

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: [Fiscal Resources Committee](#)

Agenda for Wednesday, September 15, 2021

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

Zoom Meeting

1. Welcome
2. State/District Budget Update – Iris Ingram
 - [2021-22 Adopted Budget](#)
 - [9/13/2021 Board PowerPoint presentation on the 2021-22 Adopted Budget](#)
 - SSC – Department of Finance Releases August Finance Bulletin
 - SSC – Annual Gann Limit Calculation
 - SSC – Top Legislative Issues for 2021-September 3, 2021
3. New Faculty Allocation – FON Estimates
4. Multi-year Projection
5. 2022-23 Draft Budget Calendar
6. Standing Report from District Council – Craig Rutan
7. Informational Handouts
 - District-wide expenditure report link: <https://intranet.rsccd.edu>
 - Vacant Funded Position List as of September 9, 2021
 - Measure “Q” Project Cost Summary as of August 31, 2021
 - Monthly Cash Flow Summary as of August 31, 2021
 - [SAC Planning and Budget Committee Agendas and Minutes](#)
 - [SCC Budget Committee Agendas and Minutes](#)
 - Districtwide Enrollment Management Workgroup Minutes
 - No materials, meeting canceled
8. Approval of FRC Minutes – August 18, 2021
9. Other

Next FRC Committee Meeting: Wednesday, October 20, 2021, 1:30 – 3:00 pm

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

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

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Department of Finance Releases August Finance Bulletin

 [BY ROBERT MCENTIRE, EDD](#)

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posted August 24, 2021

July General Fund revenues beat estimates in the 2021–22 Budget Act by \$1.542 billion or 18.4%. The August [Finance Bulletin](#) summarizes the state's revenue performance for the first month of the fiscal year and includes the most recent forecasts and economic factors.

National real gross domestic product (GDP) grew at a 6.5% seasonally adjusted annualized rate for the second quarter of 2021, surpassing the fourth quarter 2019 level by 0.8%. This means the U.S. real GDP has completely recovered from the COVID-19 recession in just six quarters. As a point of reference, the nation took three and a half years to recover from the Great Recession.

July personal income tax (PIT) receipts are \$1.2 billion above estimates, while sales and use tax and corporation tax receipts are \$42 million and \$375 million over the budget forecast, respectively. Examination of PIT shows July payroll tax withholding receipts outperforming estimates by \$1.02 billion, while other (payroll related) cash receipts beat the forecast by \$382 million. PIT refunds were \$161 million above expectation.

National unemployment figures paint a similar picture. The U.S. unemployment rate fell half a percent from 5.9% in June to 5.4% in July. Interestingly, civil employment increased by more than one million jobs, with 782,000 leaving the unemployment roll and 261,000 rejoining the labor force. As of July, the U.S. has recovered 74.5% of the 22.4 million jobs lost since March and April 2020. The picture for California is not as rosy. California lags the nation with unemployment remaining flat at 7.6% in July, and only 58.3% of the 2.7 million jobs lost in March and April 2020 have been recovered.

The statewide median price of an existing single-family home decreased to \$811,170 in July 2021, yet remained above the \$800,000 mark for the fourth consecutive month. This represents the first month-over-month decrease in housing prices since February 2021, down 1% from June, but up 21.7% for the prior 12 months. Home sales volume remains brisk, but down from the prior month by 1.6%, and down 2% from July 2020. California housing units authorized by building permits climbed to 114,000 on a seasonally adjusted annualized rate in June 2021. While higher than May's 113,000 volume, year-to-date volume from January through June 2021 averaged 124,000 units permitted compared to 97,000 units for the same period in 2020.



Finance Bulletin

Keely Bosler, Director

Economic Update

U.S. real GDP grew at a seasonally adjusted annualized rate of 6.5 percent in the second quarter of 2021, surpassing its fourth quarter of 2019 pre-pandemic peak by 0.8 percent. U.S. real GDP has recovered from a total peak-to-trough decrease of over 10 percent within six quarters from the COVID-19 Recession. In comparison, during the Great Recession, U.S. real GDP took three and a half years to recover from a peak-to-trough drop of 3.8 percent.

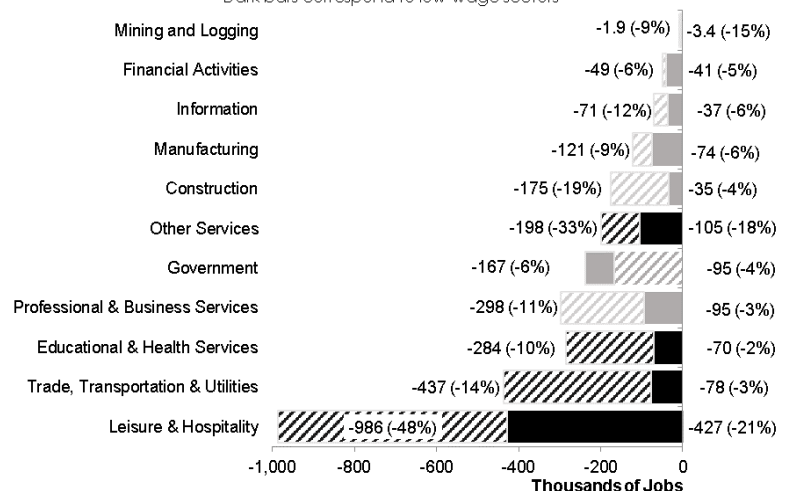
LABOR MARKET CONDITIONS

■ The U.S. unemployment rate fell 0.5 percentage point to 5.4 percent in July 2021, with civilian employment increasing by over 1 million. Civilian unemployment decreased by 782,000 and labor force increased by 261,000. The U.S. added 943,000 nonfarm jobs in July 2021, with all eleven major industry sectors gaining jobs: leisure and hospitality (380,000), government (240,000), educational and health services (87,000), professional and business services (60,000), trade, transportation and utilities (47,000), other services (39,000), manufacturing (27,000), information (24,000), financial activities (22,000), construction (11,000), and mining and logging (6,000). As of July 2021, the U.S. has recovered 74.5 percent of the 22.4 million jobs lost in March and April 2020.

■ California unemployment rate remained unchanged at June's revised rate of 7.6 percent in July 2021. California civilian employment increased by 56,000 in July 2021 with 50,000 more people entering the labor force and 6,000 fewer unemployed. After adding 114,400 nonfarm jobs in July 2021, California has now recovered 58.3 percent of the 2.7 million jobs lost in March and April 2020. Nine sectors added jobs: leisure and hospitality (56,600), government (35,900), educational and health services (10,400), other services (6,400), information (4,600), professional and business services (4,000), construction (1,100), trade, transportation, and utilities (1,000), and mining and logging (300). Manufacturing (-4,500) and financial activities (-1,400) lost jobs.

California Jobs by Industry Relative to February 2020

Shaded areas correspond to April 2020; solid areas correspond to July 2021
Dark bars correspond to low-wage sectors



Mining and Logging and Government had fewer jobs in July 2021 than in April 2020.
Source: California Employment Development Department, Labor Market Information Division.

BUILDING ACTIVITY & REAL ESTATE

- California permitted 114,000 housing units (53,000 multi-family units and 61,000 single-family units) in June 2021. This was up 0.8 percent from 113,000 units in May 2021 and up 25.1 percent from the 91,000 units permitted in June 2020. In the first half of 2021, California permitted 124,000 units on average, compared to 97,000 units in the same period in 2020 and 105,000 units in the same period in 2019.
- The statewide median price of existing single-family homes decreased to \$811,170 in July 2021, the fourth consecutive month above \$800,000 and the first month-over-month decrease since February 2021. This was down 1 percent from June but up 21.7 percent from July 2020. Sales of existing single-family homes in California totaled 428,980 units in July 2021, down 1.6 percent from June 2021 and down 2 percent from July 2020, the first year-over-year decline since the decrease of 12.8 percent in June 2020.

MONTHLY CASH REPORT

Preliminary General Fund agency cash receipts for July, the first month of the 2021-22 fiscal year, were \$1.542 billion above the 2021-22 Budget Act forecast of \$8.383 billion. Preliminary General Fund agency cash receipts for the entire 2020-21 fiscal year were \$4.783 billion above the 2021-22 Budget Act forecast of \$201.775 billion, or 2.4 percent above forecast.

