

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: [Fiscal Resources Committee](#)

Agenda for Thursday, May 18, 2023

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

Zoom Meeting

1. Welcome
2. State/District Budget Update – Ingram
 - [Governor’s May Revise](#)
 - SSC – By the Way... CalPERS Sets 2023-24 Employer Contribution Rates
 - SSC – Top Legislative Issues-April 21, 2023
 - SSC – Lower Tax Receipts Will Impact May Revision
 - SSC – 2023-24 Statutory COLA Released
 - SSC – CalSTRS Set to Adopt 2023-24 Employer Contribution Rate
 - SSC – Senate Democrats Release 2023-24 State Budget Plan
 - SSC – By the Way... CalSTRS Sets 2023-24 Employer Contribution Rate
 - SSC – Fed Increases Rate for 10th Time
 - SSC – To Legislative Issues-May 5, 2023
 - SSC – Initial Impressions of the 2023-24 May Revision
 - SSC – An Overview of the 2023-24 Governor’s May Revision
 - Joint Analysis Governor’s 2023-24 May Revision
 - LAO– Initial Comments on the Governor’s May Revision (*LAO has not posted yet*)
3. 2023-24 Proposed Tentative Budget – **Recommendation to District Council**
4. HEER Funding Update
5. Standing Report from District Council – Jim Isbell
6. Informational Handouts
 - 50% Law Calculation
 - District-wide expenditure report link: <https://intranet.rsccd.edu>
 - Vacant Funded Position List as of May 12, 2023
 - Monthly Cash Flow Summary as of April 30, 2023
 - [SAC Planning and Budget Committee Agendas and Minutes](#)
 - [SCC Budget Committee Agendas and Minutes](#)
 - Districtwide Enrollment Management Workgroup Minutes
7. Approval of FRC Minutes – April 19, 2023
8. Other

Next FRC Committee Meeting: Wednesday, July 5, 2023, 1:30-3:00 pm

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

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

By The Way... CalPERS Sets 2023-24 Employer Contribution Rates

 [BY MICHELLE MCKAY UNDERWOOD](#)

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posted April 21, 2023

As expected, this week, the California Public Employees' Retirement System (CalPERS) Board adopted the 2023-24 schools employer contribution rates at 26.68% and projects outyear rates as follows:

Fiscal Year	2024-25	2025-26	2026-27	2027-28	2028-29
Projected Rates	27.70%	28.30%	28.70%	30.00%	29.80%

The outyear projections will fluctuate based on future investment returns and other demographic changes. The 2023-24 rate will not change from here, and the next anticipated update to outyear estimates is expected fall 2023, after the release of the 2022-23 valuation this summer. As such, school employers (including community colleges) should utilize these rates as they update their multiyear projections.

For additional information, see "[CalPERS Set to Adopt 2023-24 Employer Contribution Rate](#)" in the April 2023 *Community College Update*.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Top Legislative Issues—April 21, 2023

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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It has been a busy two weeks of hearings as legislators are racing against the April 28, 2023, deadline for fiscal bills to clear policy committees.

Both the Assembly Higher Education Committee and Senate Education Committee, chaired by Assemblymember Mike Fong (D-Alhambra) and Senator Josh Newman (D-Fullerton), respectively, met last Wednesday, April 12, 2023, to consider 30 bills. They both also met this week consider another 29 bills.

Both committees are also scheduled to meet next week, just days before the April 28 deadline. Bills with no fiscal effect have until Friday, May 5, 2023, to clear policy committee. After these deadlines pass, the Legislature will shift its focus to the Appropriations Committees, which will analyze the cost implications that the bills would have on the state and local agencies.

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

- [Access](#)
- [Employees](#)
- [Governance and District Operations](#)
- [Instruction](#)
- [Miscellaneous](#)

Access

[Senate Bill \(SB\) 711](#) (Caballero, D-Merced)—Community Colleges: Blockchain Degree Programs and Technology: Working Group. As amended on March 30, 2023, this bill would require the office of the Chancellor's Office to, in collaboration with the California Department of Education, convene, until July 1, 2026, a working group to take certain actions related to a blockchain associate of arts degree program at community colleges. The bill would require the working group to ensure that course materials for the blockchain associate of arts degree program and related guidelines can be incorporated into career technical

education programs offered by school districts and county offices of education and explore the feasibility of incorporating blockchain technology into curricula currently offered in community college associate degree programs and career technical education programs offered by school districts and county offices of education.

SB 711 was approved 6-0 in the Senate Education Committee on April 19 and will now go the Senate Appropriations Committee, which means it has cleared the April 28 deadline referenced above.

Employees

SB 433 (Cortese, D-San Jose)—Classified School and Community College Employees: Disciplinary Hearings: Impartial Third-Party Hearing Officers. As amended on March 21, 2023, this bill would remove the authority of a school or community college board to subject an employee to disciplinary action for due cause. Instead, this authority would be delegated to a third-party official, agreed upon by both the district and collective bargaining unit. SB 433 would require the impartial third-party hearing officer to be paid for by the school or community college district (CCD) and determine whether sufficient cause exists for disciplinary action against a permanent employee unless the exclusive representative and the school district or CCD enter into a collective bargaining agreement providing an alternative method of determining cause. The bill would not apply to merit districts.

This bill was approved by the Senate Labor, Public Retirement, and Retirement Committee 4-1 on April 12 and approved 4-2 on April 19 in the Senate Education Committee, which means it has cleared the April 28 deadline referenced above.

Assembly Bill (AB) 1190 (Irwin, D-Thousand Oaks)—Community Colleges: Part-Time Faculty: Office Hours. As amended on March 8, 2023, this bill would require CCDs, as a condition of receiving funds allocated for the Student Success and Support Program, to commence negotiating the terms of compensation for office hours for part-time employees, as specified, and the terms governing reemployment preferences and evaluation processes, no later than the expiration of any negotiated agreement in effect on January 1, 2024, and for any CCD that does not have a collective bargaining agreement in effect as of January 1, 2024, on January 1, 2024.

This bill was approved unanimously 12-0 by the Assembly Higher Education Committee on April 18 and is now in the Assembly Appropriations Committee, which means it has cleared the April 28 deadline.

Governance and District Operations

AB 811 (Fong)—Seymour-Campbell Student Success Act of 2012: Repeating Credit Courses. As amended on April 12, 2023, this bill would require each CCD to establish policies for the repetition of credit courses offered by the community colleges in the district. The bill would require these policies to include authorization for a student to repeat, no less than three times, a credit course in arts, humanities, kinesiology, foreign languages, and English as a second language, for which the student previously received a satisfactory grade. This bill would also require these policies to include authorization for a student to repeat, no less than five times, a credit course for which the student previously received a grade indicating substandard work. If the repeated course is a transfer-level mathematics or English course, the bill would require that the policy

require that the community college inform the student of available concurrent supports. The bill would also require these policies to include requirements that a community college refer the student to support services, identify emergency student financial assistance, and maximize available resources to address the student's basic needs before authorizing the student to repeat a course after the third attempt. The bill would require a CCD to submit a report by July 1, 2025, and annually thereafter, to the Chancellor's Office on the total number of courses repeated and total number of students, aggregated by gender and ethnicity, who repeated courses. The bill would require the Chancellor's Office, by December 1, 2025, and annually thereafter, to prepare and submit to the Legislature and Department of Finance a summary report on course repetition.

This bill was approved 9-1 by the Assembly Higher Education Committee on April 18, which means it has cleared the April 28 deadline.

[AB 1541](#) (Fong)—Community Colleges: Civic Centers: Uses: Insurance. As introduced on February 17, 2023, this bill would give each student member of the Board of Trustees of a CCD an advisory vote.

This bill was approved unanimously 12-0 by the Assembly Higher Education Committee on April 18 and is in the Assembly Appropriations Committee, which means it has cleared the April 28 deadline.

Instruction

[AB 395](#) (Reyes, D-Colton)—Community College Guided Pathways Grant Program. As amended on March 9, 2023, this bill would require community colleges by August 1, 2024, and every even year thereafter, to develop an education plan for course sequences and course offerings for the next two consecutive academic years. The bill would require community colleges to provide the education plan to the Chancellor's Office by January 1, 2025, and every even year thereafter, and requires the Chancellor's Office to submit a summary report to the Legislature by June 1, 2025, and every even year thereafter.

AB 395 bill was approved 11-0 in the Assembly Higher Education Committee on April 18 and is now in the Assembly Appropriations Committee, which means it has cleared the April 28 deadline referenced above.

Miscellaneous

[AB 252](#) (Holden, D-Pasadena)—The College Athlete Protection Act. As amended on March 6, 2023, this bill would establish the College Athlete Protection (CAP) Act for purposes of providing various rights, benefits, and protections to college athletes. The bill would require certain institutions of higher education to establish a degree completion fund for its college athletes. The bill instead would require an institution of higher education to distribute to each college athlete a notice containing college athlete rights and would require the institution to post this notice in a conspicuous location frequented by college athletes, as specified. The bill instead would prohibit an institution of higher education, including its employees, coaches, and affiliated medical personnel, as defined, from retaliating against a college athlete for filing a complaint or reporting a violation of college athlete rights provided in the CAP Act.

This bill was approved 8-3 by the Assembly Higher Education Committee on April 18 and is now in the Assembly Appropriations Committee, which means it has cleared the April 28 deadline.

[AB 1151](#) (McKinnor, D-Inglewood)—Community Colleges: Civic Centers: Uses: Insurance. As amended on March 23, 2023, this bill would provide that there is a civic center at each community college within the state and authorizes the governing board of a CCD to authorize the use by the community and organizations of any civic center, or other properties under the control of the governing board of the CCD.

This bill was approved unanimously 12-0 by the Assembly Higher Education Committee on April 18, which means it has cleared the May 5 deadline.

[AB 1542](#) (Fong)—Board of Governors of the California Community Colleges: Student Members: Student Success Completion Grant Program Awards. As introduced on February 17, 2023, this bill would increase the pay of each student member of the Board of Governors to \$4,000 per semester via the Student Success Completion Grant.

This bill was approved unanimously 12-0 by the Assembly Higher Education Committee on April 18 and is in the Assembly Appropriations Committee, which means it has cleared the April 28 deadline.

[SB 532](#) (Weiner, D-San Francisco)—Ballot Measure: Local Taxes. As amended on April 13, 2023, this bill would permit the proponents of a local initiative measure that imposes or increases a tax or authorizes the issuance of bonds to choose how specific information will appear on the ballot label. More specifically, the bill would provide that the jurisdiction (or proponents) submitting the tax or bond measure shall, no later than 88 days before the election, inform election officials which of the following will be included in the proposal's statement:

- A statement of the measure to be voted on, an estimate of the amount of money to be raised annually, and the rate and duration of the tax to be levied
- The words “See voter guide for measure information statement and an explanation of how this measure could impact local property taxes”

Current law, pursuant to AB 809 (Oberholte, Statutes of 2015) and AB 195 (Oberholte, Statutes of 2017), requires local bond and tax proposals to include the tax rate, duration of the measure, and amount of money to be raised annually in the 75-word ballot label. Senator Scott Wiener and the proponents of SB 532 argue that these requirements reduce the amount of space on the ballot label available to describe what the revenues raised by the measure would be used for and can be confusing to voters, which has led to lower passage rates for local bond and tax proposals. Furthermore, they believe that SB 532 would address this problem by allowing local jurisdictions to fully explain their tax and bond proposals.

The opponents, headlined by the Howard Jarvis Taxpayers Association, argue that passage rates for local tax and bond measures have remained consistently high, even after the passage of AB 809 and AB 195. They further argue that SB 532 would reduce voter transparency when making critical decisions on local funding.

SB 532 was approved by the Senate Governance and Finance Committee 5-1 on April 12 and approved 6-1 by the Senate Elections and Constitutional Amendments Committee on April 18. The bill will now go to the Senate Appropriations Committee, which means it has cleared the April 28 deadline referenced above.

2023 Legislative Calendar—Upcoming Holidays and Deadlines

April 28—Last day for policy committees to hear and report to fiscal committees fiscal bills introduced in their house.

May 5—Last day for policy committees to hear and report to the floor nonfiscal bills introduced in their house.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Lower Tax Receipts Will Impact May Revision



BY ANJANETTE PELLETIER

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posted April 24, 2023

The Department of Finance (DOF) highlighted weakening of annual real gross domestic product (GDP) growth for California in its April Finance Bulletin (Bulletin), with a dramatic decline from growth of 7.8% in 2021 to a mere 0.4% in 2022. GDP is the total value of goods produced and services provided in a year, and California is outpacing the U.S. with a deeper decline in prior-year growth. Data from the U.S. Bureau of Economic Analysis demonstrates the sharp deceleration of the California economy with a share of the U.S. real GDP dropping to 14.4% in 2022 compared to 14.7% in 2021, and only slightly higher than pre-pandemic rate of 14.3% in 2019. Similarly, the DOF notes that personal incomes of Californians grew only slightly (0.4%) in 2022, compared to the substantial increase of 7.7% in 2021. Unadjusted wages and salaries continue to drive income growth across the nation, with California total wages rising by 5.7% and the U.S., surpassing 1984's high watermark to 9.1% for total wage growth rate in 2022.



Source: DOF

Inflation indicators continued to slow across the economy, with a ninth consecutive monthly decline for U.S. headline inflation in year-over-year comparisons, largely driven by lower gasoline costs. Core inflation—excluding food and energy—rose slightly to 5.6%, while shelter inflation increased to 8.2% in March.

Permits for new housing continue to be down compared to last year, with more multi-family units permitted than single-family homes. The statewide median home sales price increased to \$791,490 in March 2023, and the overall number of sales was down 34.2% in year-over-year comparisons. Year-over-year average 30-year mortgage rate increases continue, up to 6.54% compared to 4.17% in March 2022.

In the ninth month of the fiscal year, the DOF notes that General Fund cash receipts were \$4.7 billion below the 2023-24 Governor's Budget forecast, with the "Big Three" revenue generators of personal income tax (PIT), corporation tax (CT), and sales and use tax (SUT) showing mixed results and ongoing uncertainty for forecasts. The pass-through entity (PTE) elective tax credits continue to play a role in sustained uncertainty of state revenues, as well as the expected impact of delayed PIT revenues due to the October 16 tax deadline extension. Year-to-date PIT receipts were \$4.5 billion below forecasted amounts and CT cash receipts were \$877 million below, while SUT receipts were the one highlight, with receipts at \$215 million above forecasts, fully offsetting the prior nine-month shortfall in SUT. The DOF indicates that, while PIT receipts are weak, the true impact of the shortfall is difficult to gauge given the unknown percentage of Californians who will submit their taxes under the delayed filing timeline.

California 2022-23 Big Three Taxes (Year-to-Date) In millions

	Forecast	Actual	Difference
Personal Income Tax	\$76,222	\$71,773	-\$4,449
Corporation Tax	\$19,944	\$19,067	-\$877
Sales and Use Tax	\$25,325	\$25,540	\$215
Total	\$126,675	\$121,990	-\$4,684

May is quickly approaching, and with only April cash receipts remaining before Governor Gavin Newsom must provide a budget proposal based on the updated fiscal and revenue projections, the May Revision is likely to be hampered by uncertain revenues and ongoing economic pressures, presenting challenges for the Governor and the Legislature to develop the State Budget.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

2023-24 Statutory COLA Released

✉ [BY MATT PHILLIPS, CPA](#)

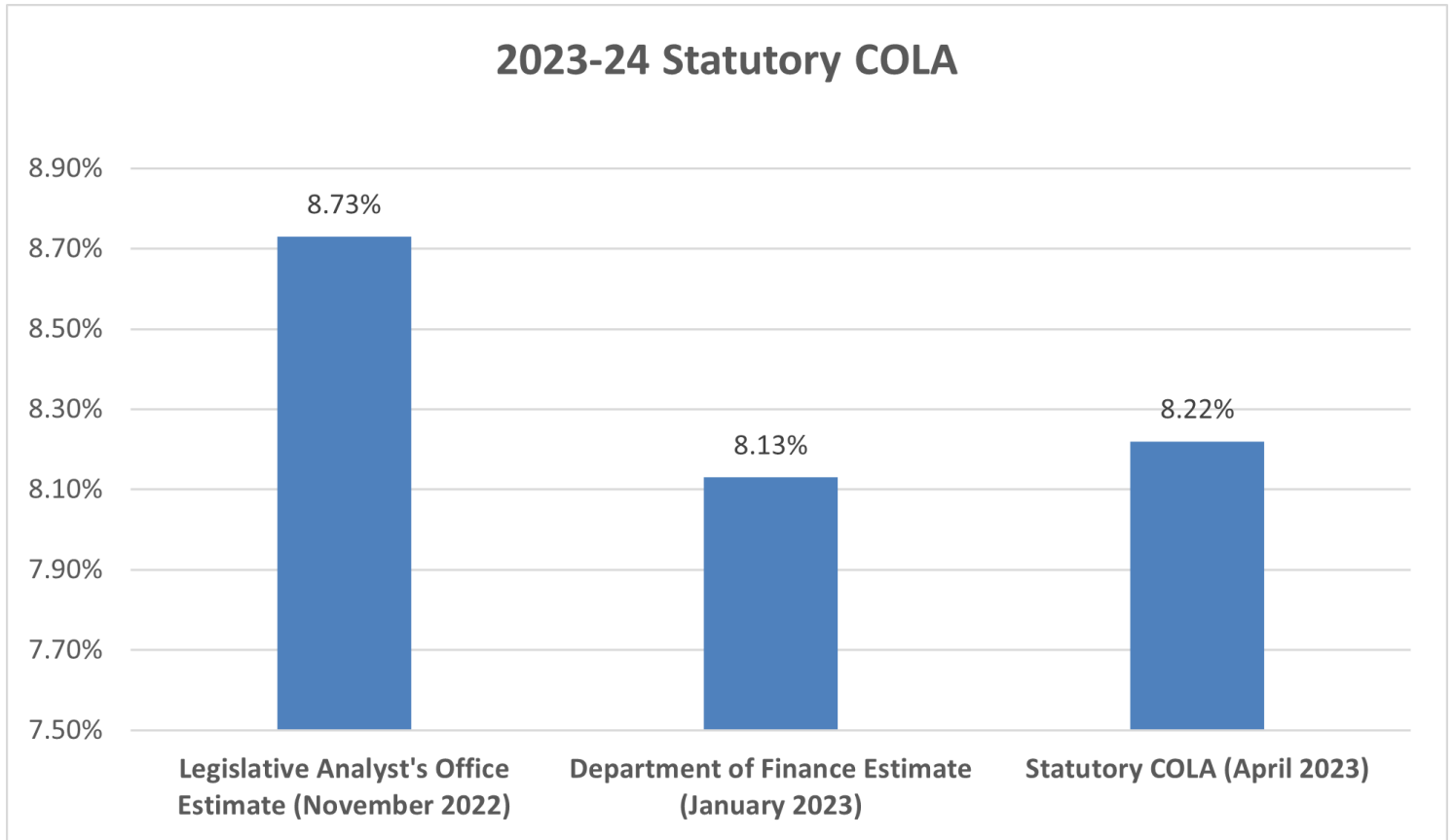
✉ [BY PATTI F. HERRERA, EDD](#)

✉ [BY DAVE HECKLER](#)

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posted April 27, 2023

Today, April 27, 2023, the U.S. Department of Commerce released the 2023 first quarter value of the implicit price deflator for state and local government goods and services, which provides the last data point needed to establish the 2023-24 statutory cost-of-living adjustment (COLA) for K-14 education.



Both the Legislative Analyst's Office and Department of Finance (DOF) provided their best estimates of the statutory COLA prior to the release of the seventh data point in January 2023, and it appears that the DOF's estimate was more accurate.

Although the statutory COLA is traditionally applied to the Student Centered Funding Formula and select categorical programs, the focus now shifts to whether the state can afford to fund the full statutory COLA. More specifically, what, if anything, will need to be cut to afford the impact of the statutory COLA? Recall that as part of the 2023-24 Governor's Budget released in January, he acknowledged that state revenues were below Enacted Budget projections, and proposed to reduce current-year deferred maintenance funds by \$213 million. Alternatively, to the state could reduce the funded COLA if Proposition 98 resources are insufficient to support the obligation.

The latest data from the [Finance Bulletin](#) shows that year-to-date tax revenue collections from the "Big Three" taxes are lagging behind Governor Gavin Newsom's January projections by \$5.1 billion, which amounts to a commensurate Proposition 98 reduction of \$2 billion.

An additional layer of uncertainty stems from the actual impact on tax receipts due to the extension of the tax filing deadline from April to October. This extension begs the question, will the tax receipts for April, the most significant month for personal income tax receipts, meet the projections?

And if they do not meet projections, how bad could it be? Due to the extension, Governor Newsom will have to make many assumptions when estimating 2023 tax receipts as he finalizes his May Revision budget proposal.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

CalSTRS Set to Adopt 2023-24 Employer Contribution Rate



BY CHARLENE QUILAO

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posted April 27, 2023

Next week, the California State Teachers Retirement System (CalSTRS) Board (Board) will be presented with its staff recommendation for the Schools Pool employer contribution rate for 2023-24 based on its June 30, 2022, actuarial valuation report. If adopted as recommended, the 2023-24 Schools Pool (including community colleges) employer contribution rate would remain the same at 19.1%. Staff will also present to the Board a second option for consideration based on the results of the actuarial valuation, which would decrease the employer contribution rate to 18.481% as follows:

Employer Contribution Rate	Fiscal Year (FY) 2023-24		FY 2022-23
	Option 1	Option 2	
Base	8.250%	8.250%	8.250%
Supplemental Rate	10.850% ¹	10.231%	10.850%
Total Employer Contribution Rate	19.100%	18.481%	19.100%

¹Recommended for Board adoption

Staff's recommendation is to maintain the employer contribution rate at its current level as there are some uncertainties around K-12 enrollment levels and how this could impact teacher payroll and meeting the employer unfunded actuarial obligation by 2046.

Between 2019-20 and 2021-22, California's total enrollment in K-12 schools significantly declined by over 270,000 students. Similarly, in the same school years, community colleges experienced a significant decline in students enrolled by 316,000. Because of this trend and future projections by the state of California that enrollment will continue to decline for the next ten years, staff's recommendation to the Board is to adopt Option 1, which would maintain the employer contribution rate at its current level of 19.1% so as to reduce the Board's authority to raise the employer rate in the future to meet the employer's share of the unfunded actuarial obligation by 2046.

The CalSTRS contribution rate for members subject to Public Employees' Pension Reform Act (PEPRA) is expected to remain at 10.205% and the contribution rate for CalSTRS members not subject to PEPRA is set by statute and is currently 10.250% of salary.

Member's Contribution Rate	Member's Contribution Rate	June 30, 2021 Valuation (Rate for FY 2022-23)
2% at 60 Members	10.250%	10.250%
2% at 62 Members	10.205%	10.205%

As of June 30, 2022, there were 160,000 active PEPRA members, representing 36% of 449,000 total number of active members. For additional background information, the CalSTRS agenda item can be found [here](#). Once the Board officially adopts the employer contribution rate next week, School Services of California Inc. (SSC) will post a *Community College Update* article and include this information in the May Revision edition of the SSC Financial Projection Dartboard.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Senate Democrats Release 2023-24 State Budget Plan



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posted April 28, 2023

To position themselves ahead of Governor Gavin Newsom's May Revision, Senate Democrats released their "[Protect Our Progress](#)" State Budget plan for the 2023-24 fiscal year on Wednesday, April 26, 2023.

The plan relies on Governor Newsom's revenue forecast from his January State Budget proposal, but also includes \$26 billion in solutions to close the \$16.6 billion Budget gap identified by Governor Newsom in January. Senate Democrats propose no ongoing cuts to core programs and reject most of Governor Newsom's proposed cuts and delays to key infrastructure investments.

Like Governor Newsom, Senate Democrats do not propose to tap into any of the state's four reserve accounts in order to balance the budget, including the Proposition 98 Rainy Day Fund. In fact, Senate Democrats' proposal projects an ending balance of \$8.2 billion in the Proposition 98 Rainy Day Fund for 2023-24.

Senate Democrats offer two proposals to identify new state funds in this plan. The first is to pause the net operating loss (NOL) deduction whenever there is a "budget emergency." The NOL deduction is a tool that allows businesses to carry forward their losses to future tax years. The plan estimates that the proposal would provide about \$5 billion annually in new state funds, including an increase in Proposition 98 funding of approximately \$2 billion annually and \$3 billion for the General Fund. The second proposal is to increase California's corporate tax rate of 8.84% to 10.99% for taxable income over \$1.5 million. The plan estimates that this tax increase would generate about \$7.2 billion for 2023-24 and then \$6 billion annually for the state.

California Community Colleges

In their plan, Senate Democrats approve the proposed base increases for all three higher education systems, including the California Community Colleges (CCC). Additionally, the plan also approves the \$200 million recruitment and retention funding for the CCC that Governor Newsom proposed in his January State Budget.

The plan rejects a number of Governor Newsom's funding delays and reductions when it comes to housing and facilities and instead proposes to fund these projects via a \$10 billion Housing and Infrastructure Fund. As specified in the plan, the Housing and Infrastructure Fund would fund the one-time proposals and programs that the Governor proposed to cut or delay in his January State Budget proposal, which includes the proposed \$900 million delay to the Student Housing Revolving Loan Program and the proposed \$250 million delay for the Higher Education Student Housing Grant Program. The plan also outright rejects the proposed current-year \$213 million reduction for community college facilities maintenance and instructional equipment.

