

## RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: [Fiscal Resources Committee](#)

### Agenda for August 19, 2020

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

Zoom Meeting

1. Welcome
2. Committee Faculty Co-Chair Appointment - **ACTION**
3. State/District Budget Update – Hardash
  - 2020/21 Advance Apportionment:
    - Memo
    - Exhibit R – FY 2020-21 Advance Apportionment (July 2020)
    - Exhibit A – Payments by Program (July 2020)
  - DOF – Finance Bulletin – June 2020
  - DOF – Finance Bulletin – July 2020
  - SSC – Governor Newsome Signs 2020-21 State Budget Package into Law
  - SSC – Ask SSC... What Were Reserves for 2018-19?
  - SSC – Ask SSC . . . Should We Consider an Early Retirement Incentive
  - SSC – Bill Amended to Provide Colleges COVID-19 Liability Protections
  - SSC – California Continues Minimum Wage Increase in 2021
  - SSC – Community College Financial Projection Dartboard - 2020-21 Adopted Budget
  - SSC – Current Tax Collections Beating (Lowered) Budget Expectations
  - SSC – Two November Initiatives Would Affect Education Funding
  - SSC – Tax Receipts Exceed Lowered Expectations, So Far
  - SSC – U.S. Faces Historic Economic Contraction While Federal Help Remains Uncertain
  - SSC – Employer Health Care Costs Projected to Rise as High as 10% in 2021
  - SSC – Senate Democrats Introduce \$430 Billion COVID-19 Education Relief Bill
  - SSC – Updated CalPERS Estimated Employer Contribution Rates
4. Closeout of 2019/20 Budget
  - Recap of 2019/20 SCFF Metrics
  - Final Budget Allocation Model Distribution of Carryover
  - 50% Law Compliance Update
5. Review Planning Design Manual (request from District Council) – Perez
6. Enrollment Management – Perez
7. Standing Report from District Council – Rutan
8. Informational Handouts
  - District-wide expenditure report link: <https://intranet.rscsd.edu>
  - Vacant Funded Position List as of August 5, 2020
  - Measure “Q” Project Cost Summary July 31, 2020
  - Monthly Cash Flow Summary as of July 31, 2020
  - [SAC Planning and Budget Committee Agendas and Minutes](#)
  - [SCC Budget Committee Agendas and Minutes](#)
9. Approval of FRC Minutes – July 1, 2020 – **ACTION**
10. Other

**Next FRC Committee Meeting:** Executive Conference Room #114, 1:30 – 3:00 pm  
September 16, 2020

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



# California Community Colleges

## MEMORANDUM

Apportionments 20-01 | Via Website

July 30, 2020

TO: Chief Executive Officers  
Chief Business Officers  
District Staff

FROM: Fiscal Services Unit  
College Finance and Facilities Planning Division

RE: 2020-21 Advance Principal Apportionment

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The 2020 Budget Act (Senate Bill 74 as amended by Assembly Bill 89) appropriates funds for various purposes, including the Student Centered Funding Formula (SCFF) and other categorical program apportionments to the California Community Colleges. The 2020-21 Advance Principal Apportionment exhibits reflect those apportionments and are now available on the Chancellor's Office's [Fiscal Services Unit Apportionment Reports website](#). Generally, the Chancellor's Office releases apportionment memos three times per year:

- Advance Principal Apportionment - July
- First Principal Apportionment and Recalculation - February
- P2 apportionment - June

For questions regarding the SCFF calculations or any general matters within this memo, please contact the Fiscal Services Unit at [apportionments@cccco.edu](mailto:apportionments@cccco.edu). For questions on specific categorical program apportionments, please contact the appropriate staff identified in the contact list at the end of this memo.

### 2020-21 Advance

#### EXHIBITS

This memo is accompanied by the following Exhibits:

- Exhibit A: Monthly District Apportionments and Payments by Program
- Exhibit B-4: Monthly Payment Schedule by County and District
- Exhibit R: SCFF 2020-21 Advance Apportionment Detail

- Exhibit B-4c: Apprenticeship Training and Instruction, Monthly Payment by County and LEA

## **BACKGROUND**

At the Advance apportionment, the Chancellor's Office uses assumptions and estimates for the major components of the SCFF that are largely consistent with factors used to develop the Budget Act to provide resources for the first seven (7) months of the fiscal year.

Ultimately, this preliminary estimate of district Total Computational Revenue (TCR) and offsetting revenues will differ from calculations used during subsequent apportionment periods when more refined data points are available. The Advance apportionment provides an SCFF general apportionment certification that is based on the highest of the following:

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

With respect to full-time equivalent student (FTES) and supplemental and success data points, values from 2019-20 were carried forward to 2020-21. With regard to offsetting property tax and enrollment fee revenues, the Advance apportionment reflects the estimates used to develop the General Fund appropriations included in the 2020 Budget Act. Consistent with prior years, the Budget Act does not formalize any automatic increases in state General Fund appropriations for cases when offsetting revenue collections are lower than original estimates.

The Exhibit R is a summary document used in place of the Exhibit C at the Advance apportionment which identifies each district's components of the SCFF and the various revenue sources (i.e., General Fund apportionment, property taxes, enrollment fees, 2015-16 Full-Time Faculty Hiring allocations, and Education Protection Account (EPA)) used by the Chancellor's Office to fund each district's TCR. This year, the Exhibit R has been updated to include detail on the various components of the SCFF and assumptions used to calculate the Advance apportionment.

## **REVENUE DEFICIT**

Despite aligning major components of the SCFF to estimates used at the Budget Act, there remains a slight shortfall in estimated General Fund need versus appropriated General Fund. This estimated need is based on the General Fund appropriated in the Budget Act and the amount deferred from the SCFF appropriation into the 2021-22 fiscal year. To align General Fund disbursements with available resources, a proportional reduction of 0.35% to almost all districts is required. Because excess tax districts do not receive General Fund (with the exception of required minimum EPA payments and 2015-16 Full-Time Faculty allocations), they do not participate in the proportional reduction. Consistent with past practice, revenue deficits are resolved through a proportional reduction to TCR, which proportionally decreases district General Fund need. This reduction is not an official reduction to TCR, rather it is only used to apply a proportional reduction to general

apportionments to align with available General Fund.

Challenges with revenue estimates are a long-standing issue for our system. Unlike K-12 education funding, there is no automatic backfill or continuous appropriation to protect community colleges from variances in revenue estimates. We will continue to work with the Governor and the Legislature to seek an automatic adjustment to General Fund revenues to offset any misaligned estimates used in the budget process to provide improved funding predictability for our system.

## **DEFERRALS**

The coronavirus disease 2019 (COVID-19) pandemic has resulted in enormous hardship for families, businesses, and governments at all levels. In addition, the emergency has caused a seismic shift in the state's economic conditions. The enacted budget is reflective of this reality and includes an unprecedented level of deferrals (delayed payments) to schools and community colleges.

The 2020 Budget Act defers a total of \$1.45 billion in apportionment funding from 2020-21 to 2021-22 based on the following schedule:

- \$253,243,000 of the February 2021 apportionment revenue shall be deferred to November 2021.
- \$300,000,000 of the March 2021 apportionment revenue shall be deferred to October 2021.
- \$300,000,000 of the April 2021 apportionment revenue shall be deferred to September 2021.
- \$300,000,000 of the May 2021 apportionment revenue shall be deferred to August 2021.
- \$300,000,000 of the June 2021 apportionment revenue shall be deferred to July 2021.

These deferrals were all reduced from the 2020-21 SCFF budget schedule, however this level of deferral cannot be made solely from the SCFF budget schedule during the months specified in statute. The current estimated SCFF apportionment need is \$2.6 billion, leaving slightly more than \$1.1 billion available to fund the SCFF budget schedule for the first 7 months of the fiscal year before deferrals become applicable. However, based on the traditional monthly apportionment schedule, available General Fund for the SCFF will be exhausted in November. To address this situation, the Budget Act provides authority for the Chancellor's Office to use funds from categorical programs for the SCFF budget schedule to the extent necessary to ensure the deferrals begin according to the schedule in statute and that SCFF apportionments are funded for the first 7 months of the year.

This version of the Advance apportionment reflects SCFF General Fund running out in November because at the time of payment it was unclear whether the use of categorical funds could occur before the deferral statute becomes operative. Since then, we have received confirmation that this substitution can be processed immediately. We plan to complete an August revision to the Advance apportionment that reflects a backfill from categorical funds that allows for SCFF payments to be made through January with deferrals

becoming effective in February, consistent with the 2020 Budget Act. Additional detail on which categorical program will be deferred will be provided in the revised Advance apportionment.

To distribute the impact of deferrals as equitably as possible, the deferrals will largely be made in proportion to district TCR. This process adjusts SCFF general apportionment funds so that a specified minimum amount of TCR is provided after accounting for all revenue sources. The process results in all districts receiving a minimum of approximately 76% of their TCR, based on current revenue projections without a shift of categorical program funds to the SCFF. Districts with more than 76% of their TCR covered by other revenues sources would still receive that higher funding, but would receive no additional SCFF general apportionment until deferrals are repaid in 2021-22. This version of the Advance apportionment reflects this deferral allocation. The August revision to the Advance apportionment that uses categorical program funding for the SCFF is estimated to result in a minimum TCR funding level of 83.00%. At the August revision we plan to provide a 12 month version of the Exhibit A that reflects updated SCFF and categorical program payments that includes the impacts of the deferrals and use of categorical program funding to meet the deferral schedule and SCFF payment needs.

State leaders hope to receive federal aid to rescind a portion of the deferrals—\$791 million of the \$1.45 billion total. However, such funding is not assured. Should federal resources become available, the deferral schedule may change to reflect stimulus support.

## **CONTACTS**

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

Contact List for Categorical Programs			
Program	Name	Email Address	Phone number
Access to Print and Electronic Info	Linda Vann	<a href="mailto:lvann@cccco.edu">lvann@cccco.edu</a>	(916) 322-3234
Adult Education Block Grant	Neil Kelly	<a href="mailto:nkelly@cccco.edu">nkelly@cccco.edu</a>	(916) 324-8895
Apprenticeship Allowance	Nick Esquivel	<a href="mailto:nesquivel@cccco.edu">nesquivel@cccco.edu</a>	(916) 445-4670
Cooperative Agencies Resources for Education	Jillian Luis	<a href="mailto:jluis@cccco.edu">jluis@cccco.edu</a>	(916) 322-5246
California College Promise	Ruby Nieto	<a href="mailto:rnieto@cccco.edu">rnieto@cccco.edu</a>	(916) 322-4300
CalWORKs	Karen Baker	<a href="mailto:kbaker@cccco.edu">kbaker@cccco.edu</a>	(916) 445-8504
Childcare Tax Bailout	Rina Rojas	<a href="mailto:rrojas@cccco.edu">rrojas@cccco.edu</a>	(916) 324-2564
College Promise (BOG Fee Waivers Admin )	Ruby Nieto	<a href="mailto:rnieto@cccco.edu">rnieto@cccco.edu</a>	(916) 322-4300
College Rapid Rehousing	Colleen Ganley	<a href="mailto:cganley@cccco.edu">cganley@cccco.edu</a>	(916) 323-3865
College Specific Allocations	Jubilee Smallwood	<a href="mailto:jsmallwood@cccco.edu">jsmallwood@cccco.edu</a>	(916) 327-6225
Disabled Student Program	Linda Vann	<a href="mailto:lvann@cccco.edu">lvann@cccco.edu</a>	(916) 322-3234
Deaf and Hard of Hearing	Linda Vann	<a href="mailto:lvann@cccco.edu">lvann@cccco.edu</a>	(916) 322-3234
Digital Course Materials	Leslie LeBlanc	<a href="mailto:lleblance@cccco.edu">lleblance@cccco.edu</a>	(916) 323-2768
Extended Opportunity Programs and Services	Jillian Luis	<a href="mailto:jluis@cccco.edu">jluis@cccco.edu</a>	(916) 322-5246
Equal Employment Opportunity	Legal Main Line	<a href="mailto:legallaffairs@cccco.edu">legallaffairs@cccco.edu</a>	(916) 445-4826
Financial Aid Technology	Gina Browne	<a href="mailto:gbrowne@cccco.edu">gbrowne@cccco.edu</a>	(916) 324-4744
Foster Care Education Program	Rina Rojas	<a href="mailto:rrojas@cccco.edu">rrojas@cccco.edu</a>	(916) 324-2564
Full Time Faculty Hiring	Michael Yarber	<a href="mailto:myarber@cccco.edu">myarber@cccco.edu</a>	(916) 322-5815
Guided Pathways	Barbara Lezon	<a href="mailto:blezon@cccco.edu">blezon@cccco.edu</a>	(916) 323-5275
Hunger Free Campus	Colleen Ganley	<a href="mailto:cganley@cccco.edu">cganley@cccco.edu</a>	(916) 323-3865
Integrated Technology	Gary Bird	<a href="mailto:gbird@cccco.edu">gbird@cccco.edu</a>	(916) 327-5904
K12 Strong Workforce	Sandra Sanchez	<a href="mailto:ssanchez@cccco.edu">ssanchez@cccco.edu</a>	(916) 322-0935
Maintenance Allowance	Wrenna Finche	<a href="mailto:wfinche@cccco.edu">wfinche@cccco.edu</a>	(916) 445-8026
Nextup	Colleen Ganley	<a href="mailto:cganley@cccco.edu">cganley@cccco.edu</a>	(916) 323-3865
Nursing Education	Brenda Fong	<a href="mailto:bfong@cccco.edu">bfong@cccco.edu</a>	(916) 323-2758
Part-Time Faculty Compensation	Michael Yarber	<a href="mailto:myarber@cccco.edu">myarber@cccco.edu</a>	(916) 322-5815
PT Health Ins. Benefits	Michael Yarber	<a href="mailto:myarber@cccco.edu">myarber@cccco.edu</a>	(916) 322-5815
PT Office Hours	Michael Yarber	<a href="mailto:myarber@cccco.edu">myarber@cccco.edu</a>	(916) 322-5815
Physical Plant and Instructional Planning	Hoang Nguyen	<a href="mailto:hnguyen@cccco.edu">hnguyen@cccco.edu</a>	(916) 327-5363
Return to IV	Ruby Nieto	<a href="mailto:rnieto@cccco.edu">rnieto@cccco.edu</a>	(916) 322-4300
Student Financial Aid Admin	Ruby Nieto	<a href="mailto:rnieto@cccco.edu">rnieto@cccco.edu</a>	(916) 322-4300
Special Trustee AB318 Restricted Exp	Patricia Servin	<a href="mailto:pservin@cccco.edu">pservin@cccco.edu</a>	(916) 445-1163
State Hospital	Linda Vann	<a href="mailto:lvann@cccco.edu">lvann@cccco.edu</a>	(916) 322-3234
Strong Workforce Program	Sandra Sanchez	<a href="mailto:ssanchez@cccco.edu">ssanchez@cccco.edu</a>	(916) 322-0935
Student Equity and Achievement	Barbara Lezon	<a href="mailto:blezon@cccco.edu">blezon@cccco.edu</a>	(916) 323-5275
Student Success Completion Grant	Ruby Nieto	<a href="mailto:rnieto@cccco.edu">rnieto@cccco.edu</a>	(916) 322-4300
Veteran Resource Center	Jackie Chacon	<a href="mailto:jchacon@cccco.edu">jchacon@cccco.edu</a>	(916) 327-5361
Prior Year Correction, Categorical	Jubilee Smallwood	<a href="mailto:jsmallwood@cccco.edu">jsmallwood@cccco.edu</a>	(916) 327-6225

Heading number ==>>>	1	2	3	4	5	6	7
DistName	Basic Allocation	FTES Allocation	Supplemental Allocation	Student Success Allocation	SCFF	2020-21 Hold Harmless Protection	TCR
Allan Hancock Joint CCD	\$ 6,742,507	\$ 37,230,889	\$ 11,360,832	\$ 6,673,853	\$ 62,008,081	\$ -	\$ 62,008,081
Antelope Valley CCD	6,742,507	44,783,296	20,933,736	7,838,181	80,297,720	-	80,297,720
Barstow CCD	5,332,221	9,834,470	5,335,344	2,014,448	22,516,483	-	22,516,483
Butte-Glenn CCD	6,742,507	41,214,249	12,990,444	7,538,444	68,485,644	-	68,485,644
Cabrillo CCD	6,742,507	41,111,776	9,219,300	5,531,584	62,605,167	2,161,151	64,766,318
Cerritos CCD	5,394,006	64,632,021	27,369,708	11,877,744	109,273,479	-	109,273,479
Chabot-Las Positas CCD	8,765,256	67,490,113	15,338,640	10,236,032	101,830,041	12,373,367	114,203,408
Chaffey CCD	8,091,008	67,893,309	26,924,148	10,915,744	113,824,209	-	113,824,209
Citrus CCD	5,394,006	47,013,193	15,126,288	8,446,841	75,980,328	-	75,980,328
Coast CCD	12,810,758	119,307,769	39,733,524	24,032,948	195,884,999	-	195,884,999
Compton CCD	4,045,502	24,358,533	9,467,676	2,506,638	40,378,349	-	40,378,349
Contra Costa CCD	15,507,760	111,521,167	26,932,680	17,428,501	171,390,108	9,170,487	180,560,595
Copper Mountain CCD	5,332,221	5,766,308	2,852,532	994,084	14,945,145	-	14,945,145
Desert CCD	6,742,507	43,759,988	15,040,968	6,174,014	71,717,477	-	71,717,477
El Camino CCD	5,394,006	76,786,536	30,104,688	12,499,763	124,784,993	-	124,784,993
Feather River CCD	5,332,221	7,266,871	2,088,444	1,247,074	15,934,610	-	15,934,610
Foothill-DeAnza CCD	10,788,009	94,550,986	18,581,748	18,823,933	142,744,676	14,129,982	156,874,658
Gavilan Joint CCD	5,332,221	21,220,428	4,898,316	3,411,152	34,862,117	-	34,862,117
Glendale CCD	6,742,507	57,980,384	16,219,332	7,308,952	88,251,175	5,313,120	93,564,295
Grossmont-Cuyamaca CCD	8,765,256	69,732,067	25,668,996	11,875,501	116,041,820	-	116,041,820
Hartnell CCD	4,382,628	29,744,332	10,435,584	5,930,044	50,492,588	-	50,492,588
Imperial CCD	4,045,502	30,376,853	13,281,480	5,845,150	53,548,985	-	53,548,985
Kern CCD	17,193,387	93,299,916	40,194,252	17,141,890	167,829,445	-	167,829,445
Lake Tahoe CCD	5,332,221	7,302,162	2,723,604	1,174,892	16,532,879	-	16,532,879
Lassen CCD	5,332,221	6,331,921	3,633,684	908,548	16,206,374	-	16,206,374
Long Beach CCD	8,091,008	78,356,340	29,677,140	10,954,920	127,079,408	-	127,079,408
Los Angeles CCD	40,455,030	406,618,624	126,138,036	57,588,162	630,799,852	11,745,799	642,545,651
Los Rios CCD	26,970,022	187,494,702	71,027,004	33,430,754	318,922,482	3,452,461	322,374,943
Marin CCD	4,045,502	14,464,385	3,087,636	1,712,391	23,309,914	3,848,378	27,158,292
Mendocino-Lake CCD	6,343,599	11,218,800	3,987,288	1,922,143	23,471,830	321,474	23,793,304
Merced CCD	6,742,507	39,193,349	13,389,552	7,263,792	66,589,200	-	66,589,200
MiraCosta CCD	6,742,507	40,550,455	13,516,584	7,763,413	68,572,959	-	68,572,959
Monterey Peninsula CCD	4,382,628	25,191,103	6,601,872	3,810,507	39,986,110	1,258,785	41,244,895
Mt. San Antonio CCD	6,742,507	141,785,851	33,727,944	15,787,733	198,044,035	-	198,044,035
Mt. San Jacinto CCD	6,742,507	49,132,711	20,055,888	8,284,163	84,215,269	-	84,215,269
Napa Valley CCD	4,719,752	18,916,765	4,596,852	3,450,902	31,684,271	1,851,686	33,535,957
North Orange County CCD	10,788,009	138,090,215	37,206,156	18,591,285	204,675,665	9,621,873	214,297,538
Ohlone CCD	5,394,003	30,277,060	4,892,628	4,271,885	44,835,576	6,883,217	51,718,793