- Personal income tax cash receipts to the General Fund for July were \$1.219 billion above the month's forecast of \$6.144 billion. Withholding receipts were \$1.02 billion above the forecast of \$5.748 billion. Other cash receipts were \$382 million above the forecast of \$895 million. Refunds issued in July were \$161 million above the expected \$390 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 July was \$22 million higher than the forecast of \$110 million.
- Sales and use tax cash receipts for July were \$42 million above the month's forecast of \$1.236 billion. July is the first month of the 2021-22 fiscal year and includes a portion of the final payment for calendar year second quarter taxable sales, which was due August 2.
- Corporation tax cash receipts for July were \$375 million above the forecast of \$603 million. Estimated payments were \$220 million above the forecast of \$440 million, and other payments were \$121 million above the \$246 million forecast. Total refunds for the month were \$34 million lower than the forecast of \$83 million.
- Insurance tax cash receipts for July were \$16 million above the forecast of \$31 million. Cash receipts from the alcoholic beverage, tobacco taxes, and pooled money interest were \$11 million above the forecast of \$49 million for July. "Other" cash receipts were \$120 million below the forecast of \$319 million for the month.

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

Revenue Source	JULY 2021				2021-22 YEAR-TO-DATE			
	Forecast	Actual	Change	Percent Change	Forecast	Actual	Change	Percent Change
Personal Income	\$6,144	\$7,362	\$1,219	19.8%	\$6,144	\$7,362	\$1,219	19.8%
Sales & Use	1,236	1,279	42	3.4%	1,236	1,279	42	3.4%
Corporation	603	978	375	62.2%	603	978	375	62.2%
Insurance	31	47	16	49.4%	31	47	16	49.4%
Estate	0	0	0	0.0%	0	0	0	0.0%
Pooled Money Interest	6	13	7	119.8%	6	13	7	119.8%
Alcoholic Beverages	39	42	3	7.4%	39	42	3	7.4%
Tobacco	5	5	1	11.8%	5	5	1	11.8%
Other	319	199	-120	-37.7%	319	199	-120	-37.7%
Total	\$8,383	\$9,925	\$1,542	18.4%	\$8,383	\$9,925	\$1,542	18.4%

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

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

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

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Annual Gann Limit Calculation

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

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posted August 25, 2021

Established in 1979 with the passage of Proposition 4, the Gann Limit is intended to constrain the growth in state and local government spending by linking year-to-year changes in expenditures to changes in inflation (represented by per capita personal income) and population (represented by full-time equivalent students [FTEs] for community colleges). While largely pro forma due to historically faster increases in the limits when compared to government expenses, there are new Gann Limit requirements that community college districts (CCDs) must comply with this year and in the future.

CCDs are required to perform the Gann Limit calculation, submit the information to their governing boards for approval, and, per Government Code Section (GC §) 7908(c), provide the information to the California Community College Chancellor's Office (CCCCO) and the Director of Finance. This information is reported to the CCCCCO on the Annual Financial and Budget Report, CCFS-311 Gann Appropriations Limit form. To obtain the Gann Limit Worksheet, the CCCCCO is requesting CCDs to contact Jubilee Smallwood (jsmallwood@cccoco.edu) or send an email to fiscalstandards@cccoco.edu.

The Gann Limit is calculated by multiplying the prior-year limit by (1) the statewide factor for per capita personal income change and (2) the CCD's percentage change in FTES from the prior year to the current year. Through this calculation, the revenues of nearly every CCD is close to if not exactly at its Gann Limit. If, however, a CCD should find itself over its Gann Limit for any reason, the CCD is required to increase its Gann Limit to an amount equal to its proceeds of taxes, which reduces the state's Gann Limit by an equal dollar amount (see GC § 7902.1).

The ability of CCDs to use the state's appropriations limit when its revenues exceed its local Gann Limit has been a longstanding authority, but the inverse—the ability of the state to recoup unused local Gann Limit “room”—has not. Beginning in 2021–22 and each fiscal year thereafter, if a CCD's Gann Limit exceeds its revenue from taxes (both local revenues and applicable state funding), then the CCD must decrease its limit to equal its proceeds of taxes, which increases the state's Gann Limit by an equal dollar amount. Additionally, law requires a retroactive decrease of local appropriations limit for CCDs whose limit exceeded their proceeds of taxes in the 2019–20 and 2020–21 fiscal years. The Chancellor is responsible for calculating these decreases and notifying affected CCDs accordingly.

The next step is to determine how much of your CCD's local resources are subject to that limit. It is important to understand that not all revenue sources count against your CCD's Gann Limit. Gann Limits only constrain the appropriations from state and local tax sources, and so federal aid is excluded, as well as nontax income—such as revenues from cafeteria sales, adult education fees, and foundations.

To summarize, the State Constitution requires CCDs to perform Gann Limit calculations, but it is also important for them to complete these calculations to identify how much state aid counts toward the local agency's Gann Limit, so that the State of California knows how much state aid counts toward its own Gann Limit.

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

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Top Legislative Issues for 2021—September 3, 2021

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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The dash to the end of the legislative year kicked off last Thursday, August 27, 2021, with the Senate and Assembly Appropriations Committees taking up their suspense files and dispensing with over 500 bills (see “[Assembly and Senate Appropriations Committees Take Up Suspense Files](#)” in the August 2021 *Community College Update*).

Of the bills that passed the Appropriations Committees, hundreds have been amended over the past few days to address cost concerns or any issues that would make them potentially less successful in seeking Governor Gavin Newsom’s signature. Bills will get a full floor vote in the second house and, if they have been amended during their time there, will go back to their house of origin for a concurrence vote on amendments, and then it’s off to Governor Newsom’s desk.

This all must be done before Friday, September 10, 2021—the deadline for bills to be sent to Governor Newsom in the regular session. Due to the passage of Proposition 54 in 2016, all bills must be published in print and online at least 72 hours before each house of the Legislature can vote on it. This means that all amended bills must be in print by Tuesday, September 7, 2021, in order to comply with the 72-hour rule in the California Constitution.

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

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

Access

Assembly Bill (AB) 928 (Berman, D-Menlo Park)—Student Transfer Achievement Reform Act of 2021: Associate Degree for Transfer Intersegmental Implementation Committee. As amended on August 26, this bill would establish, until July 1, 2025, the Associate Degree for Transfer (ADT) Intersegmental Implementation Committee to serve as the primary entity charged with the oversight of the ADT. The bill would require the committee to establish timelines and reporting deadlines relating to reviews of transfer model curricula, and to develop a comprehensive communications plan and guidance to inform students about the ADT pathway. The bill would also require the committee, on or before December 31, 2023, to provide the Legislature with recommendations on certain issues impeding the scaling of the ADT and streamlining transfer across segments for students.

The bill would require the Intersegmental Committee of the Academic Senates of the California Community Colleges (CCC), California State University (CSU), and University of California (UC), by May 31, 2023, to establish a singular lower division general education pathway that meets the academic requirements necessary for transfer admission to the CSU and the UC, and would require, if the committee is unable to come to agreement on or before May 31, 2023, the respective administrative bodies of those segments to establish a singular lower division general education pathway that meets the academic requirements necessary for transfer admission to the CSU and the UC by December 31, 2023. The bill would require the singular lower division general education pathway, commencing with the fall term of the 2025–26 academic year, to be the only lower division general education pathway used to determine eligibility and sufficient academic preparation for transfer into both segments, and to not lengthen time-to-degree or include more units than those required under the Intersegmental General Education Transfer Curriculum on July 1, 2021. These requirements pertaining to the singular lower division general education pathway would apply to the UC only if the regents adopt an appropriate resolution, as required by existing law.

SSC Comment: As the bill left the Senate Appropriations Committee, it was amended to allow the use of Guided Pathways Program funding to implement the bill’s provisions, likely in recognition of the Chancellor’s Office estimate that implementation would cost more than a \$1 million per college.

