



Rancho Santiago Community College District
District Council Meeting

August 26, 2024

1:30 p.m.

Via Zoom

<https://rsccd-edu.zoom.us/j/85619675916>

669-444-9171 / 856 1967 5916

Agenda

- | | |
|---|----------------|
| 1. Call to Order/Update | Martinez |
| 2. Approval of July 15, 2024 District Council Meeting Minutes - ACTION | Martinez |
| 3. Approval of 2024-2025 Adopted Budget - ACTION | Ingram |
| 4. Approval of Job Descriptions – ACTION | Olson |
| a. Principal Human Resources Analyst | |
| b. Principal Investigator | |
| 5. Zoom AI Companion Tool - INFORMATION | Gonzalez |
| 6. Committee Reports – INFORMATION | |
| a. Planning & Organizational Effectiveness Committee | Perez |
| b. Human Resources Committee | Winter |
| c. Fiscal Resources Committee | Ingram |
| d. Physical Resources Committee | Ingram |
| e. Technology Advisory Group | Gonzalez |
| 7. Constituent Representative Reports - INFORMATION | |
| a. Academic Senate - SAC | Coyne |
| b. Academic Senate - SCC | Kubicka-Miller |
| c. Classified Staff | Salas |
| d. Student Government - SAC | Velez |
| e. Student Government – SCC | Cudal |

Next Meeting:
October 7, 2024



Rancho Santiago Community College District District Council Meeting

MINUTES July 15, 2024

Members:	Marvin Martinez	Present
	Enrique Perez	Present
	Iris Ingram	Present
	George Williams for Alistair Winter	Present
	Annebelle Nery	Present
	Christopher Sweeten for Jeannie Kim	Present
	Jesse Gonzalez	Present
	Claire Coyne	Present
	Craig Rutan	Present
	Monica Zarske	Absent
	Corinna Evett	Absent
	Adam Morgan	Absent
	Sarah Salas	Present
	Zina Edwards	Present
	Ambar Nakagami	Present
	Jessica Velez	Absent
	Flo Cudal	Present
Guests:	Adam O'Connor	Chi-Chung Keung
	Rene Beiza	

1. Call to Order/Update

- a. Chancellor Marvin Martinez convened the meeting via Zoom Conference at 1:30 p.m.

2. Approval of Minutes

- a. It was moved by Mr. Rutan, seconded by Ms. Edwards and carried unanimously to approve the minutes of the June 3, 2024 meeting.

3. Approval of 2024-2025 Adopted Budget Assumptions
 - a. It was moved by Ms. Coyne and seconded by Ms. Cudal to approve the 2024-2025 budget assumptions. Asst. Vice Chancellor Adam O'Connor presented the changes to the tentative budget assumptions that were represented in the adopted budget assumptions being recommended by the Fiscal Resources Committee. Discussion ensued and District Council members received clarification on the information presented. The motion passed unanimously.

4. Approval of Reorganization
 - a. It was moved by Ms. Coyne and seconded by Mr. Rutan to Reorg #1412 – DO/Human Resources. Discussion ensued and District Council members received clarification on the information presented. The motion passed unanimously.

5. 2024-2025 Technology Contracts
 - a. Asst. Vice Chancellor Jesse Gonzalez presented the district-wide list of technology contracts that had been reviewed by the Technology Advisory Group. Discussion ensued and District Council members received clarification on the information presented.

6. Committee Reports
 - a. Planning and Organizational Effectiveness Committee (POEC)
Mr. Perez reported on the June 26, 2024 meeting.
 - b. Human Resources Committee (HRC)
Asst. Vice Chancellor George Williams reported on the June 6, 2024 meeting. The next meeting will be held in September.
 - c. Fiscal Resources Committee (FRC)
Vice Chancellor Iris Ingram reported on the July 3, 2024 meeting. Professor Tara Kubicka-Miller was elected to serve as Co-Chair for 2024-2025. The next meeting will be held August 21, 2024.
 - d. Physical Resources Committee (PRC)
Ms. Ingram reported there was no meeting since the last District Council meeting.
 - e. Technology Advisory Group (TAG)
Mr. Gonzalez reported there was no meeting since the committee was on hiatus for the summer. The next meeting will be held in fall 2024.

7. Constituent Representative Reports
 - a. Academic Senate/SAC: Ms. Coyne reported on the SAC Academic Senate activities. She expressed appreciation to Professor Craig Rutan, outgoing SCC Academic Senate President, for his service in this role and wished him well in his next chapter.
 - b. Academic Senate/SCC: Mr. Rutan made his last report as SCC Academic Senate President and is looking forward to the next chapter.
 - c. CSEA: Ms. Salas provided a report on CSEA activities.
 - d. Student Government/SAC: No report.
 - e. Student Government/SCC: Ms. Flo Cudal reported on SCC ASG activities.

Next Meeting:	The next meeting will be held on Monday, August 26, 2024
Meeting Adjourned:	2:05 p.m.
Approved:	August 26, 2024

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

* Reference to budget assumption number

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

Unrestricted General Fund Revenue Budget - Fund 11					
<u>Revenues by Source</u>	2022-23 Actual Revenue	2023-24 Actual Revenue	2024-25 Tentative Budget	2024-25 Adopted Budget	% change 24/25 Adopt/ 23/24 Actual
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>	2022-23 Actual Revenue	2023-24 Actual Revenue	2024-25 Tentative Budget	2024-25 Adopted Budget	% change 24/25 Adopt/ 23/24 Actual
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	<u>117,792,783</u>	<u>134,593,760</u>	<u>121,668,195</u>	<u>137,683,132</u>	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	<u>11,074</u>	<u>111,698</u>	<u>5,000</u>	<u>5,000</u>	(95.52)
Total Revenues	<u>222,398,070</u>	<u>273,329,161</u>	<u>252,069,855</u>	<u>252,601,198</u>	(7.58)
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$222,398,070</u>	<u>\$273,329,161</u>	<u>\$252,069,855</u>	<u>\$252,601,198</u>	(7.58)
* Component of Apportionment				\$228,879,339	

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
	TOTAL SALARIES/BENEFITS	176,460,737	203,846,155	214,656,133	220,350,057	8.10
	Salaries/Benefits Cost % of Total Expenditures	88.61%	90.34%	88.62%	89.48%	

Rancho Santiago Community College District
Adopted Budget
2024-25

Unrestricted General Fund Expenditure Budget - Fund 11

		2022-23	2023-24	2024-25	2024-25	% change
Expenditures by Object		Actual	Actual	Tentative	Adopted	24/25 Adopt/ 23/24 Actual
		Expenses	Expenses	Budget	Budget	
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

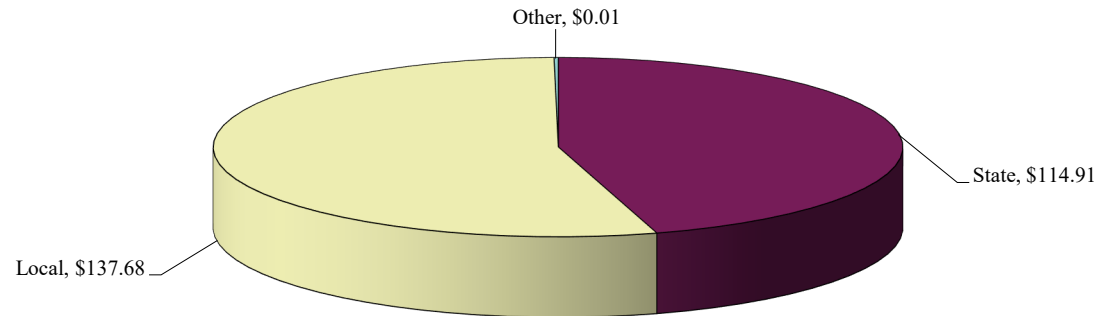
Rancho Santiago Community College District
Adopted Budget
2024-25

