	3.27%	65,652,735	5.91%	68,890,665	4.93%	73,366,422	6.50%	76,150,354	3.79%	85,566,124	12.36%
ERAF	21,394,784	23,482,497	9.76%	25,332,588	7.88%	25,219,979	-0.44%	26,641,918	5.64%	35,857,012	34.59%	35,857,012	0.00%
Interest	2,765,823	3,292,512	19.04%	1,307,061	-60.30%	902,271	-30.97%	4,279,489	374.30%	7,962,049	86.05%	3,000,000	-62.32%
Enrollment Fees	8,343,536	8,690,034	4.15%	8,645,622	-0.51%	8,176,934	-5.42%	8,516,798	4.16%	7,660,762	-10.05%	8,657,316	13.01%
Non-resident Tuition	3,391,208	3,166,363	-6.63%	2,600,988	-17.86%	2,779,742	6.87%	3,452,993	24.22%	3,741,128	8.34%	3,700,000	-1.10%
Other Local	1,181,547	1,637,736	38.61%	3,588,004	119.08%	2,290,032	-36.18%	2,240,144	-2.18%	8,867,854	295.86%	1,223,652	-86.20%
<b>Total Local</b>	<u>97,102,431</u>	<u>102,259,070</u>	5.31%	<u>107,126,998</u>	4.76%	<u>108,259,623</u>	1.06%	<u>118,497,764</u>	9.46%	<u>140,239,159</u>	18.35%	<u>138,004,104</u>	-1.59%
<b>Transfers/Others</b>	<u>19,820</u>	<u>39,189</u>	97.72%	<u>1,854,794</u>	4632.95%	<u>1,221,170</u>	-34.16%	<u>951,364</u>	-22.09%	<u>111,698</u>	-88.26%	<u>5,000</u>	-95.52%
<b>Total Revenues</b>	<u>198,006,055</u>	<u>198,100,883</u>	0.05%	<u>199,527,703</u>	0.72%	<u>213,339,490</u>	6.92%	<u>229,970,994</u>	7.80%	<u>285,398,670</u>	24.10%	<u>260,506,195</u>	-8.72%
<b>Total Available</b>	<u>235,909,268</u>	<u>236,859,929</u>	0.40%	<u>237,571,333</u>	0.30%	<u>259,709,558</u>	9.32%	<u>289,386,828</u>	11.43%	<u>355,394,605</u>	22.81%	<u>369,433,875</u>	3.95%
<b>Expenditures:</b>													
Academic Salaries	74,139,232	74,815,429	0.91%	72,660,609	-2.88%	76,520,303	5.31%	85,563,342	11.82%	98,164,425	14.73%	94,337,854	-3.90%
Classified Salaries	33,240,377	34,295,780	3.18%	34,371,437	0.22%	34,503,409	0.38%	38,295,224	10.99%	43,922,181	14.69%	53,504,228	21.82%
Employee Benefits	61,203,730	60,945,781	-0.42%	58,277,799	-4.38%	62,847,900	7.84%	63,485,440	1.01%	70,020,952	10.29%	81,765,806	16.77%
Supplies & Materials	1,512,714	1,396,400	-7.69%	629,156	-54.94%	1,187,001	88.67%	1,318,874	11.11%	1,352,494	2.55%	1,464,198	8.26%
Other Operating	16,972,159	18,437,112	8.63%	17,207,710	-6.67%	18,299,839	6.35%	22,366,593	22.22%	21,712,073	-2.93%	50,230,369	131.35%
Capital Outlay	3,671,109	2,281,923	-37.84%	1,806,576	-20.83%	2,241,675	24.08%	4,786,193	113.51%	4,840,628	1.14%	736,627	-84.78%
Transfers	6,410,901	6,643,874	3.63%	6,247,978	-5.96%	4,693,597	-24.88%	3,575,227	-23.83%	6,454,172	80.52%	6,598,477	2.24%
<b>Total Expenditures</b>	<u>197,150,222</u>	<u>198,816,299</u>	0.85%	<u>191,201,265</u>	-3.83%	<u>200,293,724</u>	4.76%	<u>219,390,893</u>	9.53%	<u>246,466,925</u>	12.34%	<u>288,637,559</u>	17.11%
<b>Ending Balance</b>	<u>38,759,046</u>	<u>38,043,630</u>	-1.85%	<u>46,370,068</u>	21.89%	<u>59,415,834</u>	28.13%	<u>69,995,935</u>	17.81%	<u>108,927,680</u>	55.62%	<u>80,796,316</u>	-25.83%
<b>Adjustment to Beginning Balance</b>	<u>-</u>	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>	
<b>Adjusted Beginning Fund Balance</b>	<u>38,759,046</u>	<u>38,043,630</u>		<u>46,370,068</u>		<u>59,415,834</u>		<u>69,995,935</u>		<u>108,927,680</u>		<u>80,796,316</u>	
<b>Ending Balance (% of Exp)</b>	19.66%	19.14%		24.25%		29.66%		31.90%		44.20%		27.99%	

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2024-25**

Recap of Revenues and Expenditures  
 General Fund 11 and 13  
 2018-19 to 2024-25



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2024-25**

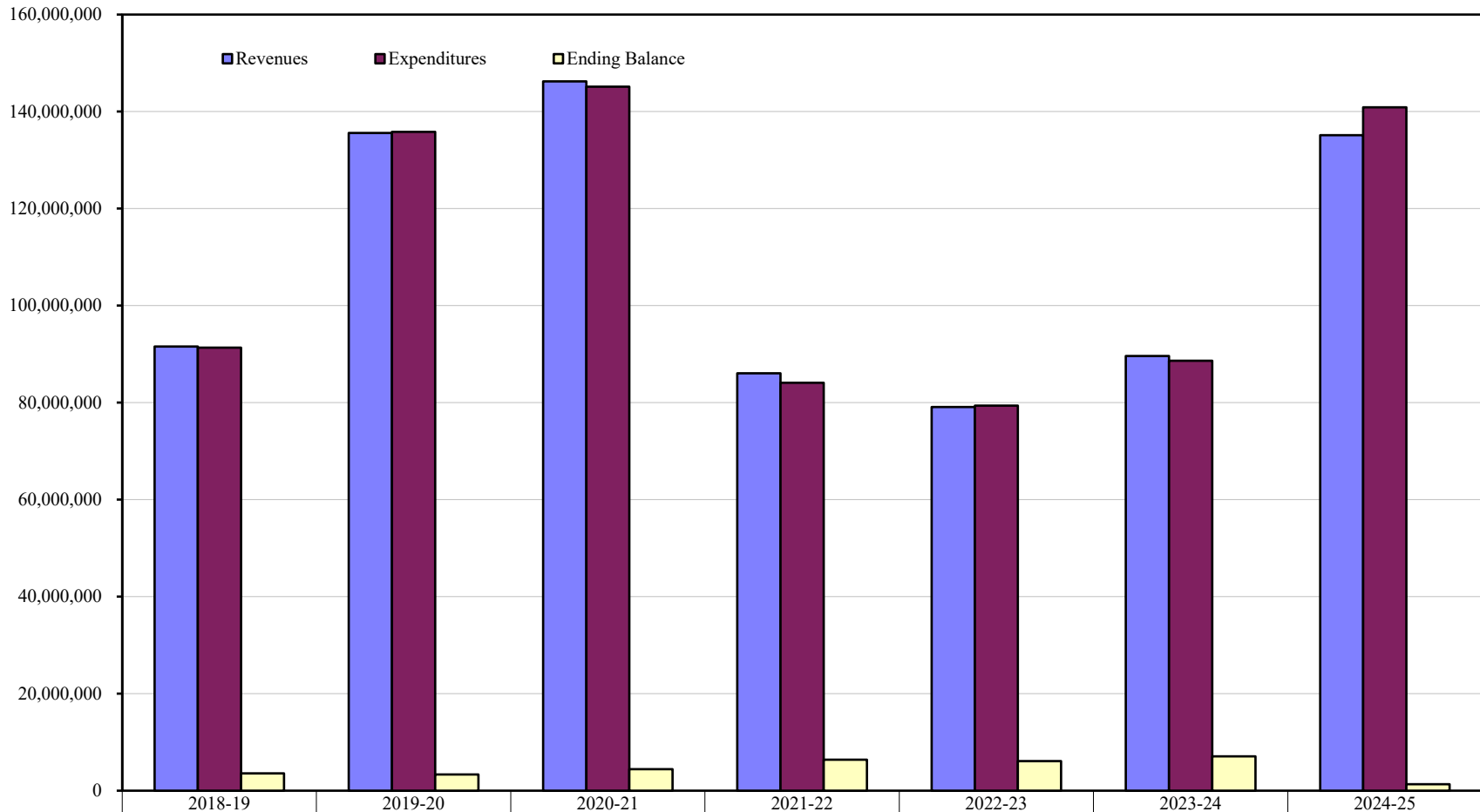
**Recap of Revenue and Expenses - General Fund 12**