Employees

AB 438 (Reyes, D-San Bernardino)—Classified Employees: Layoff Notice and Hearing. As amended on September 2, this bill would extend the existing layoff protocols granted to academic employees to permanent classified employees. The bill would remove a district’s current ability to layoff permanent classified employees (1) at the end of the year due to the expiration of a specifically funded program if notified by April 29; or (2) with a 60-day notice as a result in a reduction in service. In its place, a March 15 layoff notice would apply to permanent classified employees as it does currently to academic employees. The bill’s recent amendments clarify that if a classified position must be eliminated as a result of the expiration of a specially funded program, the bill would require written notice of the layoff date and that certain rights be given to the classified employees no less than 60 days before the effective layoff date.

Senate Bill (SB) 278 (Leyva, D-Chino)—Public Employees’ Retirement System: Disallowed Compensation: Benefit Adjustments. This bill would require an employer to cover the cost difference between a retiree’s pension as originally calculated and as reduced by the California

Public Employees' Retirement System (CalPERS) in situations where CalPERS reduces a retiree's pension postretirement due to CalPERS determining that inclusion of compensation agreed to under a collective bargaining agreement is non-pensionable, also known as "disallowed compensation."

SSC Comment: Two similar bills previously introduced by Senator Connie Leyva in prior sessions that were approved by the Legislature have failed in the past. SB 1124 from the 2017–18 Legislative Session was vetoed by former Governor Jerry Brown and SB 266 from the 2019–20 Legislative Session was approved by the Legislature but never sent to Governor Newsom, signaling that he may had reservations about the bill that would have resulted in a veto.

Financial Aid

AB 1185 (Cervantes, D-Corona)—Student Financial Aid: Cal Grant Program. As amended on August 26, this bill would require that, in a state of emergency resulting from the COVID-19 public health crisis, specified Cal Grant Program eligibility requirements related to time limits for award eligibility and the age of an award recipient would not apply. This bill would make this provision inoperative on July 1, 2023.

AB 1456 (Medina, D-Riverside)—Student Financial Aid: Cal Grant Reform Act. As amended on August 26, this bill would enact the Cal Grant Reform Act, which would revise and recast the provisions establishing and governing the existing Cal Grant programs, which would include a Cal Grant 2 Program and a Cal Grant 4 Program. Cal Grant 2 would be available to community college students whose families are not expected to contribute at all to their college costs. There would be no age or time out of high school restrictions and students would not need a minimum grade point average. The award would be for non-tuition expenses and, assuming current funding levels, would be worth no less than the per-student amount provided in the 2020–21 award year and would be adjusted in subsequent award years in proportion to the growth of the California Consumer Price Index.

The bill specifies that the Cal Grant Reform Act would only become operative upon an appropriation by the Legislature in the annual Budget Act in order to fully implement its provisions.

Governance and District Operations

AB 361 (Rivas, R., D-Hollister)—Local Agencies: Teleconferences. This bill would authorize, until January 1, 2024, a local agency to use teleconferencing, without complying with certain Brown Act teleconferencing requirements in any of the following circumstances:

- The legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing
- The legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining by majority vote whether, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees
- The legislative body holds a meeting during a proclaimed state of emergency and has determined by majority vote that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees

AB 361 specifies that if a local legislative body determines it is entitled to use the exemptions afforded to it in this bill, it still must abide by the following requirements:

- Notice the meeting and post agendas as the Brown Act requires
- Allow the public to access the meeting and give notice for how the public can access the meeting and provide public comment
- Identify and include in the agenda an opportunity for all persons to attend via a call-in or an internet-based service option (the legislative body is not required to provide a physical location for the public to attend or provide comments)
- Stop the meeting until public access is restored in the event of a service disruption that prevents the local agency from broadcasting the meeting to the public using the call-in
- Not require comments be submitted in advance
- Provide adequate time for public comment

The bill also specifies that if the state of emergency remains active for more than 30 days, a local agency must make several findings (reconsideration of the circumstance of the emergency and if the emergency continues to directly impact the ability for members to meet in person or if state local officials continue to impose or recommend social distancing) by majority vote every 30 days to continue using the bill's exemption to the Brown Act teleconferencing rules.

The bill was amended on August 30 to make it an urgency measure, meaning it would take effect immediately upon the Governor's signature, but requires that both houses approve the bill by a two-thirds margin.

Instruction

AB 927 (Medina)—Public Postsecondary Education: Community Colleges: Statewide Baccalaureate Degree Program. As amended on August 26, this bill would repeal the July 1, 2026, sunset date for the Baccalaureate Degree Program, effectively making the program permanent. The bill would require, as part of the application and review process, the Chancellor's Office to ensure that a community college district (CCD) is provided with two timelines in which to apply for a baccalaureate degree program, that only 15 baccalaureate degree programs are approved during each application period (allowing for a total of 30 baccalaureate degree programs per academic year), that the total number of baccalaureate degree programs offered by a CCD does not exceed 25% of the total number of associate degree programs offered by the CCD, and that a minimum of 30 working days is taken to validate the submitted information and assess the workforce value of the proposed baccalaureate degree program.

The bill would require the Chancellor's Office to consult with and seek feedback from the CSU Chancellor, UC President, and the President of the Association of Independent California Colleges and Universities on proposed baccalaureate degree programs. Additionally, recent amendments include a formal complaint process that would allow the CSU and UC to file a formal complaint to the Chancellor's Office if they feel a program is duplicative of one at the UC or CSU. Upon receipt of

written objections, the Chancellor has 30 working days to convene with the applicant and the segment that raised the objection to collaborate and establish a written agreement before the program is approved.

Finally, the bill would also require a CCD to continue to offer an associate degree program in the same academic subject for which a baccalaureate degree program has been approved, unless the CCD has received approval from the Chancellor's Office to eliminate the associate degree program.

Student Health and Nutrition

AB 367 (Garcia, D-Bell Gardens)—Menstrual Products. As amended on August 26, this bill would require each CCD and the CSU to stock an adequate supply of menstrual products, available and accessible free of cost, at no fewer than one designated and accessible central location on each campus. The location's accessibility shall be determined by hours of operation, proximity to high-traffic areas on campus, accessibility by students of all genders and regardless of physical ability, privacy, and safety. Each campus would be required to post a notice regarding the location of these menstrual products in all women's restrooms, all-gender restrooms and at least one men's restroom.

Tuition and Fees

AB 1113 (Medina)—Public Postsecondary Education: Exemption From Tuition and Fees: Qualifying Survivors of Persons Providing Medical or Emergency Services Deceased During COVID-19 California State of Emergency. This bill, as amended on August 26, would bill would prohibit the CCC, CSU, and UC (only if the UC adopts an appropriate resolution), from collecting mandatory system-wide tuition and fees from any qualifying surviving spouse or surviving child of a California resident who was employed or under contract as a licensed physician, licensed nurse, or first responder to provide medical services, who died of COVID-19 during the COVID-19 pandemic state of emergency in California. A surviving spouse would be entitled to the fee waiver authorized by this bill until January 1, 2033, while a surviving child would have until they are 30 years old.

Miscellaneous

AB 1111 (Berman)—Postsecondary Education: Common Course Numbering System. As amended on August 26, this bill would require the CCC, on or before July 1, 2024, to adopt a common course numbering system for all general education requirement courses and transfer pathway courses, and require each community college campus, on or before July 1, 2024, to incorporate common course numbers from the adopted system into its course catalog. The bill would require the common course numbering system to be student facing and ensure that comparable courses across all community colleges have the same course number.