Heading number ==>>>	1	2	3	4	5	6	7
DistName	Basic Allocation	FTES Allocation	Supplemental Allocation	Student Success Allocation	SCFF	2020-21 Hold Harmless Protection	TCR
Palo Verde CCD	5,500,785	10,287,982	2,731,188	1,009,908	19,529,863	-	19,529,863
Palomar CCD	6,742,507	72,220,396	19,093,668	10,284,220	108,340,791	6,783,893	115,124,684
Pasadena Area CCD	8,091,008	97,656,341	27,999,180	15,789,620	149,536,149	-	149,536,149
Peralta CCD	16,182,008	63,307,106	20,295,732	9,872,816	109,657,662	11,964,249	121,621,911
Rancho Santiago CCD	12,136,510	116,402,698	25,517,316	17,191,632	171,248,156	3,589,969	174,838,125
Redwoods CCD	6,006,471	15,346,022	5,755,308	2,845,534	29,953,335	-	29,953,335
Rio Hondo CCD	5,394,006	52,498,446	17,294,364	8,678,567	83,865,383	-	83,865,383
Riverside CCD	12,810,758	123,728,565	43,939,800	21,108,617	201,587,740	-	201,587,740
San Bernardino CCD	8,765,256	62,466,364	22,935,912	9,620,829	103,788,361	-	103,788,361
San Diego CCD	20,901,767	163,383,652	41,595,396	24,300,620	250,181,435	10,775,264	260,956,699
San Francisco CCD	14,327,827	86,134,586	15,588,912	10,871,417	126,922,742	9,210,241	136,132,983
San Joaquin Delta CCD	6,742,507	61,386,124	21,047,496	10,980,237	100,156,364	-	100,156,364
San Jose-Evergreen CCD	8,091,004	49,239,809	15,558,576	7,385,544	80,274,933	-	80,274,933
San Luis Obispo County CCD	5,394,003	32,621,082	7,958,460	5,545,722	51,519,267	523,318	52,042,585
San Mateo County CCD	12,136,506	60,778,882	13,760,220	10,111,142	96,786,750	7,457,580	104,244,330
Santa Barbara CCD	7,753,883	52,514,160	12,364,764	9,263,825	81,896,632	-	81,896,632
Santa Clarita CCD	6,742,507	69,516,336	14,248,440	11,592,176	102,099,459	-	102,099,459
Santa Monica CCD	8,091,008	82,615,634	25,892,724	12,970,425	129,569,791	8,219,716	137,789,507
Sequoias CCD	8,091,008	42,223,839	15,732,060	7,854,759	73,901,666	-	73,901,666
Shasta-Tehama-Trinity CCD	4,045,502	27,829,345	10,828,056	5,563,402	48,266,305	-	48,266,305
Sierra Joint CCD	6,911,071	56,428,388	16,430,736	10,919,917	90,690,112	1,124,296	91,814,408
Siskiyou Joint CCD	5,332,221	8,835,566	1,882,728	1,663,298	17,713,813	1,536,832	19,250,645
Solano CCD	6,742,504	27,884,583	7,436,112	4,756,818	46,820,017	4,645,925	51,465,942
Sonoma County CCD	9,776,635	78,132,385	13,469,184	10,740,154	112,118,358	1,213,841	113,332,199
South Orange County CCD	9,439,508	111,279,496	20,068,212	17,719,495	158,506,711	3,416,192	161,922,903
Southwestern CCD	9,439,509	59,922,616	21,247,524	8,716,286	99,325,935	-	99,325,935
State Center CCD	15,507,760	126,082,066	46,868,172	23,721,055	212,179,053	-	212,179,053
Ventura County CCD	13,485,010	103,610,849	30,655,476	20,153,100	167,904,435	-	167,904,435
Victor Valley CCD	4,045,502	38,947,590	16,638,348	6,168,390	65,799,830	-	65,799,830
West Hills CCD	8,428,130	24,699,545	9,605,136	4,836,214	47,569,025	-	47,569,025
West Kern CCD	5,332,221	15,448,398	4,663,212	3,610,978	29,054,809	-	29,054,809
West Valley-Mission CCD	8,091,004	47,035,187	8,532,948	6,729,475	70,388,614	7,436,508	77,825,122
Yosemite CCD	8,765,256	65,527,813	25,815,936	10,439,865	110,548,870	-	110,548,870
Yuba CCD	10,113,755	30,776,755	11,270,772	5,611,284	57,772,566	-	57,772,566
Statewide Totals	\$ 626,541,950	\$ 4,538,568,503	\$ 1,389,082,596	\$ 731,835,346	\$ 7,286,028,395	\$ 160,029,604	\$ 7,446,057,999

Heading number ==>>>	8	9	10	11	12	13	14	15	16
DistName	Property Tax	Excess Property Tax	Enrollment Fees	Estimated EPA	2015-16 Full Time Faculty Hiring	General Apportionment (NetGen)	Total Revenue	Deficit Factor	Revenue Deficit
Allan Hancock Joint CCD	\$ 19,999,788	\$ -	\$ 2,357,616	\$ 10,031,524	\$ 514,298	\$ 28,885,129	\$ 61,788,355	0.35%	\$ 219,726
Antelope Valley CCD	8,227,347	-	2,514,718	12,220,845	723,351	56,326,923	80,013,184	0.35%	284,536
Barstow CCD	3,427,276	-	302,108	2,689,717	154,374	15,863,221	22,436,696	0.35%	79,787
Butte-Glenn CCD	16,272,581	-	3,253,761	11,465,959	646,081	36,604,582	68,242,964	0.35%	242,680
Cabrillo CCD	34,345,714	-	4,226,231	11,155,581	577,621	14,231,671	64,536,818	0.35%	229,500
Cerritos CCD	42,200,666	-	5,100,093	17,664,167	1,099,619	42,821,722	108,886,267	0.35%	387,212
Chabot-Las Positas CCD	57,816,108	-	9,636,144	18,480,522	1,092,900	26,773,053	113,798,727	0.35%	404,681
Chaffey CCD	39,919,188	-	6,409,682	18,549,889	976,063	47,566,049	113,420,871	0.35%	403,338
Citrus CCD	7,031,279	-	4,485,122	12,764,529	725,526	50,704,635	75,711,091	0.35%	269,237
Coast CCD	147,269,024	-	15,091,896	30,809,653	2,020,305	-	195,190,878	0.35%	694,121
Compton CCD	6,024,773	-	1,445,500	6,603,953	372,683	25,788,359	40,235,268	0.35%	143,081
Contra Costa CCD	119,807,894	-	15,357,174	30,426,432	1,829,265	12,500,011	179,920,776	0.35%	639,819
Copper Mountain CCD	1,776,768	-	183,307	1,595,292	90,085	11,246,735	14,892,187	0.35%	52,958
Desert CCD	36,636,509	-	2,633,872	11,433,415	562,024	20,197,525	71,463,345	0.35%	254,132
El Camino CCD	37,733,362	-	8,367,631	20,845,372	1,210,424	56,186,027	124,342,816	0.35%	442,177
Feather River CCD	6,305,935	-	546,206	1,863,733	99,597	7,062,674	15,878,145	0.35%	56,465
Foothill-DeAnza CCD	129,645,467	-	20,464,359	4,527,554	1,681,391	-	156,318,771	0.35%	555,887
Gavilan Joint CCD	21,977,235	-	2,822,007	5,760,763	286,763	3,891,815	34,738,583	0.35%	123,534
Glendale CCD	26,160,766	-	4,524,720	15,052,664	869,486	46,625,113	93,232,749	0.35%	331,546
Grossmont-Cuyamaca CCD	49,181,585	-	6,509,283	19,052,601	1,164,674	39,722,481	115,630,624	0.35%	411,196
Hartnell CCD	26,548,716	-	1,828,603	8,118,163	452,876	13,365,309	50,313,667	0.35%	178,921
Imperial CCD	8,049,077	-	1,310,069	8,244,669	422,724	35,332,694	53,359,233	0.35%	189,752
Kern CCD	61,563,130	-	6,714,547	24,446,671	1,290,723	73,219,668	167,234,739	0.35%	594,706
Lake Tahoe CCD	4,987,880	-	914,172	1,878,794	103,425	8,590,024	16,474,295	0.35%	58,584
Lassen CCD	1,830,091	-	328,442	1,442,895	83,323	12,464,195	16,148,946	0.35%	57,428
Long Beach CCD	37,081,932	-	5,469,317	21,481,747	1,183,985	61,412,119	126,629,100	0.35%	450,308
Los Angeles CCD	255,452,734	-	29,933,294	108,369,380	6,629,691	239,883,683	640,268,782	0.35%	2,276,869
Los Rios CCD	96,363,008	-	17,095,807	51,474,561	2,963,077	153,336,150	321,232,603	0.35%	1,142,340
Marin CCD	61,412,289	(36,761,155)	1,959,229	319,408	228,521	-	27,158,292	0.00%	-
Mendocino-Lake CCD	10,710,277	-	783,693	3,004,472	159,408	9,051,142	23,708,992	0.35%	84,312
Merced CCD	14,739,909	-	2,839,964	10,566,435	560,536	37,646,396	66,353,240	0.35%	235,960
MiraCosta CCD	116,309,854	(57,031,924)	7,591,341	1,014,875	688,813	-	68,572,959	0.00%	-
Monterey Peninsula CCD	21,967,191	-	2,689,434	6,873,601	380,329	9,188,188	41,098,743	0.35%	146,152
Mt. San Antonio CCD	63,317,984	-	9,190,302	36,344,985	1,909,691	86,579,301	197,342,263	0.35%	701,772
Mt. San Jacinto CCD	33,053,607	-	3,488,012	13,385,404	730,875	33,258,953	83,916,851	0.35%	298,418
Napa Valley CCD	36,474,798	(6,133,539)	2,387,266	473,388	334,044	-	33,535,957	0.00%	-
North Orange County CCD	105,150,184	-	11,892,511	37,080,936	2,159,496	57,255,045	213,538,172	0.35%	759,366
Ohlone CCD	24,956,976	-	4,406,981	8,086,580	439,082	13,645,908	51,535,527	0.35%	183,266

Heading number ==>>>	8	9	10	11	12	13	14	15	16
DistName	Property Tax	Excess Property Tax	Enrollment Fees	Estimated EPA	2015-16 Full Time Faculty Hiring	General Apportionment (NetGen)	Total Revenue	Deficit Factor	Revenue Deficit
Palo Verde CCD	1,692,148	-	485,448	2,363,261	124,964	14,794,838	19,460,659	0.35%	69,204
Palomar CCD	87,636,588	-	8,227,314	17,827,971	1,024,865	-	114,716,738	0.35%	407,946
Pasadena Area CCD	45,537,233	-	10,584,000	26,396,053	1,456,039	65,032,941	149,006,266	0.35%	529,883
Peralta CCD	52,290,815	-	6,274,212	17,226,672	1,210,675	44,188,568	121,190,942	0.35%	430,969
Rancho Santiago CCD	87,891,383	-	8,718,424	29,847,675	1,778,740	45,982,362	174,218,584	0.35%	619,541
Redwoods CCD	9,712,251	-	1,126,440	4,075,052	222,031	14,711,421	29,847,195	0.35%	106,140
Rio Hondo CCD	8,667,827	-	2,306,301	14,333,020	793,007	57,468,050	83,568,205	0.35%	297,178
Riverside CCD	48,824,918	-	10,321,406	33,587,539	1,780,463	106,359,085	200,873,411	0.35%	714,329
San Bernardino CCD	30,700,641	-	5,981,445	17,026,990	951,835	48,759,675	103,420,586	0.35%	367,775
San Diego CCD	130,453,332	-	14,684,472	42,417,377	2,638,615	69,838,199	260,031,995	0.35%	924,704
San Francisco CCD	33,757,488	-	12,387,249	22,114,593	1,310,560	66,080,704	135,650,594	0.35%	482,389
San Joaquin Delta CCD	44,480,649	-	3,070,255	16,679,495	1,011,023	34,560,037	99,801,459	0.35%	354,905
San Jose-Evergreen CCD	115,880,611	(43,509,550)	5,959,151	1,227,200	717,521	-	80,274,933	0.00%	-
San Luis Obispo County CCD	45,796,934	-	3,657,038	1,889,844	514,355	-	51,858,171	0.35%	184,414
San Mateo County CCD	171,943,733	(79,996,474)	9,746,026	1,477,820	1,073,225	-	104,244,330	0.00%	-
Santa Barbara CCD	34,906,125	-	7,356,689	14,050,032	817,315	24,476,269	81,606,430	0.35%	290,202
Santa Clarita CCD	32,358,853	-	7,840,000	18,631,744	987,906	41,919,165	101,737,668	0.35%	361,791
Santa Monica CCD	38,918,576	-	12,465,913	22,436,662	1,354,191	62,125,906	137,301,248	0.35%	488,259
Sequoias CCD	17,110,159	-	2,751,434	11,436,351	577,653	41,764,197	73,639,794	0.35%	261,872
Shasta-Tehama-Trinity CCD	17,157,469	-	980,000	7,376,183	374,558	22,207,063	48,095,273	0.35%	171,032
Sierra Joint CCD	87,777,682	(5,683,461)	7,413,586	1,389,479	917,122	-	91,814,408	0.00%	-
Siskiyou Joint CCD	4,490,370	-	779,637	2,227,467	173,662	11,511,294	19,182,430	0.35%	68,215
Solano CCD	18,636,198	-	3,454,457	7,463,287	512,078	21,217,552	51,283,572	0.35%	182,370
Sonoma County CCD	65,936,858	-	7,552,222	21,464,549	1,149,474	16,827,502	112,930,605	0.35%	401,594
South Orange County CCD	246,797,703	(105,708,320)	16,751,334	2,663,781	1,418,405	-	161,922,903	0.00%	-
Southwestern CCD	32,317,230	-	5,006,147	16,394,006	850,132	44,406,457	98,973,972	0.35%	351,963
State Center CCD	53,193,625	-	8,450,874	33,910,385	1,807,611	114,064,699	211,427,194	0.35%	751,859
Ventura County CCD	76,092,981	-	19,462,285	28,191,459	1,643,301	41,919,437	167,309,463	0.35%	594,972
Victor Valley CCD	14,065,702	-	2,089,260	10,509,403	570,771	38,331,531	65,566,667	0.35%	233,163
West Hills CCD	7,251,399	-	925,831	6,565,751	319,645	32,337,838	47,400,464	0.35%	168,561
West Kern CCD	6,524,158	-	887,481	3,169,735	158,259	18,212,220	28,951,853	0.35%	102,956
West Valley-Mission CCD	155,498,311	(86,497,121)	6,860,000	1,156,140	807,792	-	77,825,122	0.00%	-
Yosemite CCD	50,258,463	-	5,262,600	17,861,652	1,025,506	35,748,918	110,157,139	0.35%	391,731
Yuba CCD	29,823,941	-	1,548,890	8,330,893	470,447	17,393,677	57,567,848	0.35%	204,718
Statewide Totals	\$ 3,696,111,256	\$ (421,321,544)	\$ 448,422,235	\$ 1,089,320,650	\$ 69,960,895	\$ 2,539,466,105	\$ 7,421,959,597	0.32%	\$ 24,098,402

Heading number ==>>>	17	18	19	20	21
DistName	Exhibit A Certification	Available Funds through November 2020	\$40M Available November 2020	Federal Oil and Mineral Available at R1	Deferral
Allan Hancock Joint CCD	\$ 29,399,427	\$ 14,273,294	\$ 510,361	\$ 65,224	\$ 14,550,548
Antelope Valley CCD	57,050,274	37,462,601	1,317,515	168,378	18,101,780
Barstow CCD	16,017,595	10,524,967	370,139	47,304	5,075,185
Butte-Glenn CCD	37,250,663	20,544,406	729,050	93,173	15,884,034
Cabrillo CCD	14,809,292	-	-	-	14,809,292
Cerritos CCD	43,921,341	17,265,377	626,496	80,066	25,949,402
Chabot-Las Positas CCD	27,865,953	7,391	30,745	3,929	27,823,888
Chaffey CCD	48,542,112	20,776,052	749,168	95,744	26,921,148
Citrus CCD	51,430,161	32,895,665	1,158,362	148,039	17,228,095
Coast CCD	2,020,305	-	-	-	2,020,305
Compton CCD	26,161,042	16,311,225	575,092	73,497	9,201,228
Contra Costa CCD	14,329,276	-	-	-	14,329,276
Copper Mountain CCD	11,336,820	7,691,130	270,077	34,516	3,341,097
Desert CCD	20,759,549	3,264,924	132,102	16,883	17,345,640
El Camino CCD	57,396,451	26,956,638	965,921	123,445	29,350,447
Feather River CCD	7,162,271	3,275,213	117,565	15,025	3,754,468
Foothill-DeAnza CCD	1,681,391	-	-	-	1,681,391
Gavilan Joint CCD	4,178,578	-	-	-	4,178,578
Glendale CCD	47,494,599	24,670,703	878,501	112,272	21,833,123
Grossmont-Cuyamaca CCD	40,887,155	12,580,135	466,209	59,582	27,781,229
Hartnell CCD	13,818,185	1,501,119	65,414	8,360	12,243,292
Imperial CCD	35,755,418	22,692,781	799,388	102,162	12,161,087
Kern CCD	74,510,391	33,570,396	1,206,226	154,156	39,579,613
Lake Tahoe CCD	8,693,449	4,660,450	165,649	21,170	3,846,180
Lassen CCD	12,547,518	8,594,166	301,655	38,552	3,613,145
Long Beach CCD	62,596,104	31,596,596	1,127,060	144,038	29,728,410
Los Angeles CCD	246,513,374	89,772,014	3,277,345	418,845	153,045,170
Los Rios CCD	156,299,227	77,659,698	2,772,824	354,367	75,512,338
Marin CCD	228,521	-	-	-	228,521
Mendocino-Lake CCD	9,210,550	3,406,457	124,204	15,873	5,664,016
Merced CCD	38,206,932	21,963,290	777,632	99,381	15,366,629
MiraCosta CCD	688,813	-	-	-	688,813
Monterey Peninsula CCD	9,568,517	-	-	-	9,568,517
Mt. San Antonio CCD	88,488,992	40,178,508	1,442,911	184,404	46,683,169
Mt. San Jacinto CCD	33,989,828	13,446,516	487,686	62,326	19,993,300
Napa Valley CCD	334,044	-	-	-	334,044
North Orange County CCD	59,414,541	7,139,208	304,203	38,877	51,932,253
Ohlone CCD	14,084,990	1,468,806	64,623	8,259	12,543,302

Heading number ==>>>	17	18	19	20	21
DistName	Exhibit A Certification	Available Funds through November 2020	\$40M Available November 2020	Federal Oil and Mineral Available at R1	Deferral
Palo Verde CCD	14,919,802	10,155,724	356,567	45,569	4,361,942
Palomar CCD	1,024,865	-	-	-	1,024,865
Pasadena Area CCD	66,488,980	30,011,417	1,078,214	137,796	35,261,553
Peralta CCD	45,399,243	15,731,026	576,709	73,703	29,017,805
Rancho Santiago CCD	47,761,102	5,111,423	223,515	28,565	42,397,599
Redwoods CCD	14,933,452	7,626,693	271,854	34,743	7,000,162
Rio Hondo CCD	58,261,057	37,803,095	1,330,247	170,006	18,957,709
Riverside CCD	108,139,548	58,964,619	2,093,792	267,587	46,813,550
San Bernardino CCD	49,711,510	24,393,575	871,643	111,396	24,334,896
San Diego CCD	72,476,814	8,819,535	374,794	47,899	63,234,586
San Francisco CCD	67,391,264	34,183,244	1,218,967	155,784	31,833,269
San Joaquin Delta CCD	35,571,060	11,139,108	412,114	52,668	23,967,170
San Jose-Evergreen CCD	717,521	-	-	-	717,521
San Luis Obispo County CCD	514,355	-	-	-	514,355
San Mateo County CCD	1,073,225	-	-	-	1,073,225
Santa Barbara CCD	25,293,584	5,315,876	205,775	26,298	19,745,635
Santa Clarita CCD	42,907,071	18,001,124	650,035	83,074	24,172,838
Santa Monica CCD	63,480,097	29,867,987	1,070,116	136,761	32,405,233
Sequoias CCD	42,341,850	24,314,419	860,925	110,026	17,056,480
Shasta-Tehama-Trinity CCD	22,581,621	10,807,631	386,793	49,432	11,337,765
Sierra Joint CCD	917,122	-	-	-	917,122
Siskiyou Joint CCD	11,684,956	6,988,990	246,934	31,558	4,417,474
Solano CCD	21,729,630	9,175,126	331,168	42,323	12,181,013
Sonoma County CCD	17,976,976	-	-	-	17,976,976
South Orange County CCD	1,418,405	-	-	-	1,418,405
Southwestern CCD	45,256,589	21,027,210	753,986	96,359	23,379,034
State Center CCD	115,872,310	64,113,757	2,274,762	290,715	49,193,076
Ventura County CCD	43,562,738	2,604,450	134,931	17,244	40,806,113
Victor Valley CCD	38,902,302	22,851,217	808,140	103,280	15,139,665
West Hills CCD	32,657,483	21,053,586	741,081	94,710	10,768,106
West Kern CCD	18,370,479	11,282,904	398,107	50,878	6,638,590
West Valley-Mission CCD	807,792	-	-	-	807,792
Yosemite CCD	36,774,424	9,807,344	368,814	47,134	26,551,132
Yuba CCD	17,864,124	3,771,194	145,894	18,645	13,928,391
Statewide Totals	\$ 2,609,427,000	\$ 1,111,072,000	\$ 40,000,000	\$ 5,112,000	\$ 1,453,243,000

<u>Heading number</u>	<u>Column Heading</u>	<u>Brief Descriptions</u>
1	Basic Allocation	The Basic Allocation is the funding for colleges and centers, based on 2019-20 P2.
2	FTES Allocation	The 2019-20 P2 Applied #3 was used as the base for the Advance 2020-21. No restoration, decline or adjustment are factored in at this time. The 3-year credit average was generated using the 2018-19 R1 Applied #3, 2019-20 P2 Applied #3 and 2019-20 P2 Applied #3.
3	Supplemental Allocation	The 2018-19 Headcounts were used to determine the Supplemental Allocation.
4	Student Success Allocation	The 3-year average was generated using 2017-18 Headcounts, 2018-19 Headcounts and 2018-19 Headcounts.
5	SCFF	The SCFF is the sum of the Basic, FTES, Supplemental and Student Success Allocation.
6	2020-21 Hold Harmless Protection	The Hold Harmless Protection is the amount that brings the TCR up to the 2017-18 TCR (plus the 2018-19 [2.71%] and 2019-20 [3.26%] and the 2020-21 [0%] COLAs), compounded.
7	TCR	The TCR is the SCFF plus Hold Harmless Protection.
8	Property Tax	Based on the estimates from Department of Finance a factor of 3.56% was applied to the property tax of 2019-20 P2 reported by the counties.
9	Excess Property Tax	This is the excess property tax due to the districts' identified revenue exceeding the TCR.
10	Enrollment Fees	2019-20 P2 Enrollment Fees reported by the districts.
11	EPA	The EPA funds are proportionately paid based upon funded FTES. The current year funded FTES is the 3-year average for credit and the 2019-20 P2 Applied #3 for the other FTES and were used to calculate the EPA. EPA is paid out quarterly with the first quarter payout in September 2020.
12	FTFH 2015-16	The FTFH (Full Time Faculty Hiring) 2015-16 funds have no changes at this time from the amounts paid in 2019-20.
13	NetGen	The General Apportionment is TCR minus Property Tax, Excess Property Tax, Enrollment Fees, Estimated EPA, and 2015-16 FTFH minus the deficit.
14	Total Revenue	Total Revenue is the sum of the identified Property Tax, Excess Property Tax, Enrollment Fees, FTFH 2015-16, EPA, and NetGen.
15	Deficit Factor	The deficit factor is the Revenue Deficit divided by the TCR. To align General Fund disbursements with available resources, a proportional reduction of 0.35% to almost all districts is required. Because excess tax districts do not receive General Fund (with the exception of required minimum EPA payments and 2015-16 Full-Time Faculty allocations), they do not participate in the proportional reduction. Consistent with past practice, revenue deficits are resolved through a proportional reduction to TCR, which proportionally decreases district General Fund need. This reduction is not an official reduction to TCR, rather it is only used to apply a proportional reduction to general apportionments to align with available General Fund.
16	Revenue Deficit	The Revenue Deficit is the TCR minus identified revenue.
17	Exhibit A Certification	The Exhibit A certification is the sum of FTFH plus NetGen, which will be the certified amount on the Exhibit A.
18	Available Funds through November 2020	The Advance July 2020 Exhibit A payment schedule reflects only funds available through November 2020.
19	\$40M Available November 2020	There is \$40M in NetGen that will be scheduled once it is available, projected for November 2020.
20	Federal Oil and Mineral Available at R1	The Federal Oil and Mineral funds will be fully available at R1 and will be distributed as they become available.
21	Deferral	Deferral figures are the amounts deferred to fiscal year 2021-22.