Unrestricted General Fund Expenditure Budget - Fund 11

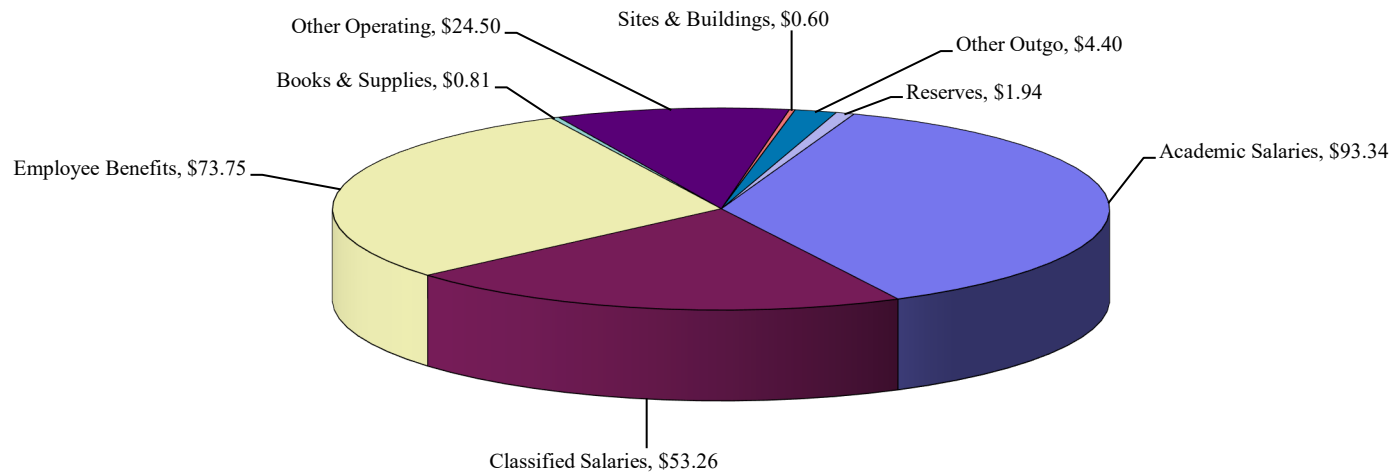
Expenditures by Object		2022-23 Actual Expenses	2023-24 Actual Expenses	2024-25 Tentative Budget	2024-25 Adopted Budget	% change 24/25 Adopt/ 23/24 Actual
7000	Other Outgo					
7200	Intrafund Transfers Out	26,387	(6,720)	0	0	(100.00)
7300	Interfund Transfers Out	1,500,000	4,244,000	1,500,000	4,400,000	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

		2022-23	2023-24	2024-25	2024-25	% change
<u>Revenues by Source</u>		Actual	Actual	Tentative	Adopted	24/25 Adopt/ 23/24 Actual
		Revenue	Revenue	Budget	Budget	
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

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

<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	\$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
TOTAL SALARIES/BENEFITS	10,883,269	8,261,403	8,673,180	9,257,831	12.06

Rancho Santiago Community College District
Adopted Budget
2024-25

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

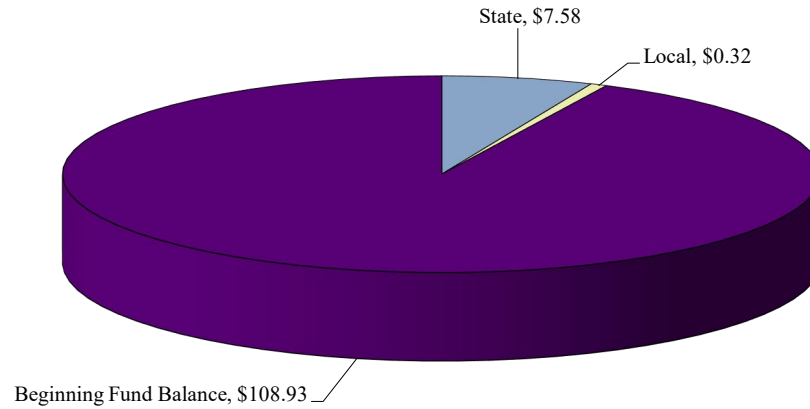
<u>Expenditures by Object</u>	2022-23 Actual Expenses	2023-24 Actual Expenses	2024-25 Tentative Budget	2024-25 Adopted Budget	% change 24/25 Adopt/ 23/24 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	1,435	6,270	0	0	(100.00)
4300 Instructional Supplies	39,753	8,698	8,049	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	<u>603,617</u>	<u>498,859</u>	<u>614,371</u>	<u>653,142</u>	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	<u>4,737,436</u>	<u>5,303,793</u>	<u>7,595,422</u>	<u>25,729,269</u>	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	<u>455,632</u>	<u>306,447</u>	<u>482,044</u>	<u>141,611</u>	(53.79)
Subtotal, Expenditures (1000 - 6000)	<u>16,679,954</u>	<u>14,370,502</u>	<u>17,365,017</u>	<u>35,781,853</u>	149.00

Rancho Santiago Community College District
Adopted Budget
2024-25

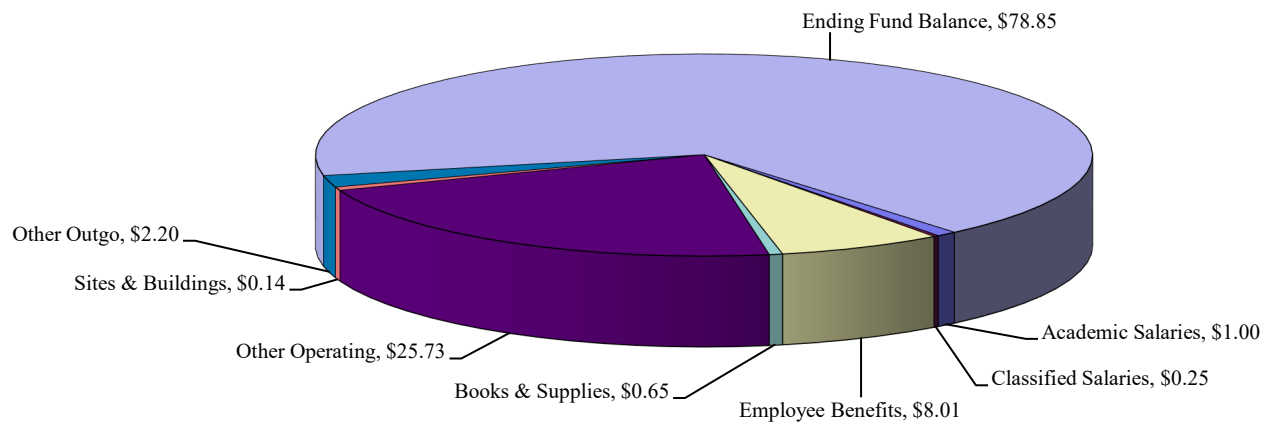
Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13					
Expenditures by Object	2022-23 Actual Expenses	2023-24 Actual Expenses	2024-25 Tentative Budget	2024-25 Adopted Budget	% change 24/25 Adopt/ 23/24 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	0	10,000	0	0	(100.00)
7300 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

General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
<u>Revenues by Source</u>	2023-24 Adopted Budget	2023-24 Allocated Budget	2023-24 Actual Revenue	% change 23/24 Actual/ 23/24 Budget	2024-25 Adopted Budget	% change 24/25 Adopt/ 23/24 Actual
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>	<u>(100.00)</u>
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>	<u>(15.54)</u>
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

<u>Revenues by Source</u>	2023-24 Adopted Budget	2023-24 Allocated Budget	2023-24 Actual Revenue	% change 23/24 Actual/ 23/24 Budget	2024-25 Adopted Budget	% change 24/25 Adopt/ 23/24 Actual
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>	2023-24	2023-24	2023-24	% change	2024-25	% change
	Adopted Budget	Allocated Budget	Actual Expenses	23/24 Actual/ 23/24 Budget	Adopted Budget	24/25 Adopt/ 23/24 Actual
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
TOTAL SALARIES/BENEFITS	207,356,802	216,826,982	212,107,558	(7.22)	229,607,888	8.25
Salaries/Benefits Cost % of Total Expenditures	82%	85%	88%		81%	

Rancho Santiago Community College District
Adopted Budget
2024-25

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

<u>Expenditures by Object</u>	2023-24	2023-24	2023-24	% change	2024-25	% change
	Adopted Budget	Allocated Budget	Actual Expenses	23/24 Actual/ 23/24 Budget	Adopted Budget	24/25 Adopt/ 23/24 Actual
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