2021 Legislative Calendar—Upcoming Holidays and Deadlines

September 3—Last day to amend bills on the floor

September 6—Labor Day

September 10—Last day for any bill to be passed

Enclosure: 2021-22 Full-Time Faculty Hiring Funds Initial Allocation

District	2020-21 P2 Resident Credit FTES	2021-22 Full-Time Faculty Hiring Funds (\$100 Million/(District FTES/Total FTES))	Impact to FON Calculation (Allocation/\$86,771)
Allan Hancock	7,147.97	\$ 761,053	8
Antelope Valley	9,113.32	970,306	11
Barstow	1,885.37	200,738	2
Butte	9,162.00	975,489	11
Cabrillo	9,490.04	1,010,416	11
Cerritos	15,230.52	1,621,612	18
Chabot-Las Positas	15,226.35	1,621,168	18
Chaffey	10,889.02	1,159,367	13
Citrus	9,976.70	1,062,231	12
Coast	23,701.16	2,523,491	29
Compton	5,961.69	634,748	7
Contra Costa	24,198.83	2,576,479	29
Copper Mt.	1,276.33	135,892	1
Desert	7,830.29	833,700	9
El Camino	15,078.17	1,605,391	18
Feather River	1,632.66	173,831	2
Foothill-DeAnza	23,765.39	2,530,330	29
Gavilan	3,536.40	376,525	4
Glendale	10,586.11	1,127,116	12
Grossmont-Cuyamaca	14,284.14	1,520,850	17
Hartnell	6,938.09	738,707	8
Imperial	6,161.96	656,071	7
Kern	22,438.37	2,389,040	27
Lake Tahoe	1,791.36	190,728	2
Lassen	1,265.70	134,761	1
Long Beach	18,912.08	2,013,592	23
Los Angeles	80,497.11	8,570,630	98
Los Rios	45,255.39	4,818,396	55
Marin	2,947.32	313,805	3
Mendocino-Lake	1,834.02	195,270	2
Merced	7,459.64	794,237	9
Mira Costa	8,940.81	951,939	10
Monterey Peninsula	4,971.24	529,294	6
Mt. San Antonio	23,746.30	2,528,297	29
Mt. San Jacinto	10,704.28	1,139,698	13
Napa Valley	4,104.96	437,060	5
North Orange County	26,792.20	2,852,598	32
Ohlone	7,479.81	796,384	9
Palo Verde	1,928.45	205,324	2
Palomar	14,430.71	1,536,455	17
Pasadena Area	20,865.44	2,221,569	25
Peralta	12,951.71	1,378,984	15
Rancho Santiago	18,224.74	1,940,410	22
Redwoods	2,651.98	282,360	3
Rio Hondo	11,402.28	1,214,015	13
Riverside	27,307.50	2,907,463	33
San Bernardino	14,601.12	1,554,599	17
San Diego	27,290.87	2,905,692	33
San Francisco	12,350.59	1,314,982	15
San Joaquin Delta	14,540.84	1,548,181	17
San Jose-Evergreen	10,008.84	1,065,653	12
San Luis Obispo	6,889.96	733,582	8
San Mateo	14,220.92	1,514,119	17
Santa Barbara	10,651.04	1,134,029	13
Santa Clarita	14,261.61	1,518,451	17
Santa Monica	19,101.57	2,033,767	23
Sequoias	9,401.18	1,000,955	11
Shasta-Tehama-Trinity	6,482.56	690,206	7

Enclosure: 2021-22 Full-Time Faculty Hiring Funds Initial Allocation

District	2020-21 P2 Resident Credit FTES	2021-22 Full-Time Faculty Hiring Funds (\$100 Million/(District FTES/Total FTES))	Impact to FON Calculation (Allocation/\$86,771)
Sierra	12,851.82	1,368,349	15
Siskiyou	1,089.57	116,008	1
Solano	6,499.75	692,036	7
Sonoma County	16,239.00	1,728,986	19
South Orange	22,992.96	2,448,088	28
Southwestern	12,317.06	1,311,412	15
State Center	26,956.11	2,870,050	33
Ventura	23,411.26	2,492,625	28
Victor Valley	7,621.86	811,509	9
West Hills	4,792.80	510,295	5
West Kern	2,061.32	219,471	2
West Valley-Mission	10,438.68	1,111,419	12
Yosemite	13,718.45	1,460,620	16
Yuba	6,453.35	687,096	7
Statewide Total	939,221.00	\$ 100,000,000	1,152

Estimated 2021 R1 FON

Version 1 - No change to credit FTES

Base FON: (2019-20 R1 FON) (a)	Base Credit FTES: 2019-20 R1 Funded Credit FTES (b)	Funded Credit FTES: (2020-21 Used Annual Funded Credit FTES) (c)	2020-21 P2 Deficit Percentage (d)	Funded Credit FTES adjusted for Deficit Percentage (e = c*(1-d))	Change in FTES Growth (Decline) (f = e-b)	Percent Change (Change in FTES/Base Credit FTES) (g = f/b)	FTES Adjustment (h = a*g)	Estimated Fall 2021 R1 FON (i = a + h)
349.4	20,551.92	20,370.20	0.6068%	20,246.59	(305)	-1.49%	(5)	344.2

Estimated 2022 Compliance FON

Base FON (2020-21 R1 FON) (a)	Base FTES (2020-21 R1 FON Funded Credit FTES) (b)	Estimated Funded Credit FTES at 2021- 22 P2 (c)	Estimated 2021-22 P2 Deficit Percentage (d)	Funded Credit FTES for Deficit Percentage (e = c*(1-d))	Change in FTES Growth (Decline) (f = e-b)	Projected Change (Change in FTES/Base Credit FTES) (g = f/b)	FTES Adjustment (h = a*g)	Increase due to 2020-21 FTFH (i)	Estimated Fall 2022 P2 FON (j = a + h + i)
344.2	20,246.59	19,702.7	0.6068%	19,583.15	(663)	-3.28%	(11)	22.0	355

Estimated 2023 Compliance FON

Base FON: (2021-22 R1 FON) (a)	Base Credit FTES: 2021-22 R1 Funded Credit FTES (b)	Funded Credit FTES: (2022-23 Used Annual Funded Credit FTES) (c)	2022-23 P2 Deficit Percentage (d)	Funded Credit FTES adjusted for Deficit Percentage (e = c*(1-d))	Change in FTES Growth (Decline) (f = e-b)	Percent Change (Change in FTES/Base Credit FTES) (g = f/b)	FTES Adjustment (h = a*g)	Estimated Fall 2023 R1 FON (i = a + h)
354.9	19,583.15	18,460.74	0.6068%	18,348.72	(1,234)	-6.30%	(22)	333

Estimated Fall 2021 FTEF 340
 Less Late SRP Retirements -13
 Estimated Fall 2022 FTEF 327
 Estimated 2022 Compliance FON 355
 Over (short) -28

Hire Faculty to 2023 FON + \$1,014,630
 Pay One-time Penatly \$1,552,944
 Total Cost 2022 \$2,567,574
 Less State Allocation \$1,940,410
 One-time Cost 2022 (\$627,164)

Ongoing FT Faculty Cost \$1,014,630
 Less State Allocation \$1,940,410
 2023 Ongoing Savings (Cost) \$925,780

Add \$1,940,410 in 2021/22 to SRP Rightsizing Set-Aside Funds and pay 2022 penalty from that pot. Add ongoing savings to same.

Estimated Funded Credit FTES at Fall 2021 R1

3 year average credit FTES	
2018-19 applied	19,829.39
2019-20 applied	21,552.80
2020-21 (no covid protection)	17,826.91
	19,736.37
Incarcerated Credit	-
Special Admit Credit	633.83
total est. funded credit FTES	20,370.20

Estimated Funded Credit FTES at Fall 2022 P2 and Fall 2023

3 year average credit FTES	
2019-20 applied	21,552.80
2020-21 applied	17,826.91
2021-22 applied	17,826.91
2022-23 applied	17,826.91
	19,068.87
	17,826.91
Incarcerated Credit	-
Special Admit Credit	633.83
total est. funded credit FTES	19,702.70
	18,460.74
	2022
	2023

Rancho Santiago Community College District
Unrestricted General Fund 5 Year MYP
Based on No Change in Enrollment or Other Metrics (with 2% Deficit)