Note: These figures are only estimates and used only for purposes of the advance apportionment. New estimates will be available at the first principal apportionment period and adjustments will be made to reflect the updated estimates. For additional information, please see Apportionments 20-01 memorandum dated July 30, 2020.

**CALIFORNIA COMMUNITY COLLEGES  
MONTHLY PAYMENT SCHEDULE BY DISTRICT  
2020-2021 ADVANCE APPORTIONMENT**

EXHIBIT A

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
ORANGE COUNTY**

<b>Programs</b>	<b>Amount Certified</b>	<b>July Payment</b>	<b>August Payment</b>	<b>September Payment</b>	<b>October Payment</b>	<b>November Payment</b>	<b>December Payment</b>	<b>January Payment</b>	<b>Total Paid Thru. January 2021</b>
STATE GENERAL APPORTIONMENT	47,761,102	960,362	960,362	1,440,542	1,200,452	549,706	0	0	5,111,424
ACCESS TO PRINT AND ELECTRONIC INFO	22,157	1,773	1,772	2,659	2,216	1,994	1,108	1,772	13,294
ADULT EDUCATION BLOCK GRANT	3,160,407	263,367	263,368	263,367	263,367	263,367	263,368	263,367	1,843,571
APPRENTICE ALLOWANCE	4,540,294	363,224	363,223	544,835	454,030	408,626	227,015	363,223	2,724,176
C.A.R.E.	168,007	13,441	13,440	20,161	16,801	15,120	8,401	13,440	100,804
CALIFORNIA COLLEGE PROMISE	1,649,456	131,956	131,957	197,935	164,946	148,451	82,473	131,957	989,675
CALWORKs	571,063	45,685	45,685	68,528	57,106	51,396	28,553	45,685	342,638
CHILDCARE TAX BAILOUT	262,059	20,965	20,964	31,448	26,205	23,586	13,103	20,964	157,235
COLLEGE PROMISE GRANTS (BOG FEE WAIVERS ADMIN)	279,888	22,391	22,391	33,587	27,988	25,190	13,995	22,391	167,933
COLLEGE RAPID REHOUSING FUNDS	0	0	0	0	0	0	0	0	0
D.S.P.S.	1,586,067	126,885	126,886	190,328	158,606	142,746	79,304	126,885	951,640
DEAF AND HARD OF HEARING	124,942	9,995	9,996	14,993	12,494	11,245	6,247	9,995	74,965
E.O.P.S.	2,429,765	194,381	194,381	291,572	242,977	218,679	121,488	194,381	1,457,859
EQUAL EMPLOYMENT OPPORTUNITY	50,000	4,000	4,000	6,000	5,000	4,500	2,500	4,000	30,000
FINANCIAL AID TECHNOLOGY	98,529	7,882	7,883	11,823	9,853	8,868	4,926	7,882	59,117
FOSTER CARE EDUCATION	0	0	0	0	0	0	0	0	0
FULL TIME FACULTY HIRING	1,304,941	104,395	104,396	156,592	130,495	117,444	65,247	104,396	782,965
GUIDED PATHWAYS	238,458	19,077	19,076	28,615	23,846	21,461	11,923	19,077	143,075
INTEGRATED TECHNOLOGY PROGRAM	0	0	0	0	0	0	0	0	0
NEXTUP	0	0	0	0	0	0	0	0	0
NURSING EDUCATION	207,358	16,589	16,588	24,883	20,736	18,662	10,368	16,589	124,415
PART-TIME FACULTY COMPENSATION	554,206	44,336	44,337	66,505	55,420	49,879	27,710	44,337	332,524
S.F.A.A.	1,042,275	83,382	83,382	125,073	104,228	93,804	52,114	83,382	625,365
SPECIAL TRUSTEE AB318 RESTRICTED EXP.	0	0	0	0	0	0	0	0	0
STATE HOSPITAL	0	0	0	0	0	0	0	0	0
STRONG WORKFORCE PROGRAM	25,646,962	2,051,757	2,051,757	3,077,635	2,564,697	2,308,226	1,282,348	2,051,757	15,388,177
STUDENT EQUITY AND ACHIEVEMENT	13,286,941	1,062,955	1,062,956	1,594,432	1,328,695	1,195,824	664,347	1,062,956	7,972,165
STUDENT SUCCESS COMPLETION	3,165,989	3,165,989	0	0	0	0	0	0	3,165,989
VETERAN RESOURCE CENTER	35,398	35,398	0	0	0	0	0	0	35,398
<b>Total</b>	<b>108,186,264</b>	<b>8,750,185</b>	<b>5,548,800</b>	<b>8,191,513</b>	<b>6,870,158</b>	<b>5,678,774</b>	<b>2,966,538</b>	<b>4,588,436</b>	<b>42,594,404</b>



# Finance Bulletin

Keely Bosler, Director

## Economic Update

The U.S. economic expansion officially peaked in February 2020, ending at a record-long 128 months. After seven months at the record-low 3.9 percent, California's unemployment rate rose to a record-high 16.4 percent in April before decreasing to 16.3 percent in May. The nation's unemployment rate rose to a record-high 14.7 percent in April before decreasing to 13.3 percent in May. There were 22 million fewer employed Americans in May compared to February. From February to May, U.S. nonfarm payrolls fell from 152.5 million to 132.9 million.

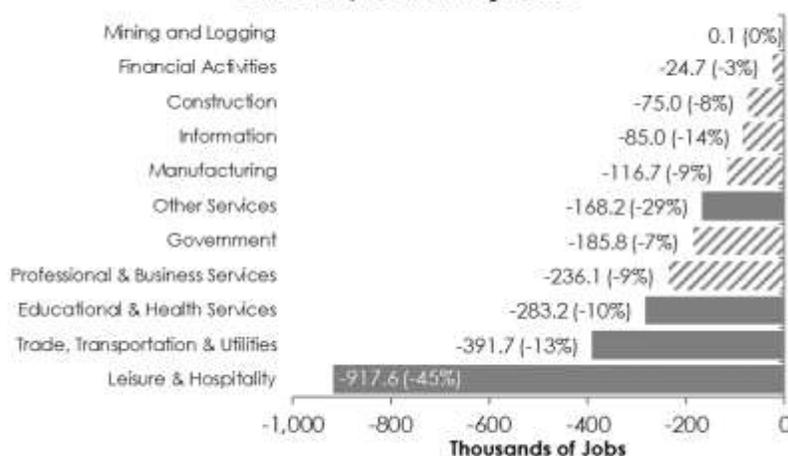
### LABOR MARKET CONDITIONS

- The number of employed Californians decreased for three consecutive months from 18.8 million in February to below 15.5 million in May, its lowest level since April 1999 and a total decline of 3.3 million people. The state's labor force participation dropped to a record low 59.3 percent in May, as the labor force fell by more than 1 million from 19.5 million in February to below 18.5 million in May.

- In California, nonfarm payrolls fell by a total of 2.6 million jobs over March and April to below 15 million, before increasing by 141,600 in May. The last time nonfarm jobs were below 15 million was in January 2013. During the Great Recession, California lost 1.3 million nonfarm jobs over the 31-month period from July 2007 through February 2010.

In May, 10 out of 11 major industry sectors incurred net job losses since February: leisure and hospitality (917,600 net jobs lost); followed by trade, transportation, and utilities (391,700); educational and health services (283,200); professional and business services (236,100); government (185,800); other services (168,200); manufacturing (116,700); information (85,000); construction (75,000); financial activities (24,700). Mining and logging was the only sector with more jobs in May than in February (100 jobs).

**California Jobs by Industry in May 2020**  
(Jobs and Percentage Changes relative to February 2020)  
Solid bars represent low-wage sectors



Source: CA EDD, Labor Market Information Division

### BUILDING ACTIVITY

- California housing units authorized by building permits totaled 60,100 in April, down 52.2 percent from February's 125,800 permits. Over the two-month period, authorized single-family units fell 65.2 percent to 26,800 units while multifamily units dropped 31.5 percent to 33,300 units in April. The total number of permit-authorized housing units in April was the lowest since September 2013. California's nonresidential building valuation in April was \$16.8 billion, down 36.6 percent from February's \$26.5 billion valuation. This was the lowest nonresidential valuation since June 2013.

### REAL ESTATE

- May sales of existing single-family homes in California totaled 238,740 units on a seasonally adjusted annualized basis, a 43.4-percent decline from the 421,670 homes sold in February. The statewide median sales price of an existing, single-family home was \$588,070 in May, an increase of 1.4 percent from February, but down 3.7 percent from May 2019, ending 98 consecutive months of increasing single-family home prices from March 2012 to April 2020.

## Monthly Cash Report

Preliminary General Fund agency cash for the first eleven months of the fiscal year is \$793 million above the 2020-21 May Revision forecast of \$122.696 billion. Cash receipts for the month of May were \$785 million above the forecast of \$7.431 billion. Beyond any reduction in cash receipts due to the ongoing economic slowdown, personal income tax receipts, sales tax receipts and corporation tax receipts have all been reduced in March, April and May due to the Franchise Tax Board and the California Department of Tax and Fee Administration delaying due dates for tax payments. The delays were known and accounted for in the May Revision forecast. The 2020-21 Budget Act includes \$793 million in additional revenues, and receipts reported in future Finance Bulletins will use this new baseline.

- Personal income tax cash receipts for the first eleven months of the fiscal year are \$533 million above forecast. Personal income taxes to the General Fund for May were \$521 million above the month's forecast of \$4.111 billion. Withholding receipts were \$354 million above the forecast of \$4.594 billion. Other receipts were \$9 million higher than the forecast of \$797 million. Refunds issued in May were \$167 million below the forecast of \$1.207 billion. Proposition 63 requires that 1.76 percent of total monthly personal income tax collections be transferred to the Mental Health Services Fund (MHSF). The amount transferred to the MHSF in May was \$9 million higher than the forecast of \$74 million.
- Sales and use tax cash receipts for the first eleven months of the fiscal year are \$40 million below forecast. Revenues for May were \$40 million below the month's forecast of \$2.106 million. May cash includes the remaining portion of the final payment for first quarter taxable sales, which was due April 30, as well as the first prepayment for second quarter sales and use tax liabilities.
- Corporation tax cash receipts for the first eleven months of the fiscal year are \$21 million below forecast. Cash receipts for May were \$21 million below the month's forecast of \$203 million. Estimated payments were \$21 million below the forecast of \$106 million, and other payments were \$60 million lower than the \$207 million forecast. Total refunds for the month were \$60 million lower than the forecast of \$110 million.
- Insurance tax cash receipts for the first eleven months of the fiscal year are \$32 million above the forecast of \$2.904 billion. Cash receipts for the month of May were \$32 million above the forecast of \$488 million. Cash receipts from alcoholic beverage, tobacco taxes, and pooled money interest are \$6 million below forecast for the first eleven months of the fiscal year, and were \$7 million below forecast for the month of May. "Other" cash receipts are \$295 million above the forecast for the first eleven months of the fiscal year, and were \$300 million above forecast for the month of May.

### 2019-20 Comparison of Actual and Forecast Agency General Fund Revenues

(Dollars in Millions)

Revenue Source	MAY 2020					2019-20 YEAR-TO-DATE			
	Forecast	Actual	Change	Percent Change		Forecast	Actual	Change	Percent Change
Personal Income	\$4,111	\$4,632	\$521	12.7%		\$75,699	\$76,232	\$533	0.7%
Sales & Use	2,106	\$2,067	-40	-1.9%		23,708	23,668	-40	-0.2%
Corporation	203	182	-21	-10.5%		8,658	8,636	-21	-0.2%
Insurance	488	520	32	6.5%		2,904	2,935	32	1.1%
Estate	0	0	0	0.0%		0	0	0	11.5%
Pooled Money Interest	30	28	-2	-6.4%		555	550	-5	-0.9%
Alcoholic Beverages	31	28	-4	-11.3%		353	353	0	0.0%
Tobacco	5	4	-2	-29.9%		55	54	-1	-1.3%
Other	456	756	300	65.7%		10,765	11,060	295	2.7%
<b>Total</b>	<b>\$7,431</b>	<b>\$8,216</b>	<b>\$785</b>	<b>10.6%</b>		<b>\$122,696</b>	<b>\$123,489</b>	<b>\$793</b>	<b>0.6%</b>

This is an agency cash report and the data may differ from the Controller's report to the extent that cash received by agencies has not yet been reported to the Controller.

Totals may not add due to rounding. The forecast is from the 2020-21 May Revision.



# Finance Bulletin

Keely Bosler, Director

## Economic Update

California real GDP decreased by 4.7 percent on a seasonally adjusted annualized basis in the first quarter of 2020—the largest decrease since the second quarter of 2009. In comparison, U.S. real GDP declined by 5.0 percent in the first quarter of 2020—the largest decline since the fourth quarter of 2008. Personal income in California increased by 2.3 percent on a seasonally adjusted annualized basis in the first quarter of 2020, following a 7.4-percent increase in the fourth quarter of 2019. U.S. personal income also increased by 2.3 percent in the first quarter of 2020, a deceleration from the 3.6-percent increase in the fourth quarter of 2019. Transfer receipts—which include payments from unemployment insurance and welfare assistance—were the largest driver of personal income growth in California and the U.S. in the first quarter.

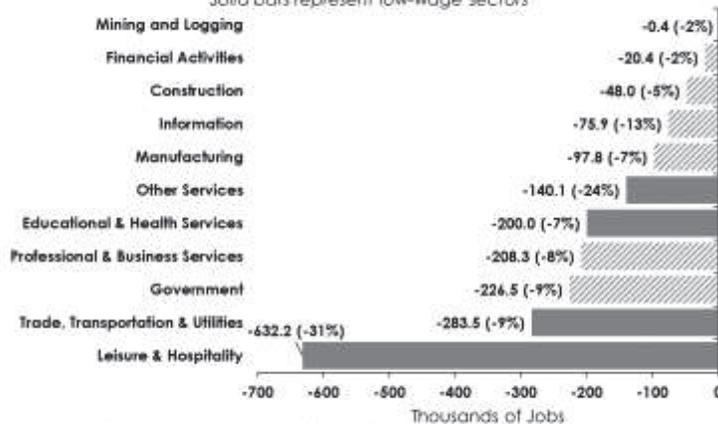
## LABOR MARKET CONDITIONS

- California's unemployment rate rose to a record-high 16.4 percent in April and May before decreasing to 14.9 percent in June, and is now 11 percentage points higher than the pre-recession low of 3.9 percent in February. The U.S. unemployment rate increased to a record-high 14.7 percent in April before decreasing to 13.3 percent in May and to 11.1 percent in June, compared to the pre-recession low of 3.5 percent in February. The state's labor force increased by 441,200 persons in June, after decreasing by over 1 million persons over the prior three months, resulting in 568,000 fewer Californians in the labor force in June than in February.
- The state lost a total of 2.6 million nonfarm jobs in March and April, but gained about one quarter of total losses, or 692,400 nonfarm jobs in May and June, as the economy reopened. Despite June's record gain of 558,200 jobs, California's nonfarm employment of 15.7 million remains 11 percent below February's pre-recessionary peak of 17.6 million (a 1.9-million net job loss from February to June). California's June nonfarm employment is 1.7 million lower than three months ago and 1.9 million lower than six months ago. All 11 major industry sectors incurred job losses from February through June: leisure and hospitality (632,200); trade, transportation & utilities (283,500); government (226,500); professional & business services (208,300); educational & health services (200,000); other services (140,100); manufacturing (97,800); information (75,900); construction (48,000); financial activities (20,400); mining and logging (400).

### California Jobs by Industry in June 2020

(Jobs and Percentage Changes relative to February 2020)

Solid bars represent low-wage sectors



Source: CA EDD, Labor Market Information Division

## BUILDING ACTIVITY

- California housing units authorized by building permits totaled 69,100 in May 2020, up by 15.0 percent from April 2020 but down by 45.0 percent from February's 125,800 units. In May, single-family units increased by 14.5 percent from April to 30,700 units while multifamily permits increased by 15.4 percent to 38,400 units. Both remain below February 2020 levels (by 60.2 percent for single-family units and by 21.0 percent for multifamily units). California's nonresidential building valuation in May was \$14.6 billion, down by 13.0 percent from April and down by 44.8 percent from February's \$26.5-billion valuation.

## REAL ESTATE

- After falling in May to the lowest level since the Great Recession, California sales of existing, single-family homes rebounded in June, increasing at a record 42.4-percent over the month to a seasonally adjusted annualized total of 339,900 homes sold in June. However, this remains 19.4 percent below February's level of 421,700. The statewide median sales price reached a new record high of \$626,200 in June, an increase of 6.5 percent from May and 8.0 percent from February. This is 1.4 percent higher than the previous record high of \$617,400 reached in August 2019.

## Monthly Cash Report

Preliminary General Fund agency cash receipts for the entire 2019-20 fiscal year are \$1.084 billion above the 2020-21 Budget Act forecast of \$123.395 billion, or 0.9 percentage point above forecast. Cash receipts for June were \$1.054 billion above the month's forecast of -\$94 million, which includes a transfer out of \$9.5 billion of federal CARES Act funds that had been transferred to the state General Fund in April. In addition, much of the tax payments that are typically made in April and June were deferred to July due to the extension of payment deadlines.

- Personal income tax cash receipts for the entire 2020-21 fiscal year are \$662 million above the forecast of \$81.845 billion. Cash receipts to the General Fund in June were \$892 million above the month's forecast of \$5.353 billion. Withholding receipts were \$1 billion above the forecast of \$4.044 billion. Other cash receipts were \$477 million higher than the forecast of \$1.991 billion. Refunds issued in June were \$569 million above the expected \$585 million. Proposition 63 requires that 1.76 percent of total monthly personal income tax collections be transferred to the Mental Health Services Fund (MHSF). The amount transferred to the MHSF in June was \$16 million higher than the forecast of \$96 million.
- Sales and use tax cash receipts for the entire 2019-20 fiscal year are \$643 million above the forecast of \$25.426 billion. Cash receipts for June were \$683 million above the month's forecast of \$1.719 million. June cash includes the second prepayment for second quarter taxable sales.
- Corporation tax cash receipts for the entire 2019-20 fiscal year are \$49 million above the forecast of \$9.787 billion. Cash receipts for June were \$71 million above the month's forecast of \$1.129 billion. Estimated payments were \$2 million above the forecast of \$1.072 billion, and other payments were \$87 million higher than the \$150 million forecast. Total refunds for the month were \$18 million higher than the forecast of \$94 million.
- Insurance tax cash receipts for the entire 2019-20 fiscal year are \$76 million above the forecast of \$3.052 billion. Cash receipts for June were \$44 million above the month's forecast of \$148 million. Cash receipts from pooled money interest, alcoholic beverage taxes, and tobacco taxes for the entire fiscal year are \$7 million above forecast, and were \$13 million above forecast for the month of June. "Other" cash receipts for the entire fiscal year are \$353 million below forecast, and were \$649 million below forecast for the month of June. Other receipts for June is dominated by a \$9.5 billion transfer from the General Fund to the Coronavirus Relief Fund. This \$9.5 billion is federal CARES Act dollars that were deposited into the General Fund in April.

### 2019-20 Comparison of Actual and Forecast Agency General Fund Revenues

(Dollars in Millions)

Revenue Source	JUNE 2020					2019-20 YEAR-TO-DATE			
	Forecast	Actual	Change	Percent Change		Forecast	Actual	Change	Percent Change
Personal Income	\$5,353	6,245	\$892	16.7%		\$81,845	\$82,507	\$662	0.8%
Sales & Use	1,719	2,402	683	39.8%		25,426	26,070	643	2.5%
Corporation	1,129	1,200	71	6.3%		9,787	9,836	49	0.5%
Insurance	148	192	44	29.6%		3,052	3,128	76	2.5%
Estate	0	0	0	0.0%		0	0	0	0.0%
Pooled Money Interest	32	49	17	53.5%		587	599	12	2.0%
Alcoholic Beverages	33	28	-5	-14.0%		385	381	-5	-1.2%
Tobacco	5	5	0	9.4%		60	60	0	-0.5%
Other	-8,512	-9,161	-649	7.6%		2,253	1,899	-353	-15.7%
<b>Total</b>	<b>-\$94</b>	<b>\$960</b>	<b>\$1,054</b>	<b>-1122.7%</b>	<b> </b>	<b>\$123,395</b>	<b>\$124,479</b>	<b>\$1,084</b>	<b>0.9%</b>

This is an agency cash report and the data may differ from the Controller's report to the extent that cash received by agencies has not yet been reported to the Controller.

Totals may not add due to rounding. The forecast is from the 2020-21 Budget Act.

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

## COMMUNITY COLLEGE UPDATE

PUBLICATION DATE: JULY 1, 2020

### Governor Newsom Signs 2020–21 State Budget Package into Law

**BY KYLE HYLAND**

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posted July 1, 2020

On June 29, 2020, Governor Gavin Newsom signed into law the \$202.1 billion spending plan for the 2020–21 fiscal year by signing both [Senate Bill \(SB\) 74](#)—the 2020–21 State Budget Act that the Legislature had sent to the Governor on June 15 before striking a deal with the Administration—and [Assembly Bill \(AB\) 89](#), which is the State Budget bill that reflects the agreement reached between the Newsom Administration and the Legislature that makes amendments to SB 74 (see “[2020–21 State Education Budget Details Emerge](#)” in the June 2020 *Community College Update*).