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2018-19 through 2024-25

	Actual 2018-19	Actual 2019-20	% Change	Actual 2020-21	% Change	Actual 2021-22	% Change	Actual 2022-23	% Change	Actual 2023-24	% Change	Adopted Budget 2024-25	% Change
Adj. Beg. Balance	3,368,580	3,581,339	6.32%	3,368,721	-5.94%	4,433,337	31.60%	6,370,133	43.69%	6,089,542	-4.40%	7,055,845	15.87%
<b>Revenues:</b>													
Federal Income	9,495,922	9,477,974	-0.19%	20,206,781	113.20%	25,854,384	27.95%	14,958,900	-42.14%	9,507,627	-36.44%	14,128,212	48.60%
<b>State Income:</b>													
Lottery	2,222,329	1,259,930	-43.31%	2,023,357	60.59%	1,932,762	-4.48%	2,782,061	43.94%	3,569,257	28.30%	2,434,827	-31.78%
Other State	77,256,386	122,470,804	58.53%	121,224,393	-1.02%	56,285,897	-53.57%	58,873,013	4.60%	72,920,094	23.86%	110,211,584	51.14%
Total State	79,478,715	123,730,734	55.68%	123,247,750	-0.39%	58,218,659	-52.76%	61,655,074	5.90%	76,489,351	24.06%	112,646,411	47.27%
<b>Local Income:</b>													
Other Local	2,562,796	2,361,123	-7.87%	1,963,403	-16.84%	1,602,246	-18.39%	2,492,952	55.59%	3,462,750	38.90%	8,344,178	140.97%
Total Local	2,562,796	2,361,123	-7.87%	1,963,403	-16.84%	1,602,246	-18.39%	2,492,952	55.59%	3,462,750	38.90%	8,344,178	140.97%
Transfers/Others	-	26,137	0.00%	798,264	2954.15%	373,178	-53.25%	-	-100.00%	133,705	0.00%	-	-100.00%
Total Revenues	91,537,433	135,595,968	48.13%	146,216,198	7.83%	86,048,467	-41.15%	79,106,926	-8.07%	89,593,433	13.26%	135,118,801	50.81%
Total Available	94,906,013	139,177,307	46.65%	149,584,919	7.48%	90,481,804	-39.51%	85,477,059	-5.53%	95,682,975	11.94%	142,174,646	48.59%
<b>Expenditures:</b>													
Academic Salaries	9,809,173	9,331,718	-4.87%	10,327,414	10.67%	12,737,905	23.34%	11,172,488	-12.29%	13,426,808	20.18%	16,865,151	25.61%
Classified Salaries	15,276,311	15,673,098	2.60%	15,181,996	-3.13%	16,089,986	5.98%	15,437,146	-4.06%	17,397,507	12.70%	28,688,871	64.90%
Employee Benefits	11,904,399	10,892,048	-8.50%	10,867,374	-0.23%	11,896,474	9.47%	11,486,514	-3.45%	13,349,027	16.21%	20,757,442	55.50%
Supplies & Materials	2,560,649	2,467,487	-3.64%	3,218,118	30.42%	3,197,570	-0.64%	2,915,059	-8.84%	3,109,628	6.67%	8,764,397	181.85%
Other Operating	48,134,434	92,860,004	92.92%	92,333,927	-0.57%	29,090,292	-68.49%	30,118,072	3.53%	35,376,464	17.46%	58,482,730	65.32%
Capital Outlay	2,102,656	3,260,667	55.07%	3,489,880	7.03%	4,583,373	31.33%	3,781,708	-17.49%	3,874,899	2.46%	4,804,748	24.00%
Transfers	1,537,052	1,323,564	-13.89%	9,732,873	635.35%	6,516,071	-33.05%	4,476,530	-31.30%	2,092,797	-53.25%	2,503,537	19.63%
Total Expenditures	91,324,674	135,808,586	48.71%	145,151,582	6.88%	84,111,671	-42.05%	79,387,517	-5.62%	88,627,130	11.64%	140,866,876	58.94%
Ending Balance	3,581,339	3,368,721	-5.94%	4,433,337	31.60%	6,370,133	43.69%	6,089,542	-4.40%	7,055,845	15.87%	1,307,770	-81.47%
Adjustment to Beginning Balance	-	-		-		-		-		-		-	
Adjusted Beginning Fund Balance	3,581,339	3,368,721		4,433,337		6,370,133		6,089,542		7,055,845		1,307,770	
Ending Balance (% of Exp)	3.92%	2.48%		3.05%		7.57%		7.67%		7.96%		0.93%	

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2024-25**

Recap of Revenues and Expenditures  
 General Fund 12  
 2018-19 to 2024-25



	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
■ Revenues	91,537,433	135,595,968	146,216,198	86,048,467	79,106,926	89,593,433	135,118,801
■ Expenditures	91,324,674	135,808,586	145,151,582	84,111,671	79,387,517	88,627,130	140,866,876
■ Ending Balance	3,581,339	3,368,721	4,433,337	6,370,133	6,089,542	7,055,845	1,307,770



**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2024/25 Adopted Budget Assumptions  
July 29, 2024**

I. State Revenue

A. The District's earned revenue is projected to be greater than hold harmless in 2023/24. Budgeting for 2024/25 will use the Student Centered Funding Formula (SCFF) at the full calculated revenue less estimated deficit factor.

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded		Actual Growth	Funded Growth
2016/17	28,901.64	27,517.31	28,901.64	a	-4.79%	0.00%
2017/18	28,901.64	29,378.53	29,375.93	b	1.65%	1.64%
2018/19	Recal	25,925.52	28,068.86	c	-11.75%	-4.45%
2019/20	Recal	27,028.98	26,889.30		4.26%	-4.20%
2020/21	Recal	25,333.74	26,993.32		-6.27%	0.39%
2021/22	Recal	26,202.98	27,208.25		3.43%	0.80%
2022/23	Recal	27,294.07	26,783.85		4.16%	-1.56%
2023/24	Annual	29,087.91	28,827.28	P2	6.57%	7.63%

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 1.07% COLA. The components remain at 70/20/10 split with funded COLA added to all metrics each year. Any changes to our funding related to the SCFF will be incorporated when known.

