

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: [Fiscal Resources Committee](#)

Agenda for August 17, 2022

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

Zoom Meeting

1. Welcome
2. State/District Budget Update – Ingram
 - 2022/23 Advance Apportionment:
 - Memo
 - Exhibit R – FY 2022-23 Advance Apportionment (July 2022)
 - Exhibit A – Payments by Program (July 2022)
 - SSC – CCCCO Releases Lottery Rate Accruals and Revenue Projections
 - SSC – Minimum Wage-Future Forecast
 - SSC – Dartboard for 2022-23 Enacted Budget Now Available
 - SSC – Inflation Beginning to Affect State Revenues
 - SSC – Economy Gets Bad Signal
 - SSC – End of Session Preview
 - SSC – Pension Funds Report Investment Losses
3. Proposed Adopted General Fund Budget – **ACTION**
 - Budget Assumptions Update
 - 2021/22 Recap of Unrestricted General Fund – Major Changes Comparing Adopted Budgets to Actuals
4. Closeout of 2021/22 Budget
 - Recap of 2021/22 SCFF Metrics
 - Final Budget Allocation Model Distribution of Carryover
 - 50% Law Compliance Update
5. Standing Report from District Council – Jim Isbell
6. Informational Handouts
 - District-wide expenditure report link: <https://intranet.rsccd.edu>
 - Vacant Funded Position List as of August 10, 2022
 - **Final** Measure “Q” Project Cost Summary June 30, 2022
 - Monthly Cash Flow Summary as of July 31, 2022
 - [SAC Planning and Budget Committee Agendas and Minutes](#)
 - [SCC Budget Committee Agendas and Minutes](#)
 - Districtwide Enrollment Management Workgroup Minutes
7. Approval of FRC Minutes – July 6, 2022
8. Other

Next FRC Committee Meeting: Wednesday, September 21, 2022, 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.



MEMORANDUM

August 3, 2022

FS 22-09 | Via Website and Email

TO: Chief Executive Officers
Chief Business Officers

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

RE: 2022-23 Advance Apportionment

This memo details the 2022-23 Advance (AD) apportionment calculations for the Student Centered Funding Formula (SCFF) and various categorical programs. Associated exhibits are available on the Chancellor's Office [Fiscal Services Unit Apportionment Reports website](#).

The July 2022 Advance certification for State General Apportionment is the 2021-22 First Principal apportionment amount plus 2022-23 COLA. There will be a revision to the Advance certification in September 2022, which will incorporate the additional 2022 Budget Act increases to the SCFF described in this memo.

General Background

The SCFF consists of three components: the base allocation, supplemental allocation, and student success allocation. The base allocation relies primarily on college and center size based on prior year data and current year Full Time Equivalent Student (FTES) enrollment. The supplemental allocation is based on prior year data, and the student success allocation is based on an average of three prior years of data. Generally, the Chancellor's Office certifies apportionments three times per year with the Advance Apportionment (AD) released in July, First Principal (P1) and Recalculation (R1) in February, and Second Principal (P2) in June. Additional certification revisions are completed as necessary.

At the Advance apportionment, the Chancellor's Office used assumptions and estimates for the major components of the SCFF to disburse resources for the first seven months of the fiscal year.

2022-23 Advance - July 2022

The July 2022 Advance certification for State General Apportionment is the 2021-22 First Principal apportionment amount plus 2022-23 COLA of 6.56%. The amount certified in July does **not include** the \$26.7 million in funding for FTES growth, and \$600 million in ongoing funding to increase the SCFF's funding rates for the base, supplemental, and student success allocations.

2022-23 Advance Apportionment

August 3, 2022

Exhibits

- Exhibit A (District Monthly Payments by Program)
- Exhibit B-4 (County Monthly Payment Schedule)
- Exhibit R (SCFF Apportionment Summary)

The Exhibit R is a summary document used in place of the Exhibit C at the Advance apportionment which identifies each district's components of the SCFF and the various revenue sources (i.e., General Fund, property taxes, enrollment fees, 2015-16 Full-Time Faculty Hiring, and EPA) used by the Chancellor's Office to fund each district's Total Computational Revenue (TCR). The State General Apportionment amount reflected in the Exhibit R **will be certified in the September 2022 Advance revision**. The September payment, and subsequent monthly payments will be adjusted to reflect the revised September 2022 Advance State General Apportionment certification.

Categorical Programs

At the July 2022 Advance, 32 categorical programs certified district allocations totaling \$2.4 billion. Additionally, Foster Care Reimbursement, and Apprenticeship Training and Instruction, Local Education Agencies (LEA) have also certified allocations and their program-specific exhibits are posted on our [website](#).

2022-23 Advance September 2022

The September 2022 Advance revision to the State General Apportionment will incorporate assumptions aligned with factors used to develop the 2022 Budget Act. The 2022 Budget Act includes a COLA of 6.56%, \$26.7 million in funding for growth, and \$600 million in ongoing funding to increase the SCFF's funding rates for the base, supplemental, and student success allocations. Additional categorical programs may be included in the September 2022 Advance revision.

The September 2022 Advance apportionment will provide the SCFF State General Apportionment certification that is based on the highest of the following:

- (A) 2022-23 SCFF calculated revenue,
- (B) 2021-22 SCFF calculated revenue plus 2022-23 COLA of 6.56%, or
- (C) Hold harmless revenue: based on 2017-18 TCR, plus 2018-19 COLA of 2.71%, 2019-20 COLA of 3.26%, 2020-21 COLA of 0.00%, 2021-22 COLA of 5.07%, and 2022-23 COLA of 6.56% compounded.