The Governor also signed into law nearly twenty trailer bills—the implementing language of the State Budget—including [SB 116](#) (the postsecondary education budget trailer bill), [SB 98](#) (the education omnibus budget trailer bill), and [AB 84](#) (the public employment and retirement trailer bill). AB 84 is the bill that redirects \$2.3 billion from the 2019–20 State Budget Act that was allocated to provide long-term relief for the California State Teachers’ Retirement System (CalSTRS) and the California Public Employees’ Retirement System (CalPERS), and instead uses those dollars to further reduce employer contribution rates for the 2020–21 and 2021–22 fiscal years (see “[CalPERS and CalSTRS Employer Contribution Rates](#)” in the June 2020 *Community College Update*).

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

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## COMMUNITY COLLEGE UPDATE

PUBLICATION DATE: JULY 1, 2020

### Ask SSC . . . What Were Reserves for 2018–19?

 [BY ROBERT MCENTIRE, EDD](#)

 [BY SHEILA G. VICKERS](#)

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

**A.** Based upon the Annual Financial and Budget Reports (CCFS-311) for 2018–19, the statewide average ending fund balances for this latest year and the two prior years are as follows:

<b>Unrestricted General Fund Net Ending Balance as a Percentage of Unrestricted General Fund Expenditures*</b>			
	<b>2016–17</b>	<b>2017–18</b>	<b>2018–19</b>
Average Statewide	21.3%	21.3%	21.8%
Lowest	5.1%	2.3%	5.5%
Highest	51.5%	54.9%	51.7%
*Excludes Calbright College			

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

The Chancellor’s Office looks at a 5% reserve as being the “prudent” level. The Governmental Finance Officers Association recommends a 17% minimum (two months of expenditures) amount of reserves for local governments. Overall, this data shows that, on average, community colleges have been prudently maintaining their reserves, as a 21.8% reserve is in line with the recommended level.

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## COMMUNITY COLLEGE UPDATE

PUBLICATION DATE: JULY 1, 2020

### Ask SSC . . . Should We Consider an Early Retirement Incentive?

 [BY DEBBIE FRY](#)

 [BY SHEILA G. VICKERS](#)

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posted July 8, 2020

**Q.** We have been declining in enrollment and we will need to reduce expenses to remain solvent in our multiyear projection. Is it a good idea to consider an early retirement incentive as a method to reduce expenses? How do we calculate the savings? What are the parameters for offering an incentive?

**A.** The answer to your question is, it depends. If your staffing costs are heavily weighted to the high end of the salary schedule, and you see a potential for cost savings by reducing overall full-time equivalencies and/or replacing retirees with junior staff, an early retirement incentive might provide savings over the short and long term. This can also be an alternative to layoffs, which are, for the most part, not allowed for this year.

An early retirement incentive should function as just that—an incentive for employees to retire earlier than they normally would have. Generally, employees who are eligible for retirement are at the top end of the salary schedule and the employees who are new hires are generally at or near the bottom end of the salary schedule. The differential in total compensation between the two means that some of that savings can be used as an incentive to draw more retirees than your agency would normally have in a given year.

Because of the structure of the salary schedule for faculty, the compensation differential is typically the most significant. For management and classified employees, the salary ranges are structured so that the number of years of service to achieve the highest salary generally is not enough to make an early retirement incentive work financially, unless positions are eliminated or the incentive is combined with an offering for faculty.

An early retirement incentive, if effective, will draw employees who would normally have retired in future years to instead retire this year. This means that, for the following years, the savings from natural attrition—those retirements that would normally have taken place—will be lower due to a fewer number of normal retirements in each year. This is why, in our opinion, an early retirement incentive should not be offered more than once every three to five years, depending on your local circumstances.

#### The Options

Faculty members will often ask specifically for the California State Teachers' Retirement System (CalSTRS) Golden Handshake program (Education Code Section 22714), in which the employer can pay the cost of two years of additional service credit in order for the member to retire early. The CalSTRS Golden Handshake program can only be offered to CalSTRS members and has additional requirements, such as restrictions on returning to work. This program is generally more costly and less flexible than a program that can be crafted by the local agency itself or through a private provider.

Locally developed plans crafted with the help of a private provider are generally best at meeting the needs of the employees who are on the cusp of retirement, and can be offered to any and all employee groups. Some employers have offered a tiered incentive to attract retirees to opt out of employer-paid medical coverage. Other employers have offered variable length annuities from which retiring employees can choose. Early retirement incentive programs are not “one size fits all” and can be tailored to fit your agency's unique situation.

### **The Objective**

In order to determine the possible success of an early retirement incentive, the desired outcome has to be defined. Is it a particular budget savings amount that is the goal? Is it a particular number of retirements? Is it retirements in a particular functional area or location of your agency in order to be able to restructure programs or services? Is it all of the above?

Once the desired outcome is defined, the next step is to determine which employees are at or near typical retirement age and have enough years of service—both with CalSTRS or the California Public Employees' Retirement System and with your agency—to qualify for retirement benefits. If your goal is primarily financial, remember that you are paying the incentive to all employees who retire, even those who would have retired anyway. So you would need to have enough retirements to reach your financial goal with that consideration. A minimum number of retirements in order for the program to be a “go” should be determined and should be specified in the incentive offer to employees.

### **The Savings from Attrition**

Every year, the typical educational agency experiences savings from normal attrition—the effect of natural employee turnover from retirements, resignations, and other occurrences that result in new hires with lower compensation costs. Educational agencies typically account for this in each year's budget process by offsetting the cost of step and column movement.

When an early retirement incentive is offered, the savings from the attrition effect for the normal number of retirees should not be counted again as new savings—this is a danger zone that has caused trouble for many agencies. Only the additional savings above natural attrition—the total savings as a result of the early retirement incentive less the typical annual attrition savings—should be counted as new savings. Otherwise, you will have a significant budget surprise the next year if you double count natural attrition savings.

### **The Potential Side Effects**

Whenever reducing staffing costs, local education employers have to be watchful of the side effects. For community colleges, compliance with the full-time faculty obligation or the 50% law calculation could be impacted. Our advice is to model the possible results of an early retirement incentive so that your agency will be prepared to address the issues in these areas, if there are any. You must also have the cash reserves available, or enough cash within each subsequent year budget, to amortize the annuity payments over the course of time for which you will be paying the debt; in which case, it must also be reflected in your schedule of long-term debt.

## **Conclusion**

Now is the time to start planning if your agency might be offering an early retirement incentive for this academic year. The parameters for offering an incentive are dependent upon the affordability of a program, the age and years of service of your staff, and any negotiated agreements regarding an incentive. It is important to distinguish that an early retirement incentive program is only an incentive if it targets employees who are not already planning retirement and/or who may not have reached full retirement age, but meet years of service requirements for their respective pension plans.

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

## COMMUNITY COLLEGE UPDATE

PUBLICATION DATE: JULY 1, 2020

### Bill Amended to Provide Colleges COVID-19 Liability Protections

**[BY KYLE HYLAND](#)**

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posted July 7, 2020

During this year's budget legislative hearings, one issue that was discussed but not addressed in the adopted State Budget, was if the state would provide liability protections to shield schools and colleges from COVID-19 related litigation. Last Monday, June 29, 2020, Assemblymember Rudy Salas (D-Bakersfield) gutted and amended Assembly Bill (AB) 1759 into a measure that would provide limited liability protections for the state's higher education institutions as many begin to prepare their reopening plans for the 2020–21 school year.

Specifically, [AB 1759](#) would exempt institutions of higher education, including their officers, employees, and governing bodies, from monetary liability and damages for injury relating to COVID-19 infection, any condition in existence because of the COVID-19 pandemic, or any act or omission by those institutions in response to the COVID-19 pandemic.

AB 1759 is a two-year bill that is already in the second house (the Senate), but since it was gutted and amended, it has been re-referred to the Senate Judiciary Committee for its policy hearing. As of this writing, the Legislature is on summer recess until July 13, 2020, so we will not know more about the prospects of this measure—including potential opposition from consumer and trial attorneys—until later this month.

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

## COMMUNITY COLLEGE UPDATE

PUBLICATION DATE: JULY 1, 2020

### California Continues Minimum Wage Increase in 2021



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posted July 7, 2020

As the COVID-19 pandemic closed many businesses, several groups called on Governor Gavin Newsom to delay the minimum wage increase. Senate Bill 3 (Chapter 4/2016) includes language that provides a deadline of July 28 each year for the Department of Finance to make a determination and certify to the Governor and the Legislature whether the economic conditions can support the upcoming minimum wage increase (see “[Ask SSC . . . Will the January 2021 Minimum Wage Increase Be Suspended?](#)” in the May 2020, *Community College Update*). The Governor has not signaled a postponement in the minimum wage increase.

California’s current minimum wage is \$12.00 an hour for businesses with fewer than 26 employees, and \$13.00 an hour for businesses with 26 employees or more. What follows is the California minimum wage implementation schedule:

Minimum Wage	Effective Date > 25 Employees	Effective Date: ≤ 25 Employees
\$14.00/hour	January 1, 2021	January 1, 2022
\$15.00/hour	January 1, 2022	January 1, 2023

Employers should ensure compliance by updating their minimum wage postings and pay the correct rate based on their local ordinance.

Depending on your location, the minimum wage you pay is either the state or local minimum wage. Local minimum wages can differ by either city, county, or the effective date of the increases.

## SSC Community College Financial Projection Dartboard Adopted State Budget for 2020–21

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2020–21 Adopted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

Factor		2019–20	2020–21	2021–22	2022–23	2023–24
Statutory COLA for Student Centered Funding Formula and Latest DOF Projections*		3.26%	2.31%	2.48%	3.26%	N/A
Funded COLA		3.26%	0.00%	N/A	N/A	N/A
SSC Estimated Statutory COLA <sup>1</sup>		3.26%	2.31%	0.60%	0.70%	1.60%
<b>SSC's Recommended Planning COLA<sup>2</sup></b>		3.26%	0%	0%	0%	0%
Growth Funding <sup>2</sup>		0.55% (\$24.7 million)	0%	0%	0%	0%
State Categorical Programs	COLA <sup>2</sup>	3.26%	0.00%	0.00%	0.00%	0.00%
	Funding	\$98.4 million	\$136 million <sup>3</sup>	Ongoing unless otherwise stated	Ongoing unless otherwise stated	Ongoing unless otherwise stated
California CPI		2.34%	0.98%	1.59%	1.87%	2.33%
Interest Rate for Ten-Year Treasuries		1.25%	0.89%	1.24%	1.70%	2.10%
California Lottery <sup>4</sup>	Unrestricted per FTES**	\$149	\$150	\$150	\$150	\$150
	Restricted per FTES	\$48	\$49	\$49	\$49	\$49
Mandate Block Grant (per FTES)		\$30.16	\$30.16	\$30.16	\$30.16	\$30.16
CalSTRS Employer Rate <sup>5</sup>		17.10%	16.15%	16.00%	18.10%	18.10%
CalPERS Employer Rate		19.721%	20.70%	22.84%	25.50%	26.20%

\*Department of Finance (DOF) projections carried forward from May Revision

\*\*Full-time equivalent student

<sup>1</sup>As the DOF's latest COLA projections were prepared prior to the May Revision, SSC contracted with an economic expert for more current estimates.

<sup>2</sup>Based on the projection that the Proposition 98 guarantee is not expected to recover to 2019–20 levels during the forecast period. The unfunded SSC estimated statutory COLA projections result in a compounded deficit factor of 5.30%, and an aggregate loss of funding of 13.52%, through the 2023–24 fiscal year. Districts should have a contingency plan should the state partially fund or not fund COLAs and/or growth.

<sup>3</sup>The 2020–21 Adopted State Budget includes additional programmatic funding sources, the most significant of which are:

- \$120 million in one-time funds for the COVID-19 Response Block Grant (applicable to both 2019–20 and 2020–21)
- \$10 million to make Immigrant Legal Services funding ongoing
- \$6 million for Dreamer Resource Liaisons

<sup>4</sup>Lottery funding is initially based on prior-year actual annual FTES, and is ultimately based on current-year annual FTES.

<sup>5</sup>The California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2020–21 and 2021–22 are bought down by a \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

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

## COMMUNITY COLLEGE UPDATE

PUBLICATION DATE: AUGUST 1, 2020

### Current Tax Collections Beating (Lowered) Budget Expectations

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

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posted August 3, 2020

In the wake of last week's news about the abysmal second quarter gross domestic product performance, the Legislative Analyst's Office (LAO) recently published relatively good news in an [article](#) showing that state revenues from current tax collections from April to July 2020 are outpacing budget projections by \$1.3 billion. This news is not altogether surprising since both federal and state tax filing deadlines were extended from April 15 to July 15, 2020, accompanied by significantly lowered revenue expectations used to develop the 2020–21 Enacted State Budget.

The LAO cautions that the changes in tax filings deadlines make it difficult to interpret collections data since some tax filers filed as they traditionally would, while nearly 50% of filers took advantage of the federal and state extensions. Consequently, the LAO's [article](#) looks at taxes collected in the months of April, May, June, and July—which beat budget projections by roughly 5%. That said, when compared to the same period last year, collections for 2020–21 are approximately \$4 billion, or 13%, lower.

The State Budget assumes that California's General Fund revenue for the 2020–21 fiscal year will be approximately \$129.9 billion. The lower projection represents a \$9.8 billion reduction from fiscal year 2019–20 and an additional \$5.5 billion reduction in Special Fund revenues, for a total year-over-year decline of \$15.1 billion in state revenues. This is based on estimates for 2019–20 that were revised downward from July 2019. All of this is to say that, while the state's revenue performance is welcomed news, it should be celebrated with modest enthusiasm.

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

## COMMUNITY COLLEGE UPDATE

PUBLICATION DATE: JULY 1, 2020

### Two November Initiatives Would Affect Education Funding

 [BY MICHELLE MCKAY UNDERWOOD](#)

Copyright 2020 School Services of California, Inc. posted July 9, 2020

Secretary of State Alex Padilla recently numbered the initiatives that have qualified for the November 2020 General Election, two of which will affect education funding.

Proposition 15 is the Schools and Communities First initiative that would change how commercial and industrial properties are assessed. Proponents have been working on this change to Proposition 13 for years, but it will be the first time it actually comes before voters. New property taxes that would result from the change would be split between existing local governments (about 60% of the new revenues) and a funding pool called the Local School and Community College Property Tax Fund (about 40% of the new revenues). The education funding would be split with 11% to community college districts and 89% to school districts, to be divided among districts based on their respective current funding formulas. These funds would be provided on top of existing Proposition 98 revenues.

Proposition 19 is less well known, having only very recently qualified for the ballot through the legislative process as Assembly Constitutional Amendment 11. If approved by California voters, the initiative would change homeowner property tax assessments in two ways:

- Expands the number of homeowners who would be eligible to transfer the taxable value of their current residence to a new residence, allowing them to buy a new residence while keeping the low assessed level of their former residence for property tax purposes
- When a home is transferred from a deceased parent or grandparent, it must remain as a primary residence in order to be shielded from reassessment, as under current law

Over time, the Legislative Analyst's Office believes these changes would result in new statewide property tax revenues in the hundreds of millions of dollars. During Proposition 98 Test 1 years, this will result in a net increase in the amount of funding dedicated to K–14 education; Test 1 is forecast to be operative over the next several years. During Test 2 and 3 years, the increased property taxes that flow to K–14 districts will generate savings for the state—and not increase funding for districts—which will then be transferred to a “California Fire Response Fund” that would be created by the proposition.

The full November 2020 voters' guide with analysis, pro and con statements, and the full text of all 12 statewide initiatives will be released by the Secretary of State in the next few weeks.

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

# COMMUNITY COLLEGE UPDATE

PUBLICATION DATE: JULY 1, 2020

## Tax Receipts Exceed Lowered Expectations, So Far

 [BY ROBERT MCENTIRE, EDD](#)

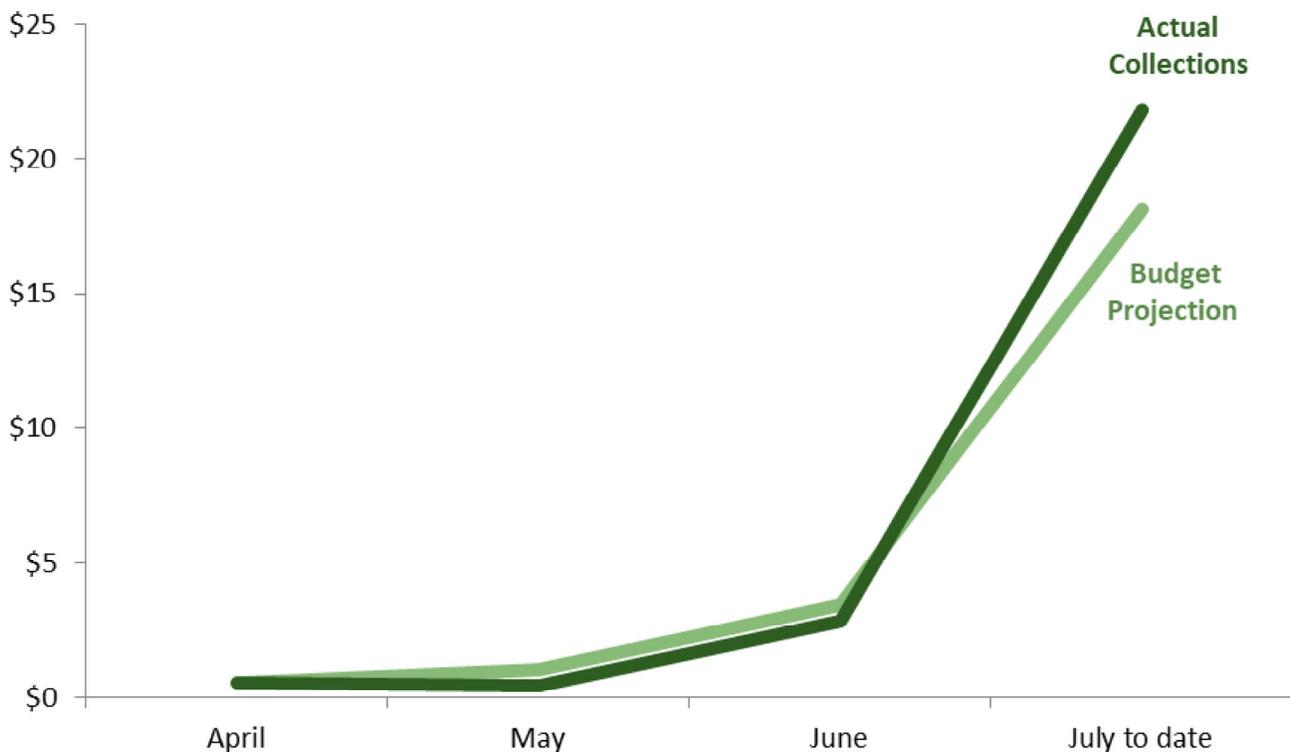
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As part of the state and federal government response to the COVID-19 pandemic, personal income and corporate tax filing deadlines were extended to July 15, 2020. Moving tax payment dates beyond their traditional filing deadlines of April (personal income tax) and June (corporate tax) complicates the tracking of interim revenues to determine if these two critical revenue sources that support public education in California are keeping pace with expectations, or if there is more trouble looming on the horizon. Analysis is complicated further because delayed tax collections in July are comingled with normal monthly collections, obfuscating the data.

The Legislative Analyst’s Office (LAO) recently published the article, “[July 2020 Tax Payments Tracker](#)” analyzing tax receipts through July 17, 2020. The LAO’s graph below examines tax receipts from April 1 to July 17, which shows revenues from personal income and corporate taxes are outpacing the 2020–21 State Budget projections by approximately \$3.7 billion, or 20%.

### Comparing April through July Tax Collections to Budget Projections

Cummulative personal income tax and corporation tax collections since April 1  
(In billions)



The results published by the LAO incorporate similar positive monthly revenue trends from May and June. While 2020 tax receipts continue to beat expectations in the 2020–21 State Budget Act, it is important to recognize that revenues have fallen behind the 2019 pace by roughly 9%, or \$2 billion. The shifted tax deadline makes July a critical month for revenue tracking. The LAO plans to post updates on July 24 and July 31, 2020, which will be available [here](#). As always, we will provide you with the latest revenue information through our *Community College Update* articles.