Projected COLA of 1.07%	\$2,409,837
Projected SCFF Base Increase	\$0
Projected Growth/Restoration/SAC Large College	\$15,428,960
Deficit Factor (3.55%)	(\$8,395,559)

2024/25 Potential Growth at 0.5%

29,233 FTES

C. Education Protection Account (EPA) funding estimated at \$47,040,103 based on 2023/24 @ 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 \$191 per FTES (\$5,671,365). Restricted lottery at \$82 per FTES (\$2,434,827). (2023/24 @ P3 of resident & nonresident factored FTES, 29,693.01 x \$191 = \$5,671,365 unrestricted lottery; 29,693.01 x \$82 = \$2,434,827 restricted lottery)

E. Estimated reimbursement for part-time faculty compensation is estimated at \$597,489 (2023/24 @ 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 2023/24 @ Advance of \$245,695.

H. Mandates Block Grant estimated at a total budget of \$1,046,832 (\$35.64 x 29,372.40 FTES @ P2). No additional one-time allocation proposed.

II. Other Revenue

I. Non-Resident Tuition budgeted at \$3,700,000. (SAC \$2,400,000, SCC \$1,300,000). Increase of \$700,000.

J. Interest earnings estimated at \$3,000,000. Increase of \$2,100,000.

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

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

M. Scheduled Maintenance/Instructional Equipment allocation - no new allocation is proposed at this time.

N. Full-time Faculty Hiring Allocation - no new allocation is proposed at this time.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT**  
**UNRESTRICTED GENERAL FUND**  
**2024/25 Adopted Budget Assumptions**  
**July 29, 2024**

III. Appropriations and Expenditures

- A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.
- B. Salary Schedule Adjustments - estimated at 4% for unrestricted general fund = \$5,143,388  
(FARSCCD approximate cost \$2,162,512, CSEA approximate cost \$1,778,207, Management/Other approximate cost \$1,202,669)  
The colleges will need to budget for bargained increased costs in Salaries and Benefits for part-time employees.  
The estimated cost of a 1% salary increase is \$2.27 million for all funds. The estimated cost of a 1% salary increase is \$1.67 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$2.26 million including benefits for FD 11  
(FARSCCD approximate cost \$1,103,900 CSEA approximate cost \$614,327, Management/Other approximate cost \$546,372)  
For all funds, it is estimated to = \$3.07 million (FARSCCD = \$1,333,640, CSEA = \$1,002,446, Management/Others = \$733,435)  
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 1/1/2025 is estimated at 3.0% for an additional cost of approximately \$606,621 for active employees. For retirees estimated to be \$178,906.  
State Unemployment Insurance (.05%)  
CalSTRS employer contribution rate will stay the same in 2024/25 at 19.10% for no increase.  
(Note: The cost of each 1% increase in the STRS rate is approximately \$760,000.)  
CalPERS employer contribution rate will increase in 2024/25 from 26.68% to 27.05% for a increase of \$158,103.  
(Note: The cost of each 1% increase in the PERS rate is approximately \$427,000.)
- E. The full-time faculty obligation (FON) for Fall 2024 is estimated to be 354. The Fall 2023 report indicated the District was 52.6 faculty over its FON and will meet its Fall 2024 obligation without the need to hire additional faculty. The current cost for a new position is budgeted at Class VI, Step 11 at approximately \$178,566. Penalties for not meeting the obligation amount to approximately \$92,511 per FTE not filled. Each faculty hired over the FON adds cost of (\$178,566- \$63,559) = \$115,007 if deduct hourly cost.
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/24 for hourly faculty is \$96.39 x 18 hrs/LHE= \$1,735 (FY 2024/25)  
(Total cost of salary and benefits of part-time faculty to teach 30 LHE = \$63,559)
- G. Retiree Health Benefit Fund (OPEB/GASB 75 Obligation) - The calculated Employer Contribution Target is estimated to be less than our current pay as you go therefore the district will decrease the employer payroll contribution from .75% to 0% of total salaries. This provides savings of \$994,709 for the unrestricted general fund.
- H. Capital Outlay Fund - The District will continue to budget \$1.5 million for capital outlay needs as a transfer from General Fund to Capital Outlay Fund (no change).
- I. Utilities cost increases of 15%, estimated at \$100,000.
- J. Information Technology licensing contract escalation cost of 4.5%, estimated at \$195,000.
- K. Property and Liability Insurance transfer estimated at \$2,900,000. Increase of \$400,000.
- L. Other additional DSO/Institutional Cost expenses: approved at 10/25/23 POE
- |   | Ongoing Cost | One-time Cost |
|---|--------------|---------------|
| Business Services (Reorg 1369 - Sr. Payroll Specialist)   | \$ 133,311   |               |
| Human Resources (Reorg 1370 - 2 Senior Business Partners and 1 Business Partner)  | \$ 538,773   |               |
| ITS Positions (Reorg 1387 - FT Enterprise Applications Manager and Reorg 1388 - PT Media Systems Electronic Technician) | \$ 286,217   |               |
| Facilities Planning - Energy/Sustainability Manager   | \$ 218,204   |               |
| Chancellor's Office - \$20K - Institutional Memberships + \$20K - Travel/Conference Expense                             | \$ 40,000    |               |
- M. Eighth contribution of Santiago Canyon College ADA Settlement expenses of \$2 million from available one-time funds.

**Rancho Santiago Community College District**  
**Unrestricted General Fund Summary**  
**2024/25 Adopted Budget Assumptions**  
**July 29, 2024**

*	<u><b>New Revenues</b></u>	<b>Ongoing Only</b>	<b>One-Time</b>
<b>A</b>	Student Centered Funding Formula		
<b>B</b>	Projected COLA of 1.07%	\$2,409,837	
<b>B</b>	Projected SCFF Base Increase	\$0	
<b>B</b>	Projected Growth/Restoration/SAC Large College	\$15,428,960	
<b>B</b>	Deficit Factor (3.55%) - additional	(\$4,006,837)	
<b>D</b>	Unrestricted Lottery	\$760,994	
<b>H</b>	Mandates Block Grant	\$141,255	
<b>I</b>	Non-Resident Tuition	\$700,000	
<b>J</b>	Interest Earnings	\$2,100,000	
<b>L</b>	Apprenticeship - SCC	\$0	
<b>EGK</b>	Misc Income	\$41,933	
<b>N</b>	Full-time Faculty Allocation	\$0	
	<b>Total</b>	<b>\$17,576,142</b>	
<u><b>New Expenditures</b></u>			
<b>B</b>	Salary Schedule Increases/Collective Bargaining	\$6,700,862	
<b>C</b>	Step/Column	\$2,264,599	
<b>D</b>	Health and Welfare/Benefits Est. Increase 3.0% - Active	\$606,621	
<b>D</b>	Health and Welfare/Benefits - Retirees	\$178,906	
<b>D</b>	Health and Welfare - Part-time Faculty (placeholder)	\$0	
<b>D</b>	CalSTRS Increase	\$0	
<b>D</b>	CalPERS Increase	\$158,103	
<b>D</b>	State Unemployment	\$0	
<b>E</b>	Full Time Faculty Obligation Hires	\$0	
<b>E</b>	Non-Credit Faculty (Non FON)	\$0	
<b>E/F</b>	Hourly Faculty Budgets (Match Budget to Actual Expense)	\$0	
<b>G</b>	Cost of Retiree Health Benefit (OPEB Cost)	(\$994,709)	
<b>H</b>	Capital Outlay/Scheduled Maintenance Contribution	\$0	
<b>I</b>	Utilities Increase	\$100,000	
<b>J</b>	ITS Licensing/Contract Escalation Cost	\$195,000	
<b>K</b>	Property, Liability and All Risks Insurance	\$400,000	
<b>II.L</b>	Apprenticeship - SCC	\$0	
<b>L</b>	Other Additional DSO/Institutional Costs	\$1,216,505	
<b>M</b>	SCC ADA Settlement Costs	\$0	\$2,000,000
	<b>Total</b>	<b>\$10,825,887</b>	<b>\$2,000,000</b>
	2024/25 Budget Year Unallocated (Deficit)	\$6,750,255	
	2023/24 Structural Unallocated (Deficit)	\$11,631,362	
	Additional College added ongoing cost during FY 23/24	(11,019,127)	
	Total Est. Unallocated (Deficit)	\$7,362,490	
	COLA for Hourly positions to be budgeted by Colleges	\$1,429,752	
	Other Adjustments	(\$6,848,273)	
	Total Amount to be Allocated through BAM	<b>\$1,943,969</b>	