In addition to modifying many of the Governor’s January proposals, the plan also offers new proposals and investments, including the following:

- Increases funding for basic needs, rapid rehousing, disabled students support, and mental health supportive services for CCC, California State University (CSU), and University of California (UC) students
- Provides community colleges a total of \$100 million in new ongoing funds for local discretionary purposes on activities that directly support students, mitigate learning loss related to COVID-19 impacts, and promote targeted recruitment and retention efforts
- Provides \$90 million per year for at least five years to grow, educate, and maintain the next generation of registered nurses, through the CCC system starting in 2024-25
- Provides a cost-of-living adjustment for categorical programs at community colleges such as Puente; Mathematics, Engineering, Umoja, Science Achievement (MESA); Student Equity and Achievement Program (SEAP), part-time faculty office hours and part-time faculty compensation
- Includes funding to bolster safe spaces, learning communities, and other support services for LGBTQ+ students in community colleges across the state
- Makes former foster youth the first population to achieve “Debt Free College” by expanding the Student Success Completion Grant for CCC former foster youth students and the Middle Class Scholarship for CSU and UC former foster youth

Next Steps

The Newsom Administration, who traditionally declines to comment on legislative proposals, has already come out against the tax increase upon which the Senate Democrats’ plan is built. Administration spokesperson Anthony York said that, “It would be irresponsible to jeopardize the progress we’ve all made together over the last decade to protect the most vulnerable while putting our state on sound fiscal footing.”

This signals that the tax increase is not likely an approach that the Newsom Administration will agree with when it comes time for the Legislature to negotiate the 2023-24 State Budget with Governor Newsom.

Regardless, the document provides a blueprint of the upper house’s budget priorities and signals the investments that the Senate will be advocating for when they negotiate the 2023-24 State Budget package with their Assembly colleagues and Governor Newsom.

The Governor is required by statute to update his State Budget proposal by May 14—hence the term “May Revision”—to reflect updated General Fund revenues and changes in expenditures. The Legislature is constitutionally required to approve a State Budget by June 15 or risk forfeiting their pay. However, the Legislature also needs to work with the Newsom Administration on finalizing the State Budget as the Governor has the power to veto the entire Budget or use his “blue pencil” to make line-item reductions to

proposed investments. With the state operating as a Democratic trifecta, legislative leadership and Governor Newsom will do everything they can to avoid any potential line-item vetoes. Stay tuned.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

By the Way . . . CalSTRS Sets 2023-24 Employer Contribution Rate



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posted May 3, 2023

As expected, today the California State Teachers Retirement System (CalSTRS) Board (Board) adopted to maintain the 2023-24 schools employer contribution rate at 19.1%. The Board had a lengthy discussion about the anticipated concerns over the projected decline in K-12 enrollment over the next decade and the correlation it has in active membership, which in turn negatively affects the employer contribution rate and meeting the unfunded actuarial obligation by 2046.

Though the Investment Committee staff did not specifically recommend a contribution rate that differed from the Benefits and Services Committee staff, they advocated for higher contribution rates in the future and noted that they will encourage the Board to increase the contribution rates so as to not be reliant on big investment returns—like in 2020-21—to meet the fully funded status. Conversely, the Benefits and Services Committee staff acknowledged that because CalSTRS is ahead of pace in meeting the target obligation, instead of lowering the employer contribution rate, they opted to keep the employer rate at the existing rate of 19.1% to continue to maintain the stability in the employer contribution rate going forward; thus, reducing the likelihood of the Board to raise the employer contribution rate in the future.

For additional information, see “[CalSTRS Set to Adopt 2023-24 Employer Contribution Rate](#)” in the April 2023 *Community College Update*.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Fed Increases Rate for 10th Time

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

 [BY JOHN GRAY](#)

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posted May 5, 2023

As anticipated, the Federal Reserve (Fed) increased its federal fund rate by a quarter percentage point (0.25%) at the May 3, 2023, meeting of the Federal Open Market Committee. Following the committee's action, Fed Chair Jerome Powell highlighted the increased rate in a press conference, during which he signaled that the Fed remains steadfast in its commitment to meet its dual mandate of maximum employment and stable prices for Americans. He noted that, while the economy is showing signs of cooling and inflationary pressures have eased since the Fed began tightening monetary policy last spring, the process of easing price pressures to 2.0% has "a long way to go."

Wall Street investors had hoped that the Fed would signal the May rate hike as its last before pausing any additional rate increases and even reversing interest rates in the foreseeable future. Chair Powell reinforced that the Fed will make monetary policy decisions month-to-month and will weigh inflation and other economic conditions that could curb price pressures. He noted specifically that the recent banking crisis will likely tighten credit markets for individuals and businesses, which could help further ease inflation. Finally, he noted that the Fed is keenly aware its monetary policy decisions could lead to below normal economic growth but that it may be a discomfort necessitated by the objective of maximizing employment and achieving price stability in the long term.

Whether or not the Fed's action will catapult the economy into a recession is the multi-trillion question and will have significant implications for the State Budget and Proposition 98 revenues.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Top Legislative Issues—May 5, 2023

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

Copyright 2023 School Services of California, Inc. posted May 5, 2023

The Assembly and Senate Appropriations Committees are gearing up for the next significant legislative deadline, which is Friday, May 19, 2023. This is the deadline for fiscal bills to clear the first house Appropriations Committees and make it on to the house floors.

Over the next two weeks, the Appropriations Committees will send hundreds of bills to their respective suspense files, which is where bills that meet a certain cost magnitude go until all of those measures can be considered at once. The committees will likely take up their suspense files the day before the deadline, Thursday, May 18, so that they can be in their districts on Friday. This means that we will know the fate of several hundred bills, including a number of significant education measures, in our next “Top Legislative Issues” article.

Any bill that is held by the Appropriations Committee is considered dead for the rest of 2023 but can be revived in 2024 since the Legislature operates on a two-year legislative session. If a bill does make it out of the Appropriations Committee, it will head to the house floor for a full vote before it can go to the second house where the process starts anew. Legislators have until Friday, June 2, to get bills approved by the house of origin.

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

- [Employees](#)
- [Health and Safety](#)
- [Miscellaneous](#)

Employees

[Assembly Bill \(AB\) 260](#) (Santiago, D-Los Angeles)—Community Colleges: Part-Time Employees. As introduced, this bill would require instructors who are employed to teach adult or community college classes part-time to receive compensation in an amount that bears the same ratio to the amount provided to full-time employees with comparable duties. This bill would require community college districts (CCDs), as a condition of receiving funds for the Student Success and Support Program, to commence the negotiation of

terms of compensation consistent with the proportional pay requirement for part-time employees, as well as terms governing reemployment preferences and evaluation processes, no later than the expiration of any negotiated agreement in effect on January 1, 2024.

AB 260 is currently on the Assembly Appropriations Committee suspense file, and we will know its fate at the May 18 or May 19 hearing. The committee analysis estimates that this bill could have significant Proposition 98 costs, potentially in the hundreds of millions of dollars annually, to increase compensation for part-time, temporary faculty members.

[AB 472](#) (Wicks, D-Oakland)—Classified School District and Community College Employees: Compulsory Leaves of Absence: Compensation. This bill would require a classified employee placed on an involuntary leave of absence while the employee has criminal charges, an investigation, or an administrative matter pending, to receive full compensation for the period of involuntary leave if the matter is resolved in favor of the employee, regardless of whether or not a merit system has been adopted.

AB 472 is currently on the Assembly Appropriations Committee suspense file, and we will know its fate at the May 18 or May 19 hearing. The Appropriations Committee analysis estimates this bill could result in ongoing, unknown Proposition 98 costs to non-merit districts to provide back pay to classified employees. The analysis also estimates one-time Proposition 98 costs to CCDs to update campus policies and procedures.

[AB 1190](#) (Irwin, D-Thousand Oaks)—Community Colleges: Part-Time Faculty: Office Hours. As amended on March 21, 2023, this bill would require CCDs to begin negotiations with part-time, temporary faculty members by January 1, 2024, for the purposes of adopting terms of compensation for part-time, temporary faculty member office hours. The bill would require part-time faculty members to be compensated for the office hours they complete at the same rate per hour as full-time faculty members are compensated.

AB 1190 is currently on the Assembly Appropriations Committee suspense file, and we will know its fate at the May 18 or May 19 hearing. The committee analysis estimates that this bill could result in ongoing Proposition 98 costs, potentially in the tens of millions of dollars to hundreds of millions of dollars annually. The analysis estimates that if all of the state's 37,000 part-time faculty members provided three hours of office hours weekly for 35 weeks at an hourly rate of \$75 per hour, costs would be \$486 million annually. If half of those staff provided three hours of office hours weekly for 35 weeks at an hourly rate of \$30, costs would be \$50 million annually.

[Senate Bill \(SB\) 252](#) (Gonzalez, D-Long Beach)—Public Retirement Systems: Fossil Fuels: Divestment. As amended on April 20, 2023, this bill would prohibit the Board of the California Public Employees' Retirement System (CalPERS) and the Teachers' Retirement Board of the California State Teachers' Retirement System (CalSTRS) from making any additional or new investments or renewing existing investments of public employee retirement funds in a fossil fuel company. The bill would also require CalPERS and CalSTRS to liquidate investments in a fossil fuel company on or before July 1, 2031.

SB 252 is currently on the Senate Appropriations Committee suspense file, and we will know its fate at the May 18 or May 19 hearing. CalPERS estimates that divesting from these securities and investing in alternatives could result in one-time transactions costs of \$75 million to \$125 million while CalSTRS estimates it could cost approximately \$31 million.

SB 433 (Cortese, D-San Jose)—Classified School and Community College Employees: Disciplinary Hearings: Impartial Third-Party Hearing Officers. As amended on March 21, 2023, this bill would remove the authority of a school or community college board to subject an employee to disciplinary action for due cause. Instead, this authority would be delegated to a third-party official, agreed upon by both the district and collective bargaining unit. SB 433 would require the impartial third-party hearing officer to be paid for by the school or CCD and determine whether sufficient cause exists for disciplinary action against a permanent employee unless the exclusive representative and the school district or CCD enter into a collective bargaining agreement providing an alternative method of determining cause. The bill would not apply to merit districts.

SB 433 is currently on the Senate Appropriations Committee suspense file, and we will know its fate at the May 18 or May 19 hearing. The committee analysis estimates that this bill could result in unknown, but potentially significant Proposition 98 dollars to K-14 districts and, since the bill does not clearly define “discipline,” it could lead to an increase in the number of hearings requiring a third-party hearing officer.

Health and Safety

AB 299 (Holden, D-Pasadena)—Hazing: Educational Institutions: Civil Liability. As amended on April 11, 2023, this bill would establish civil liability for an educational institution if the institution has direct involvement in, or knew or should have known of, hazing practices of an organization and the organization involved in the hazing is affiliated with the educational institution at the time of the alleged incident. The bill specifies that “should have known of the hazing practices of the organization” includes situations where an educational institution fails to proactively prevent, discover, or stop the hazing practices of the organization.

AB 299 is currently on the Assembly Appropriations Committee suspense file, and we will know its fate at the May 18 or May 19 hearing. The Appropriations Committee analysis estimates that this bill could result in unknown, but significant Proposition 98 costs for K-14 districts to pay for damages. The analysis also estimates that there could be a Proposition 98 cost in the millions of dollars to adopt certain policies and practices put forth in the bill.

SB 234 (Portantino, D-Burbank)—Opioid Antagonists: Schools, College Campuses, Stadiums, Concert Venues, and Amusement Parks. As amended on April 25, 2023, this bill would require every campus of the California Community Colleges, the California State University, the University of California, an independent institution of higher education, and a private postsecondary educational institution to maintain unexpired doses of naloxone hydrochloride or any other opioid antagonist on their campus at all times, and to ensure that at least two employees are aware of the location of the naloxone hydrochloride or other opioid antagonist.

The bill would also replicate provisions in existing law related to school districts concerning naloxone or another opioid antagonist, including: permitting community colleges to provide emergency naloxone or another opioid antagonist; permitting each community college to voluntarily determine whether or not to make trained personnel available on its campus; and permitting each community college to designate one or more volunteers to receiving initial and annual refresher training regarding the storage and emergency use of naloxone or another opioid antagonist from the school nurse or other qualified person.

SB 234 is currently on the Senate Appropriations Committee suspense file, and we will know its fate at the May 18 or May 19 hearing. The Senate Appropriations Committee staff estimates that the bill could cost approximately \$1.1 million in Proposition 98 funds annually.

Miscellaneous

[AB 1275](#) (Arambula, D-Fresno)—Community Colleges: Student-Run Community College Organizations: Open Meetings: Teleconferences. As amended on April 25, 2023, this bill would, until January 1, 2026, allow the legislative body of a student-run community college organization to use teleconferencing without complying with the requirements of the Brown Act to post agendas at all teleconference locations, identify each teleconference location in the notice and agenda, and make each teleconference location accessible to the public, as long as a quorum of the legislative body participates from a singular physical location that is open to the public and situated within the jurisdiction of the student organization.

This bill was approved 9-0 (3 abstentions) in the Assembly Higher Education Committee on April 18, 2023, and 6-2 in the Assembly Local Government Committee on May 3, 2023. Since the bill is nonfiscal, it now goes to the Assembly floor for consideration.

2023 Legislative Calendar—Upcoming Holidays and Deadlines

May 12—Last day for policy committees to meet prior to June 5.

May 19—Last day for fiscal committees to hear and report to the floor bills introduced in their house.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Initial Impressions of the 2023-24 May Revision



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posted May 12, 2023

Overview

Today, May 12, 2023, Governor Gavin Newsom laid out the details for his revised 2023-24 State Budget proposal.

The purpose of this article is to provide a quick overview of Governor Newsom's assertions regarding the 2023-24 May Revision. We address the California Community Colleges (CCC) topics highlighted by Governor Newsom this morning in his press conference, press release, and high-level State Budget summary, but reserve our commentary and in-depth details for inclusion in our Community College Update article, to be released later today.

Economic Outlook

Since the release of the January Governor's Budget, monthly revenue shortfalls have continued. The additional budget shortfall at the May Revision, after transfers and adjustments, is estimated to be \$9.3 billion, which means that California is now facing a \$31.5 billion budget shortfall. The Governor notes that the federal and state tax filing deadline delays to October 2023 insert greater uncertainty in the state's projected revenues.

Level of Proposition 98 Funding

The decrease in revenues projected for fiscal years 2021-22, 2022-23, and 2023-24 results in a corresponding decrease in resources for Proposition 98. Proposition 98 is estimated to be \$110.6 billion in 2021-22, \$106.8 billion in 2022-23, and \$106.8 billion in 2023-24, representing a three-year decrease in the minimum guarantee of \$2 billion below the level estimated in the Governor's Budget. These funding levels include property tax increases of \$15 million in 2021-22, \$767 million in 2022-23, and \$201 million in 2023-24.

Test 1 is projected to be operative for all three budget years (fiscal years 2021-22 through 2023-24).

PSSSA

The January Governor's Budget projected a total of \$8.5 billion in total payments to the Public School System Stabilization Account (PSSSA) between 2021-22, 2022-23, and 2023-24. At the May Revision, the share of General Fund revenues attributable to capital gains have increased, causing required PSSSA deposits to increase from \$8.5 billion to a total of roughly \$10.7 billion.

SCFF Growth and COLA

Governor Newsom proposes an increase of \$25.4 million ongoing compared to the January Governor's Budget to provide an 8.22% cost-of-living adjustment (COLA) for apportionments. He is also proposing an increase of approximately \$503 million one-time to support Student Centered Funding Formula (SCFF) costs for 2023-24.

The Governor is proposing a decrease of approximately \$2.4 million ongoing needed to sustain a 0.5% enrollment growth.

Categorical Program Flexibilities

The May Revision proposes statutory changes to allow all community college districts to spend flexibly among specified categorical programs, beginning in 2023-24:

- Student Equity and Achievement Program
- Student Financial Aid Administration
- Student Mental Health Resources

The proposed statutory changes would stipulate that after five years, the Chancellor's Office would assess district-level progress in meeting five of the roadmap goals, as selected by the Chancellor's Office. Districts that are not making sufficient progress toward the roadmap goals would have their flexible spending authority revoked and be offered technical assistance.

The May Revision also proposes statutory changes to expand eligible uses of funding for the CCC Strong Workforce Program funding.

Reductions

The Governor proposes an additional decrease in deferred maintenance of \$239 million from his January State Budget proposal for a total reduction of \$452 million for deferred maintenance needs. As funding streams were untouched in January 2023, the May Revision proposes a decrease of approximately \$345 million one-time from the California Community College COVID-19 Recovery Block Grant, bringing the block grant amount to \$305 million one-time.

Student Enrollment and Retention

The May Revision proposes a \$100 million decrease in one-time dollars from the January Budget proposal for student enrollment and retention strategies, which means the Governor is proposing \$100 million one-time in 2023-24 for these purposes.

Other Significant Alterations

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

- An increase of \$3 million ongoing to provide an 8.22% COLA for select categorical programs and the Adult Education Program
- A decrease of \$50 million one-time for the Student Success and Completion Grant Program to reflect revised program participation estimates, bringing the cumulative 2023-24 support for this program to a total of approximately \$362.6 million
- A decrease of \$19.6 million ongoing as a result of increased offsetting local property tax revenues

Summary

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

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

An Overview of the 2023-24 Governor's May Revision



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posted May 12, 2023

Overview of the Governor's May Revision Proposals

Governor Gavin Newsom's spending plan in May attempts to reach a balance of protecting existing investments while anticipating continued economic uncertainties. Revenues have continued to underperform since the release of the Governor's proposals in January, forcing the Administration to now recognize a \$31.5 billion budget shortfall, an increase of \$9.3 billion since January 2023.

Despite this uncertainty, education falls into the category of an investment to protect, and Governor Newsom fully funds the historically large cost-of-living adjustment (COLA) for K-14 education; however, doing so comes at the expense of one-time funds reduced in the current year. Still in the budgeting toolbox should revenues continue to decline: deferrals, reserve account withdrawals, and COLA deficits.

Echoing his warnings in January, the Governor's summary states "should broader economic risks materialize, deeper reductions will be necessary."

The Economy and Revenues

Governor Gavin Newsom began his press conference unveiling his May Revision for the 2023-24 State Budget highlighting California's progressive socio-economic disposition. He took care to highlight the important fact that the state's progressive tax system conditions state General Fund revenues on a small fraction of its population. Fifty percent of all personal income taxes is paid by 1% of California residents, whose income relies heavily on Wall Street performance. Consequently, a near 20% decline in the S&P 500 is reflected in significantly less personal income tax withholdings late in 2022. What was a \$22.5 billion budget deficit in January now stands at \$31.5 billion at the May Revision, or a net reduction of \$8.5 billion in state revenues from January.

In Millions	2021-22		2022-23		2023-24	
	Governor's Budget	May Revision	Governor's Budget	May Revision	Governor's Budget	May Revision
Personal Income Tax	\$136,762	\$137,144	\$128,905	\$122,769	\$126,695	\$118,136
Corporation Tax	\$45,298	\$45,128	\$38,482	\$42,091	\$39,308	\$42,081
Sales Tax	\$32,915	\$33,026	\$32,851	\$33,072	\$33,599	\$33,366
Total	\$214,975	\$215,298	\$200,238	\$197,932	\$199,602	\$193,583

And even this estimate contains risk.

The May Revision, and what will become the 2023-24 Enacted Budget in late June, presents the riskiest California budget in over a decade. The Governor enumerated the risks to the budget to include Washington D.C.'s inability to reach a deal on the federal debt ceiling, the increased cost of borrowing due to interest rate hikes by the Federal Reserve, which in part led to a crisis in the banking sector that saw three major bank failures in the last two months, and, lastly, the delay of personal income and corporation tax revenues until mid-October. On this last risk, Governor Newsom shared that an estimated \$42 billion in anticipated revenue (or 19% of state

General Fund revenues included in his May Revision) are due to come in the fall—\$28.4 billion from personal income tax receipts and \$13.3 billion in corporation taxes. Outstanding personal income taxes represent approximately 23% of all such revenue while outstanding corporation taxes represent 32% of all such revenues in 2022–23.

While a sizable share of the revenues upon which the May Revision is built remains on the horizon, the Governor does not assume a recession. In fact, he projects that the U.S. economy will continue to grow (albeit at a slower pace), averaging 0.5% growth in the last half of 2023. He notes, however, that a mild or moderate recession could change the budget picture significantly. A mild recession beginning in late 2023 could create an additional \$20 billion shortfall while a moderate recession lasting through 2024 could balloon a deficit by another \$40 billion.

In this context, the Governor underscores the need for budgetary resilience and prudence while maintaining investments designed to transform the lives of Californians—education, housing affordability, healthcare, public safety, and jobs, among others. To mitigate the risks in the May Revision, the Governor refrains from using tools usually reserved for economic downturns, laudable prudence in our mind. The May Revision retains \$37.2 billion in budget reserves, including \$22.3 billion in the Budget Stabilization Account and \$10.7 billion in reserves for K-12 agencies and community colleges. But as noted later in our summary, the May Revision instead relies on a combination of borrowing, deferring implementation of planned investments, and reductions in one-time funding.

Proposition 98 Minimum Guarantee and Reserve

As the Proposition 98 minimum guarantee continues to be determined by Test 1, it follows that as state revenues drop so does education funding. Test 1 requires the state to spend at least as much as it did on K-12 and community colleges in 1986–87 (roughly 40% of state General Fund revenues). The May Revision reflects a downward adjustment to the minimum guarantee in both 2022–23 and 2023–24 from the Governor’s Budget to accommodate less-than-projected overall state revenues. In the current year, the minimum guarantee is estimated to be \$106.8 billion, and in 2023–24, Proposition 98 is projected to remain at \$106.8 billion.

In Millions	2021–22			2022–23			2023–24			Change from 2021–22
	Governor's Budget	May Revision	Change	Governor's Budget	May Revision	Change	Governor's Budget	May Revision	Change	
General Fund	\$83,630	\$83,754	\$124	\$79,103	\$78,115	(\$988)	\$79,613	\$77,435	(\$2,178)	(\$6,319)
Property Tax	\$26,785	\$26,800	\$15	\$27,889	\$28,656	\$767	\$29,204	\$29,404	\$200	\$2,604
TOTAL	\$110,415	\$110,554	\$139	\$106,992	\$106,771	(\$221)	\$108,817	\$106,839	(\$1,978)	(\$3,715)

Notably, property tax estimates have increased significantly since January, and increase throughout the budget window. While the General Fund portion of the minimum guarantee decreases by \$3.2 billion across 2022–23 and 2023–24, the decline is offset by \$967 million in unanticipated property taxes. Revised estimates of the minimum guarantee over the three-year period show a net decrease in education funding of \$3.7 billion from 2021–22 levels. Again, the reduction is simply a reflection of an economy that has not performed as well as anticipated last summer.

While it seems counterintuitive that, as state revenues and education funding decline, the state would have a higher obligation to deposit funds into the Proposition 98 reserve, the May Revision increases deposits to achieve a fund balance of \$10.7 billion in 2023–24. The Governor notes that this is attributable to a larger share of General Fund revenues coming from capital gains compared to January estimates. Finally, the California Constitution installs a cap on how much the state can maintain in the Proposition 98 reserve at no more than 10% of the minimum guarantee. The \$10.7 billion balance reaches that cap; thus, unless withdrawals are made from the fund or Proposition 98 increases, we can expect that no additional deposits will be made in the next few years.

Student Centered Funding Formula

Governor Newsom proposes to provide \$678 million in the 2023-24 State Budget to fund the 8.22% COLA for apportionments, which is applied to the rates within the Student-Centered Funding Formula (SCFF). The Governor also proposes a one-time investment of \$503 million to support SCFF costs for 2023-24.

The Governor proposes to provide \$26.4 million to fund student enrollment growth of 0.5%, which is a decrease of \$2.4 million from his January Budget proposal.

Other CCC Apportionments and Programs

Other community college programs that are funded outside of the SCFF that would also receive an 8.22% COLA under the Governor's Budget proposal are: Adult Education, Extended Opportunity Programs and Services, Disabled Students Programs and Services, Apprenticeship, CalWORKs Student Services, Mandates Block Grant and reimbursements, Cooperative Agencies Resources for Education, and the childcare tax bailout.

Additionally, the Governor proposes the following modifications into other California Community Colleges (CCC) programs:

- \$10 million a year for three years to support the Los Angeles Community College District LGBTQ+ Pilot Project
- \$2.5 million one-time for the East Los Angeles College Entrepreneurship and Innovation Center
- A decrease of \$19.6 million ongoing as a result of increased offsetting local property tax revenues

Categorical Program Flexibilities

In his January State Budget summary, Governor Newsom stated that they would introduce a mechanism in May to provide community college districts that are making progress toward the CCC roadmap goals with additional categorical program spending flexibilities. However, the proposal revealed today by the Administration would provide additional flexibility in the spending of certain categorical dollars to all community college districts to support progress toward the roadmap goals. The statutory changes, which will be detailed in trailer bill language, would allow all districts to spend flexibly among the following specified categorical programs, beginning in 2023-24:

- Student Equity and Achievement Program
- Student Financial Aid Administration
- Student Mental Health Resources

The proposed statutory changes would stipulate that after five years, the Chancellor's Office would assess district-level progress in meeting five of the roadmap goals, as selected by the Chancellor's Office. Districts that are not making sufficient progress toward the roadmap goals would have their flexible spending authority revoked and be offered technical assistance.