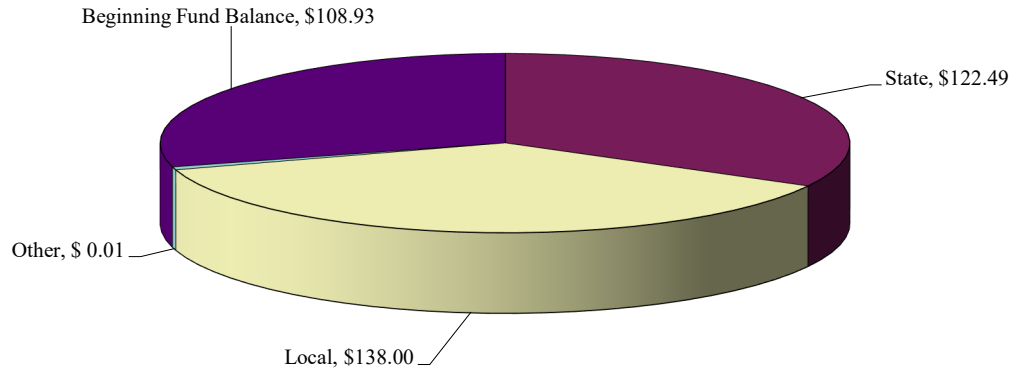
Rancho Santiago Community College District
Adopted Budget
2024-25

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

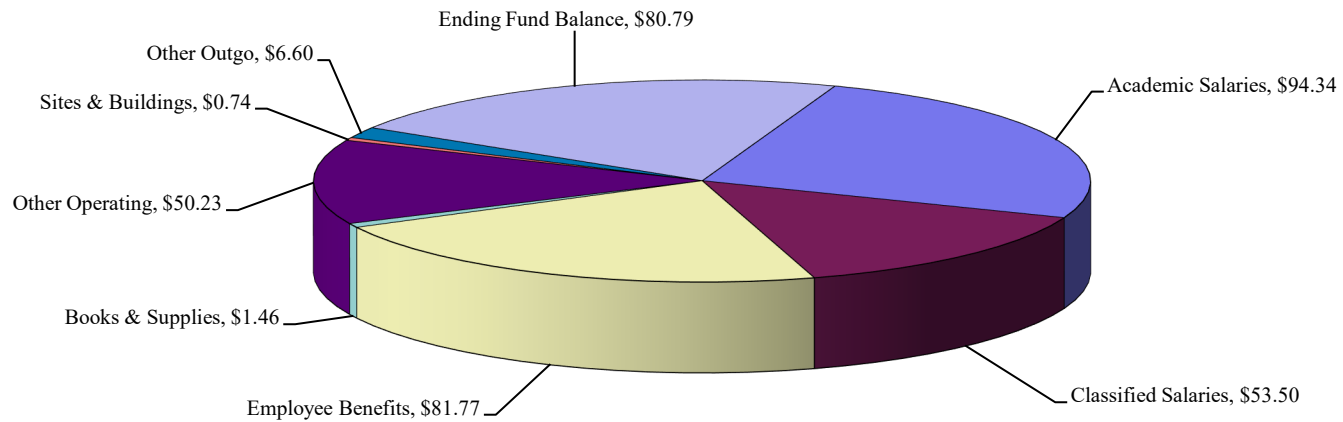
<u>Expenditures by Object</u>	2023-24 Adopted Budget	2023-24 Allocated Budget	2023-24 Actual Expenses	% change 23/24 Actual/ 23/24 Budget	2024-25 Adopted Budget	% change 24/25 Adopt/ 23/24 Actual
7000 Other Outgo						
7200 Intrafund Transfers Out	0	10,000	3,280	(67.20)	0	(100.00)
7300 Interfund Transfers 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

Restricted General Fund Revenue Budget - Fund 12					
<u>Revenues by Source</u>	2022-23 Actual Revenue	2023-24 Actual Revenue	2024-25 Tentative Budget	2024-25 Adopted Budget	% change 24/25 Adopt/ 23/24 Actual
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

Restricted General Fund Revenue Budget - Fund 12						
		2022-23	2023-24	2024-25	2024-25	% change
Revenues by Source		Actual	Actual	Tentative	Adopted	24/25 Adopt/
		Revenue	Revenue	Budget	Budget	23/24 Actual
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	2023-24	2024-25	2024-25	% change
		Actual Expenses	Actual Expenses	Tentative Budget	Adopted Budget	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
	TOTAL SALARIES/BENEFITS	38,096,148	44,173,342	65,464,538	66,311,464	50.12

Rancho Santiago Community College District
Adopted Budget
2024-25

Restricted General Fund Expenditure Budget - Fund 12

		2022-23	2023-24	2024-25	2024-25	% change
Expenditures by Object		Actual	Actual	Tentative	Adopted	24/25 Adopt/ 23/24 Actual
		Expenses	Expenses	Budget	Budget	
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

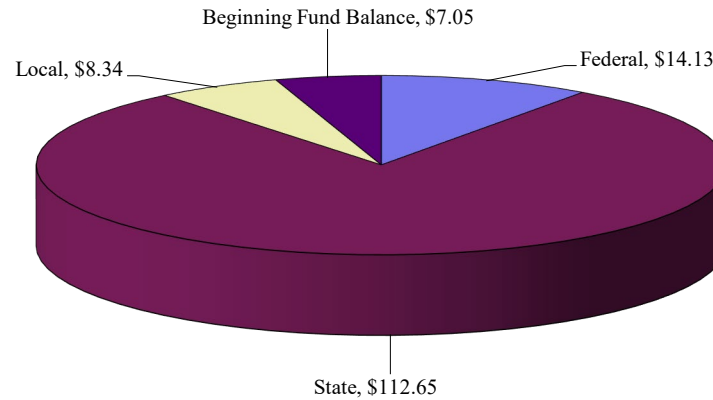
Rancho Santiago Community College District
Adopted Budget
2024-25

Restricted General Fund Expenditure Budget - Fund 12

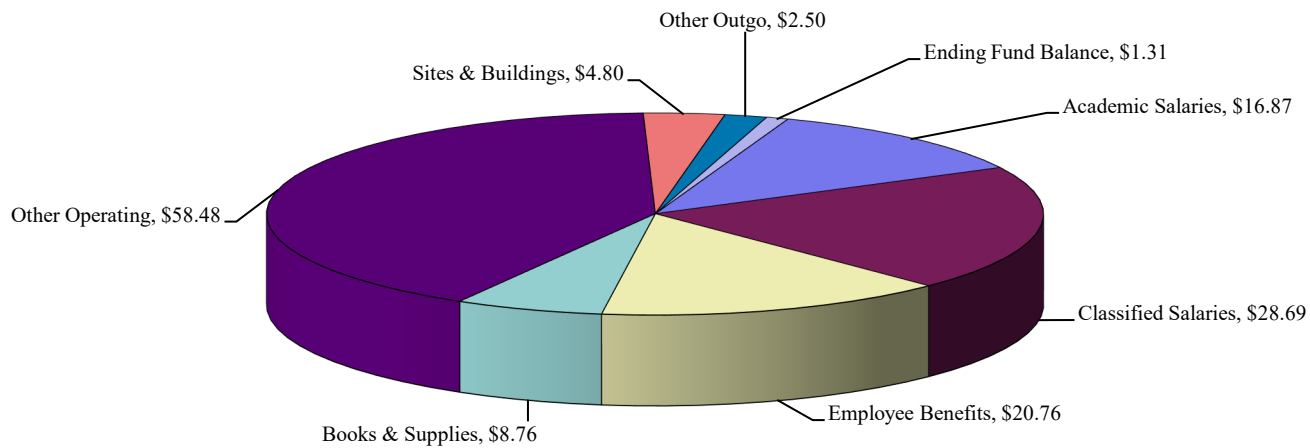
Expenditures by Object		2022-23 Actual Expenses	2023-24 Actual Expenses	2024-25 Tentative Budget	2024-25 Adopted Budget	% change 24/25 Adopt/ 23/24 Actual
7000	Other Outgo					
7200	Intrafund Transfers Out	213,903	130,425	34,500	0	(100.00)
7300	Interfund Transfers Out	199,700	936	0	0	(100.00)
7400	Other 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

Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
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	
Grand Total	\$129,324,848	54.02%	\$21,037,809	73.56%	\$150,362,657	56.11%	\$56,674,380	40.07%	\$207,037,037	50.57%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
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	
Grand Total	\$63,481,981	26.52%	\$6,565,344	22.96%	\$70,047,325	26.14%	\$36,617,085	25.89%	\$106,664,410	26.05%

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
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	
Grand Total	\$46,579,305	19.46%	\$996,308	3.48%	\$47,575,613	17.75%	\$48,144,623	34.04%	\$95,720,236	23.38%

Total Expenditures-excludes Institutional Costs	\$239,386,134	100.00%	\$28,599,461	100.00%	\$267,985,595	100.00%	\$141,436,088	100.00%	\$409,421,683	100.00%
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Institutional Costs	Fund 11 Unrestricted	Fund 13 One-Time	Fund 11/13 Unrestricted	Fund 12 Restricted	Fund 11/12/13 Combined
Employee Benefits-retiree benefits/ local experience charge/STRS & PERS on behalf	6,710,439	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
Grand Total	\$13,215,064	\$88,233,216	\$101,448,280	\$738,558	\$102,186,838

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

FY 2023-24 Ending Balance and Carryover

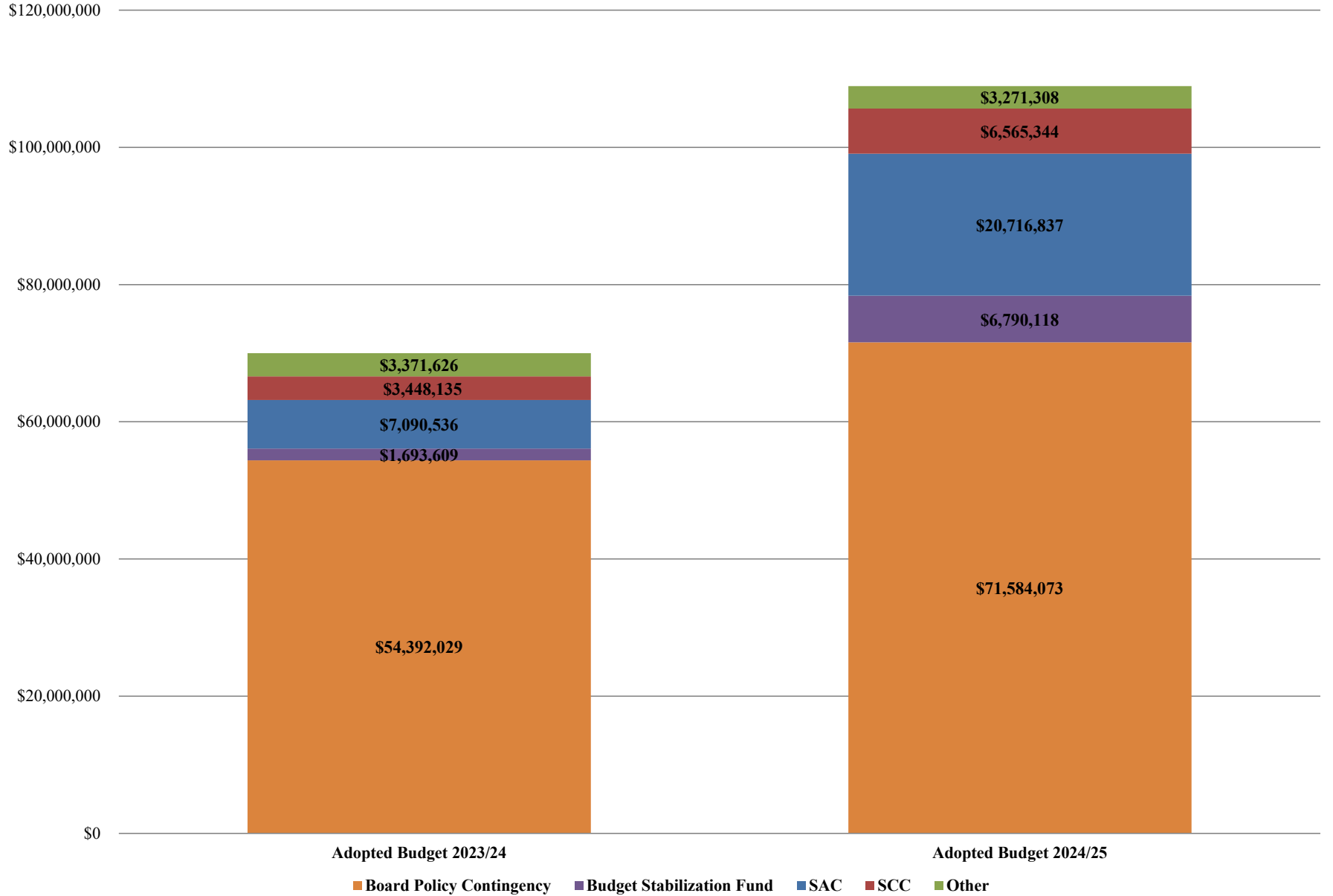
BREAKDOWN OF FUND BALANCE

2023-24 Beginning Fund Balance		\$ 69,995,935
2023-24 Change in Fund Balance		<u>38,931,745</u>
Ending Balance FY 2023-24 / Beginning Balance FY 2024-25		<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

DRAFT

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

DRAFT

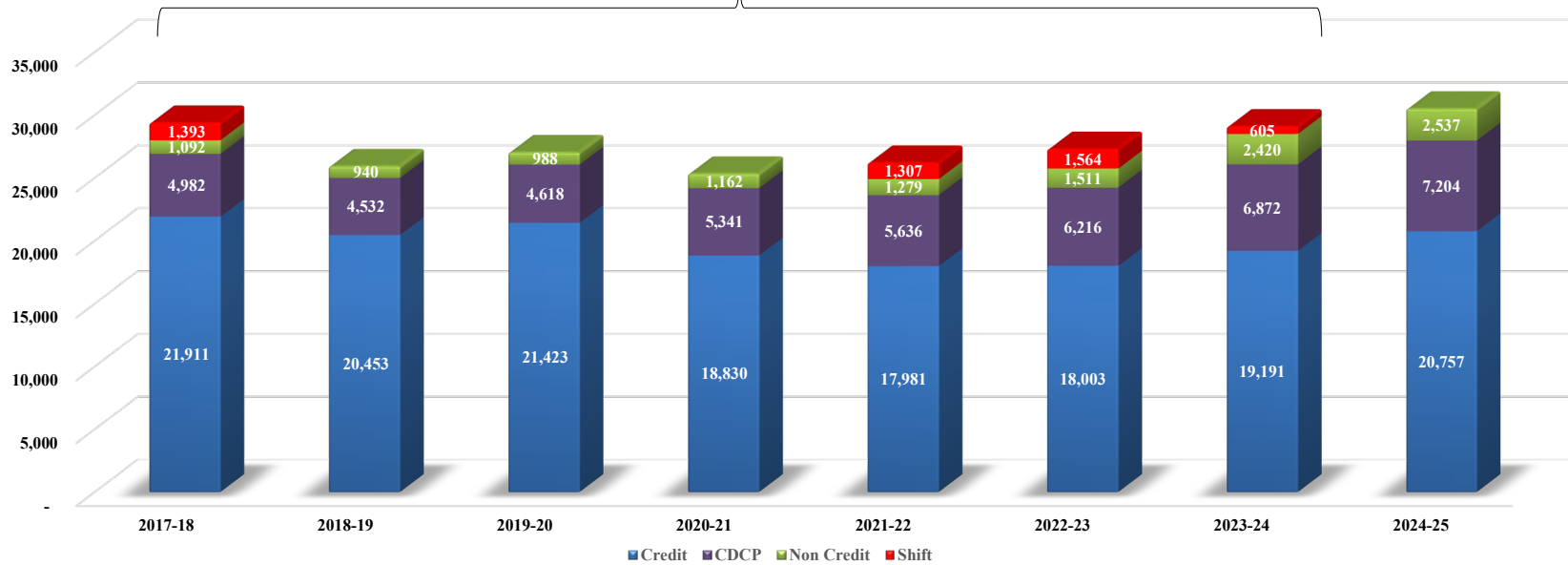
	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 10,732,581	\$ 8,586,065	\$ 2,146,516	\$ 8,586,062	\$ 6,439,546	\$ 2,146,516			\$ 19,318,643
FTES - based on 23/24 @ Annual	\$ 116,319,335	\$ 76,229,755	\$ 40,089,580	\$ 50,211,286	\$ 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)
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 157,927,036	\$ 116,767,360	\$ 41,159,676	\$ 70,952,303	\$ 49,466,359	\$ 21,485,944			\$ 228,879,339
<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>			
OTHER STATE REVENUE									
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
Subtotal, Other State Revenue	\$ 7,346,271	\$ 6,034,027	\$ 1,312,244	\$ 3,294,859	\$ 2,636,216	\$ 658,643			\$ 10,641,130
TOTAL ESTIMATED REVENUE	\$ 165,273,307	\$ 122,801,387	\$ 42,471,920	\$ 74,247,162	\$ 52,102,575	\$ 22,144,587			\$ 239,520,469
<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>			
Less Institutional Cost Expenditures									\$ 11,235,439
Less Net District Services Expenditures									\$ 43,075,585
									\$ 185,209,445
ESTIMATED REVENUE	\$ 127,797,752	\$ 94,956,297	\$ 32,841,455	\$ 57,411,693	\$ 40,288,369	\$ 17,123,324			\$ 185,209,445
BUDGET EXPENDITURES FOR FY 2024/25									
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
TOTAL ESTIMATED EXPENDITURES	\$ 129,721,956	\$ 110,278,315	\$ 19,443,641	\$ 62,644,354	\$ 52,003,417	\$ 10,640,937	\$ 47,055,480	\$ 11,235,439	\$ 250,657,229
Percent of Total Estimated Expenditures	51.75%	44.00%	7.76%	24.99%	20.75%	4.25%	18.77%	4.48%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (1,924,204)	\$ (15,322,018)	\$ 13,397,814	\$ (5,232,661)	\$ (11,715,048)	\$ 6,482,387			\$ (7,156,865)
OTHER STATE REVENUE									
Apprenticeship				\$ 5,227,354	\$ 5,227,354				\$ 5,227,354
Enrollment Fees 2%								\$ 245,695	\$ 245,695
LOCAL REVENUE									
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
ESTIMATED ENDING BALANCE FOR 6/30/25	\$ 524,276	\$ (12,873,538)	\$ 13,397,814	\$ 1,419,693	\$ (5,062,694)	\$ 6,482,387			\$ 1,943,969