\* Reference to budget assumption number

## 2023/24 Recap of Unrestricted General Fund - Major Changes Comparing Adopted Budget to Actuals

<b>Revenue</b>	<b>AB</b>	<b>Actual</b>	<b>Differences</b>	<b>Expenditure</b>	<b>AB</b>	<b>Actual</b>	<b>Differences</b>	<b>Δ to Fund Balance</b>
Apportionment	215,047,379	229,070,064	\$ 14,022,685	13XX & 14XX	28,847,727	46,399,363	17,551,636	
Lottery	4,910,371	6,861,753	1,951,382	Other Sal & Ben	178,509,075	165,708,195	(12,800,880)	
Interest	900,000	7,962,049	7,062,049	Other Exp	45,384,177	27,905,195	(17,478,982)	
Non-Resident Tuition	3,000,000	3,741,128	741,128	Other Outgo	3,513,713	6,454,172	2,940,459	
Apprenticeship	5,227,354	2,049,143	(3,178,211)					
Full-time Faculty	3,325,444	3,325,444	-					
Intrafund Transfer In	-	-	-					
Other/PY Apportionment	10,397,529	32,389,089	21,991,560					
	<b>242,808,077</b>	<b>285,398,670</b>	<b>\$ 42,590,593</b>		<b>256,254,692</b>	<b>246,466,925</b>	<b>(9,787,767)</b>	<b>38,931,745</b>



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

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
<b>APPORTIONMENT REVENUE</b>									
Basic Allocation	\$ 9,659,322	\$ 7,512,806	\$ 2,146,516	\$ 8,586,062	\$ 6,439,546	\$ 2,146,516			\$ 18,245,384
FTES - based on 23/24 @ Annual % split	\$ 116,287,517	\$ 76,197,937	\$ 40,089,580	\$ 50,196,265	\$ 30,294,930	\$ 19,901,335			\$ 166,483,782
SCFF - Supplemental Allocation	\$ 20,704,251	\$ 20,704,251	\$ -	\$ 6,520,058	\$ 6,520,058	\$ -			\$ 27,224,309
SCFF - Student Success Allocation	\$ 14,301,025	\$ 14,301,025	\$ -	\$ 7,490,463	\$ 7,490,463	\$ -			\$ 21,791,488
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ 160,952,115	\$ 118,716,019	\$ 42,236,096	\$ 72,792,848	\$ 50,744,997	\$ 22,047,851			\$ 233,744,963
Deficit Coefficient -2%	\$ (3,219,042)	\$ (2,374,320)	\$ (844,722)	\$ (1,455,857)	\$ (1,014,900)	\$ (440,957)			\$ (4,674,899)
Net Write-off Student AR & Other Adj	\$ (745,424)	\$ (549,815)	\$ (195,610)	\$ (337,129)	\$ (235,017)	\$ (102,111)			\$ (1,082,553)
22/23 PY Recal apportionment adj	\$ 5,180,830	\$ 3,821,307	\$ 1,359,523	\$ 2,343,103	\$ 1,633,413	\$ 709,690			\$ 7,523,933
<b>TOTAL ACTUAL APPORTIONMENT REVENUE</b>	<b>\$ 162,168,479</b>	<b>\$ 119,613,192</b>	<b>\$ 42,555,287</b>	<b>\$ 73,342,965</b>	<b>\$ 51,128,492</b>	<b>\$ 22,214,473</b>			<b>\$ 235,511,444</b>
Percentages	68.86%	50.79%	18.07%	31.14%	21.71%	9.43%			
<b>OTHER STATE REVENUE</b>									
Lottery, Unrestricted	\$ 4,811,193	\$ 3,381,517	\$ 1,429,677	\$ 2,050,560	\$ 1,332,975	\$ 717,585			\$ 6,861,753
State Mandate	\$ 655,552	\$ 655,552	\$ -	\$ 279,173	\$ 279,173	\$ -			\$ 934,725
Full-Time Faculty Hiring Allocation	\$ 2,217,074	\$ 2,217,074	\$ -	\$ 1,108,370	\$ 1,108,370	\$ -			\$ 3,325,444
Part-Time Health Insurance	\$ 34,069	\$ 23,737	\$ 10,332	\$ 14,508	\$ 9,323	\$ 5,186			\$ 48,577
Part-Time Faculty Compensation	\$ 391,743	\$ 272,941	\$ 118,802	\$ 166,828	\$ 107,199	\$ 59,629			\$ 558,571
<b>Subtotal, Other State Revenue</b>	<b>\$ 8,109,630</b>	<b>\$ 6,550,820</b>	<b>\$ 1,558,810</b>	<b>\$ 3,619,440</b>	<b>\$ 2,837,040</b>	<b>\$ 782,400</b>			<b>\$ 11,729,070</b>
<b>TOTAL ACTUAL REVENUE</b>	<b>\$ 170,278,109</b>	<b>\$ 126,164,012</b>	<b>\$ 44,114,097</b>	<b>\$ 76,962,405</b>	<b>\$ 53,965,532</b>	<b>\$ 22,996,873</b>			<b>\$ 247,240,514</b>
Percentages	68.87%	51.03%	17.84%	31.13%	21.83%	9.30%			
<b>Less Institutional Cost Expenditures</b>									<b>\$ 11,417,077</b>
<b>Less Net District Services Expenditures</b>									<b>\$ 40,737,802</b>
									<b>\$ 195,085,635</b>
<b>ACTUAL REVENUE</b>	<b>\$ 134,358,291</b>	<b>\$ 99,549,972</b>	<b>\$ 34,808,319</b>	<b>\$ 60,727,344</b>	<b>\$ 42,581,614</b>	<b>\$ 18,145,730</b>			<b>\$ 195,085,635</b>
<b>ACTUAL EXPENDITURES FOR FY 2023/24</b>									
SAC/CEC Expenses - F/T & Ongoing	\$ 117,573,259	\$ 99,040,799	\$ 18,532,460						\$ 117,573,259
SCC/OEC Expenses - F/T & Ongoing				\$ 57,534,834	\$ 45,805,707	\$ 11,729,127			\$ 57,534,834
District Services Operations Expenses - F/T & Ongoing							\$ 43,735,662		\$ 43,735,662
Institutional Cost									
Retirees Instructional-local experience charge								\$ 2,140,246	\$ 2,140,246
Retirees Non-Instructional-local experience charge								\$ 3,297,209	\$ 3,297,209
SRP expense								\$ 1,979,622	\$ 1,979,622
Property & Liability								\$ -	\$ -
Election								\$ -	\$ -
Interfund Transfer (FD 41 & Prop & Liab)								\$ 4,000,000	\$ 4,000,000
<b>TOTAL ACTUAL EXPENDITURES</b>	<b>\$ 117,573,259</b>	<b>\$ 99,040,799</b>	<b>\$ 18,532,460</b>	<b>\$ 57,534,834</b>	<b>\$ 45,805,707</b>	<b>\$ 11,729,127</b>	<b>\$ 43,735,662</b>	<b>\$ 11,417,077</b>	<b>\$ 230,260,832</b>
Percent of Total Actual Expenditures	51.06%	43.01%	8.05%	24.99%	19.89%	5.09%	18.99%	4.96%	
<b>ACTUAL EXPENSES UNDER/(OVER) REVENUE</b>	<b>\$ 16,785,032</b>	<b>\$ 509,173</b>	<b>\$ 16,275,859</b>	<b>\$ 3,192,510</b>	<b>\$ (3,224,093)</b>	<b>\$ 6,416,603</b>			<b>\$ 19,977,542</b>
<b>OTHER STATE REVENUE</b>									
Apprenticeship				\$ 2,049,143	\$ 2,049,143				\$ 2,049,143
Enrollment Fees 2%								\$ 245,695	\$ 245,695
<b>LOCAL REVENUE</b>									
Non Resident Tuition	\$ 2,327,947	\$ 2,327,947		\$ 1,413,181	\$ 1,413,181				\$ 3,741,128
Interest/Investments								\$ 900,000	\$ 900,000
Rents/Leases	\$ -	\$ -		\$ -	\$ -		\$ 64,457		\$ 64,457
Proceeds-Sale of Equipment									\$ -
Outlawed Checks/Discount Taken									\$ -
Other Local	\$ 85,153	\$ 85,153		\$ 42	\$ 42		\$ 4,624	\$ 1,783,084	\$ 1,872,903
Subtotal, Other Local Revenue	\$ 2,413,100	\$ 2,413,100	\$ -	\$ 3,462,366	\$ 3,462,366	\$ -	\$ 69,081	\$ 2,928,779	\$ 8,873,326
<b>ACTUAL ENDING BALANCE FOR 6/30/24</b>	<b>19,198,132</b>	<b>\$ 2,922,273</b>	<b>\$ 16,275,859</b>	<b>6,654,876</b>	<b>\$ 238,273</b>	<b>\$ 6,416,603</b>			<b>\$ 25,853,008</b>