The May Revision also proposes statutory changes to expand eligible uses of funding for the CCC Strong Workforce Program funding. This includes providing funds for student grants to cover fees for third-party certification and licensing and supporting applied and experiential learning in the workplace, including work-based learning programs and models.

Deferred Maintenance Reduction

The 2022 State Budget Act included \$840 million in one-time funds for 2022-23 for districts to address deferred maintenance and energy projects. In his January State Budget, the Governor proposed a \$213 million cut to deferred maintenance. With the budget hole deeper than it was in January, Governor Newsom proposes an additional decrease in deferred maintenance of \$239 million in his May Revision for a total reduction of \$452 million.

The Chancellor's Office reports that all \$840 million allocated for this fiscal year (2022-23) are scheduled to be distributed to districts via the Apportionment process by June 2023, prior to the expected enactment of the 2023-24 State Budget. The Chancellor's Office has said that as of January 2023, \$504 million had already been distributed and 71 districts have certified how they will spend their funds.

COVID-19 Recovery Block Grant Reduction

The 2022-23 State Budget package included \$650 million in one-time funding for the COVID-19 Recovery Block Grant, distributed based on a district's actual reported full-time equivalent students as reported at the time of the Second Principal Apportionment for the 2021-22 fiscal year.

However, the May Revision proposes a decrease of approximately \$345 million one-time from this grant, bringing the block grant amount to \$305 million one-time.

Student Success and Completion Grant Program Reduction

The May Revision proposes to decrease the funds provided for the Student Success and Completion Grant Program to reflect revised program participation estimates. The proposal reduces the funding by \$50 million, which would bring the cumulative total of this program to \$362.6 million.

Student Retention

In his January State Budget, Governor Newsom proposed \$200 million in one-time funding to support CCC efforts to increase student retention rates and enrollment with the intention to build upon the \$150 million and \$120 million in one-time dollars included in the 2022 and 2021 State Budget Acts, respectively. However, the May Revision proposes to decrease this allocation by \$100 million, which would leave \$100 to support community college efforts and focused strategies to increase student retention rates and enrollment.

Higher Education Student Housing Grant Program

The 2021-22 Enacted Budget established the Higher Education Student Housing Grant Program to provide grants for the CCC, California State University (CSU), and University of California (UC) to construct student housing or to acquire and renovate commercial properties into student housing for low-income students. In addition to \$2 billion one-time (non-Proposition 98) set-aside by the 2021-22 Enacted Budget (\$500 million in 2021-22, \$750 million in 2022-23, and \$750 million in 2023-24), the 2022-23 Enacted Budget provided an additional \$200 million one-time (non-Proposition 98) for this program, bringing the total allotment to \$2.2 billion for student housing grants over the three-year period.

The May Revision instead proposes to provide \$450 million one-time General Fund for 2023-24 and \$95.4 million one-time General Fund for 2024-25 for CCC affordable student housing projects. The May Revision then proposes to shift approximately \$1.1 billion in current and planned General Fund support for UC and CSU affordable student housing grants from General Fund to UC- and CSU-issued bonds, and reflects an increase of \$75 million ongoing General Fund to support the underlying debt service on those bonds.

Early Education

The May Revision includes a COLA of 8.22% for the California State Preschool Program (CSPP). While the COLA increased from 8.13% in January to 8.22% in May, the Administration estimates a cost reduction to CSPP of \$80 million (\$52 million Proposition 98 and \$28 million General Fund) due to lower estimates of CSPP contractors who are funded by the Standard Reimbursement Rate, which receives a COLA.

Additionally, the May Revision highlights recent action by the Legislature to extend pandemic relief to families and providers by extending the waiver of family fees from June 30, 2023, to September 30, 2023, as well as to leverage available federal funds to provide reimbursement rate per-child supplements to Early Education providers.

The Rest of Higher Education

The May Revision reflects the continued implementation of the second year of the state's multi-year compacts with the UC and the CSU. The May Revision also reflects continuing support for the 5% base augmentations reflected in the compacts for the UC and CSU. However, as explained above, the May Revision proposes to shift \$1.1 billion in current and planned General Fund support for UC and CSU housing projects to UC- and CSU-issued bonds.

K-12 Education Proposals

The May Revision proposes funding the 8.22% COLA for the K-12 Local Control Funding Formula (LCFF). The other education programs that are funded outside of the LCFF—Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education program—will also receive the 8.22% statutory COLA. In order to fully fund the LCFF, the May Revision reflects the use of \$2.7 billion in one-time Proposition 98 General Fund, an increase of \$1.3 billion over the Governor's Budget.

Analogous to the reduction in Deferred Maintenance funds and the COVID-19 Recovery Block Grant, the Administration proposes to reduce the Arts, Music, and Instructional Materials Discretionary Block Grant from \$3.5 billion to approximately \$1.7 billion. The Governor also proposes decreasing the Learning Recovery Emergency Block Grant by \$2.5 billion, bringing total funding for this program to \$5.4 billion.

In Closing

At the May Revision, our lens is on what the Governor has changed since his January proposals. In that regard, no significant changes were presented in the May Revision in the areas of student housing grants and dual enrollment for the CCC.

What *has changed* is a significant increase in cuts to current-year flexible funding, further tapping into deferred maintenance and reducing the previously untouched COVID-19 Recovery Block Grant to shore up the ongoing SCFF expense. The Newsom Administration's hope is that resources will sufficiently materialize for 2024-25 to keep the funding formula afloat once again with ongoing resources.

Joint Analysis

Governor's 2023-24 May Revision

May 12, 2023



California Community Colleges



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COMMUNITY COLLEGE ADMINISTRATORS



COMMUNITY COLLEGE
LEAGUE OF CALIFORNIA

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Purpose of Report

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

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

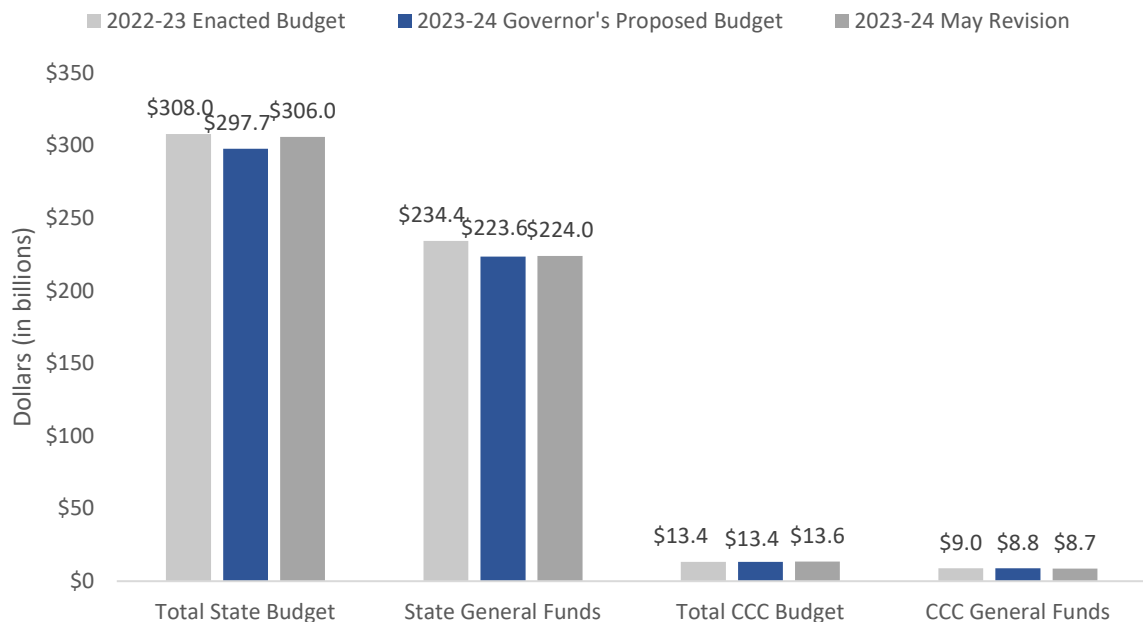
Its purpose is to provide information about the Governor's May Revision as a common resource for each organization's further analyses and advocacy efforts. Over the next several months, updated analyses will describe any proposed trailer bills and the enacted budget.

Summary of Key Budget Changes

Today, Governor Newsom released the May Revision for the 2023-24 fiscal year. Following are some key changes in the proposal compared to the enacted budget for 2022-23 and the Governor's Proposed Budget for 2023-24.

- Under the May Revision, the overall state budget would be \$306 billion, somewhat higher than proposed in January but slightly lower than the 2022-23 enacted budget (\$308 billion). Compared to the 2022 Budget Act, General Fund spending would decrease by about \$10 billion (4.4%) to \$224 billion.

Figure 1: May Revision for 2023-24 budget reflects projected deficit of \$31.5 billion (dollars in billions).



- The budget proposal for the California Community Colleges continues to be shaped by the [Roadmap for the Future](#), introduced in 2022-23 and intended to advance equity, student success and the system's ability to prepare students for

California's future. The Roadmap is part of the Administration's agenda to help the state reach a goal of having 70% of working-age Californians possess a degree or credential by 2030. Budget investments across higher education aim to support students to improve educational outcomes, close equity gaps, address basic needs, and increase affordability.

- The decline in revenues results in a corresponding decrease in resources for K-14 institutions. Under the May Revision, Proposition 98 is estimated to be \$2 billion lower than projected in January (about \$107 billion rather than \$109 billion).
- Revised proposals for ongoing spending include \$678 million for an 8.22% cost-of-living adjustment (COLA) for community college apportionments, \$25.4 million more than the Governor proposed in January for a COLA of 8.13%. The proposal also includes an additional \$3 million for COLAs and adjustments to certain categorical programs, on top of the approximately \$92 million included in the Governor's Budget.
- One-time funding proposals in the revised budget include \$100 million to continue supporting community college efforts and targeted strategies to increase student retention rates and enrollment, reduced from the \$200 million proposed in the Governor's Budget.
- The May Revision reappropriates funds allocated in 2022-23 for Deferred Maintenance and the COVID-19 Recovery Block Grant by \$452 million and \$344.7 million respectively, even though most of these funds have already been distributed to districts through apportionment. In part, the reappropriation allows for the May Revision's proposal to provide \$503 million in one-time resources to support the Student Centered Funding Formula (SCFF), despite a reduction in the Proposition 98 guarantee.
- The May Revision includes \$232.3 million in capital outlay funding from Propositions 1A, 203, 153, 47, 1D, 55, and 51 to support the preliminary plans and working drawings and construction phases for two new and twelve continuing projects (up from \$143.8 million in the Governor's Budget).

Changes in Overall Budget Framework

The Governor's May Revision proposes additional ongoing resources of approximately \$746 million to California Community Colleges appropriations and categorical programs, as compared to the 2022 Budget Act, somewhat lower than proposed in January.

REVENUES LOWER THAN ANTICIPATED, INCREASING THE BUDGET DEFICIT

In January, the administration projected a \$22.5 billion deficit for 2023-24, related to significant revenue shortfalls resulting from a downturn in the stock market, particularly in the technology sector that is such a critical part of the state economy. Since then,

revenue collections have continued to substantially lag projections, and the administration's May Revision now projects a budget deficit of \$31.5 billion. The revised proposal is based on \$209 billion in expected revenues for 2023-24, although the state's delay of the 2022 tax filing deadline from April to October, high interest rates, and the current impasse related to the federal debt ceiling increase the uncertainty of revenue projections.

The administration projects \$37.2 billion in reserves, including \$22.3 billion in the state's Rainy Day Fund. The state's efforts to build reserves over the last couple of years will somewhat mitigate the impact of the budget deficit for 2023-24. The revised budget plan uses similar mechanisms to close the projected shortfall as in the January proposal, including some funding delays and reductions from the 2021-22 and 2022-23 budgets, fund shifts, limited borrowing, and a withdrawal from the Safety Net Reserve. Some reductions are included in a trigger that would restore the funds in January 2024 if sufficient General Fund revenues are available.

LEGISLATIVE ANALYST CAUTIONS AGAINST USING RESERVES NOW

The [Legislative Analyst's Office](#) continues to express concern about the potential for a recession as the Federal Reserve takes repeated actions to raise interest rates to slow inflation. The LAO recommends addressing the budget shortfall for 2023-24 without using reserves, saving that option to support safety net and other core services in the event of a recession or higher-than-expected revenue shortfalls in the context of continued uncertainty. They note that the unusually strong revenues throughout the pandemic period allowed for elevated spending that was not expected to be sustained. The state's allocation of most of those revenues to one-time purposes provides options to maintain core ongoing spending without dipping into reserves according to the [LAO](#), by curtailing temporary spending that was scheduled to phase in over the next several years. The May Revision proposes using half the funds currently available in the Safety Net Reserve (\$450 million out of the \$900 million available).

Changes to California Community Colleges Funding

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

PROPOSITION 98 ESTIMATE INCREASES

Minimum Guarantee for Community Colleges Decreases

Table 1 shows the Department of Finance's estimates of the minimum guarantee for the current and budget years as of the May Revision. The minimum guarantee is \$2 billion lower than projected in January and is now at \$106.8 billion (about the same as in 2022-23).

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

Source	2021-22 Revised	2022-23 Revised	2023-24 Proposed	Change From 2022-23 Amount	Change From 2022-23 Percent
ALL PROPOSITION 98 PROGRAMS					
General Fund	\$ 83,754	\$ 78,115	\$ 77,435	\$ (680)	-1%
Local property tax	\$ 26,800	\$ 28,656	\$ 29,404	748	3%
Totals	\$ 110,554	\$106,771	\$ 106,839	\$ 68	0%
COMMUNITY COLLEGES ONLY ^a					
General Fund	\$ 8,678	\$ 8,554	\$ 8,481	\$ (73)	-1%
Local property tax	\$ 3,515	\$ 3,706	\$ 3,831	125	3%
Totals	\$ 12,193	\$ 12,260	\$ 12,312	\$ 52	0%

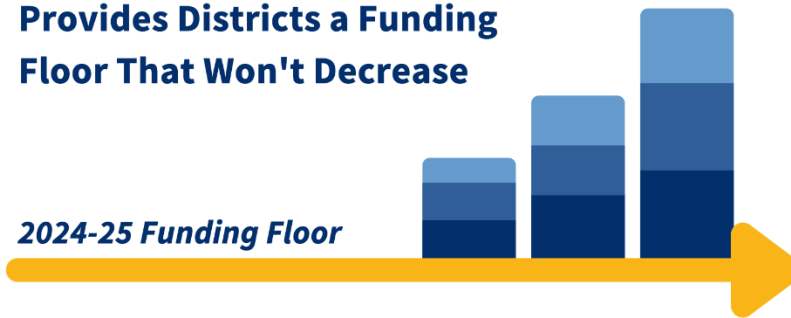
^a CCC totals include resources that go to the K-12 system via the Adult Education, Apprenticeship, and K-12 Strong Workforce programs.

District Revenue Protections Extended in Modified Form

The 2021 Budget Act extended the Student Centered Funding Formula's (SCFF) hold harmless provision through 2024-25, under which districts will earn at least their 2017-18 total computational revenue (adjusted by COLA each year). The 2022 Budget Act extended the revenue protections in a modified form beginning in 2025-26, with a district's 2024-25 funding representing its new "floor." Starting in 2025-26, districts will be funded at their SCFF generated amount that year or their "floor" (2024-25 funding amount), whichever is higher. This revised hold harmless provision will no longer include adjustments to reflect cumulative COLAs over time, as is the case with the provision in effect through 2024-25, so a district's hold harmless amount would not grow.

Predictability & Stability

Provides Districts a Funding Floor That Won't Decrease



Required Transfer to Public School System Stabilization Account (PSSSA)

Proposition 2, approved by voters in November 2014, created the PSSSA, a state reserve for schools and community colleges that receives funding if several conditions are satisfied. In January, the Governor's Budget projected a total of \$8.5 billion in payments to the PSSSA between 2021-22, 2022-23, and 2023-24. As the share of General Fund revenues attributable to capital gains have increased, the May Revision projects deposits (and the PSSSA balance) to increase from \$8.5 billion to about \$10.7 billion. This balance reflects the PSSSA reaching its constitutional cap in 2023-24.

CALIFORNIA COMMUNITY COLLEGES FUNDING DECREASES COMPARED TO JANUARY BUDGET PROPOSAL

The May Revision decreases funding for the California Community Colleges by \$360 million compared to the Governor's Budget, as reflected in Table 2. The system would see a decrease of about \$21 million in ongoing funding, and a decrease of \$681 million in one-time funding compared to what was proposed in January.

Table 2: Proposed 2023-24 Changes in Proposition 98 Funding for the System (In Millions)

	Governor's Budget	May Revision	Change from Governor's Budget
POLICY ADJUSTMENTS			
Ongoing (Proposition 98)			
Provide 8.22% COLA for SCFF	\$652.6	\$678.0	\$25.4
Provide 8.22% COLA for Adult Education Program	\$48.5	\$49.1	\$0.6
Provide 0.5% for SCFF growth	\$28.8	\$26.4	-\$2.4
Provide 8.22% COLA for Extended Opportunity Programs and Services (EOPS)	\$13.8	\$13.9	\$0.1
Provide 8.22% COLA for Disabled Students Programs and Services (DSPS)	\$13.0	\$13.1	\$0.1
Provide funding for a new LGBTQ+ Pilot Program	\$0.0	\$10.0	\$10.0

Provide 8.22% COLA and a technical adjustment for Apprenticeship (community college districts)	\$4.7	-\$4.9	-\$9.6
Provide 8.22% COLA for CalWORKs student services	\$4.1	\$4.2	\$0.1
Provide 8.22% COLA and an enrollment-based adjustment for Mandates Block Grant and reimbursements	\$3.0	\$2.2	-\$0.8
Provide 8.22% COLA for Cooperative Agencies Resources for Education (CARE)	\$2.5	\$2.5	\$0.0
Provide 8.22% COLA for Childcare tax bailout	\$0.3	\$0.3	\$0.0
Increase FCMAT funding for Professional Learning Opportunities	\$0.2	\$0.2	\$0.0
Reduce Financial aid administration to reflect an enrollment-based adjustment	-\$4.2	-\$3.1	\$1.1
Provide funding for the Equal Employment Opportunity Program	\$0.0	\$4.2	\$4.2
Reduce Student Success Completion Grant to reflect an enrollment-based adjustment	\$0.0	-\$50.0	-\$50.0
Subtotal Ongoing (Proposition 98) Policy Adjustments	\$767.3	\$746.1	-\$21.2
One-Time (Proposition 98)			
Support retention and enrollment strategies	\$200.0	\$100.0	-\$100.0
Workforce Training Grants	\$14.0	\$14.0	\$0.0
East Los Angeles College Entrepreneurship and Innovation Center	\$0.0	\$2.5	\$2.5
FCMAT Professional Learning Opportunities	\$0.1	\$0.1	\$0.0
Reduce prior year deferred maintenance funding	-\$213.0	-\$452.2	-\$239.2
Reduce prior year COVID-19 Recovery Block Grant funding	\$0.0	-\$344.7	-\$344.7
Subtotal One-Time Policy Adjustments	\$1.1	-\$680.3	-\$681.4
TECHNICAL ADJUSTMENTS			
Student Centered Funding Formula (SCFF) adjustments related to DOF estimates of 2023-24 Hold Harmless protection and FTES, supplemental, and success metrics.	-\$314.4	\$28.1	\$342.5
Subtotal Technical Adjustments	-\$314.4	\$28.1	\$342.5
TOTAL CHANGES	\$454.0	\$93.9	-\$360.1

^a Funding for health care pathways in Adult Ed would be spent over three years.

The estimated and proposed Total Computational Revenue (TCR) for the SCFF increases by \$398 million from \$9 billion to \$9.4 billion. This reflects a proposed COLA of 8.22% (\$678 million) and \$26.4 million for FTES growth of 0.5% and modified estimates for stability, hold harmless and other underlying estimation factors. Specifically, the May Revision provides \$503 million in one-time resources to support necessary increases in the SCFF despite a reduction in the Proposition 98 guarantee.

Further, the following adjustments are reflected in associated offsetting revenues (all comparisons are from the 2022-23 Budget Act to the 2023-24 Governor's May Revision

proposal):

- Property tax revenues are estimated to increase by \$178.1 million from \$3.65 billion to \$3.83 billion.
- Enrollment Fee revenues are estimated to increase by \$9.7 million from \$397.8 million to \$407.5 million.
- Education Protection Account funding is estimated to increase by \$113 million from \$1.42 billion to \$1.54 billion.

Table 3 reflects the final SCFF rates for 2021-22 and 2022-23, along with the projected rates for 2023-24, as modified by COLA.

Table 3: Proposed 2023-24 Student Centered Funding Formula Rates (rounded)

Allocations	2022-23 Rates	Proposed 2023-24 Rates	Change from 2022-23 (Amount)	Change from 2022-23 (Percent)
Base Credit*	\$4,840	\$5,238	\$398	8.22%
Incarcerated Credit*	6,788	7,346	558	8.22%
Special Admit Credit*	6,788	7,346	558	8.22%
CDCP	6,788	7,346	558	8.22%
Noncredit	4,082	4,417	336	8.22%
Supplemental Point Value	1,145	1,239	94	8.22%
Student Success Main Point Value	675	730	55	8.22%
Student Success Equity Point Value	170	184	14	8.22%
Allocations	2022-23 Totals	Proposed 2023-24 Totals	Change from 2022-23 (Amount)	Change from 2022-23 (Percent)
Single College District				
Small College	5,950,421	6,439,546	489,125	8.22%
Medium College	7,933,899	8,586,065	652,166	8.22%
Large College	9,917,373	10,732,581	815,208	8.22%
Multi College District				
Small College	5,950,421	6,439,546	489,125	8.22%
Medium College	6,942,161	7,512,806	570,646	8.22%
Large College	7,933,899	8,586,065	652,166	8.22%
Designated Rural College	1,892,601	2,048,173	155,572	8.22%
State Approved Centers	1,983,474	2,146,516	163,042	8.22%
Grandparented Centers				
Small Center	247,936	268,316	20,380	8.22%
Small Medium Center	495,869	536,629	40,760	8.22%
Medium Center	991,736	1,073,257	81,521	8.22%
Medium Large Center	1,487,605	1,609,886	122,281	8.22%
Large Center	1,983,474	2,146,516	163,042	8.22%

^a Ten districts receive higher credit FTE rates, as specified in statute.

Appendix B compares the Governor’s May Revision to the 2023-24 Board of Governors’ budget request. Below we update information on the administration’s more significant policy decisions and related information.

MAJOR POLICY DECISIONS CONTINUE STATE’S FOCUS ON ROADMAP

The multi-year [Roadmap](#) introduced in the 2022-23 budget continues to shape the Administration’s revised budget, aimed at advancing equity, student success, and the system’s ability to prepare students for California’s future. The roadmap builds on existing efforts toward achieving the *Vision for Success* goals. The proposed budget provides funding for a COLA, targets one-time funds for enrollment and retention efforts, and allows districts more flexibility in the use of funds in pursuit of the roadmap’s goals.

Apportionments Receive 8.22% COLA and 0.50% Growth

The revised proposal includes \$26.4 million **ongoing** to fund 0.5% enrollment growth and \$678 million **ongoing** to support an 8.22% COLA for apportionments, the same COLA proposed for K-12. Another \$95.5 million **ongoing** would support a COLA of 8.22% for selected categorical programs and the Adult Education program.

District Flexibility Increases

To support the roadmap and provide districts with an opportunity to maximize use of their funds, the Administration introduces a mechanism to provide additional flexibility in the spending of certain categorical dollars to community college districts to support progress toward the roadmap goals. Eligible categorical programs include:

- Student Equity and Achievement Program
- Student Financial Aid Administration
- Student Mental Health Resources

Under the proposal, the Chancellor's Office would assess district-level progress in meeting five of the roadmap goals, as selected by the Chancellor's Office. In addition to the flexible spending authority, districts would have an option to submit a streamlined report for the specified programs.

Additionally, the May Revision proposes statutory changes to expand eligible uses of funding for the Strong Workforce Program funding, including providing funds for student grants to cover fees for third-party certification and licensing and supporting applied and experiential learning in the workplace, including, but not limited to, work-based learning programs and models.

Retention and Enrollment Receives Additional Support

The revised budget proposal reflects continuing concern about enrollment declines across the community colleges, providing \$100 million one-time to continue supporting college efforts and focused strategies to increase student retention rates and enrollment (a decline from the \$200 million proposed in the Governor’s Budget in January). The \$100 million would build on prior investments of \$120 million in 2021-22 and \$150 million in 2022-23. Districts have used the prior funding for a variety of efforts to recruit, retain, and re-enroll students, including to:

- Increase outreach and marketing efforts via mail, email, text, phone and social media, and through participation in virtual and in-person community events;
- Expand financial supports for students through emergency grants, book and transportation vouchers, and support for technology, food, housing, childcare and other needs;
- Remove financial holds, relax payment policies, and streamline burdensome administrative procedures;
- Offer alternative course schedules and modalities;
- Implement online student services and expand hours of service for virtual and in person services;
- Increase training and resources for faculty and staff; and
- Expand and deepen collaboration both on campus and with external partners to provide enhanced student services and improved educational options.