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		
	Actual w/ borrowing	%	Actual	%	Actual	%	Actual	%	Actual w/ borrowing	%	Actual w/ borrowing	%	Target	Actual w/ borrowing @ P3	%	Difference Target to Actual	Target	%	
SAC/CEC																			
Credit	16,238.52	55.27%	14,246.86	54.95%	14,778.67	58.34%	12,863.57	50.78%	13,605.16	51.92%	13,954.82	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%
	20,442.47	69.58%	18,024.50	69.52%	18,517.90	68.51%	17,002.12	67.11%	17,934.31	68.44%	19,108.83	70.01%	20,151.00	20,400.25	70.13%	249.25	1.24%	21,418.22	70.23%
SCC/OEC																			
Credit	7,066.02	24.05%	6,205.77	23.94%	6,643.58	26.22%	5,966.19	23.55%	5,682.42	21.69%	5,612.42	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%
	8,936.06	30.42%	7,901.03	30.48%	8,511.08	31.49%	8,331.62	32.89%	8,268.67	31.56%	8,185.24	29.99%	8,591.00	8,687.66	29.87%	96.66	1.13%	9,079.47	29.77%
District Total																			
Credit	23,304.54	79.33%	20,452.63	78.89%	21,422.25	84.56%	18,829.76	74.33%	19,287.58	73.61%	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%
	29,378.53	100.00%	25,925.53	100.00%	27,028.98	106.69%	25,333.74	100.00%	26,202.98	100.00%	27,294.07	100.00%	28,742.00	29,087.91	100.00%	345.91	1.20%	30,497.70	100.00%
Growth			-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
2024-25

Budget Allocation Model					
FTES Credit vs. Non-Credit Breakdown					
<u>Full-Time Equivalent Students</u>	Santa Ana College		Santiago Canyon College		Total FTES
	FTES	%	FTES	%	
2024/25 Projected	<i>target 4.99% growth</i>		<i>target 4.51% growth</i>		
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>
2023/24 Annual					
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>
<u>SCFF Calculation - FY 23/24</u>					
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>
Expenditures by Major Object (2 Colleges Only) (Fund 11)					
<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Adopted Budget
	\$	%	\$	%	
1000 Academic Salaries	\$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
Adopted Budget
2024-25

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		

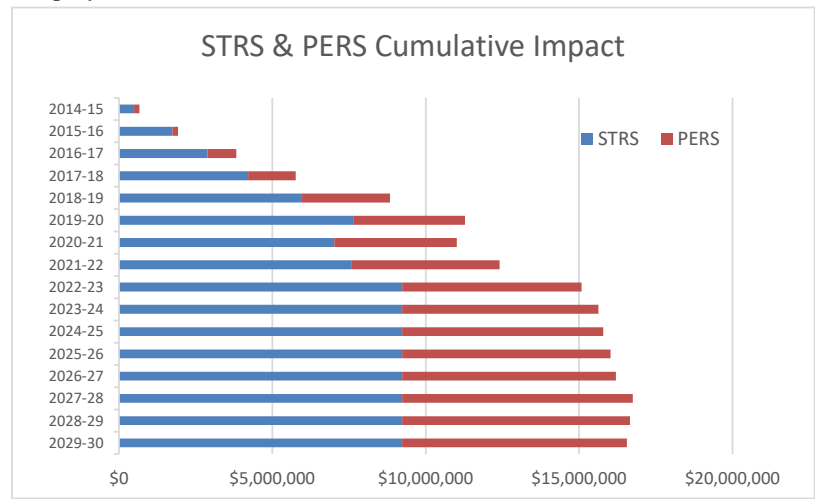
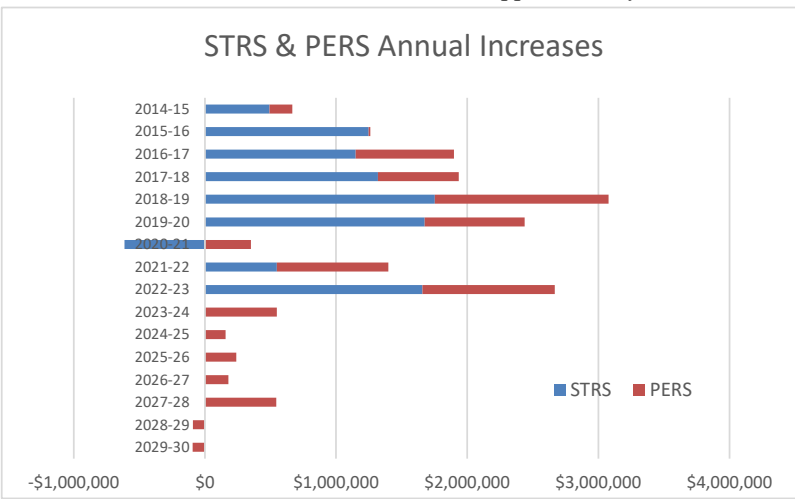
Rancho Santiago Community College District
Adopted Budget
2024-25

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

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

Rancho Santiago Community College District
Adopted Budget
2024-25

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%
				TOTALS	94.49%	71.72%	81.63% - 90.63%