**RSCCD - Actual 2023-24 Revenue Allocation Simulation for Unrestricted General Fund -- FD 13**

ACTUAL EXPENDITURES FOR FY 2023-24	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DSO	Institutional Cost	TOTAL
SAC/CEC Expenses - F/T & Ongoing	\$ 4,451,744	\$ 3,792,636	\$ 659,108						\$ 4,451,744
SCC/OEC Expenses - F/T & Ongoing				\$ 2,905,862	\$ 2,410,971	\$ 494,891			\$ 2,905,862
District Services Operations Expenses - F/T & Ongoing							\$ 811,602		\$ 811,602
Institutional Cost									
Retirees Instructional-local experience charge								\$ 5,153,278	\$ 5,153,278
Retirees Non-Instructional-local experience charge								\$ 1,270,832	\$ 1,270,832
Other								\$ -	\$ -
Election								\$ -	\$ -
Interfund Transfer								\$ 2,000,000	\$ 2,000,000
<b>TOTAL ACTUAL EXPENDITURES</b>	<b>\$ 4,451,744</b>	<b>\$ 3,792,636</b>	<b>\$ 659,108</b>	<b>\$ 2,905,862</b>	<b>\$ 2,410,971</b>	<b>\$ 494,891</b>	<b>\$ 811,602</b>	<b>\$ 8,424,110</b>	<b>\$ 16,593,318</b>
Percent of Total Actual Expenditures	26.83%	22.86%	3.97%	17.51%	14.53%	2.98%	4.89%	50.77%	

LOCAL REVENUE									
Non Resident Tuition	\$ -			\$ -					\$ -
Interest/Investments								\$ -	\$ -
Rents/Leases	\$ 53,113	\$ 53,113		\$ -			\$ -		\$ 53,113
Proceeds-Sale of Equipment								\$ -	\$ -
Other Local	\$ 231,328	\$ 231,328		\$ 3,667	\$ 3,667			\$ 6,427,239	\$ 6,662,234
Interfund Transfer In	\$ -	\$ -		\$ -	\$ -				\$ -
<b>Subtotal, Other Local Revenue</b>	<b>\$ 284,441</b>	<b>\$ 284,441</b>	<b>\$ -</b>	<b>\$ 3,667</b>	<b>\$ 3,667</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,427,239</b>	<b>\$ 6,715,347</b>

	SAC	SCC
<b>Carryover from FY 22/23</b>	\$ 7,090,536	\$ 3,448,135
Fund Brd Travel/Membership	\$ (27,328)	\$ (12,672)
<b>TOTAL FD 13</b>	<b>\$ 7,063,208</b>	<b>\$ 3,435,463</b>
Net Change in FD 13	\$ (4,167,303)	\$ (2,902,195)
<b>Balance of FD 13</b>	<b>\$ 2,895,905</b>	<b>\$ 533,268</b>

Carryover for FD 13	\$ 2,895,905	\$ 533,268
Carryover for FD 11	\$ 19,198,132	\$ 6,654,876
<b>TOTAL</b>	<b>\$ 22,094,037</b>	<b>\$ 7,188,144</b>
SCC ADA reduction (\$2,000,000)	\$ (1,377,200)	\$ (622,800)
<b>TOTAL Carryover Balance</b>	<b>\$ 20,716,837</b>	<b>\$ 6,565,344</b>
current FD 13 carryover amount budgeted TB from site	\$ 6,500,000	\$ 2,179,628
Amount to be adjusted	\$ 14,216,837	Amount to be adjusted \$ 4,385,716

<b>50% Law FY 23/24 Actual as of 8/13/24 - SAC</b>					
<b>2023/2024</b>					
		<b>Instructional Salary Cost (AC 0100-5900 &amp; AC 6110)</b>	<b>Total (AC 0100-6799)</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
11xx	407	23,928,478	23,928,478	-	23,928,478
13xx		29,670,922	29,670,922	-	29,670,922
12xx	408		11,539,569	29,165	11,568,734
14xx			1,739,148	-	1,739,148
<b>Sub-total Academic Salaries</b>	<b>409</b>	<b>53,599,400</b>	<b>66,878,117</b>	<b>29,165</b>	<b>66,907,282</b>
21xx	411		12,490,065	962,770	13,452,835
23xx			709,856	104,460	814,316
22xx	416	339,887	339,887	-	339,887
24xx		1,080,073	1,080,073	-	1,080,073
<b>Sub-total Classified Salaries</b>	<b>419</b>	<b>1,419,960</b>	<b>14,619,881</b>	<b>1,067,230</b>	<b>15,687,111</b>
<b>3xxx</b>	<b>429</b>	<b>16,814,052</b>	<b>30,040,738</b>	<b>647,778</b>	<b>30,688,516</b>
4xxx	435		703,180	2,843	706,023
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	2,732,990	7,255,946	317,474	7,573,420
6420 - Replacement Equipment	451		-	-	-
<b>TOTAL (409+419+429+435+449+451)</b>	<b>459</b>	<b>74,566,402</b>	<b>119,497,862</b>	<b>2,064,490</b>	<b>121,562,352</b>
Less Exclusions	469	-	4,187,030	27,192	4,214,222
<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>			6,005		6,005
<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>			524,787	27,192	551,979
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			3,656,238		3,656,238
<b>TOTALS (459-469)</b>	<b>470</b>	<b>74,566,402</b>	<b>115,310,832</b>		
Percent of CEE (470, col. 1/470, col. 2)	471	64.67%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		57,655,416		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		57,655,416		