COVID-19 Recovery Block Grants are Reduced

The May Revision proposes to decrease the one-time funds provided in the 2022 Budget Act for the COVID-19 Recovery Block Grant, reducing the funding by \$345 million (from \$650 million down to \$305 million). Currently, all \$650 million in one-time COVID-19 Recovery Block Grant funds allocated in FY 2022-23 are scheduled to be distributed to districts via the Apportionment process by June 2023, prior to the expected enactment of the 2023-24 budget. As of May 2023, \$598 million has been distributed to districts. The Chancellor's Office will need to identify a mechanism to reappropriate the funds if this proposal remains in the adopted budget.

Deferred Maintenance Funds are Reduced Further

The 2022 Budget Act included approximately \$840 million in one-time funds for 2022-23 to address deferred maintenance and energy efficiency projects across the system. In January, the Governor's Budget proposed to decrease that amount by \$213 million, providing a source of funding to support the additional investment for retention and enrollment efforts in the budget year. The May Revision proposes decreasing the deferred maintenance funding by an additional \$239 million, for a total decrease of \$452 million. Currently, all \$840 million in one-time deferred maintenance funds allocated in FY 2022-23 are scheduled to be distributed to districts via the Apportionment process by June 2023, prior to the expected enactment of the 2023-24 budget. As of May 2023, \$706 million has been distributed (the remainder is scheduled to be distributed in two equal disbursements, in late May and late June). Since the approval of the 2022 Budget Act, 72 districts have certified how they will spend their allocated funds. The 72 districts that have a certified plan have allocated \$840.6 million to address the following needs on their campuses:

- \$201 million for instructional equipment and library materials;
- \$544 million for deferred maintenance projects;
- \$34.6 million for water conservation projects; and
- \$61 million for energy efficiency projects.

Affordable Student Housing Funding Extended by One Year

As part of the Budget Act of 2021, the state created the Higher Education Student Housing Grant Program to support the construction of affordable student housing across the three public higher education segments. The program was to receive funding over three years for three rounds of grants, with an investment of \$750 million one-time expected in FY 2023-24. The May Revision proposes allocating available student housing resources for 2023-24 to the California Community Colleges in the amount of \$450 million, with a commitment to provide \$95.4 million in 2024-25. Responsibility for university projects would shift to the segments, with \$161 million in state funds allocated to pay debt service on bonds issued by the University of California and California State University systems.

Cal Grant Reforms Targeted for 2024-25

The Fiscal Year 2022-23 State Budget enacted the Cal Grant Reform Act, a longstanding priority of the California Community Colleges system and our student-led organizations, overhauling and modernizing the state Cal Grant program for community college students. When it goes into effect in the 2024-25 academic year, the Cal Grant Reform Act would entitle all community college students with financial need to a revised “Cal Grant 2” financial aid award that would increase with inflation over time and continue to support students’ total cost of attendance beyond tuition. The Cal Grant Reform Act depends on the Department of Finance determining, in the spring of 2024, that there will be sufficient revenues in the 2024-25 fiscal year to support this expansion of financial aid.

LOCAL SUPPORT FUNDING IS LARGELY STABLE FOR ONGOING PROGRAMS

Table 4 shows proposed local assistance funding by program for the current and budget years as of the May Revision. As the table shows, most categorical programs received level or workload funding in the Governor’s revised proposal, with certain programs receiving cost-of-living adjustments consistent with recent practices. Decreases in funding are related to revised estimates of underlying factors. The May Revision adds \$10 million for a LGBTQIA+ Pilot Program in the Los Angeles Community College District.

Table 4: California Community Colleges Ongoing Funding by Program^a (In Millions)

Program	2022-23 Revised	2023-24 Proposed	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	\$8,688.6	\$9,421.1	\$732.5	8.4%	8.22% COLA, 0.5% growth, and other base adjustments including DOF's estimates of FTES, supplemental, and success metrics.
Adult Education Program – Main ^b	603.1	652.2	49.1	8.1%	COLA
Student Equity and Achievement Program	524.0	524.0	0.0	0.0%	

Student Success Completion Grant	412.6	362.6	-50.0	-12.1%	Program participation adjustment
Strong Workforce Program	290.4	290.4	0.0	0.0%	
Part-time faculty health insurance	200.5	200.5	0.0	0.0%	
Extended Opportunity Programs and Services (EOPS)	169.2	183.1	13.9	8.22%	COLA
Disabled Students Programs and Services (DSPS)	159.7	172.8	13.1	8.20%	COLA
Full-time faculty hiring	150.0	150.0	0.0	0.0%	
California College Promise (AB 19)	91.2	91.2	0.0	0.0%	
Integrated technology	89.5	89.5	0.0	0.0%	
Financial aid administration	81.6	78.5	-3.1	-3.8%	Workload adjustment
Apprenticeship (community college districts)	69.2	64.3	-4.9	-7.1%	COLA and program reduction
CalWORKs student services	50.9	55.1	4.2	8.31%	COLA
NextUp (foster youth program)	50.0	50.0	0.0	0.0%	
Basic needs centers	40.0	40.0	0.0	0.0%	
Mathematics, Engineering, Science Achievement (MESA)	36.4	36.4	0.0	0.0%	
Mandates Block Grant and reimbursements	36.1	38.3	2.2	6.11%	COLA and enrollment-based adjustment

Cooperative Agencies Resources for Education (CARE)	30.9	33.5	2.5	8.22%	COLA
Student mental health services	30.0	30.0	0.0	0.0%	
Institutional effectiveness initiative	27.5	27.5	0.0	0.0%	
Part-time faculty compensation	26.5	26.5	0.0	0.0%	
Rising Scholars Network	25.0	25.0	0.0	0.0%	
Part-time faculty office hours	23.6	23.6	0.0	0.0%	
Economic and Workforce Development	22.9	22.9	0.0	0.0%	
California Virtual Campus	20.0	20.0	0.0	0.0%	
Homeless and Housing Insecurity Program ("Rapid Rehousing")	19.0	19.0	0.0	0.0%	
California Online Community College (Calbright College)	15.0	15.0	0.0	0.0%	
Nursing grants	13.4	13.4	0.0	0.0%	
Lease revenue bond payments	12.8	12.8	0.0	0.0%	
Equal Employment Opportunity Program	12.8	17.0	4.2	33.2%	Program Increase
Puente Project	12.3	12.3	0.0	0.0%	
Dreamer Resource Liaisons	11.6	11.6	0.0	0.0%	
Immigrant legal services through CDSS	10.0	10.0	0.0	0.0%	
LGBTQ+ Pilot Program	0.0	10.0	10.0	N/A	Create new program

Veterans Resource Centers	10.0	10.0	0.0	0.0%	
Classified Employee Summer Assistance Program	10.0	10.0	0.0	0.0%	
Umoja	8.5	8.5	0.0	0.0%	
Asian American and Native Hawaiian and Pacific Islander (AANHPI) Student Achievement Program	8.0	8.0	0.0	0.0%	
Foster Parent Education Program	6.2	6.2	0.0	0.0%	
Childcare tax bailout	4.0	4.3	0.3	8.13%	COLA
Digital Course Content for Inmates	3.0	3.0	0.0	0.0%	
Middle College High School Program	1.8	1.8	0.0	0.0%	
Academic Senate	1.8	1.8	0.0	0.0%	
Historically Black Colleges and Universities (HBCU) Transfer Pathway project	1.4	1.4	0.0	0.0%	
African American Male Education Network and Development (A2MEND)	1.1	1.1	0.0	0.0%	
Transfer education and articulation (excluding HBCU Transfer Pathway project)	0.7	0.7	0.0	0.0%	
FCMAT	0.6	0.8	0.2	35.1%	Increase for FCMAT Professional Learning Opportunities

TOTAL	\$12,113.30	\$12,887.57	\$774.26	6.4%	
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^a Table reflects total programmatic funding for the system, including amounts from prior years available for use in the years displayed.

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

Table 5 shows proposed one-time local assistance funding by program for 2023-24. Given the expected state budget deficit, the revised budget proposal for community colleges includes few one-time investments.

Table 5: California Community Colleges One-Time Funding by Program^a (In Millions)

Program	2022-23 Revised	2023-24 Proposed	Explanation of Change
Retention and enrollment strategies	150.0	100.0	One-time funds added
Workforce Training Grants	0.0	14.0	One-time funds added
FCMAT Professional Learning Opportunities	0.0	0.08	One-time funds added
Deferred maintenance	388.5	N/A	Reduce prior year funding by \$452.2 million (from \$840.7)
CCC COVID-19 Recovery Block Grant	305.3	N/A	Reduce prior year funding by \$344.7 million (from \$650)
College-specific allocations	171.5	2.5	One-time funds added for East Los Angeles College Entrepreneurship and Innovation Center

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

CAPITAL OUTLAY INVESTMENTS LOWER THAN IN CURRENT YEAR

The May Revision includes \$232.3 million **one-time** in capital outlay funding from Propositions 1A, 203, 153, 47, 1D, 55, and 51. This is less than the \$403 million provided in the 2022 Budget Act, but higher than the \$143.8 million proposed in January. The funding would support the preliminary plans and working drawings phases of two new projects and the construction phase for twelve continuing projects, as listed in Table 6.

Table 6: Governor's Proposed Capital Outlay Projects in the California Community Colleges (In Millions)

District, College	Project	2023-24 State Cost	2023-24 Total Cost	All Years	All Years
				State Cost	Total Cost

NEW PROJECTS					
Proposition 51					
Coast, Golden West College	Fine Arts Renovation	\$1.39	\$2.58	\$16.00	\$31.28
San Mateo, College of San Mateo	Building 9 Library Modernization	\$1.76	\$3.52	\$22.25	\$43.92
CONTINUING PROJECTS					
Proposition 1A					
Redwoods, College of the Redwoods	Physical Education Replacement	\$0.26	\$72.30	\$77.68	\$77.68
Proposition 203					
Redwoods, College of the Redwoods	Physical Education Replacement	\$0.15	\$72.30	\$77.68	\$77.68
Proposition 153					
Redwoods, College of the Redwoods	Physical Education Replacement	\$0.04	\$72.30	\$77.68	\$77.68
Proposition 47					
Redwoods, College of the Redwoods	Physical Education Replacement	\$0.16	\$72.30	\$77.68	\$77.68
Proposition 1D					
Redwoods, College of the Redwoods	Physical Education Replacement	\$55.53	\$72.30	\$77.68	\$77.68
Proposition 55					
Compton, Compton College	Visual and Performing Arts	\$12.53	\$16.68	\$13.33	\$17.79
Desert, College of the Desert	Science Building Renovation	\$6.85	\$13.71	\$7.44	\$14.88
Grossmont-Cuyamaca, Cuyamaca College	Instructional Building 1	\$15.93	\$31.51	\$16.93	\$33.51
Sierra Jt., Sierra College	Applied Technology Center Modernization	\$19.90	\$37.39	\$21.28	\$41.79
Proposition 51					
Chabot-Las Positas, Chabot College	Building 3000 Maintenance Operations Warehouse & Garage	\$10.06	\$27.63	\$10.73	\$28.98
Grossmont-Cuyamaca, Grossmont College	Liberal Arts/Business/Computer Science Information Systems	\$11.46	\$22.23	\$12.41	\$24.40
Los Angeles, Los Angeles Mission College	Plant Facilities Warehouse & Shop Replacement	\$7.32	\$24.16	\$7.83	\$25.92
Redwoods, College of the Redwoods	Physical Education Replacement	\$16.15	\$72.30	\$77.68	\$77.68
Riverside, Norco College	Center for Human Performance and Kinesiology	\$28.56	\$51.49	\$30.21	\$54.19
Shasta/Tehama/Trinity, Shasta College	Building 800 Renovation	\$5.97	\$11.03	\$6.46	\$12.00
Sierra Jt., Sierra College	New Science Building	\$27.47	\$54.97	\$29.81	\$58.72
West Valley-Mission, West Valley College	Theater Renovation/Expansion	\$10.81	\$29.02	\$11.63	\$30.66
Total		\$232.31	\$398.21	\$283.98	\$495.70

^a Several older bond funds are being closed out (Propositions 1A, 153, and 47), and will be applied to cover the total cost of the Physical Education Replacement project at College of the Redwoods. Therefore, the totals of the 2023-24 Total Cost, All Years State Cost, and All Years Total Cost columns take into account the duplication of that project across fund sources.

STATE OPERATIONS RECEIVES LEVEL FUNDING

The Chancellor's Office provides leadership and oversight to the system, administers dozens of systemwide programs, and manages day-to-day operations of the system. The office is involved in implementing several recent initiatives including Guided Pathways, basic skills reforms, and the Student Centered Funding Formula. In addition, the Chancellor's Office provides technical assistance to districts and conducts regional and statewide professional development activities. The current-year (2022-23) budget provided an increase of \$3.9 million over the prior year to support 26 new positions to better support curriculum-related reforms and technology modernization efforts across the system as well as improved operational capacity in general. The May Revision keeps funding for 2023-24 level at about \$25.7 million in non-Proposition 98 General Fund and \$12.2 million in special funds and reimbursements for Chancellor's Office operations.

Next Steps

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

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

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

Appendix A: Overview of the State Budget Process

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

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

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

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

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

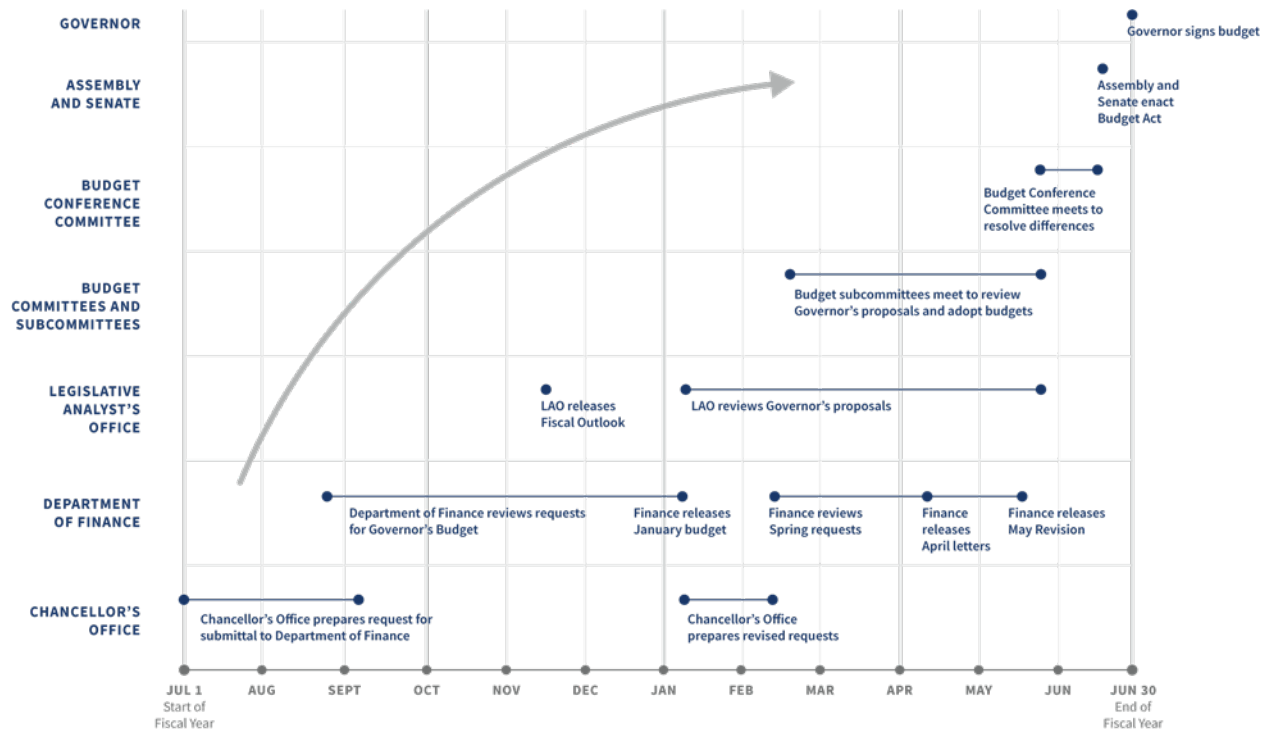
Legislative Review. The budget committees assign the items in the budget to subcommittees, which are organized by areas of state government (e.g., education). Many subcommittees rely heavily on the LAO analyses in developing their hearing agendas. For each January budget proposal, a subcommittee can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

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

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

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

SEQUENCE OF THE ANNUAL STATE BUDGET PROCESS



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

Board of Governor's Request	Governor's May Revision
Ongoing Investments	
Foundational Resources. \$400 million for base funding increase.	Provides \$678 million for a COLA of 8.22% and \$26.4 million for 0.5% enrollment growth.
Diversity, Equity and Inclusion. \$2 million to leverage federal match for Foster and Kinship Care Education program; \$80 million for expanded campus childcare; \$60 million increase to DSPS.	Not funded.
Pathways and Student Supports. \$70 million for implementation of corequisite support models.	Provides \$95.5 million for 8.22% COLA for selected categorical programs and the Adult Education Program.
Support for Faculty and Staff. \$50 million for faculty supports across hiring, parity, curriculum development and office hours; \$10 million for CCC Teacher Preparation Program	Not funded.
Technology and Data Sharing. \$30 million for technology capacity to support flexible and online learning modalities; \$200,000 for streamlined reporting process; \$92 million for Common ERP (beginning in 2024-25).	Instead, it offers streamlined reporting and district spending flexibility for certain categorical programs to districts making progress toward Roadmap goals.
College Affordability and Supports. \$10 million for structural reforms to financial aid administration; policy changes to cover Student Success Completion Grants for student Board of Governors members and to extend eligibility for AB 540 tuition exemption to students who have completed 60 units or an ADT.	Not funded.
One-Time Investments	
Pathways and Student Supports. \$150 million to establish Childcare Expansion Fund for upgrading facilities and enhancing partnerships for campus childcare; \$23 million to incentivize colleges to identify and implement changes to structures and processes to reduce excess units; \$2.7 million for Intersegmental Transfer Success Collaborative of cross-segment disciplinary faculty; \$231,000 for analysis of online learning innovations; \$20 million for infrastructure for students with disabilities.	Instead, it provides \$100 million to support college efforts and strategies to increase student retention rates and enrollment.
Technology and Data Sharing. \$2.2 million for creation of streamlined reporting tool; \$300 million for Common ERP (in 2024-25)	Not mentioned.

Institutional Quality and Capacity. \$150 million one-time for deferred maintenance.	Decreases 2022-23 funds for deferred maintenance by \$452 million.
Non-Proposition 98 Investments	
College Affordability and Supports. \$900 million one-time for construction grants for student housing	Provides \$450 million for housing projects, and includes a commitment to provide remaining \$95.4 million in funds in 2024-25.
Pension Relief. Unspecified one-time investment to allow redirection of resources toward student success goals.	Not funded.
Capacity to Support the System. \$963,000 ongoing for 5 additional Chancellor's Office staff to support NOVA platform	Not funded.
Workforce Education. Policy changes to revise Economic Workforce Development program to emphasize collaboration, coordination, and expanded work-based learning.	Not mentioned.

Appendix C: Local Budgets and State Requirements

BUDGET PLANNING AND FORECASTING

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

Table C-1: Planning Factors for Proposed 2023-24 Budget

Factor	2021-22	2022-23	2023-24
Cost-of-living adjustment (COLA)	5.07%	6.56%	8.22%
State Lottery funding per FTES ^a	\$228	\$237	TBD
Mandated Costs Block Grant funding per FTES	\$30.16	\$32.68	\$35.37
RSI reimbursement per hour	\$6.44	\$8.82	\$9.98
Financial aid administration per College Promise Grant	\$0.91	\$0.91	\$0.91
Public Employees' Retirement System (CalPERS) employer contribution rates	22.91%	25.37%	26.68%
State Teachers' Retirement System (CalSTRS) employer contribution rates	16.92%	19.10%	19.10%

^a 2022-23 estimate not available

STATE REQUIREMENTS FOR DISTRICT BUDGET APPROVAL

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

Table C-2: Financial Reporting Deadlines for 2023-24

Activity	Regulatory Due Date	Title 5 Section
Submit tentative budget to county officer.	July 1, 2023	58305(a)
Make available for public inspection a statement of prior year receipts and expenditures and current year expenses.	September 15, 2023	58300
Hold a public hearing on the proposed budget. Adopt a final budget.	September 15, 2023	58301
Complete the adopted annual financial and budget report and make public.	September 30, 2023	58305(d)

Submit an annual financial and budget report to Chancellor's Office.	October 10, 2023	58305(d)
Submit an audit report to the Chancellor's Office.	December 31, 2023	59106

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

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

STATE REQUIREMENTS RELATED TO EXPENDITURES

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

Full-Time Faculty Obligation

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

Fifty Percent Law

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

Appendix D: Districts' Fiscal Health

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

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

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

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

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

Appendix E: Glossary

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

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

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

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

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

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

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

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

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

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

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

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

Expenditure: Amount of an appropriation spent or used.

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

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

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

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

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

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

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

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

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

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

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

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

State Operations: Expenditures for the support of state government.

Statute: A law enacted by the Legislature.

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

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

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2023/24 Tentative Budget Assumptions
May 15, 2023

I. State Revenue

- A. Budgeting will begin using the Student Centered Funding Formula (SCFF) at the hold harmless provision for the 2017/18 Total Computational Revenue plus outyear cost of living adjustments (COLA) plus estimated revenue earned above hold harmless less estimated deficit factor.

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth
2016/17	28,901.64	27,517.31	28,901.64	a -4.79%
2017/18	28,901.64	29,378.53	29,375.93	b 1.65%
2018/19	Recal	25,925.52	28,068.86	c -11.75%
2019/20	Recal	27,028.98	26,889.30	4.26%
2020/21	Recal	25,333.74	26,993.32	-6.27%
2021/22	Recal	26,202.98	27,208.25	3.43%
2022/23	P2	25,602.96	26,971.89	-2.29%

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

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

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

The governor's state budget proposal includes .5% systemwide growth funding, 8.22% COLA. The components now remain at 70/20/10 split with funded COLA added to all metrics each year. Any changes to our funding related to the SCFF will be incorporated when known.

Projected COLA of 8.22%	\$16,090,921
Projected SCFF Base Increase	\$0
Projected Growth/Restoration	\$5,783,744
Deficit Factor (2%)	(\$4,352,560)

2023/24 Potential Growth at 0.5%

26,334 FTES

- C. Education Protection Account (EPA) funding estimated at \$38,980,355 based on 2022/23 @ Advance. These are not additional funds. The EPA is only a portion of general purpose funds that offsets what would otherwise be state aid in the apportionments. We intend to charge a portion of faculty salaries to this funding source in compliance with EPA requirements.
- D. Unrestricted lottery is projected at \$170 per FTES (\$4,449,862). Restricted lottery at \$67 per FTES (\$1,753,769). (2022/23 @ P1 of resident & nonresident factored FTES, 26,175.66 x \$170 = \$4,449,862 unrestricted lottery; 26,175.66 x \$67 = \$1,753,769 restricted lottery)
- E. Estimated reimbursement for part-time faculty compensation is estimated at \$568,828 (2022/23 @ Advance).
- F. Categorical programs will continue to be budgeted separately; self-supporting, matching revenues and expenditures. COLA is being proposed on certain categorical programs. Without COLA, other categorical reductions would be required to remain in balance if settlements are reached with bargaining groups. The colleges will need to budget for any program match requirements using unrestricted funds.
- G. College Promise Grants (BOG fee waivers 2% administration) funding estimated at 2022/23 @ Advance of \$232,423.
- H. Mandates Block Grant estimated at a total budget of \$825,239 (\$32.68 x 25,252.10). No additional one-time allocation proposed.