ASSUMPTIONS	Stabilization							Projection Assumptions
	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	
Revenue								
Apportionment COLA %	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%	Based on SSC's Recommended Planning COLA
Credit FTES	17,826.91	17,826.91	17,826.91	17,826.91	17,826.91	17,826.91	17,826.91	Based on FY 2020-21 Actuals @ Annual
Non-credit FTES	1,560.67	1,560.67	1,560.67	1,560.67	1,560.67	1,560.67	1,560.67	Based on FY 2020-21 Actuals @ Annual
CDCP FTES	4,941.49	4,941.49	4,941.49	4,941.49	4,941.49	4,941.49	4,941.49	Based on FY 2020-21 Actuals @ Annual
Special Admit - FTES	633.83	633.83	633.83	633.83	633.83	633.83	633.83	Based on FY 2020-21 Actuals @ Annual
Incarcerated FTES	-	-	-	-	-	-	-	
Total Reported FTES	24,962.90	24,962.90	24,962.90	24,962.90	24,962.90	24,962.90	24,962.90	
Change in Funded FTES	-12.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3 Year Credit Average Used in SCFF	19,726.37	19,058.87	17,826.91	17,826.91	17,826.91	17,826.91	17,826.91	3 Year Average Credit FTES
Lottery Revenue - Unrestricted \$	170	163	163	163	163	163	163	
Deficit Factor - 2% \$	(1,335,989)	(3,674,048)	(3,765,165)	(3,882,261)	(4,019,693)	(4,019,693)	(3,740,138)	

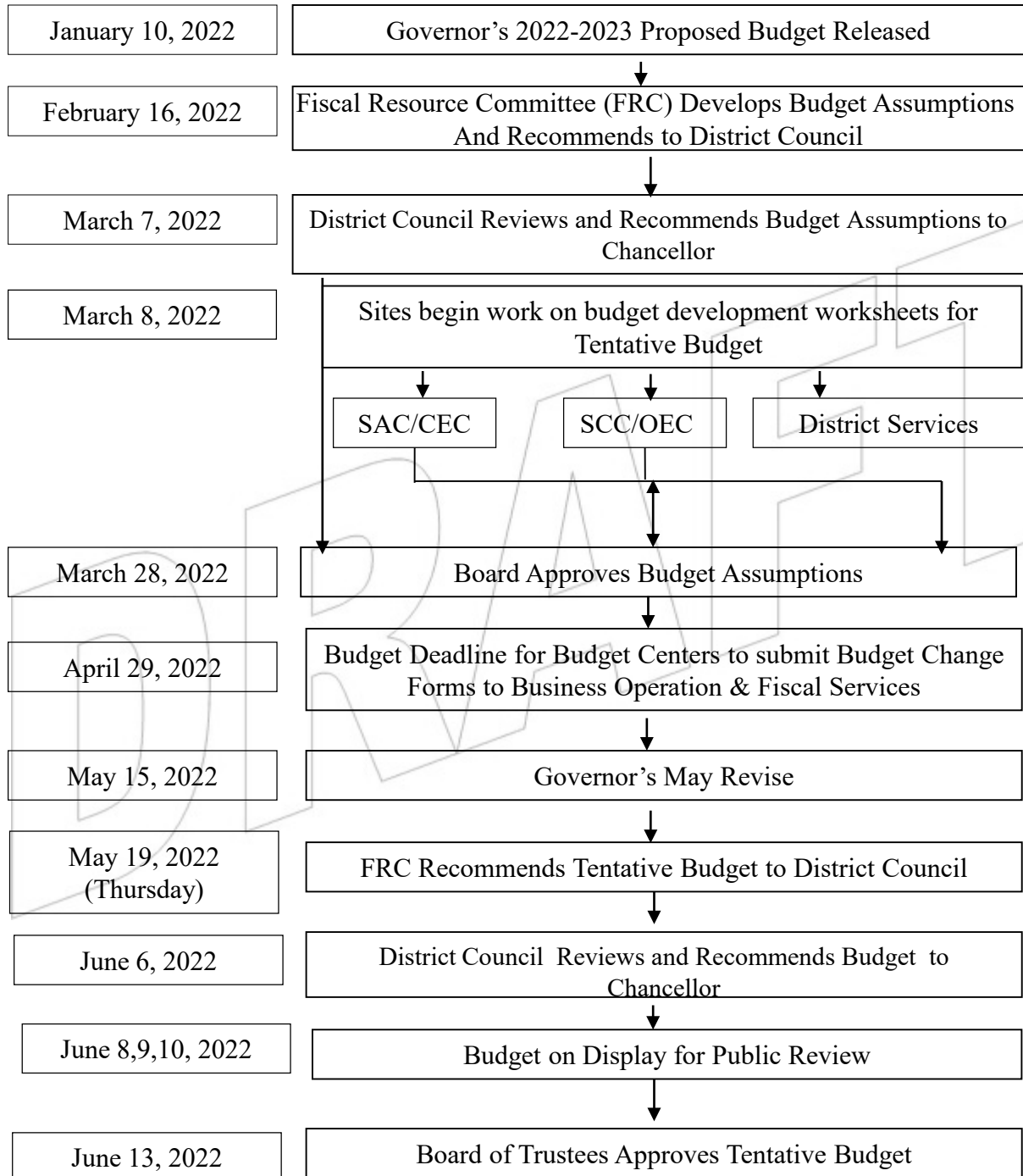
Expenditure								
Expenditure COLA % (except Management through 2020-21)								
4% for FARSCCD/CSEA/CEFA and	4.00%	4%/3%	2.48%	3.11%	3.54%	0.00%	0.00%	
3% Management FY 2021/22								
Step/Column	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%	
STRS	16.15%	16.92%	19.10%	19.10%	19.10%	19.10%	19.10%	
PERS	20.70%	22.91%	26.10%	27.10%	27.70%	27.80%	27.80%	
SUI	0.05%	0.50%	0.20%	0.20%	0.20%	0.20%	0.20%	
H/W Premium Increase (District Cost)	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	
Utilities Cost Increase	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	
ITS Licensing/Contract Escalation Cost \$	125,000	125,000	125,000	125,000	125,000	125,000	125,000	

MULTI YEAR PROJECTION	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projection Assumptions
Basic Allocation	12,136,510	12,751,831	13,068,076	13,474,494	13,951,491	13,951,491	13,951,491	
- Less large college factor							(775,083)	
FTES allocation								
Credit	79,083,004	80,280,859	76,953,784	79,347,046	82,155,932	82,155,932	82,155,932	
Special Admit	3,563,354	3,744,016	3,836,868	3,956,194	4,096,244	4,096,244	4,096,244	
CDCP	27,780,760	29,189,245	29,913,138	30,843,437	31,935,294	31,935,294	31,935,294	
Non-Credit	5,276,048	5,543,543	5,681,023	5,857,703	6,065,066	6,065,066	6,065,066	
Supplemental	25,026,252	26,295,083	26,947,201	27,785,259	28,768,857	28,768,857	28,768,857	
Student Success	18,101,990	19,019,761	19,491,451	20,097,636	20,809,092	20,809,092	20,809,092	
Calculated Amount	170,967,919	176,824,339	175,891,542	181,361,769	187,781,975	187,781,975	187,006,892	
HOLD HARMLESS	174,838,125	183,702,418	188,258,238	194,113,069	200,984,672	200,984,672		

Est Apportionment (FD 11)	173,502,136	180,028,370	184,493,073	190,230,808	196,964,978	196,964,978	183,266,754	
Est Other Income (FD 11)	19,461,998	15,670,486	15,670,486	15,670,486	15,670,486	15,670,486	15,670,486	
Est Ongoing Expense (FD 11)	178,533,231	198,060,422	207,148,673	214,778,691	222,897,440	225,727,954	228,592,341	
Est One Time Net Expense (FD 13)	6,104,465							
Permanently Reduce SRP/Rightsizing Savings		(5,888,307)	(4,882,211)	(6,435,155)	(6,435,155)	(6,435,155)	(6,435,155)	
PARS Payment (Cost of SRP)						(1,214,560)	(1,979,622)	
Est Other Savings/HEERF Indirect Cost Revenue Offset		2,361,566						
Est Unrestricted FD change	8,326,438	5,888,307	(2,102,903)	(2,442,242)	(3,826,820)	(5,442,775)	(21,240,324)	
Est Running Balance SRP Savings	3,433,866	9,322,173	7,219,270	4,777,028	950,207	(4,492,568)	(25,732,891)	