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

## COMMUNITY COLLEGE UPDATE

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PUBLICATION DATE: JULY 1, 2020

### U.S. Faces Historic Economic Contraction While Federal Help Remains Uncertain

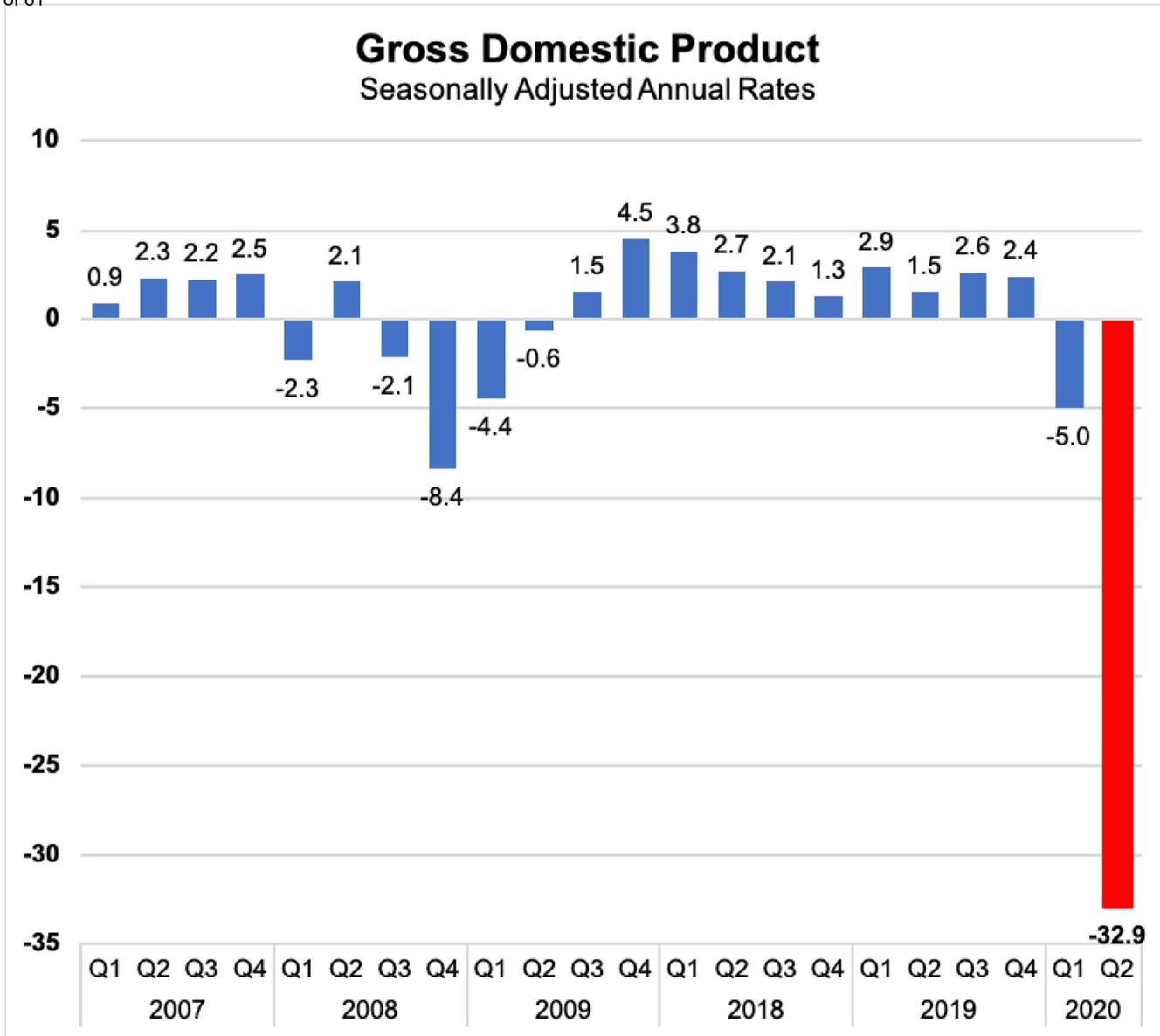
**[BY PATTI F. HERRERA, EDD](#)**

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posted July 31, 2020

The national Bureau of Economic Analysis (BEA) released the latest set of economic data this week, with a shocking, though not altogether surprising, historic contraction in the second quarter. The U.S. gross domestic product (GDP), the most widely used measure of the nation's economic health, declined by an annual rate of 32.9%, or by 9.5% compared with the first quarter of 2020.

Early in the spring, some economists predicted that the GDP could fall by as much as 41%, resembling the Great Depression era. Despite the better-than-expected performance, the precipitous drop in economic activity from April through June was nearly four times worse than the steepest quarterly decline during the Great Recession.



Meanwhile, the BEA also reported that personal income for the month of June was down slightly (by 1.1%) from May, which they attribute largely to the reduction in government benefits. This decrease was offset by increases in employee compensation as much of the economy began reopening and people returned to work. The uptick in activity is also visible through increases in personal consumption, which was up \$737.7 billion (5.6%) from May. However, while Americans spent more, BEA data also shows that they set aside more of their disposable income, nearly 26% in the second quarter of the year. This compares to a personal income savings rate of just 9.5% in the first quarter, suggesting that consumers are growing increasingly cautious about how long the recession could last.

The positive and modest signs of improvement in the economy could be fleeting as today, July 31, 2020, marks the final day that millions of unemployed workers will receive their weekly \$600 checks from the federal government as part of the pandemic relief package passed by Congress in the spring. Additionally, the nation saw a record-setting surge in coronavirus cases and deaths, particularly in the sunbelt states, including California, forcing many recently re-opened economies to shutter once again.

While everyday Americans wrestle and cope with the social and economic effects of the health crisis, Congress appears gridlocked over another federal stimulus package, with Democrats and Republicans not only trillions of dollars apart, but also ideologically divided about the best way to bolster the economy and prop up the growing number of Americans becoming crippled by the pandemic. That said, it is difficult to imagine that federal lawmakers on either side of the aisle can ignore the alarming GDP figures heading into what is sure to be a tumultuous national election. Congress is scheduled to adjourn for the fall on Friday, August 7, 2020—leaving them a mere week to negotiate a stimulus package that everyone believes is desperately needed.

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

## COMMUNITY COLLEGE UPDATE

PUBLICATION DATE: JULY 1, 2020

### Employer Health Care Costs Projected to Rise as High as 10% in 2021

**BY JAMIE METCALE**

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posted July 13, 2020

PricewaterhouseCoopers' Health Research Institute (HRI) released a publication on medical cost trends and projections for calendar year 2021. Medical cost trends are used by health insurance companies to set premiums for the following year based on estimates of the costs for the same health plan in the current year.

HRI projects three scenarios for the 2021 medical cost trend based on the impacts of the COVID-19 pandemic: one scenario in which spending grows at a 10% medical cost trend; a medium-spending scenario in which spending grows at the same rate as 2020, at a 6% medical cost trend; and a low-spending scenario at a 4% medical cost trend.

Drivers for the varying medical cost trend projections include rising unemployment rates, as well as the number of individuals with employer-sponsored insurance decreasing, while the number of people who are uninsured or on Medicaid will increase, which drives down provider revenues. In addition, mental health utilization was already expected to rise and is now expected to rise even faster as a result of the COVID-19 pandemic.

As a result, in exchange for lower premiums, employers are looking to narrow network health plans which limit the list of in-network providers that employees or their families can see. HRI advises employers to understand health plan costs and have a clear communication strategy to show employees the value of a narrow network health plan because limited choice creates cost savings for employers.

To read the complete HRI publication, click [here](#).

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

## COMMUNITY COLLEGE UPDATE

PUBLICATION DATE: JULY 1, 2020

### Senate Democrats Introduce \$430 Billion COVID-19 Education Relief Bill

**BY KYLE HYLAND**

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posted July 16, 2020

Before Congress left for its two-week July recess, Senator Patty Murray (D-WA)—the ranking member of the Senate Health, Education, Labor, and Pensions Committee—and Senate Democratic Leader Chuck Schumer (D-NY) introduced the Coronavirus Child Care and Education Relief Act (CCCERA), a \$430 billion stimulus package, which looks to build on the educational investments from the Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law by President Donald Trump on March 27, 2020 (see “[\\$2.2 Trillion Federal Stimulus Package for COVID-19 Signed Into Law](#)” in the March 2020 *Community College Update*).

The CCCERA would provide the following investments for the nation’s education systems:

- \$345 billion into the Education Stabilization Fund, which was established under the CARES Act, including:
  - \$132 billion for higher education to help colleges deliver education to students, implement public health protocols, and provide emergency financial aid
  - \$175 billion for K–12 schools to address learning loss, implement public health protocols, and provide quality education to all students whether or not the district utilizes distance learning, physically reopens, or offers a hybrid learning model
  - \$33 billion for a Governor’s Fund to allocate funds for needed educational services to areas of their states hit hardest by the COVID-19 crisis
- \$50 billion for a Child Care Stabilization Fund to ensure that childcare providers can stay open during the COVID-19 pandemic
- \$12.9 billion to provide services to communities disproportionately impacted by the crisis, including students from low-income families, migrant children, students in juvenile justice facilities, students experiencing homelessness, and English learners
- \$4 billion for career, technical, adult education, and training
- \$450 million to expand the capacity of Federal TRIO Programs to serve more low-income, first-generation students

Senate Democrats introduced this bill after the White House and Senate Majority Leader Mitch McConnell (R-KY) signaled that they are not going to consider the \$3 trillion Health and Economic Recovery Omnibus Emergency Solutions (HEROES) Act passed by the Democratic controlled U.S. House of Representatives in May 2020 (see “[HEROES Act Faces an Uphill Battle in the Senate](#)” in the *May 2020 Community College Update*). However, Senator McConnell recently confirmed that the Senate will consider another COVID-19 relief package aimed at “kids, jobs, and healthcare,” when they return from their recess on July 20, 2020, but provided few details beyond that statement.

We know that the \$430 billion proposal by Senate Democrats will not be the final product if and when the Senate approves an additional relief package, but it is a blueprint that the Democrats can work from as they negotiate with their Republican colleagues. The deliberations will also likely include a conversation around extending the spending deadlines for a number of the CARES Act funds that must be spent by December 30, 2020, which includes \$55 million from the Coronavirus Relief Fund that California is using for the California Community College COVID-19 Response Block Grant.

Something else to consider is whether President Trump will push to make any additional relief funding for education contingent on schools and colleges physically reopening their doors. The President and U.S. Secretary of Education Betsy DeVos have been adamant about schools and higher education institutions physically reopening for the 2020–21 school year despite warnings from the nation’s top disease experts about the risks of students returning to the classroom too quickly.

If the federal government does approve another stimulus package by October 15, the enacted 2020–21 State Budget authorizes the Department of Finance to reduce up to \$791 million of the community college deferrals if it is determined that there are sufficient new federal funds to offset them (see “[Cash Deferrals and Budget Deferrals](#)” in the *June 2020 Community College Update*).

When Congress returns from its current recess on July 20, 2020, they will have less than two weeks to put a relief package together before they are slated to go on their month-long August recess.

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

## COMMUNITY COLLEGE UPDATE

PUBLICATION DATE: JULY 1, 2020

### Updated CalPERS Estimated Employer Contribution Rates

 [BY MICHELLE MCKAY UNDERWOOD](#)

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Last week, the California Public Employees' Retirement System (CalPERS) announced its fiscal year 2019–20 investment return at 4.7%. This is far below their assumed 7.0% long-term annual investment return and affects future employer contribution rates. Below is a comparison of the past projected CalPERS employer contribution rates versus the newest estimates:

	2021–22	2022–23	2023–24
<b>Old Projected Rate</b>	22.84%	25.50%	26.20%
<b>New Projected Rate</b>	23.01%	26.24%	27.14%

There is no change to the 2020–21 employer contribution rate, which is set at 20.70%.

The California State Teachers' Retirement System (CalSTRS) just released its 2019–20 investment returns at a dismal 3.9% and will be updating its out-year employer contribution rate estimates later this summer. We will update the 2020–21 Adopted State Budget Dartboard once the out-year CalSTRS employer contribution rate estimates are available.

### Rancho Santiago CCD: College Level SCFF Data

Unduplicated Headcount: XXX

		2019-20		2019-20	
		Data		Funding Rate	Estimated Funding (District Numbers)

		Calculated w/ Annual				
		Basic Allocation (\$)	State Num.	Reported FTES		
Base Allocation					\$ 12,136,510	
			FTES			
		Traditional Credit		19,949.75	\$ 4,009	\$ 79,978,561
		Special Admit Credit		688.76	\$ 5,622	\$ 3,872,167
		Incarcerated Credit		-	\$ 5,622	\$ -
		Non-Credit		1,115.26	\$ 3,381	\$ 3,770,281
		Non Credit CDCP		4,488.16	\$ 5,622	\$ 25,232,166
		Non-Credit Incarcerated		-	\$ 3,381	\$ -
	<b>Total</b>		<b>26,242</b>		<b>\$ 124,989,686</b>	

		18-19 Headcount			
Supplemental Allocation	Pell Grant Recipients	6,176	6,176	\$ 948	\$ 5,854,848
	AB540 Students	2,334	2,334	\$ 948	\$ 2,212,632
	California Promise Grant Recipients	18,407	18,407	\$ 948	\$ 17,449,836
	<b>Total</b>	<b>26,917</b>	<b>26,917</b>		<b>\$ 25,517,316</b>

		(3-yr Average)			
All Students	Associate Degrees	1,449	1,448.67	\$ 1,677	\$ 2,429,420
	Associate Degrees for Transfer	1,096	1,096.33	\$ 2,236	\$ 2,451,394
	Baccalaureate Degrees	8	7.67	\$ 1,677	\$ 12,863
	Credit Certificates	385	384.67	\$ 1,118	\$ 430,061
	Nine or More CTE Units	4,572	4,571.67	\$ 559	\$ 2,555,564
	Transfer	1,273	1,272.67	\$ 839	\$ 1,067,134
	Transfer Level Math and English	837	837.00	\$ 1,118	\$ 935,766
	Achieved Regional Living Wage	6,393	6,393.00	\$ 559	\$ 3,573,687
	<b>Total</b>	<b>16,012</b>	<b>16,011.68</b>		<b>\$ 13,455,887</b>
	Student Success Allocation	Associate Degrees	608	607.67	\$ 635
Associate Degrees for Transfer		518	518.00	\$ 846	\$ 438,228
Baccalaureate Degrees		4	4.00	\$ 635	\$ 2,538
Credit Certificates		145	144.67	\$ 423	\$ 61,195
Nine or More CTE Units		1,111	1,111.00	\$ 212	\$ 234,977
Transfer		553	553.00	\$ 317	\$ 175,439
Transfer Level Math and English		323	323.00	\$ 423	\$ 136,629
Achieved Regional Living Wage		439	438.67	\$ 212	\$ 92,779
<b>Total</b>		<b>3,700</b>	<b>3,700.01</b>		<b>\$ 1,527,351</b>
California Promise Grant Recipients Bonus		Associate Degrees	1,040	1,039.67	\$ 423
	Associate Degrees for Transfer	787	787.00	\$ 564	\$ 443,868
	Baccalaureate Degrees	7	6.67	\$ 423	\$ 2,821
	Credit Certificates	270	270.33	\$ 282	\$ 76,233
	Nine or More CTE Units	2,300	2,300.33	\$ 141	\$ 324,347
	Transfer	837	836.67	\$ 212	\$ 176,956
	Transfer Level Math and English	505	504.67	\$ 282	\$ 142,317
	Achieved Regional Living Wage	1,231	1,231.00	\$ 141	\$ 173,571
	<b>Total</b>	<b>6,976</b>	<b>6,976.34</b>		<b>\$ 1,779,893</b>
	<b>Total</b>	<b>26,688</b>	<b>26,688</b>		<b>\$ 16,763,132</b>
Total Computational Revenue			79,847		\$ 167,270,134

SAC		Unduplicated Headcount: XXX		SCC		Unduplicated Headcount: XXX		SCC Proportion - based on FTES/Headcounts/3 yr average		SCC Proportion - based on \$	
		2019-20				2019-20					
		Data	Estimated Funding	SAC Proportion - based on FTES/Headcounts/3 yr average	SAC Proportion - based on \$	Data	Estimated Funding	SCC Proportion - based on FTES/Headcounts/3 yr average	SCC Proportion - based on \$		
			\$ 6,742,507		55.56%		\$ 5,394,003		44.44%		
		FTES				FTES					
		13,956.92	\$ 55,953,307	69.96%	69.96%	5,992.83	\$ 24,025,254	30.04%	30.04%		
		476.47	\$ 2,678,686	69.18%	69.18%	212.29	\$ 1,193,482	30.82%	30.82%		
		-	\$ -			-	\$ -				
		595.74	\$ 2,013,977	53.42%	53.42%	519.52	\$ 1,756,305	46.58%	46.58%		
		3,142.93	\$ 17,669,364	70.03%	70.03%	1,345.23	\$ 7,562,802	29.97%	29.97%		
		-	\$ -			-	\$ -				
		<b>18,172</b>	<b>\$ 85,057,841</b>	<b>69.25%</b>	<b>68.05%</b>	<b>8,070</b>	<b>\$ 39,931,846</b>	<b>30.75%</b>	<b>31.95%</b>		
		Headcount				Headcount					
		4,331	\$ 4,105,788	70.13%	70.13%	1,845	\$ 1,749,060	29.87%	29.87%		
		1,844	\$ 1,748,112	79.01%	79.01%	490	\$ 464,520	20.99%	20.99%		
		14,027	\$ 13,297,596	76.20%	76.20%	4,380	\$ 4,152,240	23.80%	23.80%		
		<b>20,202</b>	<b>\$ 19,151,496</b>	<b>75.05%</b>	<b>75.05%</b>	<b>6,715</b>	<b>\$ 6,365,820</b>	<b>24.95%</b>	<b>24.95%</b>		
		3-yr Average				3-yr Average					
		1,038	\$ 1,740,726	71.65%	71.65%	411	\$ 688,694	28.35%	28.35%		
		608	\$ 1,359,488	55.46%	55.46%	488	\$ 1,091,906	44.54%	44.54%		
		8	\$ 12,863	100.00%	100.00%	-	\$ -	0.00%	0.00%		
		259	\$ 289,562	67.33%	67.33%	126	\$ 140,499	32.67%	32.67%		
		3,459	\$ 1,933,581	75.66%	75.66%	1,113	\$ 621,983	24.34%	24.34%		
		675	\$ 565,988	53.04%	53.04%	598	\$ 501,146	46.96%	46.96%		
		378	\$ 422,604	45.16%	45.16%	459	\$ 513,162	54.84%	54.84%		
		4,733	\$ 2,645,747	74.03%	74.03%	1,660	\$ 927,940	25.97%	25.97%		
		11,158	\$ 8,970,558	<b>69.68%</b>	<b>66.67%</b>	4,854	\$ 4,485,329	<b>30.32%</b>	<b>33.33%</b>		
		472	\$ 299,484	77.67%	77.67%	136	\$ 86,083	22.33%	22.33%		
		349	\$ 295,254	67.37%	67.37%	169	\$ 142,974	32.63%	32.63%		
		4	\$ 2,538	100.00%	100.00%	-	\$ -	0.00%	0.00%		
		120	\$ 50,760	82.95%	82.95%	25	\$ 10,435	17.05%	17.05%		
		925	\$ 195,638	83.26%	83.26%	186	\$ 39,339	16.74%	16.74%		
		354	\$ 112,307	64.01%	64.01%	199	\$ 63,133	35.99%	35.99%		
		192	\$ 81,216	59.44%	59.44%	131	\$ 55,413	40.56%	40.56%		
		350	\$ 74,025	79.79%	79.79%	89	\$ 18,754	20.21%	20.21%		
		2,766	\$ 1,111,221	<b>74.76%</b>	<b>72.75%</b>	934	\$ 416,130	<b>25.24%</b>	<b>27.25%</b>		
		812	\$ 343,476	78.10%	78.10%	228	\$ 96,304	21.90%	21.90%		
		524	\$ 295,536	66.58%	66.58%	263	\$ 148,332	33.42%	33.42%		
		7	\$ 2,821	100.00%	100.00%	-	\$ -	0.00%	0.00%		
		217	\$ 61,194	80.27%	80.27%	53	\$ 15,039	19.73%	19.73%		
		1,943	\$ 273,963	84.47%	84.47%	357	\$ 50,384	15.53%	15.53%		
		537	\$ 113,576	64.18%	64.18%	300	\$ 63,380	35.82%	35.82%		
		300	\$ 84,600	59.44%	59.44%	205	\$ 57,717	40.56%	40.56%		
		981	\$ 138,321	79.69%	79.69%	250	\$ 35,250	20.31%	20.31%		
		5,321	\$ 1,313,487	<b>76.27%</b>	<b>73.80%</b>	1,656	\$ 466,406	<b>23.73%</b>	<b>26.20%</b>		
		<b>19,244</b>	<b>\$ 11,395,266</b>	<b>72.11%</b>	<b>67.98%</b>	<b>7,444</b>	<b>\$ 5,367,866</b>	<b>27.89%</b>	<b>32.02%</b>		
		57,618	\$ 115,604,603	72.16%	69.11%	22,229	\$ 51,665,532	27.84%	30.89%		
		B		A							
		Sum of A & B		\$ 167,270,134							
		Hold Harmless Funding	\$ 174,838,125	\$ 120,835,032	\$ 54,003,093						
		Hold Harmless Protection	\$ (7,567,991)	\$ (5,230,429)	\$ (2,337,562)						

**RSCCD - Estimate 2019-20 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11  
Based on Student Centered Funding Formula - Hold Harmless Calculation 2017-18 TCR + COLA**