II. Other Revenue

- I. Non-Resident Tuition budgeted at \$3,000,000. (SAC \$2,000,000, SCC \$1,000,000).
- J. Interest earnings estimated at \$900,000.
- K. Other miscellaneous income (includes fines, fees, rents, etc.) is estimated at approximately \$404,737.
- L. Apprenticeship revenue estimated at \$5,227,354.
(Corresponding expenses are also budgeted for apprenticeship course offerings.)
- M. Scheduled Maintenance/Instructional Equipment allocation. Unknown at this time.
- N. Full-time Faculty Hiring Allocation (\$3,325,444 - \$2,367,141 = \$958,303)

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2023/24 Tentative Budget Assumptions
May 15, 2023

III. Appropriations and Expenditures

- A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.
- B. Salary Schedule Adjustments - estimated at 5% for unrestricted general fund = \$7,669,263
(FARSCCD approximate cost \$3,859,222 CSEA approximate cost \$2,090,750, Management/Other approximate cost \$1,719,291)
The colleges will need to budget for bargained increased costs in Salaries and Benefits for part-time employees.
The estimated cost of a 1% salary increase is \$2.05 million for all funds. The estimated cost of a 1% salary increase is \$1.53 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.77 million including benefits for FD 11 & 13 (FARSCCD approximate cost \$893,243 CSEA approximate cost \$483,621, Management/Other approximate cost \$397,652)
For all funds, it is estimated to = \$2.46 million (FARSCCD = \$1,114,537, CSEA = \$770,322, Management/Others = \$571,510)
In addition, the colleges would need to budget for step/column increases for P/T faculty.
- D. Health and Welfare benefit premium cost increase as of 1/1/2024 is estimated at 3.5% for an additional cost of approximately \$601,137 for active employees and \$288,637 for retirees, for a combined increase of \$889,774 for unrestricted general fund. The additional cost increase for all funds is estimated to = \$1,070,323.
State Unemployment Insurance (.50% to .20%)
CalSTRS employer contribution rate will stay the same in 2023/24 at 19.10% for no increase.
(Note: The cost of each 1% increase in the STRS rate is approximately \$760,000.)
CalPERS employer contribution rate will increase in 2023/24 from 25.37% to 27.00% for a increase of \$682,853.
(Note: The cost of each 1% increase in the PERS rate is approximately \$411,000.)
- E. The full-time faculty obligation (FON) for Fall 2023 is estimated to be 348. The Fall 2022 report indicated the District was 17.8 faculty under its FON. The current cost for a new position is budgeted at Class VI, Step 12 at approximately \$176,174. Penalties for not meeting the obligation amount to approximately \$87,151 per FTE not filled. Each faculty hired over the FON adds cost of (\$176,174 - \$61,190) = \$114,984 if deduct hourly cost. Hiring of 26 new faculty for FY 2023/24 (SAC=18 and SCC=8).
SAC hiring 12.5 = \$2,202,175 unrestricted general fund, hiring 2.5 = \$440,435 in restricted general fund (categorical program), and hiring 3 non-credit non-FON = \$528,522
SCC hiring 6 = \$1,057,044 unrestricted general fund and hiring 2 non-credit non-FON = \$352,348.
Unrestricted General Fund will be budgeted for 18.5 position, the differences of funding will need to be provided by the colleges.
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/23 for hourly faculty is \$92.69 x 18 hrs/LHE = \$1,669 (FY 2023/24)
(Total cost of salary and benefits of part-time faculty to teach 30 LHE = \$61,190)
- G. Retiree Health Benefit Fund (OPEB/GASB 75 Obligation) - The calculated Employer Contribution Target remains less than our current pay as you go, therefore there is no additional need to fund this liability this year.
- H. Capital Outlay Fund - The District will continue to budget \$1.5 million for capital outlay needs.
- I. Utilities cost increases of 15%, estimated at \$100,000.
- J. Information Technology licensing contract escalation cost of 7%, estimated at \$150,000.
- K. Property and Liability Insurance transfer estimated at \$1,970,000. Unchanged.
- L. Other additional DS/Institutional Cost expenses:
- | | Ongoing Cost | One-time Cost |
|-------------------|--------------|---------------|
| Business Services | \$ 1,612,336 | |
| P & C Recruitment | \$ 50,000 | |
- M. Seventh contribution of Santiago Canyon College ADA Settlement expenses of \$2 million from available one-time funds.

Rancho Santiago Community College District
Unrestricted General Fund Summary
2023/24 Tentative Budget Assumptions
May 15, 2023

*	<u>New Revenues</u>	Ongoing Only	One-Time
A	Student Centered Funding Formula		
B	Projected COLA of 8.22%	\$16,090,921	
B	Projected SCFF Base Increase	\$0	
B	Projected Growth/Restoration	\$5,783,744	
B	Deficit Factor (2%) - additional	(\$421,170)	
D	Unrestricted Lottery	\$165,140	
H	Mandates Block Grant	\$0	
I	Non-Resident Tuition	\$500,000	
J	Interest Earnings	\$0	
L	Apprenticeship - SCC	\$0	
EGK	Misc Income	\$0	
N	Full-time Faculty Allocation	\$958,303	
	Total	\$23,076,938	
	<u>New Expenditures</u>		
B	Salary Schedule Increases/Collective Bargaining **	\$7,669,263	
C	Step/Column	\$1,774,516	
D	Health and Welfare/Benefits Est. Increase 3.5% - Active	\$601,137	
D	Health and Welfare/Benefits Est. Increase 3.5% - Retirees	\$288,637	
D	CalSTRS Increase	\$0	
D	CalPERS Increase	\$682,853	
D	State Unemployment (.50% to .20%)	(\$354,680)	
E	Full Time Faculty Obligation Hires	\$3,259,219	
E	Non-Credit Faculty (Non FON)	\$880,870	
E/F	Hourly Faculty Budgets (Match Budget to Actual Expense)	\$0	
G	Cost of Retiree Health Benefit (OPEB Cost)	\$0	
H	Capital Outlay/Scheduled Maintenance Contribution	\$0	
I	Utilities Increase	\$100,000	
J	ITS Licensing/Contract Escalation Cost	\$150,000	
K	Property, Liability and All Risks Insurance	\$0	
II.L	Apprenticeship - SCC	\$0	
L	Other Additional DS/Institutional Costs	\$1,662,336	
M	SCC ADA Settlement Costs	\$0	\$2,000,000
	Total	\$16,714,151	\$2,000,000
	2023/24 Budget Year Unallocated (Deficit)	\$6,362,788	
	2022/23 Structural Unallocated (Deficit)	(\$2,388,864)	
	Total Est. Unallocated (Deficit)	\$3,973,924	
	Vacancies & Other Adjustments	\$760,904	
		\$4,734,828	

SRP Savings/Rightsizing Recap

Beginning Balance 7/1/22 SRP Savings	\$14,655,522
Est SRP Savings FY 2022/23	\$8,745,467
FON Penalty (17.8 x \$87,151)	(\$1,551,288)
SRP Cost for FY 2023/24	(\$1,979,622)
SRP Cost for FY 2024/25	(\$1,979,622)
SRP Cost for FY 2025/26	(\$765,062)
Ending Balance	\$17,125,395

* Reference to budget assumption number

** 5.00% for FARSCCD/CSEA/CEFA/Management set aside

Rancho Santiago Community College District
Tentative Budget
2023-24

DRAFT

Unrestricted General Fund Revenue Budget - Fund 11						
Revenues by Source		2021-22 Actual Revenue	2022-23 Revised Budget	2022-23 Estimated Revenue	2023-24 Tentative Budget	% change 23/24 Tent/ 22/23 Est
8100	Federal Revenues					
8110	Forest Reserve	\$9,009	\$0	\$0	\$0	-
	Total Federal Revenues	9,009	0	0	0	-
8600	State Revenues					
8611	Apprenticeship Allowance	3,835,723	5,227,354	5,227,454	5,227,354	(0.00)
8612	State General Apportionment	18,311,686	27,486,797	34,261,206	46,137,624 *	34.66
8612	State General Apportionment-estimated COLA	8,864,293	12,050,879	12,050,879	16,090,921 *	33.52
8612	Base Allocation Increase	0	816,204	816,204	0 *	(100.00)
8612	Estimated Restoration/Access/Growth	0	0	0	0 *	-
8612	State General Apportionment-Deficit	0	(3,931,390)	(3,931,390)	(4,352,560) *	10.71
8612-8630	State General Apportionment&EPA-prior year adjustment	2,658,997	0	0	0	-
8619	Other General Apportionments-Full-time Faculty Allocation	3,325,444	2,367,141	2,367,141	3,325,444	40.48
8619	Other General Apportionments-Enrollment Fee Admin-2%	275,040	232,423	232,423	232,423	-
8619	Other General Apportionments-PT Faculty Comp & Office Hr	580,995	568,828	568,828	568,828	-
8629	Other General Categorical-Return to Title IV	0	0	0	0	-
8630	Education Protection Account	53,830,227	38,980,355	38,980,355	38,980,355 *	-
8672-8673	Homeowners' Property Tax Relief/Timber Yield Tax	257,769	298,303	298,303	298,303 *	-
8681	State Lottery Proceeds	4,015,645	4,284,722	3,774,757	4,449,862	17.88
8682	State Mandated Costs	847,080	825,239	825,239	825,239	-
8699	Other Misc State Revenue - STRS on-behalf entry	0	0	0	0	-
	Total State Revenues	96,802,899	89,206,855	95,471,399	111,783,793	17.09
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	56,266,309	65,114,154	65,114,154	65,114,154 *	-
8812	Tax Allocation, Supplement Roll	1,305,939	1,511,297	1,511,297	1,511,297 *	-
8813	Tax Allocation, Unsecured Roll	1,729,240	2,001,162	2,001,162	2,001,162 *	-
8816	Prior Years' Taxes	453,706	525,051	525,051	525,051 *	-
8817	Education Revenue Augmentation Fund (ERAF)	25,219,979	29,185,806	29,185,806	29,185,806 *	-
8818	RDA Funds - Pass Thru AB	675,355	781,554	781,554	781,554 *	-

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Unrestricted General Fund Revenue Budget - Fund 11					
Revenues by Source	2021-22 Actual Revenue	2022-23 Revised Budget	2022-23 Estimated Revenue	2023-24 Tentative Budget	% change 23/24 Tent/ 22/23 Est
8819 RDA Funds - Residuals	8,460,116	9,790,465	9,790,465	9,790,465 *	-
8850 Rents and Leases	279,509	338,480	221,763	338,480	52.63
8860 Interest & Investment Income	902,271	900,000	2,240,207	900,000	(59.83)
8866/8867 Gain(Loss)on Invest-Realized/Unrealized	(166,141)	0	0	0	-
8874 CCC Enrollment Fees	8,176,934	8,027,474	8,027,474	8,027,474 *	-
8875 Bachelor's Program Fee	47,712	40,000	56,112	40,000	(28.71)
8880 Nonresident Tuition	2,779,742	2,725,545	2,725,545	3,000,000	10.07
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	1,029,985	527,200	527,200	524,200	(0.57)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	<u>107,160,656</u>	<u>121,468,188</u>	<u>122,707,790</u>	<u>121,739,643</u>	(0.79)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	31,243	5,000	3,927	5,000	27.32
8981/8983 Interfund/Intrafund Transfer In	<u>1,155,583</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Other Sources	<u>1,186,826</u>	<u>5,000</u>	<u>3,927</u>	<u>5,000</u>	27.32
Total Revenues	<u>205,159,390</u>	<u>210,680,043</u>	<u>218,183,116</u>	<u>233,528,436</u>	7.03
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$205,159,390</u>	<u>\$210,680,043</u>	<u>\$218,183,116</u>	<u>\$233,528,436</u>	7.03
* Component of Apportionment		\$192,638,111	\$199,412,520	\$214,091,606	

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Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2021-22 Actual Expenses	2022-23 Revised Budget	2022-23 Estimated Expenses	2023-24 Tentative Budget	% change 23/24 Tent/ 22/23 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$29,849,203	\$33,070,557	\$32,591,138	\$37,180,659	14.08
1200 Non-Instructional Salaries, Regular Contract	14,235,808	15,766,613	15,650,078	17,721,358	13.23
1300 Instructional Salaries, Other Non-Regular	29,702,994	27,325,688	34,197,597	26,667,194	(22.02)
1400 Non-Instructional Salaries, Other Non-Regular	2,021,148	1,532,353	2,046,832	1,518,964	(25.79)
Subtotal	<u>75,809,153</u>	<u>77,695,211</u>	<u>84,485,645</u>	<u>83,088,175</u>	(1.65)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	30,694,711	36,595,390	34,819,124	40,951,221	17.61
2200 Instructional Aides, Regular Full Time	444,775	623,144	566,301	636,687	12.43
2300 Non-Instructional Salaries, Other	1,313,477	1,533,288	1,367,209	1,447,241	5.85
2400 Instructional Aides, Other	1,608,726	1,850,513	1,619,338	1,866,656	15.27
Subtotal	<u>34,061,689</u>	<u>40,602,335</u>	<u>38,371,972</u>	<u>44,901,805</u>	17.02
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	11,947,204	13,850,258	13,226,236	14,951,420	13.04
3200 Public Employees' Retirement System Fund	7,915,539	10,627,314	9,860,584	12,768,386	29.49
3300 Old Age, Survivors, Disability, and Health Ins.	3,920,130	4,388,271	4,286,109	4,887,478	14.03
3400 Health and Welfare Benefits	26,887,316	26,956,599	24,254,911	28,732,175	18.46
3500 State Unemployment Insurance	78,198	845,782	663,647	509,751	(23.19)
3600 Workers' Compensation Insurance	1,725,716	1,771,061	1,850,668	1,939,105	4.78
3900 Other Benefits	3,047,721	3,271,562	3,188,696	3,336,923	4.65
Subtotal	<u>55,521,824</u>	<u>61,710,847</u>	<u>57,330,850</u>	<u>67,125,238</u>	17.08
TOTAL SALARIES/BENEFITS	165,392,666	180,008,393	180,188,467	195,115,218	8.28
Salaries/Benefits Cost % of Total Expenditures	91.04%	88.51%	88.69%	89.53%	

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Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2021-22 Actual Expenses	2022-23 Revised Budget	2022-23 Estimated Expenses	2023-24 Tentative Budget	% change 23/24 Tent/ 22/23 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	1,237	3,168	1,859	3,268	75.79
4300 Instructional Supplies	5,172	6,032	5,018	5,922	18.02
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	91,261	130,612	117,477	115,028	(2.08)
4600 Non-Instructional Supplies	566,194	705,135	645,875	584,688	(9.47)
4700 Food Supplies	9,970	38,542	22,514	14,806	(34.24)
Subtotal	<u>673,834</u>	<u>883,489</u>	<u>792,743</u>	<u>723,712</u>	(8.71)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	1,687,195	2,339,122	2,164,795	2,453,510	13.34
5200 Travel & Conference Expenses	72,415	234,037	115,139	225,536	95.88
5300 Dues & Memberships	119,733	127,860	115,106	124,213	7.91
5400 Insurance	1,970,000	1,970,090	1,970,000	1,970,090	0.00
5500 Utilities & Housekeeping Svcs	3,180,151	4,180,196	4,249,011	3,219,725	(24.22)
5600 Rents, Leases & Repairs	3,520,422	4,161,377	3,933,932	4,929,519	25.31
5700 Legal, Election & Audit Exp	687,608	1,010,103	918,370	1,077,015	17.27
5800 Other Operating Exp & Services	1,523,052	5,783,213	5,161,361	5,360,305	3.85
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	841,909	1,954,297	851,097	2,354,977	176.70
Subtotal	<u>13,602,485</u>	<u>21,760,295</u>	<u>19,478,811</u>	<u>21,714,890</u>	11.48
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	1,859,711	750	1,982,425	0	(100.00)
6300 Library Books	949	1,070	78,149	1,070	(98.63)
6400 Equipment	148,709	730,708	637,155	377,421	(40.76)
Subtotal	<u>2,009,369</u>	<u>732,528</u>	<u>2,697,729</u>	<u>378,491</u>	(85.97)
Subtotal, Expenditures (1000 - 6000)	<u>181,678,354</u>	<u>203,384,705</u>	<u>203,157,750</u>	<u>217,932,311</u>	7.27

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Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2021-22 Actual Expenses	2022-23 Revised Budget	2022-23 Estimated Expenses	2023-24 Tentative Budget	% change 23/24 Tent/ 22/23 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	(19,565)	0	16,188	0	(100.00)
7300 Interfund Transfers Out	2,611,416	1,500,000	1,548,472	1,500,000	(3.13)
7600 Other Student Aid	50,646	300	0	120,000	-
Subtotal	<u>2,642,497</u>	<u>1,500,300</u>	<u>1,564,660</u>	<u>1,620,000</u>	3.54
Subtotal, Expenditures (1000 - 7000)	<u>184,320,851</u>	<u>204,885,005</u>	<u>204,722,410</u>	<u>219,552,311</u>	7.24
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	0	-
7910 SRP Savings Holding Account (exc SRP exp)	0	5,795,038	0	9,241,297	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	<u>0</u>	<u>5,795,038</u>	<u>0</u>	<u>9,241,297</u>	-
7910 Unrestricted Contingency	20,838,539	0	13,460,706	4,734,828	(64.82)
Subtotal Expenditures (7900)	<u>20,838,539</u>	<u>5,795,038</u>	<u>13,460,706</u>	<u>13,976,125</u>	3.83
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$205,159,390</u>	<u>\$210,680,043</u>	<u>\$218,183,116</u>	<u>\$233,528,436</u>	7.03

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Unrestricted - One-Time - General Fund Revenue Budget - Fund 13						
<u>Revenues by Source</u>		2021-22 Actual Revenue	2022-23 Revised Budget	2022-23 Estimated Revenue	2023-24 Tentative Budget	% change 23/24 Tent/ 22/23 Est
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	0	0	0	0	-
8682	State Mandated Costs	0	0	0	0	-
8699	Other Misc State Revenue	7,046,789	7,584,025	7,584,025	7,584,025	-
	Total State Revenues	<u>7,046,789</u>	<u>7,584,025</u>	<u>7,584,025</u>	<u>7,584,025</u>	-
8800	Local Revenues					
8850	Rentals Short-term/Lease Facilities	85,632	25,000	170,727	25,000	(85.36)
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	1,013,335	712,114	382,017	113,518	(70.28)
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	<u>1,098,967</u>	<u>737,114</u>	<u>552,744</u>	<u>138,518</u>	(74.94)
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfer In	34,344	0	700,000	0	(100.00)
	Total Revenues	<u>8,180,100</u>	<u>8,321,139</u>	<u>8,836,769</u>	<u>7,722,543</u>	(12.61)
	Net Beginning Balance	46,370,068	59,415,834	59,415,834	66,055,950	11.18
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>46,370,068</u>	<u>59,415,834</u>	<u>59,415,834</u>	<u>66,055,950</u>	11.18
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$54,550,168</u>	<u>\$67,736,973</u>	<u>\$68,252,603</u>	<u>\$73,778,493</u>	8.10

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

<u>Expenditures by Object</u>	2021-22 Actual Expenses	2022-23 Revised Budget	2022-23 Estimated Expenses	2023-24 Tentative Budget	% change 23/24 Tent/ 22/23 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	134,472	142,619	132,534	89,642	(32.36)
1300 Instructional Salaries, Other Non-Regular	0	701,834	0	700,000	-
1400 Non-Instructional Salaries, Other Non-Regular	576,678	635,756	420,303	71,000	(83.11)
Subtotal	<u>711,150</u>	<u>1,480,209</u>	<u>552,837</u>	<u>860,642</u>	55.68
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	60,895	252,457	131,872	65,233	(50.53)
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	353,848	343,768	293,424	60,491	(79.38)
2400 Instructional Aides, Other	26,977	0	0	0	-
Subtotal	<u>441,720</u>	<u>596,225</u>	<u>425,296</u>	<u>125,724</u>	(70.44)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	7,150,564	7,853,338	7,659,757	7,748,408	1.16
3200 Public Employees' Retirement System Fund	42,594	83,366	27,071	21,468	(20.70)
3300 Old Age, Survivors, Disability, and Health Ins.	35,583	55,775	30,267	19,948	(34.09)
3400 Health and Welfare Benefits	77,140	147,826	34,789	44,946	29.19
3500 State Unemployment Insurance	440	8,179	4,296	4,432	3.17
3600 Workers' Compensation Insurance	17,330	31,103	14,675	14,825	1.02
3900 Other Benefits	2,425	8,469	1,957	1,815	(7.26)
Subtotal	<u>7,326,076</u>	<u>8,188,056</u>	<u>7,772,811</u>	<u>7,855,842</u>	1.07
TOTAL SALARIES/BENEFITS	8,478,946	10,264,490	8,750,944	8,842,208	1.04

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

Expenditures by Object	2021-22 Actual Expenses	2022-23 Revised Budget	2022-23 Estimated Expenses	2023-24 Tentative Budget	% change 23/24 Tent/ 22/23 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	9,378	5,352	1,435	552	(61.53)
4300 Instructional Supplies	226,121	49,435	39,495	5,989	(84.84)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	69,870	127,959	107,990	67,434	(37.56)
4600 Non-Instructional Supplies	205,733	736,663	463,387	520,771	12.38
4700 Food Supplies	2,065	79,411	58,262	22,805	(60.86)
Subtotal	<u>513,167</u>	<u>998,820</u>	<u>670,569</u>	<u>617,551</u>	(7.91)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	904,557	2,140,353	850,481	1,790,168	110.49
5200 Travel & Conference Expenses	98,337	331,397	130,226	173,124	32.94
5300 Dues & Memberships	55,874	93,598	72,871	80,475	10.43
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	875,580	953,800	685,042	1,052,600	53.65
5600 Rents, Leases & Repairs	654,800	1,043,590	935,704	954,875	2.05
5700 Legal, Election & Audit Exp	357,996	274,000	82,308	220,530	167.93
5800 Other Operating Exp & Services	1,685,829	2,006,864	766,491	2,023,669	164.02
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	64,381	2,741,967	177,167	2,249,580	1,169.75
Subtotal	<u>4,697,354</u>	<u>9,585,569</u>	<u>3,700,290</u>	<u>8,545,021</u>	130.93
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	4,917	17,750	0	750	-
6300 Library Books	0	0	0	0	-
6400 Equipment	227,389	655,157	487,015	58,650	(87.96)
Subtotal	<u>232,306</u>	<u>672,907</u>	<u>487,015</u>	<u>59,400</u>	(87.80)
Subtotal, Expenditures (1000 - 6000)	<u>13,921,773</u>	<u>21,521,786</u>	<u>13,608,818</u>	<u>18,064,180</u>	32.74

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Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13						
Expenditures by Object		2021-22 Actual Expenses	2022-23 Revised Budget	2022-23 Estimated Expenses	2023-24 Tentative Budget	% change 23/24 Tent/ 22/23 Est
7000	Other Outgo					
7200	Intrafund Transfers Out	0	0	0	0	-
7300	Interfund Transfers Out	2,050,000	2,042,000	2,042,000	2,000,000	(2.06)
7600	Other Student Aid	1,100	15,000	6,540	0	(100.00)
	Subtotal	<u>2,051,100</u>	<u>2,057,000</u>	<u>2,048,540</u>	<u>2,000,000</u>	(2.37)
	Subtotal, Expenditures (1000 - 7000)	<u>15,972,873</u>	<u>23,578,786</u>	<u>15,657,358</u>	<u>20,064,180</u>	28.15
7900	Reserve for Contingencies					
7910	SRP Savings	0	14,233,447	0	21,400,989	-
7930	Board Policy Contingency (12.5%)	0	26,825,849	0	29,004,058	-
7940	Revolving Cash Accounts	0	100,000	0	100,000	-
7940	Employee Vacation Payout	0	50,000	0	50,000	-
7950	Budget Stabilization	0	2,845,584	0	2,845,584	-
	Total Designated	<u>0</u>	<u>44,054,880</u>	<u>0</u>	<u>53,400,631</u>	-
7910	Unrestricted Contingency	38,577,295	103,307	52,595,245	313,682	(99.40)
	Subtotal Expenditures (7900)	<u>38,577,295</u>	<u>44,158,187</u>	<u>52,595,245</u>	<u>53,714,313</u>	2.13
	Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$54,550,168</u></u>	<u><u>\$67,736,973</u></u>	<u><u>\$68,252,603</u></u>	<u><u>\$73,778,493</u></u>	8.10

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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
Revenues by Source	2022-23 Adopted Budget	2022-23 Allocated Budget	2022-23 Estimated Revenue	% change 22/23 Est/ 22/23 Budget	2023-24 Tentative Budget	% change 23/24 Tent/ 22/23 Est
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$0	-	\$0	-
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>0</u>	-	<u>0</u>	-
8600 State Revenues						
8611 Apprenticeship Allowance	5,227,354	5,227,354	5,227,454	0.00	5,227,354	(0.00)
8612 State General Apportionment	27,486,797	27,486,797	34,261,206	24.65	46,137,624	34.66
8612 State General Apportionment-estimated COLA	12,050,879	12,050,879	12,050,879	-	16,090,921	33.52
8612 Base Allocation Increase	816,204	816,204	816,204	-	0	(100.00)
8612 State General Apportionment-Deficit	(3,931,390)	(3,931,390)	(3,931,390)	-	(4,352,560)	10.71
8612 State General Apportionment-prior year adjustment	0	0	0	-	0	-
8619 Other General Apportionments-Full-time Faculty Alloc	2,367,141	2,367,141	2,367,141	-	3,325,444	40.48
8619 Other General Apportionments-Enroll Fee Admin-2%	232,423	232,423	232,423	-	232,423	-
8619 Other General Apportionments-Part-Time Fac Comp	568,828	568,828	568,828	-	568,828	-
8630 Education Protection Account	38,980,355	38,980,355	38,980,355	-	38,980,355	-
8672 Homeowners' Property Tax Relief	298,303	298,303	298,303	-	298,303	-
8681 State Lottery Proceeds	4,284,722	4,284,722	3,774,757	(11.90)	4,449,862	17.88
8682 State Mandated Costs	825,239	825,239	825,239	-	825,239	-
8699 Other Misc State Revenue	7,584,025	7,584,025	7,584,025	-	7,584,025	-
Total State Revenues	<u>96,790,880</u>	<u>96,790,880</u>	<u>103,055,424</u>	6.47	<u>119,367,818</u>	15.83
8800 Local Revenues						
8811 Tax Allocation, Secured Roll	65,114,154	65,114,154	65,114,154	-	65,114,154	-
8812 Tax Allocation, Supplement Roll	1,511,297	1,511,297	1,511,297	-	1,511,297	-
8813 Tax Allocation, Unsecured Roll	2,001,162	2,001,162	2,001,162	-	2,001,162	-
8816 Prior Years' Taxes	525,051	525,051	525,051	-	525,051	-
8817 Education Revenue Augmentation Fund (ERAF)	29,185,806	29,185,806	29,185,806	-	29,185,806	-
8818 RDA Funds - Pass Thru AB	781,554	781,554	781,554	-	781,554	-
8819 RDA Funds - Residuals	9,790,465	9,790,465	9,790,465	-	9,790,465	-
8850 Rents and Leases	363,480	363,480	392,490	7.98	363,480	(7.39)