<b>50% Law FY 23/24 Actual as of 8/13/24 - SCC</b>					
<b>2023/2024</b>					
		<b>Instructional Salary Cost (AC 0100-5900 &amp; AC 6110)</b>	<b>Total (AC 0100-6799)</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
11xx	407	10,637,780	10,637,780	-	10,637,780
13xx		13,653,441	13,653,441	-	13,653,441
12xx	408		5,182,685	37,846	5,220,531
14xx			1,335,347	-	1,335,347
<b>Sub-total Academic Salaries</b>	<b>409</b>	<b>24,291,221</b>	<b>30,809,253</b>	<b>37,846</b>	<b>30,847,099</b>
21xx	411		6,719,358	389,783	7,109,141
23xx			749,083	95,576	844,659
22xx	416	349,836	349,836	-	349,836
24xx		273,490	273,490	-	273,490
<b>Sub-total Classified Salaries</b>	<b>419</b>	<b>623,326</b>	<b>8,091,767</b>	<b>485,359</b>	<b>8,577,126</b>
<b>3xxx</b>	<b>429</b>	<b>7,728,687</b>	<b>14,722,204</b>	<b>286,396</b>	<b>15,008,600</b>
4xxx	435		261,374	7,160	268,534
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	3,426,226	5,557,797	73,289	5,631,086
6420 - Replacement Equipment	451		-		-
<b>TOTAL (409+419+429+435+449+451)</b>	<b>459</b>	<b>36,069,460</b>	<b>59,442,395</b>	<b>890,050</b>	<b>60,332,445</b>
Less Exclusions	469	-	1,448,548	8,226	1,456,774
<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>			818		818
<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>		-	160,150	8,226	168,376
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			1,287,580		1,287,580
<b>TOTALS (459-469)</b>	<b>470</b>	<b>36,069,460</b>	<b>57,993,847</b>		
Percent of CEE (470, col. 1/470, col. 2)	471	62.20%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		28,996,924		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		28,996,924		

<b><u>50% Law FY 23/24 Actual as of 8/13/24 - DO/DISTRICTWIDE</u></b>					
<b>2023/2024</b>					
		<b>Instructional Salary Cost (AC 0100-5900 &amp; AC 6110)</b>	<b>Total (AC 0100-6799)</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
11xx	407	-	-	-	-
13xx		-	-	-	-
12xx	408		212,707	196,833	409,540
14xx			505	-	505
<b>Sub-total Academic Salaries</b>	<b>409</b>	<b>-</b>	<b>213,212</b>	<b>196,833</b>	<b>410,045</b>
21xx	411		16,038,790	2,740,207	18,778,997
23xx			606,210	265,161	871,371
22xx	416	4,676	4,676	-	4,676
24xx		2,901	2,901	-	2,901
<b>Sub-total Classified Salaries</b>	<b>419</b>	<b>7,577</b>	<b>16,652,577</b>	<b>3,005,368</b>	<b>19,657,945</b>
<b>3xxx</b>	<b>429</b>	<b>7,913,643</b>	<b>22,683,361</b>	<b>1,640,474</b>	<b>24,323,835</b>
4xxx	435		349,270	28,668	377,938
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	-	7,610,929	896,638	8,507,567
6420 - Replacement Equipment	451		-		-
<b>TOTAL (409+419+429+435+449+451)</b>	<b>459</b>	<b>7,921,220</b>	<b>47,509,349</b>	<b>5,767,981</b>	<b>53,277,330</b>
Less Exclusions	469	2,729,622	8,793,649	103,383	8,897,032
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		2,729,622	2,729,622		2,729,622
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>			4,144,498		4,144,498
<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>			104,977		104,977
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			1,814,552	103,383	1,917,935
<b>TOTALS (459-469)</b>	<b>470</b>	<b>5,191,598</b>	<b>38,715,700</b>		
Percent of CEE (470, col. 1/470, col. 2)	471	13.41%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		19,357,850		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		19,357,850		

<b><u>50% Law FY 23/24 Actual as of 8/13/24 - RSCCD - Combined</u></b>					
<b>2023/2024</b>					
		<b>Instructional Salary Cost (AC 0100-5900 &amp; AC 6110)</b>	<b>Total (AC 0100-6799)</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
11xx	407	34,566,258	34,566,258	-	34,566,258
13xx		43,324,363	43,324,363	-	43,324,363
12xx	408		16,934,961	263,844	17,198,805
14xx			3,075,000	-	3,075,000
<b>Sub-total Academic Salaries</b>	<b>409</b>	<b>77,890,621</b>	<b>97,900,582</b>	<b>263,844</b>	<b>98,164,426</b>
21xx	411		35,248,213	4,092,760	39,340,973
23xx			2,065,149	465,197	2,530,346
22xx	416	694,399	694,399	-	694,399
24xx		1,356,464	1,356,464	-	1,356,464
<b>Sub-total Classified Salaries</b>	<b>419</b>	<b>2,050,863</b>	<b>39,364,225</b>	<b>4,557,957</b>	<b>43,922,182</b>
<b>3xxx</b>	<b>429</b>	32,456,382	67,446,303	2,574,648	<b>70,020,951</b>
4xxx	435		1,313,824	38,671	1,352,495
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	6,159,216	20,424,672	1,287,401	21,712,073
6420 - Replacement Equipment	451		-	-	-
<b>TOTAL (409+419+429+435+449+451)</b>	<b>459</b>	<b>118,557,082</b>	<b>226,449,606</b>	<b>8,722,521</b>	<b>235,172,127</b>
Less Exclusions	469	2,729,622	14,429,227	138,801	14,568,028
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		2,729,622	2,729,622	-	2,729,622
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	4,144,498	-	4,144,498
<i>student transportation (5966 object, activity 649000, fund 11)</i>		-	6,823	-	6,823
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount</i>		-	-	-	-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	789,914	35,418	825,332
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	6,758,370	103,383	6,861,753
<b>TOTALS (459-469)</b>	<b>470</b>	<b>115,827,460</b>	<b>212,020,379</b>		
Percent of CEE (470, col. 1/470, col. 2)	471	54.63%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		106,010,190		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		106,010,190		

<b><u>50% Law FY 23/24 Actual as of 8/13/24 - SAC and SCC Combined</u></b>					
<b>2023/2024</b>					
		<b>Instructional Salary Cost (AC 0100-5900 &amp; AC 6110)</b>	<b>Total (AC 0100-6799)</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
11xx	407	34,566,258	34,566,258	-	34,566,258
13xx		43,324,363	43,324,363	-	43,324,363
12xx	408		16,722,254	67,011	16,789,265
14xx			3,074,495	-	3,074,495
<b>Sub-total Academic Salaries</b>	<b>409</b>	<b>77,890,621</b>	<b>97,687,370</b>	<b>67,011</b>	<b>97,754,381</b>
21xx	411		19,209,423	1,352,553	20,561,976
23xx			1,458,939	200,036	1,658,975
22xx	416	689,723	689,723	-	689,723
24xx		1,353,563	1,353,563	-	1,353,563
<b>Sub-total Classified Salaries</b>	<b>419</b>	<b>2,043,286</b>	<b>22,711,648</b>	<b>1,552,589</b>	<b>24,264,237</b>
<b>3xxx</b>	<b>429</b>	24,542,739	44,762,942	934,174	<b>45,697,116</b>
4xxx	435		964,554	10,003	974,557
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	6,159,216	12,813,743	390,763	13,204,506
6420 - Replacement Equipment	451		-	-	-
<b>TOTAL (409+419+429+435+449+451)</b>	<b>459</b>	<b>110,635,862</b>	<b>178,940,257</b>	<b>2,954,540</b>	<b>181,894,797</b>
Less Exclusions	469	-	5,635,578	35,418	5,670,996
<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>		-	6,823	-	6,823
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount</i>		-	-	-	-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	684,937	35,418	720,355
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	4,943,818	-	4,943,818
<b>TOTALS (459-469)</b>	<b>470</b>	<b>110,635,862</b>	<b>173,304,679</b>		
Percent of CEE (470, col. 1/470, col. 2)	471	63.84%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		86,652,340		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		86,652,340		