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
<b>APPORTIONMENT REVENUE</b>									
Basic Allocation	\$ 6,742,507	\$ 5,394,006	\$ 1,348,501	\$ 5,394,003	\$ 4,045,502	\$ 1,348,501		\$	12,136,510
FTES - based on 19/20 @ annual reported FTES	\$ 78,315,333	\$ 58,631,993	\$ 19,683,340	\$ 34,537,843	\$ 25,218,736	\$ 9,319,107		\$	112,853,176
SCFF - Supplemental Allocation - based on 18/19	\$ 19,151,496	\$ 19,151,496	\$ -	\$ 6,365,820	\$ 6,365,820	\$ -		\$	25,517,316
SCFF - Student Success Allocation - based on 18/19	\$ 11,395,266	\$ 11,395,266	\$ -	\$ 5,367,866	\$ 5,367,866	\$ -		\$	16,763,132
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	-
Subtotal	\$ 115,604,602	\$ 94,572,761	\$ 21,031,841	\$ 51,665,532	\$ 40,997,924	\$ 10,667,608		\$	167,270,134
Hold Harmless	\$ 5,230,429	\$ 4,278,862	\$ 951,567	\$ 2,337,562	\$ 1,854,915	\$ 482,647		\$	7,567,991
<b>PY Income (Apportionment/EPA)</b>	<b>\$ 431,020</b>	<b>\$ 352,605</b>	<b>\$ 78,415</b>	<b>\$ 192,630</b>	<b>\$ 152,857</b>	<b>\$ 39,773</b>		<b>\$</b>	<b>623,650</b>
Deficit Coefficient (2%)	\$ (2,416,700)	\$ (1,977,032)	\$ (439,668)	\$ (1,080,062)	\$ (857,057)	\$ (223,005)		\$	(3,496,762)
Additional Student Centered Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	-
<b>TOTAL ESTIMATED APPORTIONMENT REVENUE</b>	<b>\$ 118,849,351</b>	<b>\$ 97,227,196</b>	<b>\$ 21,622,155</b>	<b>\$ 53,115,662</b>	<b>\$ 42,148,639</b>	<b>\$ 10,967,023</b>		<b>\$</b>	<b>171,965,013</b>
<i>Percentages</i>	<i>69.11%</i>	<i>56.54%</i>	<i>12.57%</i>	<i>30.89%</i>	<i>24.51%</i>	<i>6.38%</i>			
<b>OTHER STATE REVENUE</b>									
Lottery, Unrestricted	\$ 2,433,854	\$ 1,953,346	\$ 480,508	\$ 1,115,530	\$ 875,865	\$ 239,665		\$	3,549,384
State Mandate	\$ 588,852	\$ 588,852	\$ -	\$ 270,582	\$ 270,582	\$ -		\$	859,434
Full-Time Faculty Hiring Allocation	\$ 870,004	\$ 870,004	\$ -	\$ 434,937	\$ 434,937	\$ -		\$	1,304,941
Part-Time Faculty Compensation	\$ 272,625	\$ 217,576	\$ 55,049	\$ 125,273	\$ 97,816	\$ 27,457		\$	397,898
<b>Subtotal, Other State Revenue</b>	<b>\$ 4,165,336</b>	<b>\$ 3,629,779</b>	<b>\$ 535,557</b>	<b>\$ 1,946,321</b>	<b>\$ 1,679,200</b>	<b>\$ 267,122</b>		<b>\$</b>	<b>6,111,657</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 123,014,687</b>	<b>\$ 100,856,974</b>	<b>\$ 22,157,712</b>	<b>\$ 55,061,983</b>	<b>\$ 43,827,839</b>	<b>\$ 11,234,144</b>		<b>\$</b>	<b>178,076,670</b>
<i>Percentages</i>	<i>69.08%</i>	<i>56.64%</i>	<i>12.44%</i>	<i>30.92%</i>	<i>24.61%</i>	<i>6.31%</i>			
<b>Less Institutional Cost Expenditures</b>								<b>\$</b>	<b>11,581,966</b>
<b>Less Net District Services Expenditures</b>								<b>\$</b>	<b>26,324,334</b>
								<b>\$</b>	<b>140,170,371</b>
<b>ESTIMATED REVENUE</b>	<b>\$ 96,829,159</b>	<b>\$ 79,388,049</b>	<b>\$ 17,441,110</b>	<b>\$ 43,341,211</b>	<b>\$ 34,498,424</b>	<b>\$ 8,842,788</b>		<b>\$</b>	<b>140,170,371</b>
<b>BUDGET EXPENDITURES FOR FY 2019-20</b>									
SAC/CEC Expenses - F/T & Ongoing	\$ 95,070,780	\$ 83,475,059	\$ 11,595,721					\$	95,070,780
SCC/OEC Expenses - F/T & Ongoing				\$ 48,380,875	\$ 40,979,407	\$ 7,401,468		\$	48,380,875
District Services Expenses - F/T & Ongoing							\$ 31,010,464	\$	31,010,464
Institutional Cost								\$	
Retirees Instructional-local experience charge								\$ 3,686,502	\$ 3,686,502
Retirees Non-Instructional-local experience charge								\$ 4,160,464	\$ 4,160,464
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,640,000	\$ 1,640,000
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 95,070,780</b>	<b>\$ 83,475,059</b>	<b>\$ 11,595,721</b>	<b>\$ 48,380,875</b>	<b>\$ 40,979,407</b>	<b>\$ 7,401,468</b>	<b>\$ 31,010,464</b>	<b>\$ 11,581,966</b>	<b>\$ 186,044,085</b>
Percent of Total Estimated Expenditures	51.10%	44.87%	6.23%	26.01%	22.03%	3.98%	16.67%	6.23%	
<b>ESTIMATED EXPENSES UNDER/(OVER) REVENUE</b>	<b>\$ 1,758,379</b>	<b>\$ (4,087,010)</b>	<b>\$ 5,845,389</b>	<b>\$ (5,039,664)</b>	<b>\$ (6,480,983)</b>	<b>\$ 1,441,320</b>		<b>\$</b>	<b>(3,281,285)</b>

OTHER STATE REVENUE

Apprenticeship				\$ 3,951,786	\$ 3,951,786			\$	3,951,786
Enrollment Fees 2%								\$ 281,212	\$ 281,212

LOCAL REVENUE

Non Resident Tuition	\$ 2,097,810	\$ 2,097,810		\$ 1,068,552	\$ 1,068,552			\$	3,166,362
Interest/Investments								\$ 3,292,512	\$ 3,292,512
Rents/Leases	\$ 37,507	\$ 37,507		\$ 116,182	\$ 116,182	\$ 43,528		\$	197,217
Proceeds-Sale of Equipment								\$	-
Other	\$ 89,811	\$ 89,811		\$ 23,391	\$ 23,391			\$ 1,068,878	\$ 1,182,080
Subtotal, Other Local Revenue	\$ 2,225,128	\$ 2,225,128	\$ -	\$ 5,159,911	\$ 5,159,911	\$ -	\$ 43,528	\$ 4,642,602	\$ 12,071,169

<b>ESTIMATED ENDING BALANCE FOR 6/30/20</b>	<b>3,983,507</b>	<b>(1,861,882)</b>	<b>5,845,389</b>	<b>120,247</b>	<b>(1,321,072)</b>	<b>1,441,320</b>		<b>\$</b>	<b>4,103,754</b>
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include cost in DS to carryover	\$ 664,507	50% indirect for Ed Serv COB
	\$ 332,254	25% indirect for stabilization fund
<b>\$ 996,761</b>		8/6/2020 10:38

RSCCD - Estimate 2019-20 Revenue Allocation Simulation for Unrestricted General Fund -- FD 13

BUDGET EXPENDITURES FOR FY 2019-20	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
SAC/CEC Expenses - F/T & Ongoing	\$ 3,222,160	\$ 2,719,890	\$ 502,270						\$ 3,222,160
SCC/OEC Expenses - F/T & Ongoing				\$ 971,953	\$ 971,850	\$ 103			\$ 971,953
District Services Expenses - F/T & Ongoing							\$ 646,229		\$ 646,229
Institutional Cost									
Retirees Instructional-local experience charge								\$ 6,070,918	\$ 6,070,918
Retirees Non-Instructional-local experience charge								\$ 1,515,467	\$ 1,515,467
Other								\$ -	\$ -
Election								\$ 489,911	\$ 489,911
Interfund Transfer								\$ 2,000,000	\$ 2,000,000
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 3,222,160</b>	<b>\$ 2,719,890</b>	<b>\$ 502,270</b>	<b>\$ 971,953</b>	<b>\$ 971,850</b>	<b>\$ 103</b>	<b>\$ 646,229</b>	<b>\$ 10,076,296</b>	<b>\$ 14,916,638</b>
Percent of Total Estimated Expenditures	21.60%	18.23%	3.37%	6.52%	6.52%	0.00%	4.33%	67.55%	

OTHER STATE REVENUE

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

LOCAL REVENUE

Non Resident Tuition	\$ -	\$ -		\$ -	\$ -				\$ -
Interest/Investments								\$ -	\$ -
Rents/Leases	\$ 16,827	\$ 16,827		\$ -	\$ -		\$ -		\$ 16,827
Proceeds-Sale of Equipment								\$ -	\$ -
Other Local	\$ 174,025	\$ 174,025		\$ 63	\$ 63			\$ 7,584,025	\$ 7,758,113
<b>Subtotal, Other Local Revenue</b>	<b>\$ 190,852</b>	<b>\$ 190,852</b>	<b>\$ -</b>	<b>\$ 63</b>	<b>\$ 63</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,584,025</b>	<b>\$ 7,774,940</b>

	SAC	SCC			
Carryover from FY 18/19	\$ 6,714,823	\$ 2,307,193		\$ 902,664	\$ 28,646,063
One time funding				\$ 188,303	\$ 38,759,046
Other Adjustment				\$ 274,691	\$ (274,691)
<b>TOTAL FD 13</b>	<b>\$ 6,714,823</b>	<b>\$ 2,307,193</b>		<b>\$ 1,365,658</b>	<b>\$ 28,371,372</b>
Net Change in FD 13	\$ (3,031,308)	\$ (971,890)		\$ (646,229)	\$ (2,492,271)
<b>Balance of FD 13</b>	<b>\$ 3,683,515</b>	<b>\$ 1,335,303</b>		<b>\$ 719,429</b>	<b>\$ 25,879,101</b>

Carryover for FD 13	\$ 3,683,515	\$ 1,335,303		FY 19-20- COB	1,650,802	FD 13 balance	
Carryover for FD 11	\$ 3,983,507	\$ 120,247		FY 19-20-50% indire	664,507	Stabilization increase	\$ 514,638
	<b>\$ 7,667,022</b>	<b>\$ 1,455,550</b>			<b>\$ 2,315,309</b>		<b>\$ 514,638</b>
SCC ADA reduction (\$2,000,000)	\$ (1,380,000)	\$ (620,000)					
TOTAL Carryover Balance	\$ 6,287,022	\$ 835,550		PPE	\$ 500,000		
current FD 13 carryover amount right now	\$ 4,168,137	\$ 1,697,644		Chancellor Leadership	\$ 518,379	increase DW FD BALANCE	
Amount to be added to 7910 for SAC	\$ 2,118,885	\$ (862,094)	Amount to reduce in SCC accounts	SCC marketing COB	\$ 7,423	FD 13-awards/incen	\$ 4,282
				Publication COB	\$ 102,892	FD 11-gains(loss)	\$ -
				H/R COB	\$ 144,587	FD 11-discounts	\$ 3,521
				Ed Services COB	\$ 377,521	FD 11-proceeds of s	\$ 39,189
				50% Indirect	\$ 664,507	FD 11-25% indirect	\$ 332,254
						FD 11-outlawed che	\$ 135,392
					\$ 2,315,309		\$ 514,638

<b><u>50% Law FY 19-20 Actual as of 8/6/20 - SAC</u></b>					
<b>2019/2020</b>					
		<b>Instructional Salary Cost</b>	<b>Total</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
		<b>(AC 0100-5900 &amp; AC 6110)</b>	<b>(AC 0100-6799)</b>		
11xx	407	20,803,864	20,803,864	-	20,803,864
13xx		19,670,531	19,670,531	-	19,670,531
12xx	408		8,423,952	19,143	8,443,095
14xx			1,223,077	-	1,223,077
<b>Sub-total Academic Salaries</b>	<b>409</b>	<b>40,474,395</b>	<b>50,121,424</b>	<b>19,143</b>	<b>50,140,567</b>
21xx	411		10,522,610	735,650	11,258,260
23xx			487,135	63,767	550,902
22xx	416	230,946	230,946	-	230,946
24xx		1,384,022	1,384,022	-	1,384,022
<b>Sub-total Classified Salaries</b>	<b>419</b>	<b>1,614,968</b>	<b>12,624,713</b>	<b>799,417</b>	<b>13,424,130</b>
<b>3xxx</b>	<b>429</b>	<b>13,994,647</b>	<b>24,293,391</b>	<b>475,125</b>	<b>24,768,516</b>
4xxx	435		820,514	1,826	822,340
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	1,876,433	5,461,174	30,546	5,491,720
6420 - Replacement Equipment	451		-	-	-
<b>TOTAL (409+419+429+435+449+451)</b>	<b>459</b>	<b>57,960,443</b>	<b>93,321,216</b>	<b>1,326,057</b>	<b>94,647,273</b>
Less Exclusions	469	-	2,319,464	(20,358)	2,299,106
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		-	-		-
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	-		-
<i>student transportation (5966 object, activity 649000, fund 11)</i>		-	-		-
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)</i>			(129,314)		(129,314)
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>			380,668	(20,358)	360,310
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			2,068,110		2,068,110
<b>TOTALS (459-469)</b>	<b>470</b>	<b>57,960,443</b>	<b>91,001,752</b>		
Percent of CEE (470, col. 1/470, col. 2)	471	63.69%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		45,500,876		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		45,500,876		

<b>50% Law FY 19-20 Actual as of 8/6/20 - SCC</b>					
<b>2019/2020</b>					
		<b>Instructional Salary Cost</b>	<b>Total</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
		<b>(AC 0100-5900 &amp; AC 6110)</b>	<b>(AC 0100-6799)</b>		
11xx	407	9,717,676	9,717,676	-	9,717,676
13xx		8,233,998	8,233,998	-	8,233,998
12xx	408		5,178,206	42,529	5,220,735
14xx			774,088	-	774,088
<b>Sub-total Academic Salaries</b>	<b>409</b>	<b>17,951,674</b>	<b>23,903,968</b>	<b>42,529</b>	<b>23,946,497</b>
21xx	411		5,878,432	318,370	6,196,802
23xx			503,822	50,321	554,143
22xx	416	250,440	250,440	-	250,440
24xx		384,381	384,381	-	384,381
<b>Sub-total Classified Salaries</b>	<b>419</b>	<b>634,821</b>	<b>7,017,075</b>	<b>368,691</b>	<b>7,385,766</b>
<b>3xxx</b>	<b>429</b>	<b>6,176,801</b>	<b>12,252,079</b>	<b>216,167</b>	<b>12,468,246</b>
4xxx	435		240,685		240,685
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	3,606,095	5,249,559	5,816	5,255,375
6420 - Replacement Equipment	451		-		-
<b>TOTAL (409+419+429+435+449+451)</b>	<b>459</b>	<b>28,369,391</b>	<b>48,663,366</b>	<b>633,203</b>	<b>49,296,569</b>
Less Exclusions	469	-	1,182,484	-	1,182,484
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		-	-		-
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	-		-
<i>student transportation (5966 object, activity 649000, fund 11)</i>			3,108		3,108
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)</i>			144,741		144,741
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	108,060		108,060
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			926,575		926,575
<b>TOTALS (459-469)</b>	<b>470</b>	<b>28,369,391</b>	<b>47,480,882</b>		
Percent of CEE (470, col. 1/470, col. 2)	471	59.75%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		23,740,441		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		23,740,441		

<b><u>50% Law FY 19-20 Actual as of 8/6/20 - DO/DISTRICTWIDE</u></b>					
<b>2019/2020</b>					
		<b>Instructional Salary Cost</b>	<b>Total</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
		<b>(AC 0100-5900 &amp; AC 6110)</b>	<b>(AC 0100-6799)</b>		
11xx	407	-	-	-	-
13xx		-	-	-	-
12xx	408		572,365	156,000	728,365
14xx			-	-	-
<b>Sub-total Academic Salaries</b>	<b>409</b>	<b>-</b>	<b>572,365</b>	<b>156,000</b>	<b>728,365</b>
21xx	411		10,615,345	2,226,596	12,841,941
23xx			368,070	287,379	655,449
22xx	416	(6,948)	(6,948)	-	(6,948)
24xx		(4,557)	(4,557)	-	(4,557)
<b>Sub-total Classified Salaries</b>	<b>419</b>	<b>(11,505)</b>	<b>10,971,910</b>	<b>2,513,975</b>	<b>13,485,885</b>
<b>3xxx</b>	<b>429</b>	<b>9,768,925</b>	<b>22,463,929</b>	<b>1,243,750</b>	<b>23,707,679</b>
4xxx	435		297,161	36,214	333,375
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	-	7,225,216	464,802	7,690,018
6420 - Replacement Equipment	451		-		-
<b>TOTAL (409+419+429+435+449+451)</b>	<b>459</b>	<b>9,757,420</b>	<b>41,530,581</b>	<b>4,414,741</b>	<b>45,945,322</b>
Less Exclusions	469	3,497,538	8,542,191	2,335	8,544,526
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		3,497,538	3,497,538		3,497,538
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>			4,346,203		4,346,203
<i>student transportation (5966 object, activity 649000, fund 11)</i>			-		-
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)</i>			-		-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>			143,751	2,335	146,086
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			554,699		554,699
<b>TOTALS (459-469)</b>	<b>470</b>	<b>6,259,882</b>	<b>32,988,390</b>		
Percent of CEE (470, col. 1/470, col. 2)	471	18.98%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		16,494,195		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		16,494,195		

<b><u>50% Law FY 19-20 Actual as of 8/6/20 - RSCCD - Combined</u></b>					
<b>2019/2020</b>					
		<b>Instructional Salary Cost</b>	<b>Total</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
		<b>(AC 0100-5900 &amp; AC 6110)</b>	<b>(AC 0100-6799)</b>		
11xx	407	30,521,540	30,521,540	-	30,521,540
13xx		27,904,529	27,904,529	-	27,904,529
12xx	408		14,174,523	217,672	14,392,195
14xx			1,997,165	-	1,997,165
<b>Sub-total Academic Salaries</b>	<b>409</b>	<b>58,426,069</b>	<b>74,597,757</b>	<b>217,672</b>	<b>74,815,429</b>
21xx	411		27,016,387	3,280,616	30,297,003
23xx			1,359,027	401,467	1,760,494
22xx	416	474,438	474,438	-	474,438
24xx		1,763,846	1,763,846	-	1,763,846
<b>Sub-total Classified Salaries</b>	<b>419</b>	<b>2,238,284</b>	<b>30,613,698</b>	<b>3,682,083</b>	<b>34,295,781</b>
<b>3xxx</b>	<b>429</b>	29,940,373	59,009,399	1,935,042	<b>60,944,441</b>
4xxx	435		1,358,360	38,040	1,396,400
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	5,482,528	17,935,949	501,164	18,437,113
6420 - Replacement Equipment	451		-	-	-
<b>TOTAL (409+419+429+435+449+451)</b>	<b>459</b>	<b>96,087,254</b>	<b>183,515,163</b>	<b>6,374,001</b>	<b>189,889,164</b>
Less Exclusions	469	3,497,538	12,044,139	(18,023)	12,026,116
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		3,497,538	3,497,538	-	3,497,538
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	4,346,203	-	4,346,203
<i>student transportation (5966 object, activity 649000, fund 11)</i>		-	3,108	-	3,108
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount c</i>		-	15,427	-	15,427
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	632,479	(18,023)	614,456
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	3,549,384	-	3,549,384
<b>TOTALS (459-469)</b>	<b>470</b>	<b>92,589,716</b>	<b>171,471,024</b>		
Percent of CEE (470, col. 1/470, col. 2)	471	54.00%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		85,735,512		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		85,735,512		

<b><u>50% Law FY 19-20 Actual as of 8/6/20 - SAC and SCC Combined</u></b>					
<b>2019/2020</b>					
		<b>Instructional Salary Cost</b>	<b>Total</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
		<b>(AC 0100-5900 &amp; AC 6110)</b>	<b>(AC 0100-6799)</b>		
11xx	407	30,521,540	30,521,540	-	30,521,540
13xx		27,904,529	27,904,529	-	27,904,529
12xx	408		13,602,158	61,672	13,663,830
14xx			1,997,165	-	1,997,165
<b>Sub-total Academic Salaries</b>	<b>409</b>	<b>58,426,069</b>	<b>74,025,392</b>	<b>61,672</b>	<b>74,087,064</b>
21xx	411		16,401,042	1,054,020	17,455,062
23xx			990,957	114,088	1,105,045
22xx	416	481,386	481,386	-	481,386
24xx		1,768,403	1,768,403	-	1,768,403
<b>Sub-total Classified Salaries</b>	<b>419</b>	<b>2,249,789</b>	<b>19,641,788</b>	<b>1,168,108</b>	<b>20,809,896</b>
<b>3xxx</b>	<b>429</b>	20,171,448	36,545,470	691,292	<b>37,236,762</b>
4xxx	435		1,061,199	1,826	1,063,025
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	5,482,528	10,710,733	36,362	10,747,095
6420 - Replacement Equipment	451		-	-	-
<b>TOTAL (409+419+429+435+449+451)</b>	<b>459</b>	<b>86,329,834</b>	<b>141,984,582</b>	<b>1,959,260</b>	<b>143,943,842</b>
Less Exclusions	469	-	3,501,948	(20,358)	3,481,590
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		-	-	-	-
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	-	-	-
<i>student transportation (5966 object, activity 649000, fund 11)</i>		-	3,108	-	3,108
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount c</i>		-	15,427	-	15,427
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	488,728	(20,358)	468,370
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	2,994,685	-	2,994,685
<b>TOTALS (459-469)</b>	<b>470</b>	<b>86,329,834</b>	<b>138,482,634</b>		
Percent of CEE (470, col. 1/470, col. 2)	471	62.34%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		69,241,317		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		69,241,317		

## Resource Allocation

Resource allocations align with the RSCCD Mission Statement and link RSCCD Goals and RSCCD Objectives to the resources needed to accomplish these institutional goals. **(Standard I.B.3, Standard I.B.4, Standard III.D.3.)**

Generally speaking, the goals and objectives at both district and college levels reflect the district's commitment to its mission. Therefore, the purpose of resource allocations is to fund the programs and services that both directly and indirectly promote student success.

The budget development process begins with the development of budget assumptions. The budget assumptions are the foundation for the budget development process and guide the allocation of resources. Information from a variety of sources is considered in the development of the budget assumptions, including but not limited to:

- RSCCD Goals and RSCCD Objectives;
- Priorities identified by the district's participatory governance committees that have been vetted and approved by the District Council;
- A review of the effectiveness of the prior year's resource allocations;
- Maintenance of appropriate reserves for contingencies and economic uncertainties;
- Mandates from external agencies; and
- Plans for payment of liabilities and future obligations, such as retiree health benefits, STRS, and PERS.

Budget assumptions are categorized into the following three types: general, revenue, and expenditure. General assumptions describe broad agreements, such as the revenue allocation model and the level of the reserve. Revenue assumptions summarize the current status of anticipated revenue, such as cost-of-living adjustments, growth and state apportionment. Expenditure assumptions provide projected costs of contractual agreements and required budget reductions if any.

RSCCD's **three four** budget centers are Santa Ana College, Santiago Canyon College, **and District Office Services, and Districtwide Services**. These entities have the autonomy and responsibility to provide appropriate programs and services that support achievement of the RSCCD Goals and RSCCD Objectives as well as

their respective institutional goals, objectives, and initiatives.

The RSCCD Revenue Allocation Model is patterned after the community college funding protocols established in the **Student Center Funding Formula SB364**. Revenue is allocated to the colleges based upon these parameters except for an allocation to support centralized services. Any proposed changes to the allocation for **District Office and District-wide services** is reviewed by the Fiscal Resources Committee and recommended to the District Council and Chancellor.

Beyond the expenditures determined through district-wide collaboration, each budget center develops individual budgets for expenditures from general fund and categorical revenue in the following categories:

- Salaries and benefits as determined by union contracts;
- Supplies and materials;
- Services and other operating expenses, such as travel;
- Capital outlay, such as equipment; and
- Maintenance.