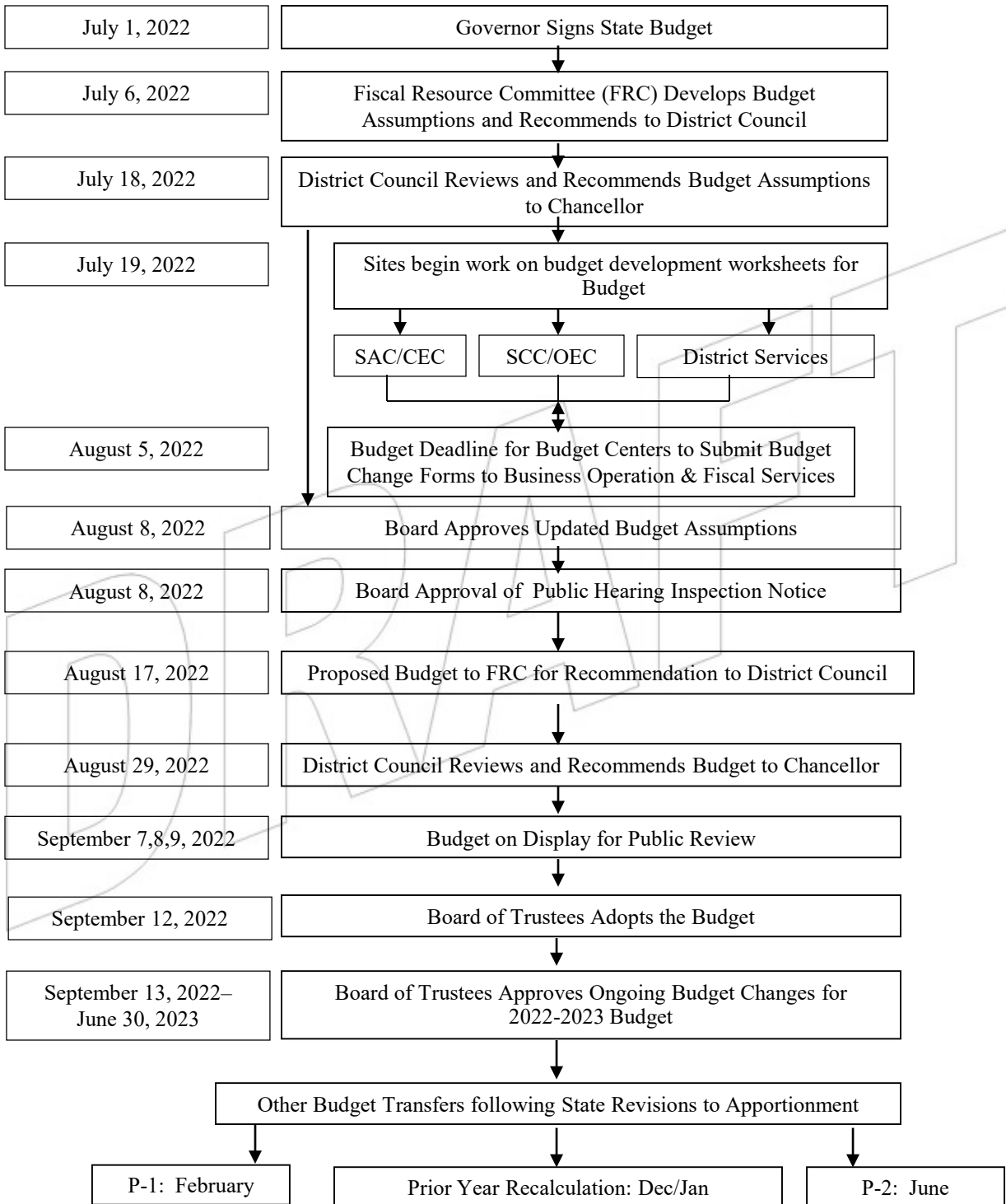
RSCCD Tentative Budget Calendar

**Fiscal Year 2022 – 2023
September 12, 2021**



RSCCD Adopted Budget Calendar

Fiscal Year 2022 – 2023
September 12, 2021



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

Fund	Management/ Academic/ Confidential	Position ID	Title	Reasons	Site	Effective Date	Notes	2021-22 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
25%-fd 11									
75%-fd 12	Fernandez Gonzalez, Irma	1EOPS-CF-ASCN1	Counseling Assistant	Medical Layoff	SAC	2/14/2020		21,358	
	11 Flores, Rodrigo	1CUST-CF-CUS9	Custodian	Promotion	SAC	1/4/2021		87,910	
	11 Hayes, Charles F.	1CUST-CF-CUS11	Custodian	Retirement	SAC	6/1/2020	CL20-00021	87,910	
86%-fd 11	F/T Instructional Center Technician						F/T Instructional Center Technician		
14%-fd 12	Reorg#1162	REORG#1162	F/T Instructional Center Technician	REORG#1162	SAC	7/1/2020	Reorg#1162	77,601	
35%-fd 11									
65%-fd 31	Miranda Zamora, Cristina	1AUX-CF-SPAS3	Auxiliary Services Specialist	Promotion	SAC	11/19/2019		34,720	
	11 Molina Valdez, Jorge A.	1CUST-CF-CUS1	Custodian	Promotion	SAC	1/4/2021		87,910	
	11 Munoz, Edward J.	1ADM-CM-ACT	Accountant	Termination	SAC	7/14/2020		37,849	
	11 Rabot, Irene	1LIB-CF-TEC2B	Library Technician II	Resignation	SAC	6/4/2021		95,926	
	11 Roman, Alfonso W	1GRDS-CF-WKR6	Gardener/Utility Worker	Medical Layoff	SAC	4/19/2021		110,763	
	11 Shirley, Jacqueline K.	1CNLS-CF-CLIN	Intermediate Clerk	Retirement	SAC	2/27/2020	CL20-1396	85,427	
40%-fd 11									
60%-fd 12	Student Services Specialist	REORG#1190	Student Services Specialist	Retirement	SAC	12/29/2019	Reorg#1190 (Nguyen, Cang)	36,096	
	11 Talamantes, Edgar	1GRDS-CF-WKR3	Gardener/Utility Worker	Promotion	SAC	12/14/2020	CL21-00055	92,953	
	11 Taylor, Katherine A.	1ADM-CM-SPC1D	P/T Admissions/Records Specialist I	Retirement	SAC	10/1/2020		27,760	
	11 Velazquez, Kimberly S.	1CNLS-CM-ASCN6	Counseling Assistant	Promotion	SAC	7/6/2020		26,799	
	Bennett, Lauren A.	2ADM-CF-SPC1A	Admission Records Specialist I	Resignation	SCC	10/23/2020		87,685	
14%-fd 11									
86%-fd 12	Berganza, Leyvi C	2OSS-CF-SPOR1	High School & Community Outreach Specialist	Promotion	OEC	3/19/2017		15,858	
	11 Flores, Jazmine N	2ADM-CF-SPC2	Admission Records Specialist II	Resignation	SCC	1/8/2021		92,953	
	11 Gitonga, Kanana	2INTL-CF-CORD	International Student Coordinator	Retirement	SCC	1/31/2019		126,965	
	11 Samodumov, Stephan	2CUS-CM-CUS5	P/T Custodian	Resignation	SCC	7/17/2021		23,782	
	11 Tran, Kieu-Loan T.	2ADM-CF-SPC3	Admission Records Specialist III	Promotion	SCC	3/1/2020		99,195	
									446,438
TOTAL								2,011,836	
								5,631,483	