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

<u>Revenues by Source</u>	2022-23 Adopted Budget	2022-23 Allocated Budget	2022-23 Estimated Revenue	% change 22/23 Est/ 22/23 Budget	2023-24 Tentative Budget	% change 23/24 Tent/ 22/23 Est
8860 Interest & Investment Income	900,000	900,000	2,240,207	148.91	900,000	(59.83)
8874 CCC Enrollment Fees	8,027,474	8,027,474	8,027,474	-	8,027,474	-
8875 Bachelor's Program Fee	40,000	40,000	56,112	40.28	40,000	(28.71)
8880 Nonresident Tuition	2,500,000	2,725,545	2,725,545	-	3,000,000	10.07
8890 Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	873,796	1,239,314	909,217	(26.64)	637,718	(29.86)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	<u>121,614,239</u>	<u>122,205,302</u>	<u>123,260,534</u>	0.86	<u>121,878,161</u>	(1.12)
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	3,927	(21.46)	5,000	27.32
8981/8983 Interfund/Intrafund Transfer In	0	0	700,000	-	0	(100.00)
Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>703,927</u>	13,978.54	<u>5,000</u>	(99.29)
Total Revenues	<u>218,410,119</u>	<u>219,001,182</u>	<u>227,019,885</u>	3.66	<u>241,250,979</u>	6.27
Net Beginning Balance	59,415,834	59,415,834	59,415,834	-	66,055,950	11.18
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>59,415,834</u>	<u>59,415,834</u>	<u>59,415,834</u>	-	<u>66,055,950</u>	11.18
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$277,825,953</u>	<u>\$278,417,016</u>	<u>\$286,435,719</u>	2.88	<u>\$307,306,929</u>	7.29

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

<u>Expenditures by Object</u>	2022-23 Adopted Budget	2022-23 Allocated Budget	2022-23 Estimated Expenses	% change 22/23 Est/ 22/23 Budget	2023-24 Tentative Budget	% change 23/24 Tent/ 22/23 Est
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$31,844,525	\$33,070,557	\$32,591,138	(1.45)	\$37,180,659	14.08
1200 Non-Instructional Salaries, Regular Contract	15,240,198	15,909,232	15,782,612	(0.80)	17,811,000	12.85
1300 Instructional Salaries, Other Non-Regular	27,417,194	28,027,522	34,197,597	22.01	27,367,194	(19.97)
1400 Non-Instructional Salaries, Other Non-Regular	1,911,552	2,168,109	2,467,135	13.79	1,589,964	(35.55)
Subtotal	<u>76,413,469</u>	<u>79,175,420</u>	<u>85,038,482</u>	7.41	<u>83,948,817</u>	(1.28)
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	35,069,255	36,847,847	34,950,996	(5.15)	41,016,454	17.35
2200 Instructional Aides, Regular Full Time	474,937	623,144	566,301	(9.12)	636,687	12.43
2300 Non-Instructional Salaries, Other	1,553,465	1,877,056	1,660,633	(11.53)	1,507,732	(9.21)
2400 Instructional Aides, Other	1,856,711	1,850,513	1,619,338	(12.49)	1,866,656	15.27
Subtotal	<u>38,954,368</u>	<u>41,198,560</u>	<u>38,797,268</u>	(5.83)	<u>45,027,529</u>	16.06
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	21,476,259	21,703,596	20,885,993	(3.77)	22,699,828	8.68
3200 Public Employees' Retirement System Fund	10,152,762	10,710,680	9,887,655	(7.68)	12,789,854	29.35
3300 Old Age, Survivors, Disability, and Health Ins.	4,248,322	4,444,046	4,316,376	(2.87)	4,907,426	13.69
3400 Health and Welfare Benefits	27,446,435	27,104,425	24,289,700	(10.38)	28,777,121	18.47
3500 State Unemployment Insurance	835,180	853,961	667,943	(21.78)	514,183	(23.02)
3600 Workers' Compensation Insurance	1,747,196	1,802,164	1,865,343	3.51	1,953,930	4.75
3900 Other Benefits	3,277,170	3,280,031	3,190,653	(2.72)	3,338,738	4.64
Subtotal	<u>69,183,324</u>	<u>69,898,903</u>	<u>65,103,662</u>	(6.86)	<u>74,981,080</u>	15.17
TOTAL SALARIES/BENEFITS	184,551,161	190,272,883	188,939,412	(5.28)	203,957,426	7.95
Salaries/Benefits Cost % of Total Expenditures	85.01%	84.60%	87.16%		86.42%	

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

<u>Expenditures by Object</u>	2022-23 Adopted Budget	2022-23 Allocated Budget	2022-23 Estimated Expenses	% change 22/23 Est/ 22/23 Budget	2023-24 Tentative Budget	% change 23/24 Tent/ 22/23 Est
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	8,068	8,520	3,294	(61.34)	3,820	15.97
4300 Instructional Supplies	32,882	55,467	44,513	(19.75)	11,911	(73.24)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	225,787	258,571	225,467	(12.80)	182,462	(19.07)
4600 Non-Instructional Supplies	976,197	1,441,798	1,109,262	(23.06)	1,105,459	(0.34)
4700 Food Supplies	36,616	117,953	80,776	(31.52)	37,611	(53.44)
Subtotal	<u>1,279,550</u>	<u>1,882,309</u>	<u>1,463,312</u>	(22.26)	<u>1,341,263</u>	(8.34)
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	4,421,625	4,479,475	3,015,276	(32.69)	4,243,678	40.74
5200 Travel & Conference Expenses	324,065	565,434	245,365	(56.61)	398,660	62.48
5300 Dues & Memberships	195,738	221,458	187,977	(15.12)	204,688	8.89
5400 Insurance	1,970,090	1,970,090	1,970,000	(0.00)	1,970,090	0.00
5500 Utilities & Housekeeping Svcs	3,853,638	5,133,996	4,934,053	(3.89)	4,272,325	(13.41)
5600 Rents, Leases & Repairs	5,015,462	5,204,967	4,869,636	(6.44)	5,884,394	20.84
5700 Legal, Election & Audit Exp	1,290,866	1,284,103	1,000,678	(22.07)	1,297,545	29.67
5800 Other Operating Exp & Services	7,521,784	7,790,077	5,927,852	(23.91)	7,383,974	24.56
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	6,163,381	4,696,264	1,028,264	(78.10)	4,604,557	347.80
Subtotal	<u>30,756,649</u>	<u>31,345,864</u>	<u>23,179,101</u>	(26.05)	<u>30,259,911</u>	30.55
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	0	-	0	-
6200 Buildings	750	18,500	1,982,425	10,615.81	750	(99.96)
6300 Library Books	1,070	1,070	78,149	7,203.64	1,070	(98.63)
6400 Equipment	508,871	1,385,865	1,124,170	(18.88)	436,071	(61.21)
Subtotal	<u>510,691</u>	<u>1,405,435</u>	<u>3,184,744</u>	126.60	<u>437,891</u>	(86.25)
Subtotal, Expenditures (1000 - 6000)	<u>217,098,051</u>	<u>224,906,491</u>	<u>216,766,569</u>	(3.62)	<u>235,996,491</u>	8.87

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

<u>Expenditures by Object</u>	2022-23 Adopted Budget	2022-23 Allocated Budget	2022-23 Estimated Expenses	% change 22/23 Est/ 22/23 Budget	2023-24 Tentative Budget	% change 23/24 Tent/ 22/23 Est
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	16,188	-	0	(100.00)
7300 Interfund Transfers Out	3,500,000	3,542,000	3,590,472	1.37	3,500,000	(2.52)
7600 Other Student Aid	120,000	15,300	6,540	(57.25)	120,000	1,734.86
Subtotal	<u>3,620,000</u>	<u>3,557,300</u>	<u>3,613,200</u>	1.57	<u>3,620,000</u>	0.19
Subtotal, Expenditures (1000 - 7000)	<u>220,718,051</u>	<u>228,463,791</u>	<u>220,379,769</u>	(3.54)	<u>239,616,491</u>	8.73
7900 Reserve for Contingencies						
7910 Estimated COLA	8,079,036	0	0	-	0	-
7910 SRP Savings Holding Account (exc SRP exp)	19,034,126	20,028,485	0	(100.00)	30,642,286	-
7930 Board Policy Contingency (12.5%)	26,825,849	26,825,849	0	(100.00)	29,004,058	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Vacation Payout	50,000	50,000	0	(100.00)	50,000	-
7950 Budget Stabilization	2,915,584	2,845,584	0	(100.00)	2,845,584	-
Total Designated	<u>57,004,595</u>	<u>49,849,918</u>	<u>0</u>	(100.00)	<u>62,641,928</u>	-
7910 Unrestricted Contingency	103,307	103,307	66,055,950	63,841.41	5,048,510	(92.36)
Subtotal Expenditures (7900)	<u>57,107,902</u>	<u>49,953,225</u>	<u>66,055,950</u>	32.24	<u>67,690,438</u>	2.47
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$277,825,953</u>	<u>\$278,417,016</u>	<u>\$286,435,719</u>	2.88	<u>\$307,306,929</u>	7.29

Rancho Santiago Community College District
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Restricted General Fund Revenue Budget - Fund 12						
<u>Revenues by Source</u>		2021-22	2022-23	2022-23	2023-24	% change
		Actual	Revised	Estimated	Tentative	23/24 Tent/
		Revenue	Budget	Revenue	Budget	22/23 Est
8100	Federal Revenues					
8120	Higher Education Act	\$2,657,564	\$5,607,570	\$2,504,571	\$4,990,786	99.27
8140	Temporary Assistance for Needy Families (TANF)	81,781	2,500	0	0	-
8150	Student Financial Aid	17,804	258,374	280,941	258,374	(8.03)
8170	Vocational Technical Education Act (VTEA)	1,162,992	2,166,354	1,791,661	1,416,124	(20.96)
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	21,934,243	12,527,285	11,750,570	4,705,193	(59.96)
	Total Federal Revenues	<u>25,854,384</u>	<u>20,562,083</u>	<u>16,327,743</u>	<u>11,370,477</u>	(30.36)
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	1,763,364	2,705,734	2,630,138	2,644,734	0.55
8623	Disabled Students Programs & Services (DSPS)	1,798,818	2,380,621	2,196,303	2,380,621	8.39
8625	CalWORKS	567,494	984,188	913,520	984,188	7.74
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	0	2,599	2,599	2,599	-
8629	Other Gen Categorical Apport-BSI	757,182	811,840	793,164	811,840	2.35
8629	Other Gen Categorical Apport-CARE	51,011	311,057	329,823	311,057	(5.69)
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	31,787,207	64,643,256	36,575,152	64,298,657	75.80
8629	Other Gen Categorical Apport-Equal Employment Opportunity	14,009	450,542	428,320	450,542	5.19
8629	Other Gen Categorical Apport-Guided Pathways	525,963	1,305,605	1,164,305	1,305,605	12.14
8629	Other Gen Categorical Apport-Instructional Equipment	1,125,978	0	0	0	-
8629	Other Gen Categorical Apport-Matriculation-Credit	4,112,100	6,197,135	6,036,575	6,197,135	2.66
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	1,638,101	1,666,836	1,472,030	1,666,836	13.23
8629	Other Gen Categorical Apport-SEAP	3,815,662	5,490,270	4,940,724	5,490,270	11.12
8629	Other Gen Categorical Apport-Student Equity	2,039,826	3,001,830	2,747,340	3,001,830	9.26
8629	Other Gen Categorical Apport-Student Financial Aid Admin	862,034	1,451,446	1,355,093	1,451,446	7.11
8629	Other Gen Categorical Apport-Other	2,004,705	12,273,246	6,000,073	12,137,155	102.28
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	1,339,669	10,481,264	2,327,629	10,427,855	348.00
8659	Other Reimb Categorical Allow-Other	96,818	2,082,300	766,914	2,069,639	169.87

Rancho Santiago Community College District
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Restricted General Fund Revenue Budget - Fund 12					
Revenues by Source	2021-22 Actual Revenue	2022-23 Revised Budget	2022-23 Estimated Revenue	2023-24 Tentative Budget	% change 23/24 Tent/ 22/23 Est
8681 State Lottery Proceeds	1,932,762	1,688,685	1,688,685	1,688,685	-
8699 Other Misc State	1,985,956	14,051,733	11,010,099	15,372,872	39.63
Total State Revenues	<u>58,218,659</u>	<u>131,980,187</u>	<u>83,378,486</u>	<u>132,693,566</u>	59.15
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	0	500	0	500	-
8831 Contract Instructional Service	54,589	35,632	11,131	5,632	(49.40)
8867 Gain (Loss) on Invest	(184,388)	0	0	0	-
8876 Health Services Fees	946,841	972,300	948,140	972,300	2.55
8882 Parking Fees & Bus Passes	306,401	1,405,631	204,830	1,405,631	586.24
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	175,875	3,997,105	3,472,776	2,679,105	(22.85)
8891 Other Local Rev - Special Proj	302,928	469,130	417,470	388,753	(6.88)
Total Local Revenues	<u>1,602,246</u>	<u>6,880,298</u>	<u>5,054,347</u>	<u>5,451,921</u>	7.87
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983 Interfund/Intrafund Transfer In	373,178	0	0	0	-
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>373,178</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	<u>86,048,467</u>	<u>159,422,568</u>	<u>104,760,576</u>	<u>149,515,964</u>	42.72
Net Beginning Balance	4,433,337	6,370,133	6,370,133	2,178,188	(65.81)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>4,433,337</u>	<u>6,370,133</u>	<u>6,370,133</u>	<u>2,178,188</u>	(65.81)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$90,481,804</u>	<u>\$165,792,701</u>	<u>\$111,130,709</u>	<u>\$151,694,152</u>	36.50

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

<u>Expenditures by Object</u>	2021-22 Actual Expenses	2022-23 Revised Budget	2022-23 Estimated Expenses	2023-24 Tentative Budget	% change 23/24 Tent/ 22/23 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$268,347	\$247,576	\$233,263	\$282,288	21.02
1200 Non-Instructional Salaries, Regular Contract	4,946,333	7,232,032	5,587,583	8,561,273	53.22
1300 Instructional Salaries, Other Non-Regular	1,564,334	438,517	1,746,154	327,325	(81.25)
1400 Non-Instructional Salaries, Other Non-Regular	5,958,891	7,235,718	6,200,724	5,695,299	(8.15)
Subtotal	<u>12,737,905</u>	<u>15,153,843</u>	<u>13,767,724</u>	<u>14,866,185</u>	7.98
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	9,512,789	16,965,392	11,168,009	19,388,535	73.61
2200 Instructional Aides, Regular Full Time	67,733	52,531	42,508	125,861	196.09
2300 Non-Instructional Salaries, Other	5,326,343	8,136,770	5,493,707	7,284,151	32.59
2400 Instructional Aides, Other	1,183,121	1,482,276	1,218,606	1,139,827	(6.46)
Subtotal	<u>16,089,986</u>	<u>26,636,969</u>	<u>17,922,830</u>	<u>27,938,374</u>	55.88
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	2,341,754	3,750,854	2,745,873	3,672,411	33.74
3200 Public Employees' Retirement System Fund	2,915,559	5,476,759	3,913,504	6,226,654	59.11
3300 Old Age, Survivors, Disability, and Health Ins.	1,330,895	2,009,671	1,773,347	2,145,588	20.99
3400 Health and Welfare Benefits	3,962,761	5,675,093	4,638,371	6,138,105	32.33
3500 State Unemployment Insurance	660,675	169,760	168,283	131,319	(21.97)
3600 Workers' Compensation Insurance	432,122	629,737	597,813	637,568	6.65
3900 Other Benefits	252,708	464,165	274,486	513,667	87.14
Subtotal	<u>11,896,474</u>	<u>18,176,039</u>	<u>14,111,677</u>	<u>19,465,312</u>	37.94
TOTAL SALARIES/BENEFITS	40,724,365	59,966,851	45,802,231	62,269,871	35.95

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Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object	2021-22 Actual Expenses	2022-23 Revised Budget	2022-23 Estimated Expenses	2023-24 Tentative Budget	% change 23/24 Tent/ 22/23 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	130,733	388,522	141,555	174,202	23.06
4300 Instructional Supplies	2,248,366	4,612,035	2,576,254	1,803,878	(29.98)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	13,622	17,950	13,800	17,950	30.07
4600 Non-Instructional Supplies	691,718	1,580,609	1,017,089	1,031,922	1.46
4700 Food Supplies	113,131	563,281	277,877	415,526	49.54
Subtotal	3,197,570	7,162,397	4,026,575	3,443,478	(14.48)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	23,103,033	54,624,335	35,065,913	51,672,742	47.36
5200 Travel & Conference Expenses	246,819	1,388,115	370,429	1,118,813	202.03
5300 Dues & Memberships	23,339	109,278	38,157	93,061	143.89
5400 Insurance	55,131	59,995	52,135	59,995	15.08
5500 Utilities & Housekeeping Svcs	69,894	88,302	66,428	113,247	70.48
5600 Rents, Leases & Repairs	299,599	630,712	358,204	525,976	46.84
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	3,505,819	1,746,899	977,616	1,672,033	71.03
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,786,658	26,991,055	14,217,242	25,312,714	78.04
Subtotal	29,090,292	85,638,691	51,146,124	80,568,581	57.53
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	7,700	0	0	0	-
6200 Buildings	257,384	669,854	459,775	269,139	(41.46)
6300 Library Books	268,430	418,806	364,494	227,907	(37.47)
6400 Equipment	4,049,859	4,736,618	4,442,687	2,067,439	(53.46)
6900 Project Contingencies	0	54,500	0	0	-
Subtotal	4,583,373	5,879,778	5,266,956	2,564,485	(51.31)
Subtotal, Expenditures (1000 - 6000)	77,595,600	158,647,717	106,241,886	148,846,415	40.10

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Restricted General Fund Expenditure Budget - Fund 12					
Expenditures by Object	2021-22 Actual Expenses	2022-23 Revised Budget	2022-23 Estimated Expenses	2023-24 Tentative Budget	% change 23/24 Tent/ 22/23 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	1,582,670	0	0	0	-
7300 Interfund Transfers Out	2,506,454	0	197,000	0	(100.00)
7400 Other Transfers	0	2,000	0	2,000	-
7600 Other Student Aid	2,426,947	5,909,144	2,513,635	1,664,118	(33.80)
Subtotal	<u>6,516,071</u>	<u>5,911,144</u>	<u>2,710,635</u>	<u>1,666,118</u>	(38.53)
Subtotal, Expenditures (1000 - 7000)	<u>84,111,671</u>	<u>164,558,861</u>	<u>108,952,521</u>	<u>150,512,533</u>	38.15
7900 Reserve for Contingencies					
7910 Unrestricted Contingencies	0	0	0	0	-
7920 Restricted Contingency-Family Pact 2339 & 2340	0	134,781	0	134,781	-
7920 Restricted Contingency-Campus Health Services-3250	0	134,337	0	134,337	-
7920 Restricted Contingency-Health Services-3450	0	964,722	0	912,501	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
Total Designated	<u>0</u>	<u>1,233,840</u>	<u>0</u>	<u>1,181,619</u>	-
7910 Unrestricted Contingency	6,370,133	0	2,178,188	0	(100.00)
Subtotal Expenditures (7900)	<u>6,370,133</u>	<u>1,233,840</u>	<u>2,178,188</u>	<u>1,181,619</u>	(45.75)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$90,481,804</u>	<u>\$165,792,701</u>	<u>\$111,130,709</u>	<u>\$151,694,152</u>	36.50

Rancho Santiago Community College District
Tentative Budget
2023-24

DRAFT

Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	56,379,735		160,642		56,540,377		9,828,393		66,368,770	
Classified Salaries	16,315,624		65,233		16,380,857		14,482,320		30,863,177	
Employee Benefits	29,573,634		106,549		29,680,183		9,767,121		39,447,304	
Supplies & Materials	434,776		206,563		641,339		2,294,320		2,935,659	
Other Operating Exp & Services	4,451,536		5,285,849		9,737,385		18,539,185		28,276,570	
Capital Outlay	16,312		0		16,312		1,402,179		1,418,491	
Other Outgo	0		313,682		313,682		1,489,083		1,802,765	
Grand Total	\$107,171,617	52.40%	\$6,138,518	57.54%	\$113,310,135	52.65%	\$57,802,601	38.41%	\$171,112,736	46.79%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	26,329,914		700,000		27,029,914		5,037,792		32,067,706	
Classified Salaries	8,496,276		43,546		8,539,822		8,195,768		16,735,590	
Employee Benefits	14,576,541		164,431		14,740,972		5,761,692		20,502,664	
Supplies & Materials	0		317,830		317,830		1,013,754		1,331,584	
Other Operating Exp & Services	5,277,903		2,156,006		7,433,909		10,086,772		17,520,681	
Capital Outlay	2,674		58,650		61,324		937,811		999,135	
Other Outgo	0		0		0		1,278,554		1,278,554	
Grand Total	\$54,683,308	26.74%	\$3,440,463	32.25%	\$58,123,771	27.01%	\$32,312,143	21.47%	\$90,435,914	24.73%

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	378,526		0		378,526		0		378,526	
Classified Salaries	20,089,905		16,945		20,106,850		5,260,286		25,367,136	
Employee Benefits	11,645,877		837		11,646,714		2,726,499		14,373,213	
Supplies & Materials	288,936		93,158		382,094		135,404		517,498	
Other Operating Exp & Services	9,787,246		978,166		10,765,412		51,942,624		62,708,036	
Capital Outlay	359,505		750		360,255		224,495		584,750	
Other Outgo	120,000		0		120,000		80,100		200,100	
Grand Total	\$42,669,995	20.86%	\$1,089,856	10.22%	\$43,759,851	20.34%	\$60,369,408	40.12%	\$104,129,259	28.48%

Total Expenditures-excludes Institutional Costs	\$204,524,920	100.00%	\$10,668,837	100.00%	\$215,193,757	100.00%	\$150,484,152	100.00%	\$365,677,909	100.00%
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Institutional Costs	Fund 11 Unrestricted	Fund 13 One-Time	Fund 11/13 Unrestricted	Fund 12 Restricted	Fund 11/12/13 Combined
Employee Benefits-retiree benefits/ local experience charge/STRS & PERS on behalf	9,452,766	7,584,025	17,036,791	1,210,000	18,246,791
Election	125,000	125,000	250,000	0	250,000
Other Operating Exp & Services-prop&liability ins	1,970,000	0	1,970,000	0	1,970,000
Other Operating - SCC-ADA settlement expense	0	2,000,000	2,000,000	0	2,000,000
Other Outgo-Interfund Transfers	1,500,000	0	1,500,000	0	1,500,000
Other Outgo-Board Policy Contingency	0	29,004,058	29,004,058	0	29,004,058
Other Outgo-Reserves SRP savings/exp	11,220,922	21,400,989	32,621,911	0	32,621,911
Other Outgo-Reserves	4,734,828	2,995,584	7,730,412	0	7,730,412
Grand Total	\$29,003,516	\$63,109,656	\$92,113,172	\$1,210,000	\$93,323,172

Total Expenditures-includes Institutional Costs **\$233,528,436**

\$73,778,493

\$307,306,929

\$151,694,152

\$459,001,081

**RSCCD - Estimate 2023/24 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on Student Centered Funding Formula - Calculation 2022/23 TCR + COLA**