Planning is linked to resource allocations in the following ways:

1. Each budget center (Santa Ana College, Santiago Canyon College, **and District Office Services, and District-wide Services**) has developed unique planning processes. Each set of these processes are designed so that RSCCD Goals are the basis for site planning and that the resulting plans are the basis for resource allocations within that budget center. For example, District Services relies on the RSCCD Goals to justify any requests for funding forwarded through the District **Office Services**-Planning Portfolios.
2. The **five-four** district committees (**Planning and Organizational Effectiveness Committee**, Fiscal Resources Committee, Human Resources Committee, Physical Resources Committee, and Technology Advisory Group) provide specific recommendations for resource allocations. These Budget Modification Recommendations describe initiatives that require additional, decreased, or reallocated funding and are submitted to **POE District Council** for consideration during development of the tentative budget.



The Budget Modification Recommendation form requires the committee to justify the modification by describing how it will contribute to the achievement of RSCCD Goals and RSCCD Objectives.

3. Once funding recommendations are received from the ~~four~~ **five**-district committees, **POE District Council** is responsible for ensuring that resources are allocated to initiatives that contribute to the achievement of RSCCD Goals and RSCCD Objectives. To make this link between planning and resource allocation transparent, ~~District Council~~ **POE** uses a Budget Modification Rubric to prioritize each Budget Modification Recommendation based on the extent to which it is aligned with current RSCCD Goals and RSCCD Objectives and/or is justified by health or safety concerns. **POE District Council** then assigns the **FRC Chancellor's Cabinet** to review and recommend the source and use of funds for the prioritized recommendations, including contributions from the other budget centers and/or the re-allocation of funds. District Council reviews and acts on the proposal.
4. To provide the opportunity for Board oversight ~~of the RSCCD Goals~~, when the tentative and final budgets are presented to the Board each June, the presentation includes a review of the RSCCD Mission Statement, ~~and the~~ RSCCD Goals **and RSCCD Objectives** as well as the identification of specific budget items that directly relate RSCCD Goals and RSCCD Objectives where appropriate.
5. **To ensure effective allocation of resources, this process shall be reviewed annually by POE.**



## Process for Allocating Resources

### October (February)

Board of Trustees' annual planning meeting includes a review and discussion of progress toward achieving RSCCD Goals, data on the 12 Measures of Success, and other assessments.

### January

Board of Trustees and District Council review the Governor's proposed state budget.

Fiscal Resources Committee draft general and revenue budget assumptions and forward these to the District Council for review and input.

Through the spring, the Fiscal Resources Committee monitors changes in the forecasts for state allocations and revises the general and revenue budget assumptions as warranted. Any changes are submitted to the District Council for review and input.

### March – April

Budget Centers receive tentative revenue allocations for the coming fiscal year based on the RSCCD Revenue Allocation Model and develop a tentative budget for that site.

### April

The ~~five~~ district committees (~~Planning and Organizational Effectiveness Committee~~, Fiscal Resources Committee, Human Resources Committee, Physical Resources Committee, and Technology Advisory Group) provide draft expenditure assumptions as well as complete Budget Modification Recommendations for initiatives that require additional resources. The Budget Modification Recommendation form requires the committee to justify the recommendation by describing how the initiative will contribute to the achievement of RSCCD Goals and RSCCD Objectives.

The ~~five~~ **four** district committees submit the Budget Modification Recommendations to ~~District Council~~ **POE**.

**POE District Council prioritizes the Budget Modification Recommendations using the Budget Modification Rubric.**

### May

Co-chairs of the Fiscal Resources Committee revise the draft tentative budget and the revenue budget assumptions as needed based on changes to the proposed state budget and submit the revised tentative budget to District Council.

District Council revises the tentative budget as needed following their review of (i) the Governor's changes to the proposed state budget, (ii) revisions to the revenue budget assumptions if any, and (iii) the draft expenditure budget assumptions and (iv) Budget Modification Recommendations. **District Council prioritizes the Budget Modification Recommendations using the Budget Modification Rubric.** Highest priority is given to Budget Modification Recommendations that are linked to RSCCD Goals and RSCCD Objectives.



**June**

**The tentative budget is presented to the Board of Trustees for approval. The presentation includes a review of the RSCCD Mission Statement and the RSCCD Goals as well as the identification of specific budget items that directly relate RSCCD Goals and RSCCD Objectives where appropriate.**



**July – August**

**District Council reviews changes that impact the tentative budget and recommends revisions to the proposed budget as warranted.**



**September**

**The Vice Chancellor of Business Operations and Fiscal Services prepares the final budget as determined by District Council and directed by the Chancellor.**

**The final budget is presented to the Board of Trustees for approval. The presentation includes a review of the RSCCD Mission Statement and the RSCCD Goals as well as identifying specific budget items that directly relate to RSCCD Goals and RSCCD Objectives.**



## Resource Allocation

Resource allocations align with the RSCCD Mission Statement and link RSCCD Goals and RSCCD Objectives to the resources needed to accomplish these institutional goals. ~~(Standard I.B.3., Standard I.B.4., Standard III.D.3.)~~

Generally speaking, the goals and objectives at both district and college levels reflect the district's commitment to its mission. Therefore, the purpose of resource allocations is to fund the programs and services that both directly and indirectly promote student success.

The budget development process begins with the development of budget assumptions. The budget assumptions are the foundation for the budget development process and guide the allocation of resources. Information from a variety of sources is considered in the development of the budget assumptions, including but not limited to:

- RSCCD Goals and RSCCD Objectives;
- Priorities identified by the district's participatory governance committees that have been vetted and approved by the District Council;
- A review of the effectiveness of the prior year's resource allocations;
- Maintenance of appropriate reserves for contingencies and economic uncertainties;
- Mandates from external agencies; and
- Plans for payment of liabilities and future obligations, such as retiree health benefits, STRS, and PERS.

Budget assumptions are categorized into the following three types: general, revenue, and expenditure. General assumptions describe broad agreements, such as the revenue allocation model and the level of the reserve. Revenue assumptions summarize the current status of anticipated revenue, such as cost-of-living adjustments, growth and state apportionment. Expenditure assumptions provide projected costs of contractual agreements and required budget reductions if any.

RSCCD's three budget centers are Santa Ana College, Santiago Canyon College, and District Services. These entities have the autonomy and responsibility to provide appropriate programs and services that support achievement of the RSCCD Goals and RSCCD Objectives as well as

their respective institutional goals, objectives, and initiatives. **In addition, RSCCD budgets for Institutional Costs that include districtwide expenses such as retiree health benefits, property and liability insurance and interfund transfers.**

The RSCCD Revenue Allocation Model is patterned after the community college funding protocols established in SB 361. Revenue is allocated to the colleges based upon these parameters except for an allocation to support centralized services. Any proposed changes to the allocation for district-wide services is reviewed by the Fiscal Resources Committee and recommended to the District Council and Chancellor.

Beyond the expenditures determined through district-wide collaboration, each budget center develops individual budgets for expenditures from general fund and categorical revenue in the following categories:

- Salaries and benefits as determined by union contracts;
- Supplies and materials;
- Services and other operating expenses, such as travel;
- Capital outlay, such as equipment; and
- Maintenance.

Planning is linked to resource allocations in the following ways:

1. Each budget center (Santa Ana College, Santiago Canyon College, and District Services) has developed unique planning processes. Each set of these processes ~~are is~~ designed so that RSCCD Goals are the basis for site planning and that the resulting plans are the basis for resource allocations within that budget center. ~~For example, District Services relies on the RSCCD Goals to justify any requests for funding forwarded through the District Services Planning Portfolios.~~
2. The five district committees (Planning and Organizational Effectiveness Committee, Fiscal Resources Committee, Human Resources Committee, Physical Resources Committee, and Technology Advisory Group) provide specific recommendations for resource allocations **in the Budget Modification form**. These budget recommendations



describe initiatives that require additional, decreased, or reallocated funding and are submitted to District Council for consideration during development of the tentative budget. **The recommendations included in the Budget Modification form must justify how the modification is aligned and will contribute to the achievement of RSCCD Goals and RSCCD Objectives.**

3. Once funding recommendations are received from the five district committees, District Council is responsible for ensuring that resources are **aligned to overall planning and** allocated to initiatives that contribute to the achievement of RSCCD Goals and RSCCD Objectives. To make this link between planning and resource allocation transparent, District Council uses a Budget Modification Rubric to prioritize each Budget Modification Recommendation based on the extent to which it is aligned with current RSCCD Goals and RSCCD Objectives and/or is justified by health or safety concerns. District Council **then** assigns the Chancellor's Cabinet to review and recommend the source and use of funds for the prioritized recommendations, including contributions from the other budget centers and/or the re-allocation of funds. District Council **then** reviews and acts on the proposal **should funding not be available to meet the needs of all requests.**
4. To provide the opportunity for Board oversight of the RSCCD Goals, when the tentative and final budgets are presented to the Board each June, the presentation includes a review of the RSCCD Mission Statement and the RSCCD Goals as well as the identification of specific budget items that directly relate **to the** RSCCD Goals and RSCCD Objectives where appropriate.

## Process for Allocating Resources

### October

Board of Trustees's annual planning meeting includes a review and discussion of progress towards achieving RSCCD Goals and Strategic Objectives, as well as other data used to assess the current environment.

### January

Board of Trustees, Fiscal Resources Committee and District Council review the Governor's proposed state budget.

Through the spring, the Fiscal Resources Committee monitors changes in the forecasts for state allocations and revises the general and revenue budget assumptions as warranted. Any changes are submitted to the District Council for review and input.

### February

Fiscal Resources Committee drafts tentative general, and revenue and expenditure budget assumptions and forwards these to the District Council for review and input.

### March – April

District Council reviews the budget assumptions and the Board of Trustees adopts them.

Budget Centers receive tentative revenue allocations for the coming fiscal year based on the RSCCD Revenue Allocation Model and develop a tentative budget for that site.

### April

The five district committees (Planning and Organizational Effectiveness Committee, Fiscal Resources Committee, Human Resources Committee, Physical Resources Committee, and Technology Advisory Group) draft expenditure assumptions as well as complete Budget Modification forms Recommendations for initiatives that require additional resources. The Budget Modification Recommendation form requires the committee to justify the recommendation by describing how the modification is aligned and will contribute to the achievement of RSCCD Goals and RSCCD Objectives.

The five district committees submit their Budget Modification recommendations to District Council.

### May

~~Co-chairs of the Fiscal Resources Committee revise the draft tentative budget and the revenue budget assumptions, as needed based on changes to the proposed state budget and submit the revised tentative budget to District Council.~~

~~District Council revises the tentative budget as needed following their review of (i) the Governor's changes to the proposed state budget, (ii) revisions to the revenue budget assumptions if any, and (iii) the draft expenditure budget assumptions and (iv) Budget Modification recommendations~~

Co-chairs of the Fiscal Resources Committee revise the draft tentative budget as needed following their review of (i) the Governor's changes to the proposed state budget, (ii) revisions to the revenue budget assumptions if any, and (iii) the draft expenditure budget assumptions and (iv) Budget Modification recommendations and submit the revised tentative budget to District Council.

District Council prioritizes the Budget Modification recommendations using the Budget Modification Rubric. Highest priority is given to Budget Modification recommendations that are linked to RSCCD Goals and RSCCD Objectives.



### June

The tentative budget is presented to the Board of Trustees for approval. The presentation includes a review of the RSCCD Mission Statement and the RSCCD Goals as well as the identification of specific budget items that directly relate to RSCCD Goals and RSCCD Objectives where appropriate.



### July - August

Fiscal Resources Committee reviews and updates the budget assumptions in July, reviews the draft of proposed adopted budget in August and forwards it to District Council for review and input.

District Council reviews changes that impact the tentative budget and recommends revisions to the proposed adopted budget as warranted.



### September

The Vice Chancellor of Business Operations and Fiscal Services prepares the final proposed adopted budget as determined by District Council and directed by the Chancellor.

The final budget is presented to the Board of Trustees for approval. The presentation includes a review of the RSCCD Mission Statement and the RSCCD Goals as well as identifying specific budget items that directly relate to RSCCD Goals and RSCCD Objectives.

Vacant Funded Positions for FY2020-21- Projected Annual Salary and Benefits Savings  
As of August 5, 2020

Positions Filled									
Fund	Management/ Academic/ Confidential	Position ID	Title	Reasons	Site	Effective Date	Notes	2020-21 Estimated Annual Budgeted Sal/Ben	Total Unnr. General Fund by Site
11	Birk, John	5HR-UF-DIR	Director, Information System	Retirement	District	7/11/2019		125,868	534,618
11	Bland, Antoinette	5SAFE-UF-CHIEF	Chief, District Safety & Security	Retirement	District	12/10/2018	Michael Toledo Interim Assignment 7/1/20-12/31/20. Board docket 5/26/20 CL20-	117,302	
11	Iannaccone, Judith	5PAG-UF-DIR	Director, Public Affairs & Publications	Retirement	District	8/31/2018	1387	194,298	
50%-fd 11									
50%-fd 12	Santoyo, Sarah	5RDEV-UF-DIRX	Executive Director Resource Development	Promotion	District	1/28/2019		97,150	
	New-Assistant Professor of Physics						Funds used for McKenna-Sallade, Dawn salary shift from FD12 to FD11. AC19-0720 Professor of Physics was not hired, redirected to Performing Arts Bmpr20111 (11-0000-100600-15560-1110)	-	
11	AC19-0720				SAC				
11	Brown, Laurence	1CMST-FF-IN	Instructor, Comm Studies	Retirement	SAC	6/7/2019	AC19-0805 Hired Beatriz Villa	-	
11	Budarz, Timo	1PHYS-FF-IN	Instructor, Physics	Resignation	SAC	10/26/2018	AC19-0802 Hired Mohamed Chahhad (1 of 2)	-	
11	Dominguez, Gary M.	1FIAC-AF-DIR	Director, Fire Instruction	Retirement	SAC	8/23/2019	Michael Busch Interim Assignment 7/1/20-06/30/21 Board docket 6/15/20	-	
11	Doolittle, Glenn A.	1MGMT-FF-IN	Instructor, Management	Retirement	SAC	12/12/2020		95,216	
							Currently interim assignment 7/1/20-6/30/21 as Dean Humanities & Social Sciences replacing Shelly Jaffray vacancy. Board docket 5/26/20		
11	Galvan, Javier A.	1SPAN-FF-IN	Instructor, Spanish	Interim Assignment	SAC	7/1/2020		161,943	
11	Giroux, Regina	1NURS-FF-IN	Instructor, Nursing	Retirement	SAC	12/15/2018	AC19-0801 Hired Taylor Uffelmann	-	
11	Jaffray, Shelly C.	1HSS-AF-DN	Dean, Humanities & Social Sciences	Retirement	SAC	6/30/2019	Javier Galvan Interim Assignment 7/1/20-6/30/21. Board docket 5/26/20 AC20-0807	(5,891)	626,216
11	Keith, Katharine C.	1EMLS-FF-IN2	Instructor, ESL Writing	Retirement	SAC	6/4/2021	ON HOLD.	-	
11	Mahany, Donald	1FIAC-AF-DNAC1	Associate Dean, Fire Technology	Retirement	SAC	1/2/2020	AC19-0790	193,274	
11	Miller, Rebecca	1SMHS-AF-DNAC	Associate Dean, Health Science/Nursing	Retirement	SAC	6/30/2020	Mary Steckler Interim Assignment 7/1/20-6/30/21. Board docket 6/15/20. AC19-0794	(1,733)	
11	Faunovic, Mila V.	1NURS-FF-IN	Nursing Instructor	Retirement	SAC	6/5/2021	Board Docket 8/10/20	-	
11	Rose, Linda	1PRES-AF-PRES	President, SAC	Retirement	SAC	6/30/2020	Marilyn Flores Interim Assignment 7/1/20-6/30/21 Board docket 5/26/20	(24,116)	
11	Serrano, Maximiliano H.	1AUTO-FF-IN	Instructor, Automotive Technology	Resignation	SAC	10/5/2018	AC19-0802 Hired Alexander Natale (2 of 2)	-	
11	Sherod, Susan M.	1ENGR-FF-IN	Engineering Instructor	Retirement	SAC	6/30/2019	AC20-0818 Hired Michael Delaby	-	
11	Sotelo, Sergio R.	10AD-AF-DN3	Dean, Instr & Std Svcs	Retirement	CEC	6/30/2020	Lorena Chavez Interim Assignment 7/1/20-6/30/21 Board docket 6/15/20	51,426	
11	Wall, Brenda L.	1PAG-UF-OFCR	Public Information Officer	Resignation	SAC	5/18/2020		156,097	
11	Waterman, Patricia J.	1ART-FF-IN	Instructor, Art	Retirement	SAC	6/9/2019	AC20-0813 Hired Do, Huy Q. Board Docket 6/15/20	-	
11	Arteaga, Elizabeth	2CAR-AF-DNAC	Associate Dean, Business and Career Technical Education	Promotion	SCC	2/24/2020		208,589	
							Stacey Hamamura Temp hire 8/17/20-6/5/21. Board Docket 8/10/20. D. Bailey currently interim assignment 7/1/20-6/30/21 as Dean Mathematics & Sciences replacing Martin Stringer vacancy. Board docket 7/13/20		
11	Bailey, Denise E.	2CHEM-FF-IN	Instructor, Chemistry	Interim Assignment	SCC	7/1/2020		-	
11	Carrera, Cheryl	2MATH-FF-IN	Instructor, Math	Retirement	SCC	12/15/2019	AC19-0796 Hired Robert Valeriate. Board Docket 6/15/20	-	
11	Flores, Marilyn	2ACA-AF-VP	VP, Academic Affairs-SCC	Interim Assignment	SCC	7/1/2020	Martin Stringer Interim Assignment 7/1/20-6/30/21 Board docket 6/15/20	(8,830)	
11	Geissler, Joseph	2LIB-NF-LIB	Librarian	Deceased	SCC	3/9/2019	AC19-0797 Hired Erin Fletcher-Singley. Board docket 6/15/20	-	
11	Hernandez, John C.	2PRES-AF-PRES	President, SCC	Resignation	SCC	7/31/2020	Jose Vargas Interim Assignment as SCC President 7/1/20-6/30/21 Board Docket 7/13/20	32,723	591,666
11	Nguyen, Steven	2CHEM-FF-IN	Chemistry Instructor	Resignation	SCC	8/19/2019	AC19-0795 Hired Alexander Letourneau. Board Docket 6/15/20	-	
11	Stringer, Martin R.	2MS-AF-DN	Dean, Math & Sci Div	Interim Assignment	SCC	7/1/2020	Denise Bailey Interim Assignment 7/1/20-6/30/21 Board docket 7/13/20	38,684	
11	Vakil, David	2HSS-AF-DN	Dean, Arts, Humanities and Social Sciences	Resignation	SCC	6/30/2020	Jonanne Armstrong Interim Assignment 7/1/20-6/30/21. Board docket 5/26/20. AC20-808 ON HOLD	42,987	
							Effective 7/14/20, Jim Kennedy VP of both CEC&OEC. Board docket 7/13/20. J. Vargas currently interim assignment 7/1/20-6/30/21 as President, SCC replacing John Hernandez vacancy. Board docket 7/13/20		
11	Vargas Navarro, Jose F.	20AD-AF-VP	VP, Continuing Ed	Interim Assignment	OEC	7/1/2020		277,512	
								1,752,500	
Fund	Classified	Position ID	Title	Reasons	Site	Effective Date	Notes	2020-21 Estimated Annual Budgeted Sal/Ben	Total Unnr. General Fund by Site
11	Andrade Cortes, Jorge L.	5ACCT-CF-ANYS	Senior Accounting Analyst	Resignation	District	9/27/2019		137,434	
11	Ayala, Jose A.	5VSP-CM-DSO6	P/T District Safety Officer	Resignation	District	8/30/2020		17,861	
11	Francis, DiemChau T.	5PAY-CF-SPPA1	Payroll Specialist	Resignation	District	5/29/2020		98,479	
11	Intermediate Clerk	REORG#1193	Intermediate Clerk	REORG#1193	District	7/4/2019	Intermediate Clerk REORG#1193	79,140	
11	Medrano, Miranda M.	5GCOM-CF-GRPH2	Graphic Designer	Termination	District	3/24/2020		114,326	
11	Nguyen, James V.	5DMC-CF-CUSR	Senior Custodian/Utility Worker	Probational Dismissal	District	8/6/2019		83,642	902,859
11	Pita, Lazaro R.	5VSP-CM-DSO5	P/T District Safety Officer	Resignation	District	11/23/2019		24,674	
11	Senior District Safety Officer	REORG#1200	Senior District Safety Officer	Retirement	District	4/25/2020	REORG#1200 (Miranda, Francisco) CL19-1322	115,798	
11	Senior District Safety Officer	REORG#1202	Senior District Safety Officer	Resignation	District	5/1/2020	REORG#1202 (Knorr, David) CL20-1405	107,635	
11	Yamoto, Sec. Stephanie	5FACL-CF-SFPF	Facility Planning Specialist	Resignation	District	8/26/2019	CL19-1334	123,870	
11	Benavides, Ricardo	1CUST-CF-CUS4	Custodian	Retirement	SAC	1/15/2020		81,464	
11	Cordova, Monica M.	1KNIA-CF-TT2	Athletic Trainer/ Therapist	Resignation	SAC	1/17/2020	CL20-1388	112,500	
11	Crawford, Jonathan A.	1GRDS-CM-WKR2	P/T Gardener/Utility Worker	Resignation	SAC	6/25/2019	CL19-1309 Reorg#1095	28,117	
11	Diaz, Claudia R.	10AD-CF-CLAD4	Administrative Clerk	Promotion	CEC	4/5/2020		115,148	