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

MEASURE Q

Projects Cost Summary

08/31/21 on 09/07/21

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2021-2022		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
ACTIVE PROJECTS								
SANTA ANA COLLEGE								
3035/ 3056	Johnson Student Center	59,548,222	57,166,064	65,049	2,217,150	59,448,262	99,960	100%
	Agency Cost		479,275	-	3,443	482,718		
	Professional Services		6,460,048	48,761	568,820	7,077,629		
	Construction Services		48,168,884	-	1,343,619	49,512,503		
	Furniture and Equipment		2,057,857	16,287	301,268	2,375,412		
3049	Science Center & Building J Demolition	70,130,861	58,630,167	22,256	3,892,834	62,545,257	7,585,604	89%
	Agency Cost		441,131	-	1,696	442,827		
	Professional Services		9,770,089	7,157	493,274	10,270,520		
	Construction Services		46,529,708	-	2,565,399	49,095,107		
	Furniture and Equipment		1,889,239	15,099	832,465	2,736,803		
TOTAL ACTIVE PROJECTS		129,679,083	115,796,231	87,305	6,109,984	121,993,520	7,685,563	94%
CLOSED PROJECTS								
3032	Dunlap Hall Renovation	12,620,659	12,620,659	-	-	12,620,659	0	100%
	Agency Cost		559	-	-	559		
	Professional Services		1,139,116	-	-	1,139,116		
	Construction Services		11,480,984	-	-	11,480,984		
	Furniture and Equipment		-	-	-	-		
3042	Central Plant Infrastructure	57,266,535	57,266,535	-	-	57,266,535	0	100%
	Agency Cost		416,740	-	-	416,740		
	Professional Services		9,593,001	-	-	9,593,001		
	Construction Services		47,216,357	-	-	47,216,357		
	Furniture and Equipment		40,437	-	-	40,437		
3043	17th & Bristol Street Parking Lot	198,141	198,141	-	-	198,141	0	100%
	Agency Cost		16,151	-	-	16,151		
	Professional Services		128,994	-	-	128,994		
	Construction Services		52,996	-	-	52,996		
	Furniture and Equipment		-	-	-	-		
TOTAL CLOSED PROJECTS		70,085,335	70,085,334	-	-	70,085,334	0	100%
GRAND TOTAL ALL PROJECTS		199,764,418	185,881,565	87,305	6,109,984	192,078,854	7,685,564	96%
SOURCE OF FUNDS								
	ORIGINAL Bond Proceeds		198,000,000					
	ACTUAL Bond Proceeds Recon Adjust.		(1,614,579)					
	Interest Earned		2,993,115					
	Interest/Expense (FY20/21)		385,881					
	Totals		199,764,418					

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

FY 2021/20202												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	\$65,764,563	\$72,239,138	\$55,997,904	\$55,997,904	\$55,997,904	\$55,997,904	\$55,997,904	\$55,997,904	\$55,997,904	\$55,997,904	\$55,997,904	\$55,997,904
Total Revenues	17,403,593	(1,143,710)	0	0	0	0	0	0	0	0	0	0
Total Expenditures	10,121,417	15,343,762	0	0	0	0	0	0	0	0	0	0
Change in Fund Balance	7,282,176	(16,487,473)	0	0	0	0	0	0	0	0	0	0
Ending Fund Balance	73,046,740	55,751,665	55,997,904	55,997,904	55,997,904	55,997,904	55,997,904	55,997,904	55,997,904	55,997,904	55,997,904	55,997,904
FY 2020/20201												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	\$38,043,629	\$37,890,520	\$21,377,062	\$29,621,168	\$20,972,596	\$18,331,844	\$40,829,056	\$35,611,009	\$21,137,122	\$19,535,152	\$23,813,198	\$15,243,357
Total Revenues	9,803,314	(1,484,159)	24,214,797	7,145,358	15,876,235	37,159,108	7,568,219	1,329,565	13,748,589	19,224,264	5,986,870	58,955,542
Total Expenditures	9,956,422	15,029,299	15,970,692	15,793,930	18,516,988	14,661,896	12,786,266	15,803,453	15,350,560	14,946,217	14,556,711	27,828,832
Change in Fund Balance	(153,109)	(16,513,458)	8,244,105	(8,648,571)	(2,640,753)	22,497,212	(5,218,047)	(14,473,888)	(1,601,970)	4,278,047	(8,569,841)	31,126,710
Ending Fund Balance	37,890,520	21,377,062	29,621,168	20,972,596	18,331,844	40,829,056	35,611,009	21,137,122	19,535,152	23,813,198	15,243,357	46,370,067
FY 2019/2020												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	\$38,759,045	\$46,756,827	\$39,862,144	\$42,643,395	\$31,406,449	\$32,285,576	\$51,748,699	\$45,395,701	\$27,255,963	\$27,628,258	\$31,992,321	\$23,555,194
Total Revenues	18,530,608	6,957,617	17,893,333	6,103,920	18,289,460	35,095,906	8,486,077	1,438,315	15,146,041	20,661,983	7,845,575	41,652,047
Total Expenditures	10,532,826	13,852,300	15,112,081	17,340,866	17,410,333	15,632,783	14,839,075	19,578,053	14,773,746	16,297,921	16,282,702	27,163,612
Change in Fund Balance	7,997,782	(6,894,683)	2,781,251	(11,236,947)	879,127	19,463,123	(6,352,998)	(18,139,738)	372,295	4,364,063	(8,437,127)	14,488,435
Ending Fund Balance	46,756,827	39,862,144	42,643,395	31,406,449	32,285,576	51,748,699	45,395,701	27,255,963	27,628,258	31,992,321	23,555,194	38,043,629

Fiscal Resources Committee

Via Zoom Video Conference Call

1:30 p.m. – 3:00 p.m.

Meeting Minutes for August 18, 2021

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

FRC Members Absent: Noemi Guzman, Safa Hamid, Jim Isbell, Cristina Morones, Enrique Perez,

Alternates/Guests Present: Erika Almaraz, Jason Bui, Jordan Clark, Kelvin Leeds, Mark Reynoso and Vaniethia Hubbard

1. Welcome: Ingram called the meeting to order at 1:35 p.m. via zoom and introductions followed.

2. State/District Budget Update

- 2021/22 Advance Apportionment:
 - Memo
 - Exhibit R – FY 2021-22 Advance Apportionment (July 2021)
 - Exhibit A – Payments by Program (July 2021)
 - SSC- Department of Finance Releases June Finance Bulletin
 - DOF- Finance Bulletin-June 2021
 - SSC-Top Legislative Issues for 2021-July 9, 2021
 - SSC- Governor Newsom Signs 2021-22 State Budget Deal
 - SSC- CalPERS 2020-21 Investment Return Will Improve Contribution Rates
 - SSC- By the Way... Governor Newsom Signs Bill to Reduce SEF Contribution Rate
 - SSC- Department of Finance Releases July Finance Bulletin
 - DOF- Finance Bulletin-July 2021
 - SSC- Top Legislative Issues for 2021-July 23, 2021
 - SSC- Governor Newsom Signs 2021-22 Postsecondary Education Trailer Bill
 - SSC- Dartboard for 2021-22 Adopted State Budget
 - SSC- Ask SSC... What’s Happening With Federal Funding?
 - SSC- Ask SSC... What Were Reserves for 2019-20?

Ingram commented on P1 Advance Apportionment and referenced the above articles for further information and review. The adopted budget will be reviewed today, then District Council and the Board of Trustees in September. There have been no real changes since the presentation of the budget assumptions at the last meeting.

Ingram announced upcoming “roadshow” presentation on the budget to District Council and governance committees at each of the colleges to reach the widest audiences possible. The focus will be on increasing general understanding of budget preparation, dispel myths and explain terms about how the budget works, how funds get from Sacramento to RSCCD and then dispersed to the colleges.

3. Proposed Adopted General Fund Budget - ACTION

O’Connor reviewed the budget assumptions (pages 88-90). He noted HEERF transfer of \$2.3 million for in-direct costs, increased revenue of \$342,000 making new ongoing revenue \$9.1 million. Expenditures are unchanged while additional costs of \$359,000 were necessary to reconcile employee step/column, benefits adjustments, and salary placement. The offset is just about \$12,000 so assumptions are basically as previously discussed. He then reviewed 2020/21 Recap of Major Changes Comparing Budget to Actuals (page 91), noting major categories of revenue and expenditures. The year closed with

\$199 million in revenue and \$191 million in expenditures which includes fund 13 (carryover funds). Revenues came in \$5.7 million greater than budget with an increase in apportionment, non-resident tuition and \$1.7 million in HEERF. Expenditures ended with a savings of \$15 million over budget. In conclusion the 1300 and 1400 accounts were overspent, significant savings in salaries and benefits related to SRP were gained, other expenditure savings of \$6.7 million offset by \$2.5 million transfer by SAC in excess of budgeted amount to the capital outlay fund. So \$199 million in revenue less \$191 million in expenditures, adds \$8.3 to fund balance. O'Connor continued review of 2020/21 beginning fund balance (page 73) noting addition of \$8.3 million and ending the year with \$46.3 million. The carryover for SAC is \$7 million and SCC \$3.7 million. He explained other carryover funds, ADA compliance settlement costs, election costs, one-time expenditures and budget stabilization fund and referenced graphic display of those components (page 74).