Rancho Santiago Community College District
Adopted Budget
2024-25

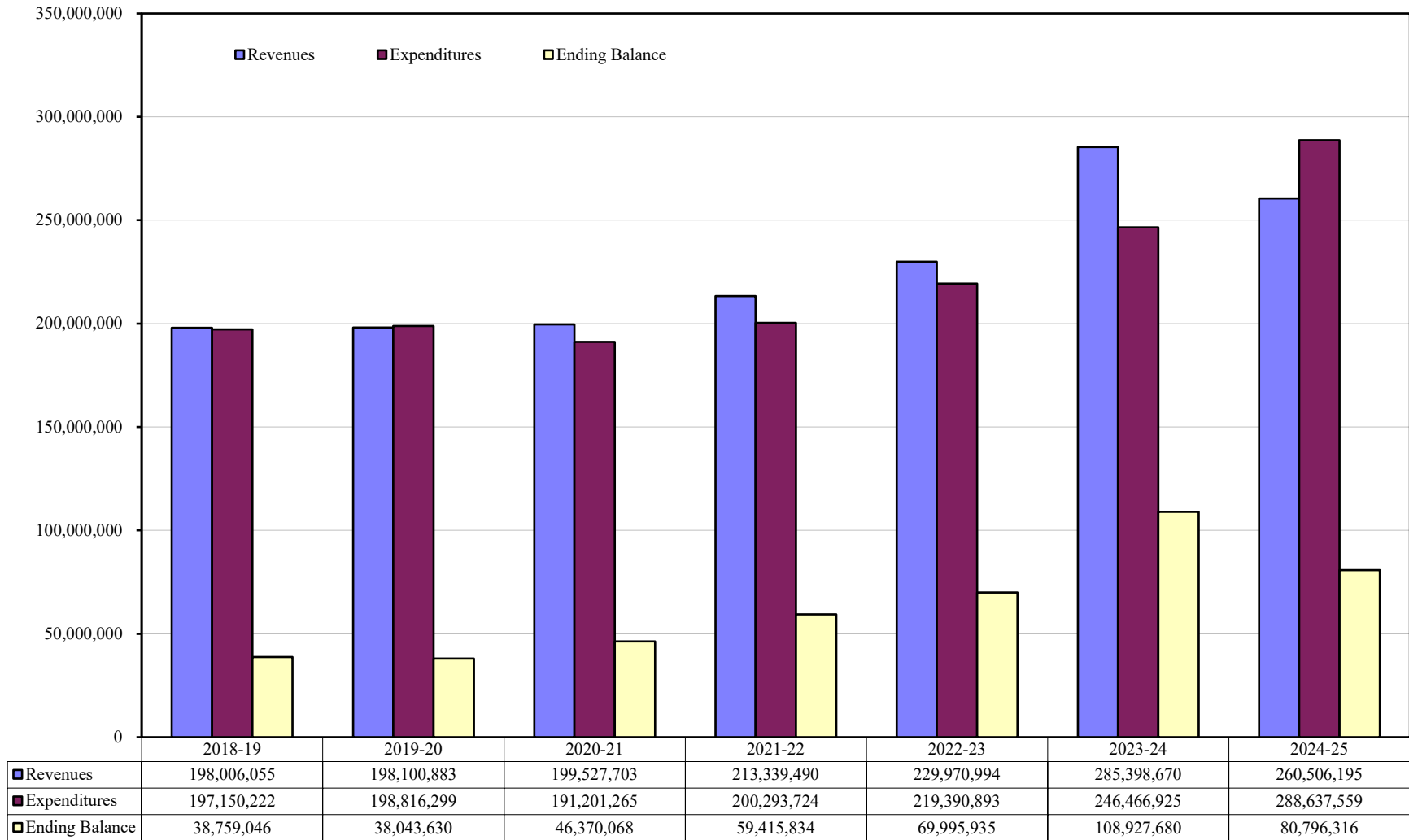
Recap of Revenue and Expenses - General Fund 11 and 13

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
Adj. Beg. Balance	<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%
Revenues:													
Federal Income	<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%
State Income:													
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%
Total State	<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%
Local Income:													
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%
Total Local	<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%
Transfers/Others	<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%
Total Revenues	<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%
Total Available	<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%
Expenditures:													
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%
Total Expenditures	<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%
Ending Balance	<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%
Adjustment to Beginning Balance	<u>-</u>	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>	
Adjusted Beginning Fund Balance	<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>	
Ending Balance (% of Exp)	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

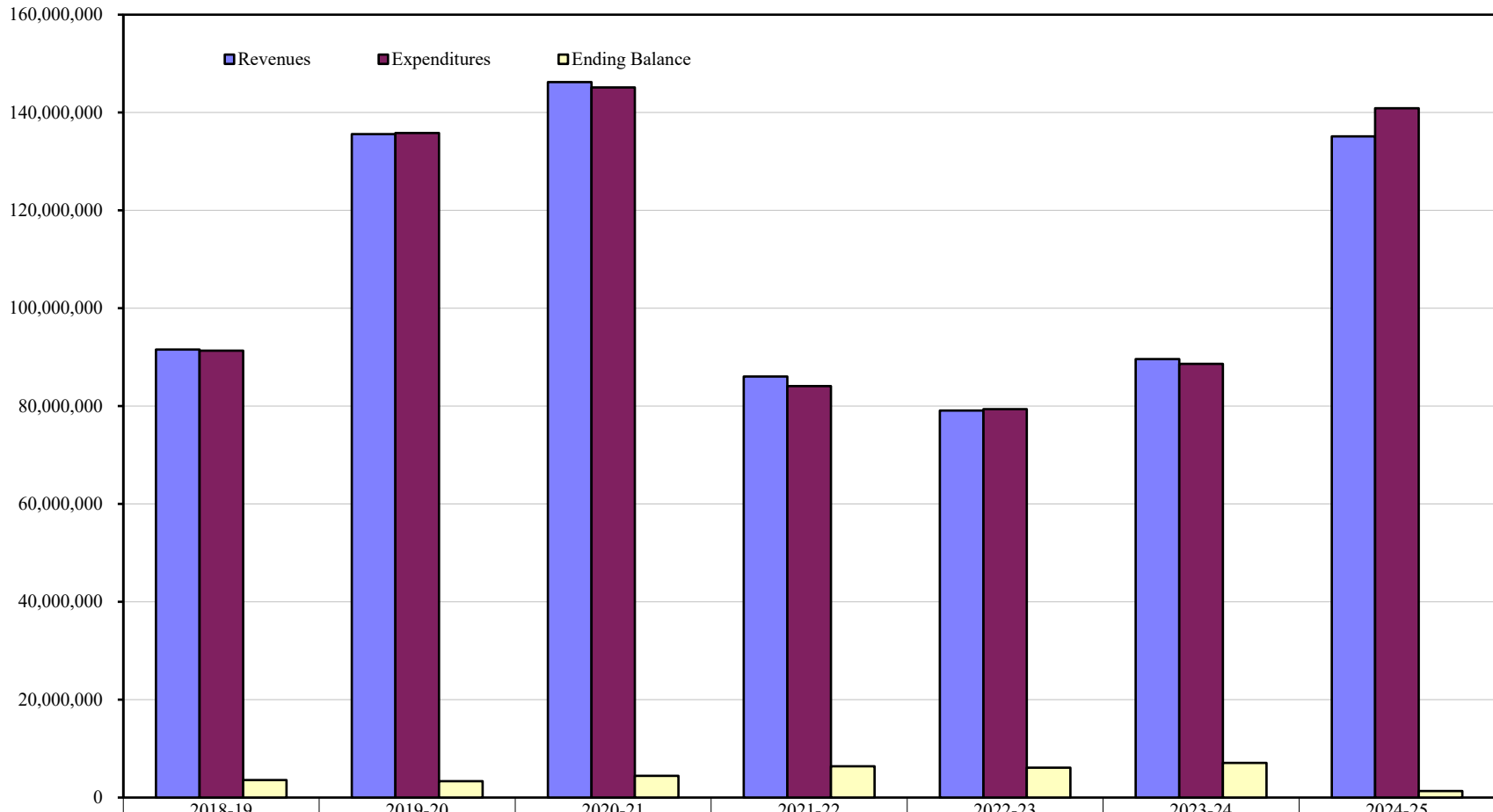
Recap of Revenue and Expenses - General Fund 12

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%
Revenues:													
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%
State Income:													
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%
Local Income:													
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%
Expenditures:													
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