**Vacant Funded Positions for FY2020-21- Projected Annual Salary and Benefits Savings  
As of August 5, 2020**

25%-fd 11										
75%-fd 12	Fernandez Gonzalez, Irma	1EOPS-CF-ASCN1	Counseling Assistant	Medical Layoff	SAC	2/14/2020		23,490		
	11 Hayes, Charles F.	1CUST-CF-CUS11	Custodian	Retirement	SAC	6/1/2020		82,074		
	11 McAdam, Justin M.	1GRDS-CF-WKR8	Gardener/Utility Worker	Promotion	SAC	2/18/2020		86,183		
35%-fd 11										
65%-fd 31	Miranda Zamora, Cristina	1AUX-CF-SPAS3	Auxiliary Services Specialist	Promotion	SAC	11/19/2019		32,213		916,472
	11 Munoz, Edward J.	1ADMS-CM-ACT	Accountant	Termination	SAC	7/14/2020		34,100		
40%-fd 11										
60%-fd 12	Student Services Specialist	REORG#1190	Student Services Specialist	Retirement	SAC	12/29/2019	Reorg#1190 (Nguyen, Cang)	33,459		
	11 Shirley, Jacqueline K.	1CNLS-CF-CLIN	Intermediate Clerk	Retirement	SAC	2/27/2020	CL20-1396	79,140		
	11 Tapia, Manuel J.	1MAIN-CF-WKR7	Skilled Maintenance Worker	Resignation	SAC	2/7/2020		95,144		
	11 Tuon, Sophanareth	1CUST-CF-CUSR1	Senior Custodian/Utility Worker	Promotion	SAC	11/7/2019	CL19-1365	88,351		
	11 Velazquez, Kimberly S.	1CNLS-CM-ASCN6	Counseling Assistant	Promotion	SAC	7/6/2020		25,089		
14%-fd 11										
86%-fd 12	Berganza, Leyvi C	2OSS-CF-SPOR1	High School & Community Outreach Specialist	Promotion	OEC	3/19/2017		14,730		
	11 Gitonga, Kanana	2INTL-CF-CORD	International Student Coordinator	Retirement	SCC	1/31/2019		118,058		243,903
	11 Tran, Kieu-Loan T.	2ADM-CF-SPC3	Admission Records Specialist III	Promotion	SCC	3/1/2020	Jasmine Flores WOC 9/11/20-6/30/21 Board docket 8/10/20	111,116		
								2,063,234		
<b>TOTAL</b>								<b>3,815,735</b>		

**Listing of  
Defunded Full Time Positions and Funded Part-Time Replacement Accounts  
FY2020-21  
As of August 5, 2020**

Positions Defunded										
Fund	Management/ Academic/ Confidential	Position ID	Title	Reasons	Site	Effective Date	Notes	Defunded Accounts	2020-21 Total Salary and Benefits Defunded	Total Unr. General Fund by Site
11	Argo, Rosemary A.	1FIRE-FF-IN	Instructor, Fire Technology	Retirement	SAC	12/13/2019	For FY2020-21 defunded	11-0000-213300-15716-1110	153,060	
11	English, Noemi	1DSL-FF-IN	Instructor, Automotive Technology/Engine	Resignation	SAC	10/8/2018	For FY2020-21 defunded	11-0000-094700-15752-1110	153,060	
11	Fernandez, Joseph E.	1NURS-FF-IN	Instructor, Nursing	Resignation	SAC	8/12/2019	For FY2020-21 defunded	11-0000-123010-16640-1110	153,060	
11	Fosmire, Edward D.	1ART-FF-IN	Instructor, Art	Deceased	SAC	3/4/2020	For FY2020-21 defunded	11-0000-100200-15510-1110	153,060	
11	Gallego Jr, Robert	1CNLSL-NF-CN1	Counselor	Retirement	SAC	1/31/2020	For FY2020-21 defunded	11-2410-631000-15310-1230	167,863	
11	Holder, Vera M.	1CMST-FF-IN	Instructor, Communication Studies	Retirement	SAC	6/7/2019	For FY2020-21 defunded	11-0000-150600-15545-1110	153,060	
11	Jenkins, Robert B.	11AEL-FF-IN	Professor/Coordinator ESL	Retirement	SAC	5/22/2020	For FY2020-21 defunded	11-0000-493087-18200-1110-50%	153,675	
11	Montes, Agustin	1ECON-FF-IN	Instructor, Economics	Retirement	SAC	6/9/2020	For FY2020-21 defunded	11-0000-220400-15615-1110	153,060	
11	Parolise, Michelle R.	1OTA-NF-CORD	Coordinator, OTA Program	Retirement	SAC	8/7/2019	For FY2020-21 defunded	11-0000-121800-15718-1110-54.70%	154,291	
11	Rogers, Neal	1MATH-FF-IN	Instructor, Math	Retirement	SAC	6/5/2020	For FY2020-21 defunded	11-0000-601000-15718-1250-45.30%	153,060	
11	Sadler, Dennis	1CNLSL-NF-CN1	Counselor/Instructor	Retirement	SAC	6/30/2019	For FY2020-21 defunded	11-2410-631000-15310-1230	167,863	
11	Salgado, Susana	1HCTR-NF-PSVO	Psychologist, Health Services	Retirement	SAC	7/1/2019	For FY2020-21 defunded	11-0000-644000-19530-1260	165,759	
11	Sneddon, Marta	1CJA-FF-IN	Instructor, CJ/Fire Academy	Retirement	SAC	6/8/2019	For FY2020-21 defunded	11-0000-210500-15712-1110-100%	153,060	
11	Wright, George	1CJ-FF-IN	Instructor, Criminal Justice	Retirement	SAC	12/15/2018	For FY2020-21 defunded	11-0000-210500-15711-1110	153,060	
11	Brooks, Debra A.	2ERTH-FF-IN	Instructor Earth & Space Science	Retirement	SCC	1/3/2020	For FY2020-21 defunded	11-0000-193000-25165-1110-90%		
11	Coto, Jennifer	2CG-NF-CORD	Coordinator, Hispanic Serving Institution	Change of Position	SCC	7/23/2019	For FY2020-21 defunded	11-0000-619000-25165-1280-3.30%	153,071	
11	Ho, Pao Fen (Alice)	2LIB-NF-LIB	Librarian	Retirement	SCC	7/24/2020	For FY2020-21 defunded	11-0000-601000-25165-1280-6.70%	153,071	
11	Moore, Kathleen V.	2MATH-FF-IN	Instructor, Math	Retirement	SCC	6/6/2020	For FY2020-21 defunded	11-0000-631000-29325-1250	165,776	
11	Wong, Lana	2LIB-NF-LIB	Librarian	Retirement	SCC	6/5/2020	For FY2020-21 defunded	11-0000-612000-25430-1220	153,060	
									<b>2,965,018</b>	
<b>Part Time Replacement Accounts Funded</b>										
Fund	Part-Time		Title	Reason	Site	Effective Date	Notes	Funded Accounts	2020-21 Total P/T Salary and Benefits Funded	
11	SAC	Part-Time Instructors : Academics-	Part-Time Instructors	PT replacement-Assumption III.E	SAC	7/4/2020	Part Time Replacement Accounts Funded	11-0000-499900-15051-1310	748,598	
11	SCC	Part-Time Instructors : Academics-	Part-Time Instructors	PT replacement-Assumption III.E	SCC	7/4/2020	Part Time Replacement Accounts Funded	11-0000-499900-25051-1310	267,357	
									<b>1,015,955</b>	

## RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

## MEASURE Q

## Projects Cost Summary

07/31/20 on 08/04/20

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2020-2021		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
<b>ACTIVE PROJECTS</b>								
<b>SANTA ANA COLLEGE</b>								
3035/ 3056	Johnson Student Center	60,426,919	36,998,707	325,436	18,908,380	56,232,523	4,194,396	93%
	Agency Cost		479,276	-	3,443	482,719		
	Professional Services		5,273,249	-	1,786,742	7,059,990		
	Construction Services		31,161,950	317,808	17,040,859	48,520,616		
	Furniture and Equipment		84,233	7,629	77,336	169,198		
3049	Science Center & Building J Demolition	70,480,861	55,803,846	8,733	5,282,168	61,094,748	9,386,113	87%
	Agency Cost		430,871	-	1,696	432,567		
	Professional Services		8,613,856	-	900,848	9,514,704		
	Construction Services		45,942,968	6,328	3,355,260	49,304,555		
	Furniture and Equipment		816,152	2,405	1,024,365	1,842,922		
<b>TOTAL ACTIVE PROJECTS</b>		<b>130,907,780</b>	<b>92,802,553</b>	<b>334,169</b>	<b>24,190,548</b>	<b>117,327,271</b>	<b>13,580,509</b>	<b>90%</b>
<b>CLOSED PROJECTS</b>								
3032	Dunlap Hall Renovation	12,620,659	12,620,659	-	-	12,620,659	0	100%
	Agency Cost		559	-	-	559		
	Professional Services		1,139,116	-	-	1,139,116		
	Construction Services		11,480,984	-	-	11,480,984		
	Furniture and Equipment		-	-	-	-		
3042	Central Plant Infrastructure	57,266,535	57,266,535	-	-	57,266,535	0	100%
	Agency Cost		416,740	-	-	416,740		
	Professional Services		9,593,001	-	-	9,593,001		
	Construction Services		47,216,357	-	-	47,216,357		
	Furniture and Equipment		40,437	-	-	40,437		
3043	17th & Bristol Street Parking Lot	198,141	198,141	-	-	198,141	0	100%
	Agency Cost		16,151	-	-	16,151		
	Professional Services		128,994	-	-	128,994		
	Construction Services		52,996	-	-	52,996		
	Furniture and Equipment		-	-	-	-		
<b>TOTAL CLOSED PROJECTS</b>		<b>70,085,335</b>	<b>70,085,334</b>	<b>-</b>	<b>-</b>	<b>70,085,334</b>	<b>0</b>	<b>100%</b>
<b>GRAND TOTAL ALL PROJECTS</b>		<b>200,993,115</b>	<b>162,887,887</b>	<b>334,169</b>	<b>24,190,548</b>	<b>187,412,605</b>	<b>13,580,509</b>	<b>93%</b>
<b>SOURCE OF FUNDS</b>								
	ORIGINAL Bond Proceeds	198,000,000						
	Interest Earned	2,993,115						
	<b>Totals</b>	<b>200,993,115</b>						

**Rancho Santiago Community College**  
**FD 11/13 Combined -- Unrestricted General Fund Cash Flow Summary**  
**FY 2020-21, 2019-20, 2018-19**  
**YTD Actuals- July 31, 2020**

FY 2020/2021															
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	2020-2021		
<b>Beginning Fund Balance</b>	\$38,043,629	\$36,035,782	\$36,035,782	\$36,035,782	\$36,035,782	\$36,035,782	\$36,035,782	\$36,035,782	\$36,035,782	\$36,035,782	\$36,035,782	\$36,035,782	Total	Adopted Budget	Variance
<b>Total Revenues</b>	8,248,292	0	0	0	0	0	0	0	0	0	0	0	8,248,292	0	(8,248,292)
<b>Total Expenditures</b>	10,256,140	0	0	0	0	0	0	0	0	0	0	0	10,256,140	0	(10,256,140)
<b>Change in Fund Balance</b>	(2,007,848)	0	0	0	0	0	0	0	0	0	0	0	(2,007,848)	0	2,007,848
<b>Ending Fund Balance</b>	36,035,782	36,035,782	36,035,782	36,035,782	36,035,782	36,035,782	36,035,782	36,035,782	36,035,782	36,035,782	36,035,782	36,035,782			
FY 2019/2020															
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	2019-2020		
<b>Beginning Fund Balance</b>	\$38,759,045	\$46,756,827	\$39,862,144	\$42,643,395	\$31,406,449	\$32,285,576	\$51,748,699	\$45,395,701	\$27,255,963	\$27,628,258	\$31,992,321	\$23,555,194	Total	Adopted Budget	Variance
<b>Total Revenues</b>	18,530,608	6,957,617	17,893,333	6,103,920	18,289,460	35,095,906	8,486,077	1,438,315	15,146,041	20,661,983	7,845,575	41,652,047	198,100,883	0	(198,100,883)
<b>Total Expenditures</b>	10,532,826	13,852,300	15,112,081	17,340,866	17,410,333	15,632,783	14,839,075	19,578,053	14,773,746	16,297,921	16,282,702	27,163,612	198,816,299	0	(198,816,299)
<b>Change in Fund Balance</b>	7,997,782	(6,894,683)	2,781,251	(11,236,947)	879,127	19,463,123	(6,352,998)	(18,139,738)	372,295	4,364,063	(8,437,127)	14,488,435	(715,416)	0	715,416
<b>Ending Fund Balance</b>	46,756,827	39,862,144	42,643,395	31,406,449	32,285,576	51,748,699	45,395,701	27,255,963	27,628,258	31,992,321	23,555,194	38,043,629			
FY 2018/2019															
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	2018-2019		
<b>Beginning Fund Balance</b>	\$37,903,213	\$41,275,963	\$35,157,531	\$35,434,499	\$27,561,284	\$25,844,907	\$39,405,066	\$39,371,921	\$28,793,164	\$28,369,733	\$39,111,613	\$30,603,274	Total	Adopted Budget	Variance
<b>Total Revenues</b>	12,626,143	6,732,548	14,600,385	7,442,505	17,105,605	29,957,387	14,004,082	6,570,808	15,379,629	26,037,945	9,298,822	31,999,654	191,755,513	223,542,347	31,786,834
<b>Total Expenditures</b>	9,253,392	12,850,980	14,323,417	15,315,721	18,821,982	16,397,228	14,037,228	17,149,564	15,803,060	15,296,065	17,807,162	23,843,882	190,899,681	186,162,593	(4,737,088)
<b>Change in Fund Balance</b>	3,372,750	(6,118,432)	276,968	(7,873,215)	(1,716,377)	13,560,159	(33,145)	(10,578,756)	(423,431)	10,741,880	(8,508,340)	8,155,771	855,833	37,379,754	36,523,921
<b>Ending Fund Balance</b>	41,275,963	35,157,531	35,434,499	27,561,284	25,844,907	39,405,066	39,371,921	28,793,164	28,369,733	39,111,613	30,603,274	38,759,045			

## Fiscal Resources Committee

Via Zoom Video Conference Call

1:30 p.m. – 3:00 p.m.

### Meeting Minutes for July 1, 2020

**FRC Members Present:** Peter Hardash, Adam O'Connor, Morrie Barembaum, Steven Deeley, Noemi Guzman, Bart Hoffman, Cristina Morones, Thao Nguyen, William Nguyen, Craig Rutan, Arleen Satele, Roy Shahbazian, and Vanessa Urbina

**FRC Members Absent:** None

**Alternates/Guests Present:** Erika Almaraz, Stephanie Clark, Mark Reynoso, Jose Vargas, and Barbie Yniguez

1. Welcome: Mr. Hardash called the meeting to order at 1:32 p.m. via zoom.
2. State/District Budget Update
  - 2019-20 Second Principal Apportionment Background Memo/Information posted June 26, 2020
  - 2019-20 Second Principal Apportionment Exhibit "C" posted June 26, 2020
  - Final State Budget 2020-21 report link: <http://www.ebudget.ca.gov>
  - SSC – Meeting Cash Flow Challenges in Light of the May Revision
  - SSC – Senate Rejects Governor's Education Cuts
  - SSC – Legislature Reaches Agreement on 2020-21 State Budget
  - SSC – Additional Details of the 2020-21 Legislative Budget Plan
  - SSC – Legislature to Adopt Budget on Monday despite No Deal with the Governor
  - SSC – Legislature Approves 2020-21 State Budget Act Despite No Deal
  - SSC – By the Way...Governor Newsome and Legislative Leaders Reach Deal on 2020-21 State Budget
  - SSC – 2020-21 State Education Budget Details Emerge
  - SSC – CalPERS and CalSTRS Employer Contribution Rates

Mr. Hardash referenced handouts and discussed current updates of the State Budget. The legislature and the Governor cut a deal that allows budgets for K-12 and community colleges to be maintained at the same funding level as last year without COLA and growth. P2 was just released; this is funding period two for fiscal year ending June 30, 2020. It is not the final; the final budget will be determined by February 2021. P2 includes a system-wide apportionment deficit of 8.163% that is not applied to basic aid districts; it is a \$14 million shortfall.

Mr. Hardash referenced and thoroughly reviewed CCC 2019-20 PS SCFF Exhibit C for RSCCD as posted on the FRC website. Three components make up the Total Compensation Revenue (TCR) – *Base* (FTES + Basic Allocation) (70%) = \$127 million; *Supplemental* (20%) = just over \$25 million; and *Student Success Allocation* (10%) = \$16.7 million. RSCCD is shy of earning the full percentages for Supplemental and Student Success Allocations. Revenue sources were also reviewed noting the shortfall as a result of Covid-19 and collection of property taxes. Of the \$550 million, \$480 million is just the shortfall in the Educational Protection Act funds. It is anticipated to be backfilled in the fall. However, the State is broke and RSCCD may be waiting for that money. The 8.1% deficit is applied to the hold harmless base reducing RSCCD's TCR by \$14 million.

Further Mr. Hardash referenced the Schools Services article on *Cash Deferrals and Budget Deferrals* that is also posted to the FRC website. \$1.5 billion is being deferred. This is not a budget issue but a cash flow issue. RSCCD will have to borrow from reserve, other funds of the District, or borrow on the open market which is quite expensive and a lot of work. It is better to have the deferrals (IOU) than cuts to the budget.

After today's State Budget Webinar, more information will be shared accordingly. Hardash addressed questions.

### 3. 2020-21 Proposed Adopted Budget Assumptions

Mr. O'Connor reviewed and discussed the proposed adopted budget assumptions and noted changes to apportionment to include no COLA, deficit factor at 2%, estimated reimbursement for part-time faculty compensation less than projected for prior year, non-resident tuition reduced by 50% for SAC and 30% for SCC, and then on plus side apprenticeship revenue estimation. Expenditures include the buy-down for PERS and STRS, eliminating funding for vacant fulltime faculty positions (14 for SAC and 5 for SCC) and offsetting those with additional part-time faculty funding to backfill. Other costs are necessary to comply with law effective August 14, 2020 and support Title IX follow-up investigations and claims including related training for current staff that have been given additional duties to support these legal requirements. Additionally, the Child Development Center is closing one of their centers and also eliminating the district's transfer to that fund. Through discussion it was mentioned that SAC will absorb the custodian position, but not the associated costs. However, the overall idea is to have no encroachment on the general fund. The details may still need to be worked out.

Mr. O'Connor continued his recap of revenue and expenditures (page 23 of meeting materials) and concluded with an approximate deficit of \$1.8 million in the budget assumptions. The colleges were further reminded of responsibility to properly fund adjunct faculty accounts. RSCCD assumes FON will be suspended but that has not been confirmed. The savings from not filling the vacant faculty positions will backfill part-time accounts. Additionally, the Chancellor is presenting a Supplemental Early Retirement Program (SRP) to the Board for consideration of additional savings. The Board of Trustees will consider SRP at July 13, 2020 meeting. It is anticipated the savings will be sequestered and about half of the management and classified positions will be filled, but faculty will be filled within a one year to 18-month period. The savings were previously listed as Board Designated Reserve at approximately \$3 million but has been removed until the Board takes action. Colleges were cautioned about the \$3 million one-time fund reductions that will resurface and to watch budgets carefully in this current year. The Chancellor's Cabinet approved the proposed adopted budget assumptions for consideration of recommendation by FRC today, which will then go to the Chancellor, District Council and then ultimately the Board of Trustees.

Discussion ensued regarding potential savings from SRP, refilling of those vacant positions, FON, 50% law, and 75/25 calculations. It was also noted the colleges will realize the savings for the faculty positions not filled to meet FON requirements this year but such will be offset by the adjunct faculty backfill. Some of the positions are unique and will need to be filled. Covid-19 has impacted the District and PPE costs are not part of the budget. Further it was explained that custodians, transportation (though not applicable to RSCCD) and nutrition employees cannot be laid-off during this budget year.

It was moved by Mr. Shahbazian to approve and recommend the tentative budget assumptions to District Council, with notation that reflects a request for more clarification about SRP when available and that faculty hires that received offers before the freeze in the spring be continued. Ms. Satele seconded the motion. Mr. Hardash addressed questions regarding growth and hold harmless dollars as well as custodial staff needed if SRP proceeds and new science center at SAC. With no abstentions and opposition the motion passed unanimously.

### 4. Revised 2020-21 Adopted budget Calendar

Mr. O'Connor shared the changes to the budget calendar as a result of Covid-19 with most of July dates remaining the same and everything else skewed by a month after that.

It was moved by Dr. Hoffman to approve the adopted budget calendar as presented and seconded by Ms. Satele. Without abstentions and opposition, the motion passed unanimously.

5. Continued Discussion of SCFF and Review of BAM –
- BAM Simulation Review Based on SCC Proposed Language Change – The workgroup discussed the proposed language change at length, considered various scenarios and requested the item be brought before the entire FRC for a final vote. Speakers for and against the proposed language spoke at length and following the discussion, it was moved by Mr. Rutan to approved the language as presented. The motion was seconded by Mr. Deeley. The motion failed with the following roll call votes:
- |                                   |  |                  |
|-----------------------------------|--|------------------|
| Yes - 4                           | No - 5   | Abstention - 2   |
| Satele, Deeley, Rutan and Morones | Hoffman, Nguyen, Shahbazian, Urbina, and Hardash | O'Connor, Guzman |
6. Standing Report from District Council - Shahbazian  
Mr. Shahbazian briefly reported on the actions of District Council, specific to discussions related to the Data Integrity Specialist position and not moving it forward at this time.
7. Informational/Additional Handouts
- District-wide expenditure report link: <https://intranet.rscsd.edu>
  - Vacant Funded Position List as of June 25, 2020
  - Measure “Q” Project Cost Summary May 31, 2020
  - Monthly Cash Flow Summary as of May 31, 2020
  - SAC Planning and Budget Committee Agendas and Minutes
  - SCC Budget Committee Agendas and Minutes
  - 2020-21 Adopted Budget Assumptions, 06-29-20
  - 2019-20 Second Principal Apportionment and Prior Year Revisions
  - SCC Cash Deferrals and Budget Deferrals
  - CCC 2019-20 P2 SCFF Exhibit C – RSCCD, 06-24-2020
  - CCC 2918029 PS SCFF Exhibit C – Statewide, 06-24-2020

Additional informational handouts were referenced and posted on the FRC website for further review.

8. Approval of FRC Minutes – May 21, 2020  
A motion was made by Dr. Hoffman and seconded by Mr. O'Connor, to approve the minutes of May 21, 2020 meeting as presented. With no questions, comments, corrections, abstentions, or opposition, the motion passed unanimously.
9. Other  
Mr. Nguyen inquired about enrollment management planning and being part of the bigger discussion. Mr. Hardash noted he would ask Vice Chancellor Perez to attend a future meeting to discuss enrollment management planning as well as marketing efforts.

Next meeting reminder: Wednesday, August 19, 2020, 1:30 – 3:00 p.m. in the Executive Conference Room #114, District Office or via zoom as necessary.

This meeting adjourned at 3:04 p.m.