Vacant Funded Positions for FY2024-25- Projected Annual Salary and Benefits Savings  
As of August 15, 2024

Fund	Management/ Academic/ Confidential	EMPLOYEE ID#	Title	Site	Effective Date	Annual Salary	Notes	Vacant Account	2024-25 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Tran, Kieu-Loan T.	1030029	Admission Records Specialist III	SCC	3/1/2020	64,745		11-0000-620000-29100-2130	113,380	
90%-fd 11								11-0000-691000-24126-2130-90% 31-		
10%-fd 31	White Kathleen	1028519	Senior Accountant	SCC	5/12/2024		Reorg1418 eIininated position	0000-691000-24126-2130-10%		
						2,647,291			4,460,417	
<b>TOTAL</b>						<b>4,336,416</b>			<b>6,912,082</b>	

**Rancho Santiago Community College**  
**FD 11/13 Combined -- Unrestricted General Fund Cash Flow Summary**  
**FY 2023-24, 2022-23, 2021-22**  
**YTD Actuals- June 30, 2024**

	FY 2023/2024														
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual			
<b>Beginning Fund Balance</b>	\$69,995,934	\$71,193,146	\$61,145,109	\$63,533,219	\$60,187,237	\$59,940,448	\$71,637,035	\$71,291,816	\$63,539,135	\$77,687,365	\$84,911,330	\$75,100,098	Total	Adopted Budget	Variance
<b>Total Revenues</b>	14,999,379	7,247,510	21,581,168	16,416,147	22,719,457	32,139,652	19,316,041	12,651,332	35,037,316	26,748,556	12,047,791	64,494,321	285,398,670	242,808,077	(42,590,593)
<b>Total Expenditures</b>	13,802,167	17,295,547	19,193,058	19,762,128	22,966,246	20,443,065	19,661,260	20,404,013	20,889,085	19,524,592	21,859,023	30,666,740	246,466,925	312,876,866	66,409,941
<b>Change in Fund Balance</b>	1,197,212	(10,048,037)	2,388,110	(3,345,982)	(246,789)	11,696,586	(345,219)	(7,752,681)	14,148,231	7,223,964	(9,811,231)	33,827,581	38,931,745	(70,068,789)	(109,000,534)
<b>Ending Fund Balance</b>	71,193,146	61,145,109	63,533,219	60,187,237	59,940,448	71,637,035	71,291,816	63,539,135	77,687,365	84,911,330	75,100,098	108,927,679			
	FY 2022/2023														
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual			
<b>Beginning Fund Balance</b>	\$59,415,833	\$61,784,640	\$52,663,482	\$47,112,071	\$44,117,698	\$38,009,050	\$59,834,822	\$52,186,865	\$55,286,293	\$56,436,784	\$64,728,465	\$58,986,931	Total	Adopted Budget	Variance
<b>Total Revenues</b>	13,207,623	6,163,437	12,205,656	14,492,940	14,987,785	39,069,575	9,590,300	22,970,783	18,833,781	25,599,139	12,376,790	40,473,184	229,970,994	277,825,953	47,854,959
<b>Total Expenditures</b>	10,838,816	15,284,595	17,757,067	17,487,313	21,096,433	17,243,803	17,238,257	19,871,355	17,683,289	17,307,458	18,118,324	29,464,181	219,390,893	277,825,953	58,435,060
<b>Change in Fund Balance</b>	2,368,807	(9,121,158)	(5,551,411)	(2,994,373)	(6,108,648)	21,825,772	(7,647,956)	3,099,427	1,150,491	8,291,681	(5,741,534)	11,009,003	10,580,101	0	(10,580,101)
<b>Ending Fund Balance</b>	61,784,640	52,663,482	47,112,071	44,117,698	38,009,050	59,834,822	52,186,865	55,286,293	56,436,784	64,728,465	58,986,931	69,995,934			
	FY 2021/2022														
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual			
<b>Beginning Fund Balance</b>	\$46,370,067	\$48,091,696	\$35,602,855	\$41,281,989	\$26,324,996	\$24,068,300	\$50,130,982	\$43,899,530	\$33,460,128	\$34,790,561	\$42,595,206	\$33,912,083	Total	Adopted Budget	Variance
<b>Total Revenues</b>	11,437,098	2,884,275	21,977,395	701,517	16,658,801	40,835,472	9,174,999	7,173,633	16,255,779	23,385,633	9,250,271	52,842,778	212,577,651	252,161,006	39,583,355
<b>Total Expenditures</b>	9,715,469	15,373,117	16,298,261	15,658,510	18,915,497	14,772,790	15,406,451	17,613,035	14,925,346	15,580,988	17,933,393	27,339,028	199,531,885	252,161,006	52,629,121
<b>Change in Fund Balance</b>	1,721,630	(12,488,842)	5,679,134	(14,956,992)	(2,256,696)	26,062,682	(6,231,452)	(10,439,402)	1,330,433	7,804,645	(8,683,122)	25,503,749	13,045,766	0	(13,045,766)
<b>Ending Fund Balance</b>	48,091,696	35,602,855	41,281,989	26,324,996	24,068,300	50,130,982	43,899,530	33,460,128	34,790,561	42,595,206	33,912,083	59,415,833			

## **Fiscal Resources Committee**

Via Zoom Video Conference Call  
1:31 p.m. – 2:21 p.m.

### Meeting Minutes for July 3, 2024

**FRC Members Present:** Iris Ingram, Claire Coyne, Steven Deeley, Madeline Grant, Vaniethia Hubbard (for Hoffman), Veronica Munoz (arrived at 1:40 pm), Thao Nguyen (for Perez), Adam O’Connor, Craig Rutan, Chrissy Talarico, and Arleen Satele

**FRC Members Absent:** Morrie Barembaum, Noemi Guzman, Ethan Harlan, Bart Hoffman, Kevin Ortiz, and Enrique Perez

**Alternates/Guests Present:** Jason Bui, Chrissy Gascon, Gina Huegli, Tara Kubicka-Miller, Annebelle Nery, Tommy Strong, and Kennethia Vega

1. Welcome: Vice Chancellor Ingram called the meeting to order at 1:31 p.m. via zoom upon achieving quorum.
2. State/District Budget Update
  - 2023-24 Second Principal Apportionment and 2022-23 Recalculation Memo/posted June 25, 2024
  - 2023-24 Second Principal Apportionment Exhibit “C”-Statewide posted June 24, 2024
  - 2023-24 Second Principal Apportionment Exhibit “C”-RSCCD posted June 24, 2024
  - 2023-24 Second Principal Adjustment Report
  - Final State Budget 2024-25 report link: <http://www.ebudget.ca.gov>
  - SSC – CalSTRS Adopts 2024-25 Employer Contribution Rates
  - SSC – Proposition 98 Maneuver-What’s the Issue?
  - SSC – Reserve Cap Bill Held in Appropriations Committee
  - SSC – Appropriations Committee Take up Suspense Files
  - SSC – Top Legislative Issues-May 24, 2024
  - SSC – 2024-25 May Revision Dartboard
  - SSC – The Proposition 98 Deal-Local Impacts
  - SSC – Proposition 98 Breakdown: An Interview With the LAO
  - SSC – UCLA Economists: Slow but Steady Economy
  - SSC – Top Legislative Issues-June 7, 2024
  - SSC – California Supreme Court to Weigh in on Tax Ballot Measures
  - SSC – Legislature Approves 2024-25 State Budget
  - SSC – Top Legislative Issues-June 21, 2024
  - SSC – 2024-25 State Budget Agreement Reached
  - SSC – State Revenues Slightly Higher
  - [DOF – Finance Bulletin-June 2024](#)

Ingram announced the State budget was signed by the Governor over the weekend. The items above were referenced for additional information. While there is slight difference between tentative and proposed adopted budget, there is the deficit factor change. Traditionally, the district budgets a deficit at 2%, but for 2023-24, the state reported it as 3.55% at P1 and then to over 8% at P2. RSCCD is fortunate to have captured all restoration dollars, additional growth funds and leaving only a small amount of unfunded growth.