DRAFT

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 8,925,635	\$ 6,942,161	\$ 1,983,474	\$ 7,933,895	\$ 5,950,421	\$ 1,983,474			\$ 16,859,530
FTES - 22/23 @ P2 split with est College's projected Growth	\$ 97,510,557	\$ 66,334,177	\$ 31,176,380	\$ 43,640,679	\$ 27,728,259	\$ 15,912,420			\$ 141,151,236
SCFF - Supplemental Allocation	\$ 17,708,411	\$ 17,708,411	\$ -	\$ 5,973,769	\$ 5,973,769	\$ -			\$ 23,682,180
SCFF - Student Success Allocation	\$ 13,454,789	\$ 13,454,789	\$ -	\$ 7,205,510	\$ 7,205,510	\$ -			\$ 20,660,299
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ 137,599,392	\$ 104,439,538	\$ 33,159,854	\$ 64,753,853	\$ 46,857,959	\$ 17,895,894			\$ 202,353,245
23/24 COLA - 8.22%	\$ 10,941,761	\$ 8,304,924	\$ 2,636,837	\$ 5,149,160	\$ 3,726,096	\$ 1,423,063			\$ 16,090,921
Deficit Coefficient	\$ (2,959,723)	\$ (2,246,464)	\$ (713,259)	\$ (1,392,837)	\$ (1,007,901)	\$ (384,936)			\$ (4,352,560)
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 145,581,430	\$ 110,497,998	\$ 35,083,432	\$ 68,510,176	\$ 49,576,154	\$ 18,934,022			\$ 214,091,606
<i>Percentages</i>	<i>68.00%</i>	<i>51.61%</i>	<i>16.39%</i>	<i>32.00%</i>	<i>23.16%</i>	<i>8.84%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 3,100,317	\$ 2,228,162	\$ 872,155	\$ 1,349,545	\$ 902,207	\$ 447,338			\$ 4,449,862
State Mandate	\$ 575,163	\$ 575,163	\$ -	\$ 250,076	\$ 250,076	\$ -			\$ 825,239
Full-Time Faculty Hiring Allocation	\$ 2,217,074	\$ 2,217,074	\$ -	\$ 1,108,370	\$ 1,108,370	\$ -			\$ 3,325,444
Part-Time Faculty Compensation	\$ 396,453	\$ 282,701	\$ 113,753	\$ 172,375	\$ 114,029	\$ 58,345			\$ 568,828
Subtotal, Other State Revenue	\$ 6,289,007	\$ 5,303,100	\$ 985,908	\$ 2,880,366	\$ 2,374,683	\$ 505,683			\$ 9,169,373
TOTAL ESTIMATED REVENUE	\$ 151,870,437	\$ 115,801,097	\$ 36,069,340	\$ 71,390,542	\$ 51,950,837	\$ 19,439,705			\$ 223,260,979
<i>Percentages</i>	<i>68.02%</i>	<i>51.87%</i>	<i>16.16%</i>	<i>31.98%</i>	<i>23.27%</i>	<i>8.71%</i>			
Less Institutional Cost Expenditures								\$ 13,047,766	
Less Net District Services Expenditures								\$ 42,173,660	
								\$ 168,039,553	
ESTIMATED REVENUE	\$ 114,306,766	\$ 87,158,825	\$ 27,147,941	\$ 53,732,787	\$ 39,101,304	\$ 14,631,483			\$ 168,039,553
BUDGET EXPENDITURES FOR FY 2023/24									
SAC/CEC Expenses - F/T & Ongoing	\$ 107,171,617	\$ 94,901,528	\$ 12,270,089						\$ 107,171,617
SCC/OEC Expenses - F/T & Ongoing				\$ 54,683,308	\$ 46,724,382	\$ 7,958,926			\$ 54,683,308
District Services Expenses - F/T & Ongoing							\$ 42,669,995		\$ 42,669,995
SRP Expenses	\$ 921,384	\$ 921,384		\$ 582,066	\$ 582,066		\$ 476,175		\$ 1,979,625
Est SRP Savings	\$ 4,811,231	\$ 4,811,231		\$ 3,535,953	\$ 3,535,953		\$ 894,113		\$ 9,241,297
Institutional Cost								\$ 4,104,556	\$ 4,104,556
Retirees Instructional-local experience charge								\$ 5,348,210	\$ 5,348,210
Retirees Non-Instructional-local experience charge								\$ 1,970,000	\$ 1,970,000
Property & Liability								\$ 125,000	\$ 125,000
Election								\$ 1,500,000	\$ 1,500,000
Interfund Transfer								\$ -	\$ -
TOTAL ESTIMATED EXPENDITURES	\$ 112,904,232	\$ 100,634,143	\$ 12,270,089	\$ 58,801,327	\$ 50,842,401	\$ 7,958,926	\$ 44,040,283	\$ 13,047,766	\$ 228,793,608
Percent of Total Estimated Expenditures	49.35%	43.98%	5.36%	25.70%	22.22%	3.48%	19.25%	5.70%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ 1,402,534	\$ (13,475,318)	\$ 14,877,852	\$ (5,068,540)	\$ (11,741,097)	\$ 6,672,557			\$ (3,666,006)
OTHER STATE REVENUE									
Apprenticeship				\$ 5,227,354	\$ 5,227,354				\$ 5,227,354
Enrollment Fees 2%								\$ 232,423	\$ 232,423
LOCAL REVENUE									
Non Resident Tuition	\$ 2,000,000	\$ 2,000,000		\$ 1,000,000	\$ 1,000,000				\$ 3,000,000
Interest/Investments								\$ 900,000	\$ 900,000
Rents/Leases	\$ 8,480	\$ 8,480		\$ 125,000	\$ 125,000		\$ 205,000		\$ 338,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local	\$ 40,000	\$ 40,000						\$ 524,200	\$ 564,200
Subtotal, Other Local Revenue	\$ 2,048,480	\$ 2,048,480	\$ -	\$ 6,352,354	\$ 6,352,354	\$ -	\$ 205,000	\$ 1,661,623	\$ 10,267,457
ESTIMATED ENDING BALANCE FOR 6/30/24	3,451,014	(11,426,838)	14,877,852	1,283,814	(5,388,743)	6,672,557			4,734,828

HEERF Balances & Important Dates

As of 05/08/2023

SAC Funds	Project No.	Amount Awarded	Actuals	Encumbrances	FY'23 Transfer	Remaining	Performance Period Ends	Encumber By	Receive & Pay By
HEERF II - Institutional	1234	13,298,831	11,197,574	44,829	-	2,056,428	6/30/2023*	6/30/2023	8/29/2023
HEERF III - Institutional	1334	13,968,975	11,058,120	200,640	-	2,710,214	6/30/2023*	6/30/2023	8/29/2023
HEERF III - Student Emergency Aid	1333	14,244,279	14,244,279	-	-	-	6/30/2023*	N/A	N/A

SCC Funds	Project No.	Amount Awarded	Actuals	Encumbrances	FY'23 Transfer	Remaining	Performance Period Ends	Encumber By	Receive & Pay By
HEERF I - Institutional	1232	1,446,953	1,446,953	21,505	-	(21,505)	6/30/2023*	6/30/2023	8/29/2023
HEERF II - Institutional	1234	5,419,845	5,595,782	46,150	-	(222,088)	6/30/2023*	6/30/2023	8/29/2023
HEERF III - Institutional	1334	5,930,510	4,008,734	1,058,653	-	863,123	6/30/2023*	6/30/2023	8/29/2023
HEERF III - Student Emergency Aid	1333	6,113,466	6,109,466	-	-	4,000	6/30/2023*	N/A	N/A

* Dates revised. On 04/06/22 DOE granted automatic extension for all open HEERF grants with a balance greater than \$1,000.

Version 05/08/2023

50% Law FY 22/23 Actual as of 4/30/23 - SAC					
2022/2023					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	19,314,652	19,314,652	-	19,314,652
13xx		19,247,046	19,247,046	-	19,247,046
12xx	408		8,009,122	32,853	8,041,975
14xx			1,110,214	-	1,110,214
Sub-total Academic Salaries	409	38,561,698	47,681,034	32,853	47,713,887
21xx	411		9,104,942	672,165	9,777,107
23xx			388,385	60,886	449,271
22xx	416	202,217	202,217	-	202,217
24xx		977,283	977,283	-	977,283
Sub-total Classified Salaries	419	1,179,500	10,672,827	733,051	11,405,878
3xxx	429	12,347,991	21,649,740	463,278	22,113,018
4xxx	435		444,779	225	445,004
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	1,096,508	4,665,842	84,170	4,750,012
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	53,185,697	85,114,222	1,313,577	86,427,799
Less Exclusions	469	-	2,369,426	-	2,369,426
<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>			(65,367)		(65,367)
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>			268,578	-	268,578
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			2,166,215		2,166,215
TOTALS (459-469)	470	53,185,697	82,744,796		
Percent of CEE (470, col. 1/470, col. 2)	471	64.28%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		41,372,398		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		41,372,398		

50% Law FY 22/23 Actual as of 4/30/23 - SCC					
2022/2023					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	8,758,500	8,758,500	-	8,758,500
13xx		8,774,232	8,774,232	-	8,774,232
12xx	408		4,679,503	26,789	4,706,292
14xx			858,798	-	858,798
Sub-total Academic Salaries	409	17,532,732	23,071,033	26,789	23,097,822
21xx	411		5,246,363	339,319	5,585,682
23xx			483,213	82,425	565,638
22xx	416	274,475	274,475	-	274,475
24xx		252,139	252,139	-	252,139
Sub-total Classified Salaries	419	526,614	6,256,190	421,744	6,677,934
3xxx	429	5,613,792	11,156,077	224,712	11,380,789
4xxx	435		159,894		159,894
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	2,655,526	4,291,583	7,145	4,298,728
6420 - Replacement Equipment	451		-		-
TOTAL (409+419+429+435+449+451)	459	26,328,664	44,934,777	680,390	45,615,167
Less Exclusions	469	-	1,058,996	-	1,058,996
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		-	-	-	-
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	-	-	-
<i>student transportation (5966 object, activity 649000, fund 11)</i>		-	-	-	-
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)</i>			(25,805)		(25,805)
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	53,057		53,057
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			1,031,744		1,031,744
TOTALS (459-469)	470	26,328,664	43,875,781		
Percent of CEE (470, col. 1/470, col. 2)	471	60.01%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		21,937,891		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		21,937,891		

<u>50% Law FY 22/23 Actual as of 4/30/23 - DO/DISTRICTWIDE</u>					
2022/2023					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	-	-	-	-
13xx		-	-	-	-
12xx	408		(82,385)	157,719	75,334
14xx			-	-	-
Sub-total Academic Salaries	409	-	(82,385)	157,719	75,334
21xx	411		10,937,662	1,634,655	12,572,317
23xx			370,732	84,977	455,709
22xx	416	(5,108)	(5,108)	-	(5,108)
24xx		(5,128)	(5,128)	-	(5,128)
Sub-total Classified Salaries	419	(10,236)	11,298,158	1,719,632	13,017,790
3xxx	429	2,582,226	12,858,703	934,031	13,792,734
4xxx	435		198,933	6,304	205,237
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	-	7,491,882	240,419	7,732,301
6420 - Replacement Equipment	451		-		-
TOTAL (409+419+429+435+449+451)	459	2,571,990	31,765,291	3,058,105	34,823,396
Less Exclusions	469	2,559,267	6,997,530	85,578	7,083,108
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		2,559,267	2,559,267		2,559,267
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>			3,585,150		3,585,150
<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>			89,377	711	90,088
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			763,736	84,867	848,603
TOTALS (459-469)	470	12,723	24,767,761		
Percent of CEE (470, col. 1/470, col. 2)	471	0.05%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		12,383,881		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		12,383,881		

<u>50% Law FY 22/23 Actual as of 4/30/23 - RSCCD - Combined</u>					
2022/2023					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	28,073,152	28,073,152	-	28,073,152
13xx		28,021,278	28,021,278	-	28,021,278
12xx	408		12,606,240	217,361	12,823,601
14xx			1,969,012	-	1,969,012
Sub-total Academic Salaries	409	56,094,430	70,669,682	217,361	70,887,043
21xx	411		25,288,967	2,646,139	27,935,106
23xx			1,242,330	228,288	1,470,618
22xx	416	471,584	471,584	-	471,584
24xx		1,224,294	1,224,294	-	1,224,294
Sub-total Classified Salaries	419	1,695,878	28,227,175	2,874,427	31,101,602
3xxx	429	20,544,009	45,664,520	1,622,021	47,286,541
4xxx	435		803,606	6,529	810,135
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	3,752,034	16,449,307	331,734	16,781,041
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	82,086,351	161,814,290	5,052,072	166,866,362
Less Exclusions	469	2,559,267	10,425,952	85,578	10,511,530
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		2,559,267	2,559,267	-	2,559,267
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	3,585,150	-	3,585,150
<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</i>		-	(91,172)	-	(91,172)
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	411,012	711	411,723
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	3,961,695	84,867	4,046,562
TOTALS (459-469)	470	79,527,084	151,388,338		
Percent of CEE (470, col. 1/470, col. 2)	471	52.53%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		75,694,169		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		75,694,169		

<u>50% Law FY 22/23 Actual as of 4/30/23 - SAC and SCC Combined</u>					
2022/2023					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	28,073,152	28,073,152	-	28,073,152
13xx		28,021,278	28,021,278	-	28,021,278
12xx	408		12,688,625	59,642	12,748,267
14xx			1,969,012	-	1,969,012
Sub-total Academic Salaries	409	56,094,430	70,752,067	59,642	70,811,709
21xx	411		14,351,305	1,011,484	15,362,789
23xx			871,598	143,311	1,014,909
22xx	416	476,692	476,692	-	476,692
24xx		1,229,422	1,229,422	-	1,229,422
Sub-total Classified Salaries	419	1,706,114	16,929,017	1,154,795	18,083,812
3xxx	429	17,961,783	32,805,817	687,990	33,493,807
4xxx	435		604,673	225	604,898
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	3,752,034	8,957,425	91,315	9,048,740
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	79,514,361	130,048,999	1,993,967	132,042,966
Less Exclusions	469	-	3,428,422	-	3,428,422
<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</i>		-	(91,172)	-	(91,172)
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	321,635	-	321,635
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	3,197,959	-	3,197,959
TOTALS (459-469)	470	79,514,361	126,620,577		
Percent of CEE (470, col. 1/470, col. 2)	471	62.80%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		63,310,289		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		63,310,289		

Vacant Funded Positions for FY2022-23- Projected Annual Salary and Benefits Savings
As of May 12, 2023

Fund	Management/ Academic/ Confidential	EMPLOYEE ID#	Title	Site	Effective Date	Annual Salary	Notes	Vacant Account	2022-23 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
			Director of Academic and End User Support Services/SCC	District	12/16/2022	20,774		11-0000-678000-54143-2110	57,987	
							Hired Chi-Chung Keung#2712975 Eff: 6/1/23. CL22-00515 Resignation Nhadira Johnson#2567956 Eff:02/13/23. Interim Assignment Nhadira Johnson#2567956 Eff:6/28/22-6/30/23, CL22-00343. Hired Letitia Clark#2633790 CL21-00109 Reorg#1230 Eliminated Director, Public Affairs/Publications position and changed to Chief Communication Officer.			
			Chief Communication Officer	District	4/20/2022	42,440		11-0000-671000-52200-2110	77,755	
30%-fd 11 70%-fd 12	Director of Grants	REORG#1228	Director of Grants	District	6/22/2026	40,880	CL22-00371 Reorg#1228 Eliminated Executive Director Resource Development and added Director of Grants	11-0000-679000-53345-2110-30% 12-3401-679000-53345-2110-70%	63,047	743,344
			Revised Title to Asst.Vice Chancellor PC/HR, Learning, Innovation, Wellness & Equity from Director Admin, Institutional Equity, Compliance & Title IX	District	5/11/2021	207,721	Interim Assignmet Sil Han Jin#2616593 Eff11/21/22-6/30/23. CL22-00185. Jennifer De La Rosa Interim Assignment 7/1/22-9/30/22. Revised Title to Asst.Vice Chancellor PC/HR, Learning, Innovation, Wellness & Equity from Director Admin, Institutional Equity, Compliance & Title IX on Board docket March 14, 2022	11-0000-673000-53110-2110	309,111	
			Assistant to Vice Chancellor People & Culture	District	12/19/2022	37,639	Interim Assignment Irena Glomba#1028144 Eff:11/28/22-6/30/23	11-0000-660000-53110-2120	68,157	
			Sergeant District Safety & Security	District	3/23/2023	56,632		11-000-695000-54164-2110-50% 11-0000-677000-54164-2110-50%	107,011	
			Manager P&C Strategy Analytics and Equity	District	2/20/2023	43,710		11-0000-673000-53110-2110	60,275	
			Instructor, English	SAC	6/5/2023	-	Board docket April 24, 2023 Part of salary used to fund BCF \$450,000 for ISA 11-0000-213350-15715-5873	11-0000-150100-15620-1110	-	
			Instructor, Music	SAC	8/1/2022	24,834		11-0000-100400-15535-1110	56,635	
			Instructor, Nursing	SAC	3/9/2022	147,061			212,782	
			Dean, Student Affairs	SAC	7/1/2022	82,213	Hired Gregory Toya#2685012 Eff:1/17/2023 AC22-00365	11-0000-649000-19620-1210-50% 11-2410-649000-19620-1210-50%	123,701	
			Coordinator, Distance Education	SAC	6/23/2023	-		11-0000-601000-15054-1250	-	
			Counselor	SAC	1/1/2023	78,734		11-2410-493010-15320-1110-53.30% 11-2410-631000-15310-1230-46.70%	112,175	
			English & Read Instructor	SAC	7/24/2022	21,870	Part of salary used to fund BCF \$450,000 for ISA 11-0000-213350-15715-5873	11-0000-150100-15620-1110-20% 11-0000-152000-15675-1110-80%	43,445	
			Instructor, Human Development	SAC	6/10/2022	133,969		11-0000-130500-15717-1110	196,725	
			Instructor, Planetarium	SAC	6/4/2022	85,539		11-0000-191100-16431-1110-80% 11-0000-619000-16431-1280-20%	118,467	
			Dean, Instructional & Student Services	CEC	1/3/2023	(1,295)	Interim Assignment Steven Holman#2689249 Eff2/1/23-6/30/23 AC22-00521. Part of salary used to fund BCF \$450,000 for ISA 11-0000-213350-15715-5873	11-2490-601000-18100-1210	7,077	1,755,147
			Instructor, Human Development	SAC	8/22/2022	-	Chantal Lamourelle replaced Maria Dousset#2665165 Eff:8/29/22-6/30/23 AC22-00303	11-0000-130500-15717-1110	30,742	
			Dean Kinesiology,	SAC	6/30/2022	-		11-0000-601000-15410-1210	-	
			Instructor, Chemistry	SAC	6/9/2021	130,969		11-0000-190500-16420-1110-80% 11-0000-601000-16420-1280-20%	191,857	
			Instructor, Chemistry	SAC	6/4/2022	147,061		11-0000-190500-16420-1110	196,869	
			Assistant Dean, Student Services	SAC	12/31/2022	74,493		11-0000-649000-19100-1210	111,835	
			Dean, Academic Affairs	SAC	1/31/2023	72,305	Hired Sara Butler#2712684. Effective 5/16/23 AC23-00453. Employee resigned Dean position, returned to F/T Psychology instructor effe 2/1/23	11-0000-601000-15055-1210	101,516	
			Instructor, Mathematics	SAC	6/5/2023	-		11-0000-170100-16201-1110	-	
			English Instructor	SAC	6/30/2023	-	Employee on Bank Leave Fall2022 and Spring2023	11-0000-150100-15620-1110	-	
			Director of Criminal Justice	SAC	6/30/2021	22,526	Interim Assignment Ernestp Gomez #1277463 Eff:7/1/22-6/30/23	11-0000-601000-15712-1210	46,953	
			Maintenance Supervisor	SAC	11/15/2021	39,951	BCF#BCE1NICT3R transferred (\$83,379) to 11-2390-657000-17500-5520	11-0000-651000-17400-2110	66,622	
			Instructor, Art	SAC	6/9/2019	110,923		11-0000-100200-15510-1110	137,747	
			Associate Dean, Business and Career Technical Education	SCC	2/24/2020	-	REORG#1303 Eliminated Associate Dean, Business and Career Technical Education and created new Assistant Director, Athletics & Sports Information	11-0000-601000-25205-1210-89% 11-3230-601000-25205-1210-11%	-	
			New Assistant Director, Athletics & Sports Information	SCC		167,765	REORG#1303 Eliminated Associate Dean, Business and Career Technical Education and created new Assistant Director, Athletics & Sports Information CL22-00474	11-0000-601000-25132-2110 OR 11-0000-601000-25205-1210-89% 11-3230-601000-25205-1210-11%	255,128	
			Instructor, Chemistry	SCC	8/24/2022	135,513		11-0000-190500-25163-1110	192,309	
			Instructor, Math	SCC	12/15/2019	110,923		11-0000-170100-25150-1110	161,767	
			VP, Student Service	SCC	5/19/2023	18,176		11-0000-649000-29050-1210-95% 11-0000-684000-29050-1250-5%		
			Custodian	SCC	10/31/2022	59,865		11-0000-653000-27200-2130	113,147	1,382,343
			Dean, Enrollment & Support Services	SCC	10/13/2020	194,433	Site used funds from Dean, Enrollment & Support Services vacancy to fund Dean of Student Development&Deputy Title IX Coordinator REORG (DynamicForm) Interim Assignment Jose Vargas#1026600 7/1/22-9/14/22 Interim Assignment Aaron Voelcker#1985186 10/5/22-6/30/23	11-0000-620000-29100-1210	266,706	
			VP, Academic Affairs-SCC	SCC	7/1/2022	1		11-0000-601000-25051-1210-100% 11-0000-083700-25133-1110-4% 11-0000-083500-25133-1110-36% 11-0000-083550-25132-1110-60%	27,793	
			Instructor, Health Education	SCC	6/2/2022	116,992			168,249	
			Chemistry Instructor	SCC	8/19/2019	110,923		11-0000-190500-25163-1110	136,693	
			Public Information Officer	SCC	2/14/2023	31,791		11-0000-671000-21100-2110	60,551	
						2,567,330			3,880,835	

Vacant Funded Positions for FY2022-23- Projected Annual Salary and Benefits Savings
As of May 12, 2023