Discussion ensued regarding SRP effective dates, costs and savings. Once the budget is approved there will be a net savings from the SRP and that will be added to what the Board has already set aside. In response to a question asking if we are done making budget reductions, O'Connor stated the goal is to have ongoing savings by reducing positions; however expenses continue to grow each year. Without growth, revenue is only increased when there is COLA, but expenses continue to rise so it doesn't mean there couldn't be reductions in future years. O'Connor explained further that SRP positions are currently in the budget, but will be stripped once the budget is approved.

It was moved by Bart Hoffman to recommend the 2021/22 Proposed Adopted Budget as presented. The motion was seconded by Craig Rutan. Brief discussion ensued regarding (page 75) district services expenses and associated increases. It was explained there are no major increases in administrative positions at the district, but an agreement with the colleges for services transferred to the District including Safety and Security, the development of DEI, and operating costs of DMC as noted in the budget assumptions. It was further noted that additional cost increases may be forthcoming for ITS and Safety and Security operation costs moving to the district services. A large portion of the Campus Safety Budget was supported by parking fees and that has been reduced to the point that coverage of salaries out of those restricted funds, will return later as a request for additional funds to keep that department whole. A roll-call vote was taken and the motion passed unanimously as follows:

Yes - 10	No - 0	Abstain - 0	Not Present - 1
Bart Hoffman William Nguyen Vanessa Urbina Arleen Satele Steven Deeley Craig Rutan Iris Ingram Adam O'Connor Morrie Barembaum Thao Nguyen (Perez)			Yara Hernandez

O'Connor reviewed the SRP savings reconciliation estimates including costs, savings, and reductions. The total savings for SRP1 with right-sizing project are estimated at \$4.1 million for 2021/22. That estimate increases for out years as the windows for retirement of faculty was extended to December 2021 and June 2022. That estimate is \$5.6 million for 2022/23. It was anticipated that \$6.5 million per year would be accomplished so we are short of that goal. The Presidents and Vice Chancellors have agreed to meet mid-year to determine if additional savings can be made. Faculty positions to be filled are projected at the part-time rate, but some unique positions have been requested for full-year/full-time replacements. The colleges confirmed additional funding was not necessary at this time in the 1300 accounts.

A discussion ensued regarding FON which is good for this year, and may be adjusted up or down in future years based on three-year averages whether colleges are growing, shrinking or maintaining. A determination has not yet been made about the number of faculty that will be needed for fall 2022. Chancellor's Cabinet will consider strategies for addressing FON in the future. The allocation provided by the State Legislature is not nearly enough to cover the expenses for hiring full-time faculty.

4. Closeout of 2020/21 Budget

Recap of 2020/21 SCF Metrics

Thao Nguyen reviewed the college level SCFF data splits (page 92 of meeting materials) explaining how the three-year averages are calculated including the non-credit portion for the base allocation. Based on the dollar amount of FTES reported, the calculation SAC receives is \$85 million and SCC receives \$42 million in funding for FTES portion. Thao Nguyen then reviewed the supplemental allocation based on headcount of which SAC receives 74.47% and SCC 25.53%. Student Success allocations are based on three-year average and the split between the colleges that includes three sections: all students, Pell grant and California Promise. With the variances in the funding components, the dollar split is different for the three-year average. The total split for the colleges is SAC at 72.01% and SCC at 27.99% but as a result of the funding variances for the different components, SAC receives 67.82% and SCC receives 32.18% in the dollar amount. The total funds for RSCCD is \$170 million with SAC at 71.41% and SCC 28.59%, but the dollar split based on the calculation puts SAC at 67.82% and SCC at 32.14%. Based on hold harmless amount of \$174,838,125 the calculation split for SAC is 67.86% (\$118 million) and SCC is 32.14% (\$56 million) even though the earnings were less, those percentages were used to determine the hold harmless protection split with SAC at \$2.6 million and SCC at \$1.2 million. This information was used to close the books for fiscal year 2020/2021.

Final Budget Allocation Model Distribution of Carryover

Thao Nguyen reviewed 2020/21 Revenue Allocation Simulation for Unrestricted General Fund based on student centered funding formula and hold harmless calculation using 2019/20 TCR (total compensation revenue) + COLA (page 93 of meeting materials). She noted deficit factor, prior year adjustments, and other state revenue including lottery, full-time and part-time allocation and compensation. She then reviewed expenditures for the 2020/2021 fiscal year and additional income received beyond apportionments and allocations as well as HEERF (Intrafund transfer) which created ending balance of \$4.8 million for SAC and \$4.0 million for SCC for ongoing fund 11 only.

Fund 13 carryover was also reviewed noting from fiscal year 2019/20 SAC began with \$6.1 million and SCC with \$962,780. After changes were made, SAC ended with \$3.6 million and SCC with \$359,564. However, final calculations of Fund 11 and Fund 13 carryover funds with SAC at \$8.4 million and SCC at \$4.4 million were reduced by \$2 million for ADA compliance matter and one-time DMC costs split leaving the total carryover balance at \$7 million for SAC and \$3.7 million for SCC with adjustments of \$1.7 million for SAC and \$2.7 million for SCC to be added to the budget. Discussion ensued specific to the costs associated with the DMC including ongoing costs of \$96,682 and additional \$71,500 one-time that was approved at tentative budget.

50% Law Compliance Update

Thao Nguyen reviewed the closeout of 2020/2021 for 50% law compliance update (pages 95-99) with SAC at 64.95% for the cost of instruction and SCC at 62.43%. The DO/districtwide expense, the cost of instruction is 15.63% and combined for this fiscal year 54.16% an increase of .16% compared to last fiscal year. The combined costs for instruction at both SAC and SCC is 64.09%. When asked what costs the district had for instruction, Thao Nguyen explained it is related to benefits, health and welfare for retirees.

5. Standing Report from District Council - Craig Rutan

Craig Rutan provided a brief report on the actions of District Council that has met twice since the last FRC meeting. Most importantly, District Council approved the budget assumptions, reviewed and

approved and will continue to receive several reorganization requests related to district level right-sizing. Recently, the job description for the Chief Communications Officer was approved and will replace the “old” PIO position that was at the district level. Also, the job description of the Vice Chancellor of Educational Services was revised and includes additional duties.

6. Informational Handouts

- District-wide expenditure report link: <https://intranet.rscsd.edu>
- Vacant Funded Position List as of August 9, 2021
- Measure “Q” Project Cost Summary July 31, 2021
- Monthly Cash Flow Summary as of July 31, 2021
- [SAC Planning and Budget Committee Agendas and Minutes](#)
- [SCC Budget Committee Agendas and Minutes](#)
- [Districtwide Enrollment Management Workgroup Minutes](#)

Additional handouts were referenced for information purposes including [SRP savings reconciliation estimates FY 2021-22 and FY 22-23](#).

7. Approval of FRC Minutes – July 8, 2021

A motion by Bart Hoffman was seconded by Arleen Satele to approve the minutes of the July 8, 2021 meeting as presented. There were no questions, comments, corrections, or opposition and the motion passed unanimously.

8. Other

It was suggested that strategies be considered to strengthen the earning of SCFF funds so that full capacity of 70/20/10 funds are captured. It was further suggested that District Resource Office could provide support and data to lead this effort. Discussion ensued and it was determined that such topic would be appropriate for the enrollment management workgroup as the increases are needed in areas such as Pell Grant recipients, AB540 students and promise grant recipients that is tied directly to tracking and completion rates. It all ties into the work the enrollment management workgroup is trying to accomplish.

Next FRC Committee Meeting:

The next FRC meeting is scheduled for Wednesday, September 15, 2021, 1:30-3:00 p.m.

It was moved by Adam O’Connor and seconded by Bart Hoffman to adjourn the meeting at 2:37 p.m. The motion carried unanimously.