**PRINCIPAL HUMAN RESOURCES ANALYST
JOB DESCRIPTION**

POSITION OVERVIEW

The Principal Human Resource Analyst is distinguished from other journey-level positions by the nature, responsibility, analysis, complexity, and technicality of the work and by internal and external stakeholder interactions and serves as a leader in making independent analysis, for the solution of people and culture related issues. The Principal Human Resource Analyst reports and performs their duties under the general supervision of the designated supervisor and ~~may direct the work of hourly employees and staff in Human Resources.~~ **An incumbent may supervise and participate in a variety of professional-level human resource management functions depending on department need, such as: recruitment, classification and compensation, compliance, performance, discipline, and professional development programs. This position is distinguished from Human Resources Analyst in that an incumbent in the later class performs a variety of professional, technical, and analytical assignments related to human resource administration. Principal Human Resources Analyst may provide lead work direction and training to assigned staff as needed.**

REPRESENTATIVE DUTIES

1. Leads high-level human resources projects including but not limited to data analytics, classification/compensation studies, total rewards, improvement audits, human resources information systems and employee records.
2. **Assists in the development and implementation of policies, practices, programs, and procedures for human resources.**
3. Interprets and applies policies, procedures, regulations, memorandum of understandings, and collective bargaining agreements.
4. Prepares, maintains and analyzes confidential records and other materials related to employer/employee relations, collective bargaining, grievance processing, unfair labor practice charges, and litigation.
5. Innovates as a system administrator for modern technology utilizing analysis, enhancement, creation, revision, and maintenance of features, reports, communication and documentation
6. Interprets, guides and assures compliance with county, state and federal regulations and guidelines concerning employment and human resource administration.
7. Establishes and implements multi-stakeholder onboarding programs and employee lifecycle programs.
8. Collaborates in collective bargaining agreements and labor management meetings as needed.
9. Researches and prepares highly complex statistical and narrative reports on a variety of data.
10. Prepares employee, collective bargaining, confidential and other employee files, surveys, marketing trends, salary and classification comparative data, and other related information.
11. Develops and implements highly complex new and comprehensive department operating procedures methods and systems for procedural/process improvement and in accordance with legal and contract changes.
12. **May plan, design, develop, deliver, and evaluate various professional development and training programs to address institutional, departmental, and individual training needs for faculty, management, staff, and student employees.**
13. Advises on budget and technology to ensure strategic alignment with districtwide resources and resources.
14. Examines and proposes improved process designs to define the future of how our organization can uplift its workforce across all divisions and roles.
15. Leads, assesses, and mentors team members to ensure daily operations and inspire creativity.
16. Brings to life new ideas for continuous and sustainable improvement, including process enhancements that reduce cost, strengthen stakeholder satisfaction, and improve the effective delivery of services.
17. Partners closely with peers and stakeholders across the District to assess existing human resource programs, processes, and practices and to identify gaps and inefficiencies, and innovate to enhance the employee experience and support long-term growth objectives.
18. Monitors and informs on legislative changes relevant to people and culture.
19. Creates and maintains an active record-keeping system that records, monitors, and keeps current all relevant documents.
20. **Provides day-to-day leadership and works with staff to ensure a high performance, customer service-oriented work environment which supports achieving District objectives and service expectations.**

**PRINCIPAL HUMAN RESOURCES ANALYST
JOB DESCRIPTION**

21. Supervises and evaluates assigned staff; establishes performance requirements and professional development targets for assigned staff; regularly monitors performance and provides coaching and development.
22. Performs other duties as assigned.

KNOWLEDGE AND ABILITIES

Thorough Knowledge of:

1. Success with providing human resource support in a multi-stakeholder organization across multiple locations.
2. Proven ability to define, influence, refine and implement processes, procedures, and policies.
3. Applicable sections of California Education Code, Title 5, The Educational Employment Relations Act (EERA) of 1976, California Fair Housing and Employment Act, Clery Act, Violence Against Women Act, Campus SaVE Act, Americans with Disabilities Act, the Child Abuse and Neglect Reporting Act (CANRA), and Meyers-Milias-Brown Act.
4. Principles, practices, and techniques used in the analysis, evaluation, design, planning, and management of a comprehensive recruitment, people analytics, classification/compensation programs and its integration with a full-scale comprehensive people and culture programs.
5. Project management, the ability to track and manage complex processes.
6. High level of stakeholder service-centricity and organizational empathy.
7. **Principles and practices of effective management and supervision.**
8. Proven practices and strategies for major functional areas such as program and product to enhance the efficiency and quality of our recruitment and retention tools and processes.
9. Intersectional diversity, inclusion, belonging, equity, antiracism, and equal opportunity.
10. Software such as Advocate/Maxient, Ellucian Banner/Colleague, Workday, project management software, case management, and related HRIS/Human Resource software.
11. High degree of business insight; results-oriented with an ability to work independently.
12. Strategies identifying and building cross-functional partnerships to understand challenges.

Ability to:

1. Demonstrate on-going curiosity and creativity, balanced with the ability to distill numerous inputs/ideas into meaningful actions and recommendations.
2. Analyze and strategize with metrics to guide strategy.
3. Exhibit strong analytical and quantitative skills with the ability to use data and metrics to back up assumptions, evaluate outcomes, and challenge conventional wisdom.
4. Respond to change with strategy and innovation.
5. Display strong analytical capabilities and a process improvement mentality.
6. Innovate on software packages for recruitment, personnel, spreadsheets and databases.
7. Collaborate and influence strategically in both small teams and large, cross-functional environments.
8. **Review and evaluate employee job performance, effectively supervise assigned staff, and foster a teamwork environment.**
9. Exhibit strong business and financial acumen with the ability to understand shareholder value and relevant business models, and how to translate these into human resource initiatives.
10. Show success utilizing employee attraction, engagement, and retention strategies.
11. Gather and analyze data, reason logically and draw valid conclusions.
12. Analyze situations and make appropriate decisions and/or recommendations.
13. Quickly learn and effectively interpret and apply rules, regulations and precedents to personnel issues and develop working solutions.
14. Clearly communicate ideas and recommendations.
15. Write clear, comprehensive and concise reports.
16. Work with and provide direction to other employees in the completion of the day-to-daywork.
17. Excel in an ever-changing environment using an ambitious mindset.

**PRINCIPAL HUMAN RESOURCES ANALYST
JOB DESCRIPTION**

MINIMUM QUALIFICATIONS

Education and Experience:

Bachelor's Degree from an accredited college or university and three (3) years of related work experience OR
Masters/Doctorate Degree from an accredited college or university and one (1) year of related work experience OR
Equivalent combination of training and experience.

Board Approved:

**Principal District Investigator
JOB DESCRIPTION - CONFIDENTIAL**

POSITION OVERVIEW

The Principal District Investigator innovates, delivers, and collaborates on duties in promulgating the District's commitment to foster an inclusive and equitable environment where our campus community can thrive and belong authentically. The Principal District Investigator is distinguished from other journey-level positions by the nature, responsibility, analysis, complexity, and technicality of the work and by internal and external stakeholder interactions. This role also serves as a leader in making independent analysis and recommendations of factual and procedural questions, for the solution of Title IX, workplace conflict, civil rights discrimination, harassment, retaliation, Equal Employment Opportunity (EEO) complaints, and other Human Resources (HR) related issues for all employees and students. This position reports and performs its duties under the general supervision of the HR Manager, District Investigations, and may ~~direct~~ supervise the work of investigators, hourly employees and staff in Human Resources.

REPRESENTATIVE DUTIES

1. Leads in responding to and investigating complex Civil Rights, Title IX, and workplace conflict complaints including, but not limited to discrimination, harassment, Equal Employment Opportunity (EEO) complaints, and related retaliation reports and complaints from students and employees.
2. Leads prompt, thorough, and impartial investigations into discrimination, harassment, and retaliation complaints related to legally protected status, while strategically implementing Title IX protective and supportive measures as required by District Policy, ensuring a fair, comprehensive process for all parties involved.
3. Serves as a primary reference to the interpretation, application, and compliance of District policies, procedures, protocols, and practices related to Title 5, Title VII, Title IX, ADA, 2022 Reauthorization of VAWA/Campus SaVE Act, and related state laws, such as FEHA and California Community Colleges policies.
4. Acts as a senior technical expert in investigative, research, and complex analysis within HR, developing and implementing advanced methods and practices across various levels of the district, aligning with legal, regulatory, and policy frameworks.
5. Provides expert recommendations on the interpretation and application of policies, procedures, regulations, memorandum of understanding, and collective bargaining agreements, ensuring comprehensive and nuanced understanding.
6. Assists in the development and implementation of policies, practices, programs, and procedures for human resources.
7. Assist in conducting intake of complaints reports, or inquiries.