O’Connor reviewed and screenshared meeting materials related to P2, RSCCD Exhibit “C” and adjustment report. He stated EPA (Education Protection Account) is the culprit for the seemingly “temporary” 8.74% deficit factor and the State is optimistic that districts will be reimbursed these funds in the subsequent year. California Community Colleges do not have the same protections as K-12 which gives them automatic



backfill. O'Connor continued with review of Exhibit "C" pointing out the 8.7% deficit factor reduces funds to RSCCD by \$20 million at the close of this year. P3 will be submitted shortly and of course there is Recalc as well if we are to submit such. In 2023-24 we budgeted the typical 2% deficit factor, and it is recommended to close the year with that 2% deficit factor in place. Then we will be looking at a 3.55% deficit factor for 2024-25 rather than raising it if the additional EPA funds come through. So that is leaving 2023-24 at 2% and 2024-25 at 3.55%, which means distributing revenue not yet received. If, after the dust is settled, it is more than 2% for 2023-24, the budget model indicates it would be a requested allocation for each of the colleges to pay for that difference. There is no intent to disrupt the plans set by the colleges considering this late notice. Upon inquiry, O'Connor confirmed that funds from 2022-23 deficit factor, which did not happen, will be disbursed upon the adopted budget being finalized. Additionally, O'Connor explained further that if the deficit factor is less than 2%, the funds are distributed to the colleges, if it higher than 2%, the colleges would need to fund the difference.

O'Connor continued to discuss summer shift of FTES into 2023-24 about 1200 districtwide; reporting that at P2 there was unfunded FTES of 583, and a little less at P1. That unfunded 583 FTES may go north, but that will not be known for closing. For P3, a Chancellor's Cabinet discussion is necessary to determine how much of the unfunded FTES would be shifted back into 2024-25; it is a gamble not knowing what other districts will do and whether growth dollars will be available. Discussion continued with a focus on growth authority of .1%, COLA, and growth not being a moneymaker at this time for RSCCD. A total of 12 districts captured the system-wide growth of a half percent; meaning all received about 1.1% growth and that could happen again next year if districts continue to struggle to grow.

O'Connor continued to discuss the 2019-20 adjustment, of which RSCCD received almost \$147,000 from that and it will be part of the carryover that is distributed at the time of the adopted budget.

3. **Approval of Committee Co-Chair – Action Item**

A motion by Coyne was seconded by Grant to approve the appointment of Tara Kubicka-Miller as FRC Co-Chair, as the SCC Academic Senate President. By roll call vote the motion passed unanimously.

Kubicka-Miller arrived at this time, and she was congratulated as Co-chair.

4. **2024-25 Proposed Adopted Budget Assumptions – Action Item**

O'Connor screenshared and reviewed the 2024-25 proposed adopted budget assumptions that included a handful of changes since tentative budget including: P2 number of FTES, CalPERS rate increase went down from what was anticipated, corrected item E faculty salary vacancy at class 6, step 11, rather than 12, and increase to insurance premium to \$400,000 which is an increase to \$2.9 million. Overall, that is \$300,000 savings and \$400,000 in costs leaving a bottom line of \$8 million to be distributed through the model. O'Connor will review, confirm, or update the FON as needed. O'Connor also confirmed that 2024-25 is year eight of ten of the Blaser ADA Settlement, leaving two more years after 2024-25.

A motion by Satele to approve the 2024-25 proposed adopted budget assumptions and forward a recommendation to District Council was seconded by Hubbard (Hoffman). By roll call vote the motion passed unanimously.

5. **Discussion of ASCIP Rebates**

Ingram briefly discussed a follow-up inquiry regarding ASCIP rebates. The rebates have been in existence since RSCCD became a member of ASCIP, over a decade ago. The rebates are primarily from workers' compensation coverage and recently health insurance has been given rebates within the last 4-5 years when we joined that pool. These are not guaranteed. Rebates are determined by the ASCIP board, it is not known when or how much will be awarded, nor is it guaranteed every year. A choice is given to provide a rebate in the form of a check or hold in an account at ASCIP to address other expenses. That is where these dollars have been held. In June, the Board requested all those dollars be placed in institutional reserves, and that has now been accomplished. These funds have been used, as needed, for things like legal settlements, purchase and install "blue phones" throughout the district. O'Connor further explained RSCCD has been part of the ASCIP workers' compensation program for over 15 years and the rebates

have always been held (from the historical evidence he reviewed), in a Risk Management Deposit Fund at ASCIP. Recently, within the last 4-5 years, RSCCD has been part of the health insurance program. When there is a settlement, RSCCD has ASCIP send the funds that are then deposited into the self-insurance fund to pay out the settlement, or such items as the “blue” phones. It was never that funds were received automatically at the district and then stopped. It had always gone into the Risk Management Deposit Fund like an escrow account. A total of \$8 million was brought into reserve from this account as of June 30, 2024. It goes into the reserve and is not accessible to pay towards employees’ benefits. Discussion ensued regarding benefits and Keenan being the current broker for the last three years for health benefits. O’Connor stated that eligibility for a rebate through ASCIP for health benefits will need to be confirmed through Don Maus. This is also a discussion for the JBC. There were no other questions.

6. Standing Report from District Council – (Coyne)

Coyne reported on the activities of the June 3, 2024, District Council meeting. She reported District Council approving minor language changes to the BAM, tentative budget, the Rancho Santiago Comprehensive Plan and the District Services and Operations Plan that have now been approved by the Board of Trustees. Additionally, District Council approved change in job description for Human Resources along with Administrative Regulations that were approved except for one on enrollment priorities that was postponed allowing Santa Ana College to review the proposed changes. The next District Council meeting is July 15, 2024. There were no other questions.

7. Informational Handouts

- District-wide expenditure report link: <https://intranet.rscsd.edu>
- Vacant Funded Position List as of June 27, 2024
- Monthly Cash Flow Summary as of May 31, 2024
- [SAC Planning and Budget Committee Agendas and Minutes](#)
- [SCC Budget Committee Agendas and Minutes](#)

General informational handouts above were referenced for further review.

8. Approval of FRC Minutes – May 15, 2024

A motion by Coyne was seconded by Satele to approve the minutes of the May 15, 2024, meeting as presented. By roll call vote, the motion passed with two abstentions by Grant and Talarico.

9. Other

O’Connor confirmed hearing from Don Maus, that if RSCCD stays within the ASCIP pool, we are subject to rebates, if we went to Anthem direct or Aetna or anything else, we would no longer be eligible for the rebates.

Discussion ensued regarding committee retirements, replacements as follows:

- Jose Vargas is retiring next month; SCC President’s cabinet will discuss further and advise of replacement.
- Tommy Strong will replace Madeline Grant as SAC faculty representative.
- Madeline Grant will replace Morrie Barembaum as FARSCCD President.

There were no further comments, questions, or discussion.

**Next FRC Committee Meeting:**

The next FRC meeting is August 21, 2024, at 1:30-3:00 p.m. This meeting adjourned at 2:21 p.m. with a motion by Coyne that was seconded by Hubbard.