Fund	Management/ Academic/ Confidential	EMPLOYEE ID#	Title	Site	Effective Date	Annual Salary	Notes	Vacant Account	2022-23 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
Fund	Classified	EMPLOYEE ID#	Title	Site	Effective Date	Annual Salary	Notes		2022-23 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
60%-fd 11 40%-fd 12	Aguilar, Gina	2159056	Senior District Safety Officer	District	7/29/2022		Hired Robert Wittenman#1280163 Eff:11/22/22 CL22-00378 Reorg#1275 Eliminated Position, Added (2) Senior Accountant-Accounting and Accounts Payable	11-0000-677000-54167-2130-60% 12-3610-695000-54167-2130-40%	-	
	11 Andrade Cortes, Jorge L.	2444290	Senior Accounting Analyst	District	9/27/2019			11-0000-672000-54212-2130 11-0000-677000-54167-2310-60%	-	
	11 Ayala, Jose A.	1030842	P/T District Safety Officer	District	8/30/2020	19,587		11-0000-695000-54167-2310-40%	20,517	
	11 Beiza, Rene	2261815	P&C Business Partner	District	7/2/2022	32,156	Hired Emelyne Camacho #2572113 Eff: 10-24-22	11-0000-673000-53110-2130 11-0000-677000-54166-2130-60%	75,269	
	11 Benjamin, Robert	1335325	Senior District Safety Officer	District	9/23/2021	68,541	CL22-00328	11-0000-695000-54166-2130-40%	116,423	
	11 Duenas, Veronica	1028722	P&C Business Partner	District	12/18/2022	10,538	Hired Emmeline Gomez#2684332 Eff:2/14/23 CL23-00542	11-0000-673000-53110-2130 11-0000-677000-54167-2130-60%	29,506	
60%-fd 11 40%-fd 12	Fouste, James	1027195	Senior District Safety Officer	District	12/2/2022	19,728		12-3610-695000-54167-2130-40%	31,077	
	11 Elhadidy, Anas	2473844	Application Specialist III	District	2/24/2022	112,418		11-0000-678000-54144-2130	175,690	
	11 Gil, Darlene	1987076	Title IX Specialist	District	12/18/2022	49,029		11-0000-673000-53110-2130	84,709	
	11 Lee, Patrick	1416553	P/T District Safety Officer	District	1/24/2021	19,586		11-0000-695000-54166-2310	20,516	
	11 Lott, Glenn	2264736	Technical Specialist	District	1/31/2023	33,094		11-0000-678000-54141-2130	58,463	
	11 Nieto Mireles, Mario	2090959	Custodian	District	3/1/2023			11-0000-653000-54133-2310		
50%-fd 11 50%-fd 12	Nguyen, Tyler	2262222	Research Analyst	District	3/3/2023	16,252		11-2410-679000-53340-2130-50%		
	11 Palomares, Vanessa	1851190	Business Services Coordinator	District	10/19/2022	51,999		12-3401-679000-53340-2130-50%	23,249	
	11 Pita, Lazaro R.	1298807	P/T District Safety Officer	District	11/23/2019	19,587		11-0000-701000-53350-2130 11-0000-677000-54167-2310-60%	77,086	
	11 Reynolds, Danielle	2286360	Purchasing Assistant	District	1/19/2022	(6,404)	Interim Assignment Esther Flores#2312462 7/1/22-10/31/22 and 12/31/22-6/30/23	11-0000-677000-54151-2130	15,227	
	11 Smith, Nancy	1794928	Desktop Publishing Technician	District	11/4/2022	50,319		11-0000-677000-52600-2130	87,019	
	11 Shipma, Phil L	1209698	P/T District Safety Officer	District	2/11/2021	23,258		11-0000-695000-54163-2310 11-0000-677000-54167-2130-60%	24,363	
86.20%-fd 11 13.80%-fd 12	Tingridis, Tiffany	2345107	Senior District Safety Officer	District	12/2/2022	27,257		12-3610-695000-54167-2130-13.80%	40,501	
85%-fd 11 35%-fd 12	Berber, Christian	1580466	High School & Community Outreach Specialist	SAC	12/2/2022	23,989		11-2490-649000-18100-2130-65% 12-1102-649000-18100-2130-35%	35,766	
	11 Boster Toinette	1029574	Administrative Clerk	SAC	1/3/2023	35,675		11-0000-601000-15716-2130-50%	63,990	
	11 Burke, Tamy	1460227	P/T Administrative Clerk	SAC	2/22/2022	24,319		0000-601000-15712-2130-50% 11-0000-651000-17400-2310	32,836	
	11 Castillo, Norma	1026405	Administrative Secretary	SAC	7/10/2022	42,320	Hired Toinette Boster Eff: 1-4-23 CL22-00359. Interim assignment Toinette Boster#1029574 eff 7/11/22-10/11/22	11-0000-601000-15716-2130	63,736	
	11 Dahl, Kayla	2338789	Administrative Secretary	SAC	1/4/2023	38,608		11-0000-601000-15410-2130 11-0000-499900-19510-2210-20%	62,778	
40%-fd 11 60%-fd 12	Dinh, Amber	1069111	Instructional Center technician	SAC	1/3/2023	10,728		11-2410-499900-19510-2210-20%	18,190	
	11 Ellsworth, Kristin	2175738	Administrative Secretary	SAC	12/5/2022	38,030		12-2412-499900-19510-2210-60% 11-0000-709000-11300-2130	53,763	
25%-fd 11 75%-fd 12	Fernandez Gonzalez, Irma	1030855	Counseling Assistant	SAC	2/14/2020	4,291	BCF# reduced \$4178. Hired Tracy Reimer#1417177 Eff:1-9-23 CL22-00349	12-2250-643000-19300-2130-64% 12-2090-643000-19300-2130-11% 11-0000-649000-19615-2130-20%	9,941	
20%-fd 11 80%-fd 12	Garcia Carmona, Javier	2047939	High School & Community Outreach Specialist	SAC	3/26/2023	4,507		12-2549-649000-19615-2130-10%	7,269	
	11 Hayes, Charles F.	1026480	Custodian	SAC	6/1/2020	50,521	CL20-00021	12-2412-649000-19615-2130-70%	92,078	
	11 Heller, Shelly	2375248	Science Lab Coordinator	SAC	1/27/2023	23,181	WOC Robert Campbell#2672582 2/13/23-6/30/23	11-0000-190500-16420-2210-50%	35,443	
	11 Hernandez, Eric	1027374	P/T Custodian	SAC	5/1/2022	20,245		11-0000-653000-17200-2130	27,335	
86%-fd 11 14%-fd 12	Instructional Center Technician Reorg#1162	REORG#1162	F/T Instructional Center Technician	SAC	7/1/2020		Hired Jazmin Quijada Eff: 5/9/2022. F/T Instructional Center Technician Reorg#1162. CL21-00110 BCF#BCTYBF2RJD moved \$15,000 to 11_0000_651000_17400_5100	11-0000-619000-15110-2130-86% 12-3482-632000-15110-2130-14%	-	
	11 Jusay, Modesto	1026710	Custodian	SAC	6/30/2022	52,837		11-0000-653000-17200-2130	95,215	
	11 Lopez, Felipe	1027162	Gardener/Utility Worker	SAC	12/31/2021	43,313	CL22-00425 BCF#BCTYBF2RJD moved \$15,000 to 11_0000_651000_17400_5100	11-0000-655000-17300-2130 11-0000-620000-19205-2130-40%	82,348	
50%-fd 11 50%-fd 12	Maestas, Yvonne	1029309	Admission Record Specialist II	SAC	5/1/2023	5,575		11-2410-620000-19205-2130-10%	8,645	
35%-fd 11 65%-fd 31	Miranda Zamora, Cristina	1339369	Auxiliary Services Specialist	SAC	11/19/2019	20,751		11-0000-699000-14121-2130-35%	36,374	
	11 Munoz, Edward J.	1027311	P/T Accountant	SAC	7/14/2020	28,128		31-0000-691000-14121-2130-65%	37,978	
	11 Naguib-Estefanous, Nancy A	2018465	Senior Clerk	SAC	10/2/2022	47,681		11-0000-679000-17100-2310 11-0000-646000-19405-2130	86,710	
	11 Nguyen, Trang	1054142	Admissions/Records Specialist III	SAC	1/23/2023	31,426		11-0000-620000-19205-2130-80%	49,943	
	11 Ramirez, Leonardo	1379054	Skilled Maintenance Worker	SAC	1/3/2022	61,877		11-2410-620000-19205-2130-20%	107,421	
82%-fd 11 18%-fd 13	Reimer, Lillian	1025907	Admissions/Records Specialist I	SAC	8/16/2022	34,749		11-2490-620000-18100-2130-82%	54,535	
	11 Rodriguez, Hector	2611615	Gardener/Utility Worker	SAC	5/3/2022	60,066	CL22-00425	11-0000-655000-17300-2130 11-2410-631000-15310-2310	97,506	
	11 Rodriguez, Natalie	1593301	Counseling Assistant	SAC	1/8/2023	8,444			8,845	
	11 Roman, Alfonso W	1025210	Gardener/Utility Worker	SAC	4/19/2021	53,575	Hired Adrian Garcia#1695309 Eff: 4/10/23 CL22-00425	11-0000-655000-17300-2130 11-0000-632000-19510-2130-5%	91,869	
36%-fd 11 64%-fd 12	Ruesga, Claudia	1030364	Instructional Center Technician	SAC	1/3/2023	12,085	CL23-00568	2410-632000-19510-2130-31%	18,488	
75%-fd 11 25%-fd 12	Serratos, Raquel	1779867	Senior Clerk	SAC	8/31/2022	45,050		12-2412-632000-19510-2130-64%	68,497	
	11 Stapleton, Amber	1029657	Admissions/Records Specialist I	SAC	5/22/2022	42,829		11-0000-649000-19105-2130-75% 12-2549-649000-19105-2130-25%	80,451	
40%-fd 11 60%-fd 12	Student Services Specialist	REORG#1190	Student Services Specialist	SAC	12/29/2019	22,588	Reorg#1190 (Nguyen, Cang)	11-2410-620000-19205-2130-70%	40,048	
	11 Taylor, Katherine A.	1028961	P/T Admissions/Records Specialist I	SAC	10/1/2020	20,630		11-2410-620000-19205-2130-70%	27,855	
	11 Vu, Michelle	2344157	Counseling Assistant	SAC	1/31/2023	12,421		11-2410-631000-15310-2310	16,771	
	11 Bennett, Lauren A.	1337295	Admission Records Specialist I	SCC	10/23/2020	50,314		11-0000-620000-29100-2130	91,799	
14%-fd 11 86%-fd 12	Berganza, Leyvi C	1030913	High School & Community Outreach Specialist	OE	3/19/2017		Hired Gisela Rodriguez#1027326 SCF was 100% FD12 Eff:12/22 CL22-00307	11-0000-649000-28100-2130-14% 12-2490-649000-28100-2130-86%	-	
	11 Doring, Jane	1433784	Library Technician II	SCC	8/11/2022	34,463		11-0000-612000-25430-2130	55,724	
	11 Gitonga, Kanana	1020388	International Student Coordinator	SCC	1/31/2019	80,945	Hired Adam Crabb#2273910 Eff:3/23/23	11-0000-649000-29110-2130	133,182	
	11 Hermen, Lisa	1027710	Senior Clerk	SCC	3/31/2022	33,614		11-0000-601000-25131-2130	46,208	
	11 Hernandez, Guadalupe	1492326	Custodian	SCC	4/4/2022	6,737		11-0000-653000-27200-2130	12,029	
	11 Kawafuchi, Emily	1239034	Transfer Center Specialist	SCC	4/16/2023	8,301		11-0000-631000-29305-2130	12,859	
	11 Martin, Sheryl A.	1028421	Executive Secretary	SCC	8/9/2021	72,277		11-0000-601000-28100-2130	121,470	
90%-fd 11 10%-fd 12	Rodriguez, Gisela	1027326	Administrative Clerk	SCC	12/4/2022	39,509		11-0000-620000-28100-2130-90%	61,980	
	11 Simoes, Antonio	266411	P/T Gardener/Utility Worker	SCC	11/16/2022	21,490		12-2572-631000-28100-2130-10% 11-0000-655000-27300-2310	22,511	
	11 Smilde, Mark	2635727	Senior Custodian/Utility Worker	SCC	8/11/2022	24,325	Hired Guadalupe Hernandez#1492326 effective April 4, 2023 CL22-00386. WOC Guadalupe Hernandez#1492326 10/31/22 4/17/23	11-0000-653000-27200-2130	42,876	
	11 Tran, Kieu-Loan T.	1030029	Admission Records Specialist III	SCC	3/1/2020	59,290		11-0000-620000-29100-2130	103,924	
TOTAL						1,898,648			3,123,246	7,004,080

Rancho Santiago Community College
FD 11/13 Combined -- Unrestricted General Fund Cash Flow Summary
FY 2022-23, 2021-22, 2020-21
YTD Actuals- April 30, 2023

FY 2022/2023												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	\$59,415,833	\$61,784,640	\$52,663,482	\$47,094,349	\$44,100,177	\$37,991,622	\$59,799,179	\$52,153,472	\$55,249,866	\$56,135,688	\$51,516,385	\$51,516,385
Total Revenues	13,207,623	6,163,437	12,205,794	14,492,940	14,987,785	39,069,575	9,590,300	22,970,783	18,833,781	12,336,120	0	0
Total Expenditures	10,838,816	15,284,595	17,774,927	17,487,112	21,096,340	17,262,019	17,236,007	19,874,389	17,947,959	16,955,423	0	0
Change in Fund Balance	2,368,807	(9,121,158)	(5,569,133)	(2,994,172)	(6,108,555)	21,807,556	(7,645,707)	3,096,394	885,822	(4,619,303)	0	0
Ending Fund Balance	61,784,640	52,663,482	47,094,349	44,100,177	37,991,622	59,799,179	52,153,472	55,249,866	56,135,688	51,516,385	51,516,385	51,516,385
FY 2021/2022												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	\$46,370,067	\$48,091,696	\$35,602,855	\$41,281,989	\$26,324,996	\$24,068,300	\$50,130,982	\$43,899,530	\$33,460,128	\$34,790,561	\$42,595,206	\$33,912,083
Total Revenues	11,437,098	2,884,275	21,977,395	701,517	16,658,801	40,835,472	9,174,999	7,173,633	16,255,779	23,385,633	9,250,271	52,842,778
Total Expenditures	9,715,469	15,373,117	16,298,261	15,658,510	18,915,497	14,772,790	15,406,451	17,613,035	14,925,346	15,580,988	17,933,393	27,339,028
Change in Fund Balance	1,721,630	(12,488,842)	5,679,134	(14,956,992)	(2,256,696)	26,062,682	(6,231,452)	(10,439,402)	1,330,433	7,804,645	(8,683,122)	25,503,749
Ending Fund Balance	48,091,696	35,602,855	41,281,989	26,324,996	24,068,300	50,130,982	43,899,530	33,460,128	34,790,561	42,595,206	33,912,083	59,415,833
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
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



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Santa Ana College • Santiago Canyon College

DISTRICTWIDE ENROLLMENT MANAGEMENT WORKGROUP (DEMW) MEETING

Action Items

February 16, 2023 12:00pm – 1:30pm virtual by Zoom

Present Members: Dalilah Davaloz, Jesse Gonzalez, Adam Howard, James Isbell, Dr. James Kennedy, Dr. Daniel Martinez, LaKyshia Perez for Dr. Melba Castro, Nga Pham, Sarah Santoyo, Jose F. Vargas and Aaron Voelcker

Guests: Dr. Annebelle Nery

Ms. Santoyo called meeting to order at 12:02pm.

I. Welcome

Ms. Santoyo provided welcome remarks.

II. *Action Items – November 17, 2022 – Informational (*attached)

Provided as informational.

III. Update from College Enrollment Management Committee

a. SAC

Dr. Kennedy reported Enrollment Management Committee now a Participatory Governance Committee and responsible for overseeing enrollment management plan, targets and projections.

Credit enrollment: up 18%, fall up 4.6% intersession, up 30% FTES increase, credit up 11% for spring term. Noncredit up 20% summer, up 15% fall, spring down but positive attendance will come in. Up in headcount and seat-count.

b. SCC

Mr. Voelcker reported on finalizing strategic enrollment management plan in the fall semester and discussions at first meeting which included strategies and tactics and work that can be done now. Target implementation timeframe is 23/24 academic year but can get started sooner.

For Enrollment update; RG0542 6.78% growth at same point in time last spring, near 80 FTES over last spring and targets.

IV. Student Services Report on Strategies/Initiatives

a. SCC

Dr. LaKyshia Perez reported on behalf of Dr. Castro. Screen shared update to Express Registration and Text Messaging Campaign and creation of new welcome center in A&R, proactive communication with heavy text messaging campaign for active students but not yet enrolled, targeted emails and direct calls—keeping track of data. INREACH Center increase success rate of enrolling students when connected with live staff, Cash for Credit program and Free Books and More campaign and Hawk Store during spring welcome week.

b. SAC

Dr. Kenney reported on behalf of Dr. Hubbard: Health and Wellness Center expanding services to Cont. Ed students and hosting zoom wellness workshops. Staff busy with Welcome Booths Jan – Feb 16 to help students navigate. Kindercaminata event, and other spring activities to include early decision April – May in SJC, Cash for credit and noncredit student funding different initiatives.

V. Marketing Efforts

a. SAC

Ms. Davaloz reported on spring advertising and languages covered, working on accelerated classes, SAC will be part of a student lead 30min episode of 10 segments of the college tour—an organization that highlights universities and community colleges, to air in October.

b. SCC

Dr. LaKyshia Perez reported on spring campaigns, Instagram reels, Instagram challenge, Targeted Marketing in Web, social media, cable and radio and ads in community.

VI. Data and Research Tools

a. Data Pilot

Mr. Gonzalez reported on Data Warehouse Pilot--how to report data, ensuring has all data available in more modern fashion—this allows to access more tools and expanded data set. Expectation is to have everything fully loaded by end of month. ITS completed first round of defining success criteria will make available to Research teams.

b. Noncredit Dashboards

Ms. Pham reported item will be moved to next month.

Mr. Vargas reported on noncredit Enrollment and 62% of target reached, more classes shifted to in person. Unduplicated headcount increases, Inmate Education Program exceeded targets and students transitioning to attending credit classes

VII. Other

Nothing to report.

Next meeting scheduled for March 16, 2023.

Ms. Santoyo adjourned meeting at 12:32pm.

Purpose of workgroup: to discuss strategic enrollment management related topics and issues from a districtwide perspective and learn how to better leverage resources districtwide to help our enrollment.

Screen Share:
IV. a. SCC

EXPRESS REGISTRATION & TEXT MESSAGING CAMPAIGN

STUDENTS WHO APPLIED BUT HAVE NOT ENROLLED & STUDENTS WITH AN ACTIVE STATUS

NEED HELP WITH COURSE SELECTION AND REGISTRATION?

Visit SCC's Express Registration Services to get your questions answered!

DATES
January 19th, 24th, 31st
TIME
STOP BY ANYTIME BETWEEN 10:30 A.M.- 12:00 P.M.

DATES
January 23rd, 30th
TIME
STOP BY ANYTIME BETWEEN 3:00 P.M.- 5:30 P.M.

DATES
January 26th
TIME
STOP BY ANYTIME BETWEEN 2:00 P.M.- 4:00 P.M.

LOCATION FOR ALL DATES
SCC E-101

MEET WITH A COUNSELOR TO SELECT YOUR SPRING 2023 COURSES & REGISTER!

Questions?
Call SCC's Counseling Office
714.628.4800

ONLINE REGISTRATION

Santiago Canyon College

Proactive Communication

Targeted Communications

- E-mail**
 - Ongoing e-mail communications
 - Targeted communications, applied but not enrolled, active students, etc.
- Text**
 - General registration information
 - Targeted text messages, applied but not enrolled, active students, etc.
 - Paired with support
- Phone Calls**
 - Personalized phone calls with support
 - Targeted phone calls using data to identify key groups of students

Dr. Lakysia Perez, S



INREACH CENTER

Personalized Support Calls:

- Students who enrolled in prior semester, but have not enrolled in the next term.
- Students who applied to SCC, but have not enrolled.
- Recruitment for specific programs, i.e. Honors, Learning Communities, BioTech, Child Development

Logistics:

- Calls compliment and are coordinated with emails and text messages from A&R
- 2-3 live agents make calls/answer inquiries
- Inreach # is used on all marketing efforts and promoted as a live call center

06 / 00:33:08

Spee

2023-1

Dr. Lakysia Perez, S



INREACH CENTER SUCCESS RATE

On average 25-35% of students enroll while on the phone or within two weeks of being contacted by the Inreach center. The industry standards is 9% success rate.



Dr. Lakysia Perez, S...



Cash for Credit

NON-CREDIT

\$300 Emergency Aid
 Emergency aid for urgent needs related to cost of attendance (fees, books & supplies, food, housing, transportation, personal needs or childcare)

CREDIT \$50 per credit

Units	Amount	Need Based: Students Receiving Pell, California College Promise Grant, and CA Dream Act
12+	\$ 600	960
11	\$ 550	310
10	\$ 500	348
9	\$ 450	342
8	\$ 400	310
7	\$ 350	350
6	\$ 300	365
Number of Students		2,985

Data Retrieved on 2.7.23/Financial Aid Query

Santiago Canyon College
 What happens here matters.

Dr. Lakysia Perez, S...



SCC Students Receive

FREE
BOOKS
 and More

Screen Share:
V. b. SCC

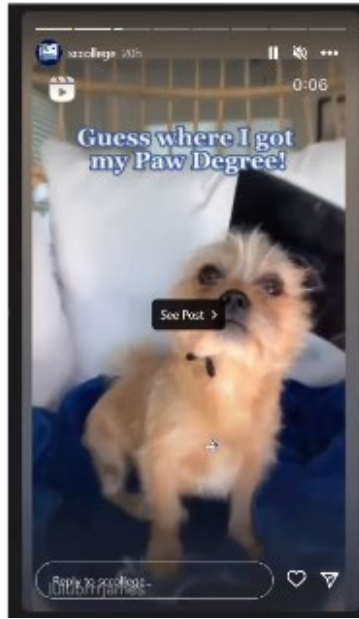
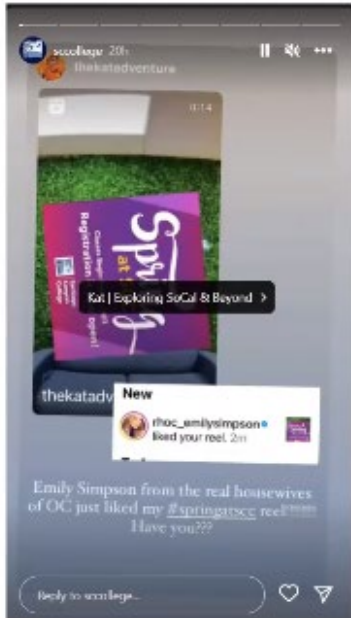
SPRING ENROLLMENT
INSTAGRAM
Challenge

Most Likes in 1 Month
11 videos
41,517 views
2,768 likes

2023-02-16 12:21:16

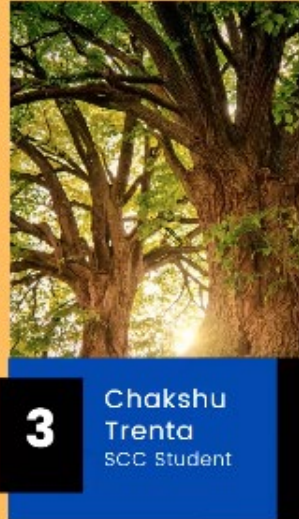
Targeted Marketing Reaching Prospective Students

- Web & Social Media**
Geofencing, targeting different demographic groups of potential students (Online Ads, Facebook, Instagram, Snapchat, Spotify, Pandora, and YouTube.)
- Cable & Radio**
SCC videos via cable and information on the Radio (Power 106.FM, 93.5 KDAY, CALI 93.9; KLOS 95.5)
- Ads in the Community**
Ads at shopping locations, Mall glass display advertising & pull up banners



Congratulations

SCC Instagram Challenge Winners



https://www.instagram.com/rw4jC831myDxkU/?utm_source=ig_web_copy_link



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DISTRICTWIDE ENROLLMENT MANAGEMENT WORKGROUP (DEMW) MEETING

AGENDA

April 20, 2023 12:00pm – 1:00pm

<https://us06web.zoom.us/j/88573726635> or dial 1-669-444-9171 / 88573726635#

- I. Welcome
- II. Action Items – February 16, 2023 – Informational
- III. Update from College Enrollment Management Committee Dr. Jeff Lamb
 - a. SAC
- IV. Marketing Efforts Dalilah Davaloz
 - a. SAC
- V. Tools and Data Dr. James Kennedy
 - a. NC Enrollment Management Tool
- VI. Other

Next meeting: May 18, 2023

Purpose of workgroup: to discuss strategic enrollment management related topics and issues from a districtwide perspective and learn how to better leverage resources districtwide to help our enrollment.

Workgroup Members:

Dr. Melba Castro, Dalilah Davaloz, Darlene Diaz, Jesse Gonzalez, Adam Howard, Dr. Vaniethia Hubbard, James Isbell, Dr. James Kennedy, Dr. Jeff Lamb, Dr. Daniel Martinez, Thao Nguyen, Tyler Nguyen, William Nguyen, Enrique Perez, Nga Pham, Craig Rutan, Sarah Santoyo, John Steffens, Jose F. Vargas and Aaron Voelcker

Fiscal Resources Committee

Via Zoom Video Conference Call
1:32 p.m. – 1:49 p.m.

Meeting Minutes for April 19, 2023

FRC Members Present: Iris Ingram, Morrie Barembaum, Susana Cardenas, Steven Deeley, Noemi Guzman, Ethan Harlan, Bart Hoffman (arrived @ 1:34 pm), Jim Isbell, Jorge Lopez, Thao Nguyen (for O’Connor), and Craig Rutan

FRC Members Absent: Veronica Munoz, Adam O’Connor, Enrique Perez, and Arleen Satele

Alternates/Guests Present: Jason Bui, Gina Huegli, Kelvin Leeds, Mark Reynoso, Kennethia Vega, and Barbie Yniguez

1. Welcome: Vice Chancellor Ingram called the meeting to order at 1:32 p.m. via zoom upon achieving quorum.
2. State/District Budget Update
 - DOF – March 2023 Finance Bulletin
 - SSC – Top Legislative Issues– March 10, 2023
 - SSC – Inflation Up as Expected
 - SSC – UCLA Economists Uncertain About Future
 - SSC – 2023-24 Unemployment Insurance Rate Announced
 - SSC – March Madness and Predictions for California Revenues
 - SSC – Despite Lurking Financial Crisis, Feds Raise Rates
 - SSC – Top Legislatives Issues – March 24, 2023
 - SSC – Top Legislative Issues – April 7, 2023
 - SSC – March Inflation Down
 - SSC – CalPERS Set to Adopt 2023-24 Employer Contribution Rate
 - SSC – Income Tax Withholdings Portend Bleak May Revision

Ingram referenced the above resources as information only that discuss topics such as status of State Budget, updates from school services and economic impacts, statutory COLA and funded COLA, and other legislative actions that affect the State budget. More information will be shared following the May revise next month.

3. 2022-23 FTES (P2) Estimated Actuals Comparison to 2021-2022 (RECALC) Actuals -
Nguyen screen shared the preliminary Estimated Actuals Comparison (document was posted on the FRC webpage prior to the start of this meeting). She explained the urgency to complete this form for certification requirements and submission to the Chancellor’s Office. She reviewed the total Districtwide FTES, and historical data comparisons as follows:

2019-2020	2020-2021	2021-2022 w/borrow	2022-2023 P2 Estimate Actuals based on April 12 & 19, 2023
27,028.98	25,333.74	26,202.98	25,602.96

Actuals are based on April 12 and April 19 data collection with SAC at total growth of **-.50%** and SCC at total growth of **-6.17%**. Overall districtwide, that is **-2.29%**. This estimation is based on current numbers and the annulizers provided by the colleges. This is anticipating what could be at year end. Potentially,

FTES could be more or less as positive attendance drives the numbers up or down at the end of the fiscal year.

Nguyen clarified that both SAC and SCC experienced a reduction in FTES due to potential fraudulent registration and the data collection during the first week April 12 (2nd 8-week classes) and second week April 19 (2nd 8-week classes) that included a lot of students dropping from classes. SAC decreased by 143 FTES and SCC by 124 FTES for Spring 2023 ID/AAD attendance collection method.

Vice Chancellor Ingram responded to the inquiry regarding the reconciliation of college numbers and those reported by the district by explaining it could be an issue of timing for gathering the data. She equated the P2 (or 320 Report) as the legal FTES document, like filing personal taxes. It is the official document by which the district is held accountable, must be able to trace the source for every FTES on the 320, and must comply with student attendance manual. Ingram confirmed the FTES information is shared with the Board, but not in this same format; however, the information is accessible and available on the FRC webpage. Discussion ensued regarding restoration dollars, and Ingram stated RSCCD anticipates qualifying for the restoration dollars. If RSCCD continues to grow, based on how much, whether a borrow is permitted or not, there is a certain threshold to reach, and she was unsure of the threshold. Restoration is based on both campuses growing and there are still two months left in the spring term to do so. She restated RSCCD is still counting on the ability to capture restoration dollars and the budget is being built on such.

4. Standing Report from District Council – Isbell

Isbell briefly commented on the proposed actions of District Council’s last meeting to approve the revised full-time faculty hiring and classified hiring ARs that were instead redirected to P&C committee for edits and will be presented again to District Council in May. There was no other action taken at District Council; however, the SRP presentation was provided which had already been shared with FRC previously. Vice Chancellor Ingram commented that the SRP item will be presented to the Board Fiscal/Audit Review Committee next week.

5. Informational Handouts

- District-wide expenditure report link: <https://intranet.rscsd.edu>
- Vacant Funded Position List as of April 10, 2023
- Monthly Cash Flow Summary as of March 31, 2023
- [SAC Planning and Budget Committee Agendas and Minutes](#)
- [SCC Budget Committee Agendas and Minutes](#)
- Districtwide Enrollment Management Workgroup Minutes – *no materials, meeting cancelled.*

Informational handouts above were referenced for further review.

6. Approval of FRC Minutes – March 15, 2023

A motion by Hoffman was seconded by Deeley to approve the minutes of the March 15, 2023, meeting as presented. There were no questions, comments or corrections and the motion passed unanimously.

7. Other - None

A motion by Hoffman was seconded by Isbell to adjourn the meeting. The motion passed unanimously.

Next FRC Committee Meeting:

The next FRC meeting is May 18, 2023, at 1:30-3:00 p.m. This meeting adjourned at 1:49 p.m.