Principal District Investigator
JOB DESCRIPTION - CONFIDENTIAL

8. Functions as a primary liaison between HR and College personnel, addressing operational needs with a focus on strategic alignment and efficiency.
9. Delivers detailed and complex information to District and College employees about HR regulations, procedures, best practices, and forms, ensuring clarity and compliance.
10. Analyzes and provides high-level recommendations concerning operational and technical matters in areas of Civil Rights, Title IX, or workplace conflict in HR; synthesizes diverse opinions to formulate comprehensive solutions.
11. Conducts in-depth interviews with employees, students, and third parties, addressing complex violations of district policies or law; drafts comprehensive summaries with a focus on detailed fact-finding and action planning.
12. Leads in facilitating informal resolutions and manages formal investigation processes, focusing on complex conflict resolution.
13. Coordinates and oversees projects to ensure timely completion, focusing on complex investigations and strategic initiatives.
14. Directs the preparation, maintenance, and analysis of confidential records, focusing on employer/employee relations, grievance processing, and legal matters, ensuring accuracy, confidentiality, and compliance with relevant regulations.
15. Directs high-level Human Resources projects, encompassing advanced data analytics, improvement audits, and system enhancements, ensuring strategic implementation and operational excellence.
16. Expertly communicates HR-related information to administrators, staff, and the public, using detailed data analysis and visual aids to convey complex concepts clearly and effectively, with an emphasis on understanding the strategic implications and impact on organizational goals.
17. Supervises and evaluates assigned staff; establishes performance requirements and professional development targets for assigned staff; regularly monitors performance and provides coaching and development.
18. Demonstrates advanced budget experience, contributing to financial planning and management within the HR Department, with an emphasis on strategic allocation.
19. Leads team projects and independently carries out complex special assignments, without supervision.
20. Represents HR in high-level meetings, hearings, conferences, workshops, or negotiations, focusing on complex and strategic matters.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT CLASS SPECIFICATION
SANTA ANA, CALIFORNIA**

REVISED JANUARY 2024

**Principal District Investigator
JOB DESCRIPTION - CONFIDENTIAL**

21. Acts as the primary advisor and authority for District and College managers in establishing, reviewing, and documenting disciplinary policies, ensuring their fair and consistent application and offering expert counsel on addressing performance concerns.
22. Acts as the primary advisor to District and College managers in establishing and reviewing disciplinary policies, preparing and documenting performance evaluations, counseling managers on best practices for correcting performance concerns, ensuring the consistent and fair application of District policies and procedures, and reviewing negative performance evaluations to ensure sufficient documentation and justification.
23. Designs and delivers comprehensive training programs for employees and managers on anti-discrimination policies and fostering a culture of respect, with a focus on addressing complex issues and strategic organizational needs.
24. Oversees and facilitates Skelly meetings, expertly managing complex employee disciplinary matters with a focus on procedural fairness and compliance.
25. ~~Leads, assesses, and mentors team members to ensure daily operations and inspire creativity.~~
26. Provides day-to-day leadership and works with staff to ensure a high performance, customer service-oriented work environment which supports achieving District objectives and service expectations
27. Brings to life new ideas for continuous and sustainable improvement, including process enhancements that reduce cost, strengthen stakeholder satisfaction, and improve the effective delivery of services.
28. Monitors and informs on legislative changes relevant to HR.
29. Performs other duties as assigned.

KNOWLEDGE AND ABILITIES

Thorough knowledge of:

1. Applicable sections of California Education Code, Title 5: Americans with Disabilities, Act, Age Discrimination Act, California Labor Laws, California Housing and Employment Act, the California Family Rights Act, and other applicable Federal and State laws and regulations.
2. Principles, practices, and techniques used in the analysis, evaluation, design, planning, and management of HR policies and practices and its integration with full-scale comprehensive HR programs.

**Principal District Investigator
JOB DESCRIPTION - CONFIDENTIAL**

3. Exceptional project management with the ability to track and manage complex processes, and a desire to lead multiple teams and multiple projects.
4. High level of stakeholder service-centricity and organizational empathy.
5. Intersectional diversity, inclusion, belonging, equity, antiracism, and equal opportunity.
6. Investigative principles and application of laws, policies, rules, regulations, and practices.
7. Software such as Advocate/Maxient, Ellucian Banner/Colleague, Workday, project management software, case management, and related HRIS/HR software.
8. High degree of business insight and results-oriented. with an ability to work independently.
9. Strategies identifying and building cross-functional partnerships to understand challenges.
10. Principles and practices of effective management and supervision

Ability to:

1. Demonstrate on-going curiosity and creativity, balanced with the ability to distill numerous inputs/ideas into meaningful actions and recommendations.
2. Success with providing Human Resources support in a multi-stakeholder organization across multiple locations.
3. Proven ability to define, influence, refine and implement processes, procedures, and policies.
4. Gather, complete, and analyze information/input/data/ideas and make recommendations for creative strategies, and solutions to existing problems.
5. Exhibit independent analytical and quantitative skills with the ability to use data and metrics to back up assumptions, evaluate outcomes, and challenge conventional wisdom.
6. Ability to interpret, apply, and explain complex laws, contract language, rules, regulations, policies, and precedents to personnel problems.
7. Display cultural competency and sensitivity in handling diverse cases and interacting individuals from various backgrounds and levels of the organization.
8. Display strong analytical capabilities and a process improvement mentality.
9. Learn new software packages quickly for recruitment, personnel, spreadsheets and databases.
10. Collaborate and influence strategically in both small teams and large, cross-functional environments.
11. Maintain confidentiality of non-public information.
12. Gather and analyze data, reason logically, and draw valid conclusions.
13. Analyze situations and make appropriate decisions and/or recommendations.
14. Quickly learn and effectively interpret and apply rules, regulations and precedents to personnel issues and develop working solutions.
15. Clearly communicate ideas and recommendations.
16. Write clear, comprehensive, and concise reports.
17. Work with and provide direction to other employees in the completion of the day-to-day work.
18. Excel in an ever-changing environment using an ambitious mindset.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT CLASS SPECIFICATION
SANTA ANA, CALIFORNIA**

REVISED JANUARY 2024

**Principal District Investigator
JOB DESCRIPTION - CONFIDENTIAL**

- 19. Review and evaluate employee job performance, effectively supervise assigned staff, and foster a teamwork environment.**

MINIMUM QUALIFICATIONS

Education and Experience

Bachelor's Degree from an accredited college or university and three (3) years of related work experience OR Masters/ Juris Doctorate Degree from an accredited college or university and one (1) year of related work experience OR equivalent combination of training and experience.

Technology Advisory Group's (TAG) Recommendation on the use of Zoom AI companion tool

RSCCD's Technology Advisory Group (TAG) has conducted a thorough review of the Zoom AI Companion Note Taking Services and its implications for privacy within our institution. After careful consideration and discussion with faculty, students, and staff, we strongly recommend against the utilization of these services due to significant concerns regarding privacy and the generation of public records.

One of the primary issues with the Zoom AI Companion Note Taking Services is the automatic generation of public records via email for every meeting. This is something that cannot be disabled for these services. As such, it raises significant privacy concerns as it may inadvertently disclose sensitive information discussed during meetings that were intended to be private. Employees may find it challenging to discern when note-taking becomes discoverable, leading to potential breaches of confidentiality.

For example, there may be instances where faculty members engaging in discussions with students regarding grades or other sensitive matters may unknowingly create public records that are discoverable. Similarly, confidential conversations between employees and HR, or students and departments such as Financial Aid, Counseling, and Title IX, could inadvertently become public records without the knowledge of the participants.

These privacy concerns pose a significant risk to the confidentiality and integrity of our institution's communications. As such, it is imperative that we prioritize the protection of sensitive information and uphold the trust of our community.

In light of these considerations, we urge all students, faculty, staff, and administrators to refrain from utilizing the Zoom AI Companion Note Taking Services. Instead, we encourage the exploration of alternative note-taking solutions that prioritize privacy and confidentiality.