For the September 2022 Advance estimates, Full Time Equivalent Student (FTES) values are carried forward from the 2021-22 P2 data including any COVID-19 protections and emergency condition allowances. To the extent that restoration and growth would be possible given these protections, these potential revenues are considered in the September 2022 Advance calculations. Supplemental values are carried forward from the data set submitted on March 10, 2022. Student success values are calculated using the 2019-20 headcounts and 2020-21 headcounts twice to determine a three-year average from the data set submitted on March 10,

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2022. To estimate property taxes, P2 property tax data is proportionally increased by 5.95% to align with Department of Finance projections. Enrollment fees are based on 2021-22 P2 data and Education Protection Account (EPA) funding is based on projections provided by the Department of Finance and subsequently calculated by the State Controller's Office.

Table 1 reflects the SCFF rates at the 2022-23 Advance (September 2022 revision) as modified by COLA and other base adjustments in the 2022 Budget Act. SCFF rates will be updated at the First Principal apportionment in February 2023 to reflect updated data and revenues.

Table 1: SCFF Rates at 2022-23 Advance (September 2022)

Category	2021-22 Rates	2022-23 Advance Rates
Credit	4,212	4,840
Incarcerated Credit	5,907	6,788
Special Admit Credit	5,907	6,788
CDCP	5,907	6,788
Noncredit	3,552	4,082
Supplemental Point Value	996	1,145
Student Success Main Point Value	587	675
Student Success Equity Point Value	148	170
<i>Single College District</i>		
Small	4,250,609	5,950,421
Medium	5,667,482	7,933,899
Large	7,084,352	9,917,373
<i>Multi College District</i>		
Small	4,250,609	5,950,421
Medium	4,959,046	6,942,161
Large	5,667,482	7,933,899
Designated Rural College	1,351,956	1,892,601
State Approved Centers	1,416,870	1,983,474

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Category	2021-22 Rates	2022-23 Advance Rates
<i>Grandparented Center</i>		
Small	177,110	247,936
Small Medium	354,218	495,869
Medium	708,435	991,736
Medium Large	1,062,652	1,487,605
Large	1,416,870	1,983,474

Prior Year State General Apportionment Adjustment

The 2021-22 EPA funding allocation was updated by the Department of Finance in June 2022 from \$1,276 million to \$1,954 million. This resulted in an increase of \$677.9 million in 4th quarter payments. State general apportionment payments were subsequently adjusted down to reflect the increase in EPA payments in June. Any remaining adjustments to 2021-22 state general apportionment payments due to the increase in EPA funds will be made in September 2022 and will be displayed on the September 2022 Exhibit A as a Prior Year State General Apportionment Adjustment.

Funding Protections

There are several funding protections applicable under the SCFF, summarized below.

Hold Harmless (ECS 84750.4(h))	Districts receive no less than their 2017-18 TCR plus applicable cumulative annual cost of living adjustments through 2024-25. The 2022 Budget Act extends the Hold Harmless protection in a modified form. Starting in 2025-26, the Hold Harmless provision will no longer reflect cumulative COLAs over time. A district's 2024-25 TCR will represent its new "floor," below which it cannot drop.
Stability Protection (ECS 84750.4(g)(4)(A))	Commencing in 2020-21, declines in the SCFF TCR (excluding the hold harmless) are applicable in the year after the decline and include any applicable COLA. This protection is similar to the former FTES stability protection provided under SB 361, however is based on total SCFF TCR.
FTES Restoration protection	Ability to restore FTES that have declined in the previous 3 years. This protection is converted to a funding amount to provide flexibility.
Basic Allocation Protection	Declines in college and center Basic Allocation tiers are effective 3 years after the initial decline. Increases or new colleges or centers are eligible for funding in the year following the increase or establishment.

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Emergency Conditions Allowances (Title 5 58146)	Emergency conditions protection from apportionment declines due to a variety of factors including natural disasters and pandemic.
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SCFF Dashboard

Since adoption of the SCFF in the 2018-19 state budget, the Chancellor's Office has collaborated with system partners to develop tools and resources to support SCFF implementation. In early 2021, the Chancellor's Office released the SCFF Dashboard, a three-phase project to empower districts to analyze and use data for local implementation. Phase 2 of the SCFF Dashboard provided details around the supplemental and student success funding allocations and student counts within each of those portions of the formula for 2018-19 through 2020-21. While funding allocations are based on three-year averages in the student success portion of the formula, the Dashboard allows users to view one year data or three-year average data. Phase 2 also includes an evaluation of funding protections including the minimum revenue guarantee/hold harmless detailing whether the protection amount or the amount as a percent of TCR has increased or decreased. Many of the pages in the Dashboard allow users to compare between a single district to the statewide average or two different districts. This provides context about whether district outcomes are similar to other districts with similar characteristics. A subsequent data release in Phase 2 provided information about race and ethnicity in the supplemental and student success funding allocations.

SCFF Resource Estimator (Phase 3)

The SCFF Resource Estimator, which is planned for release in mid-August 2022, will provide districts with SCFF projections and planning tools.

The SCFF Resource Estimator allows users to change underlying factors within the base, supplemental, and student success allocations of the formula to estimate funding amounts in future years. Factors that can be adjusted include student enrollment and completion counts, cost of living adjustments (COLA), and local revenues, among others. The tool includes calculations for the current year, and four outyears. While current year data counts and funding amounts are populated, users can adjust counts and other factors.

Contacts

For questions regarding the SCFF please email scff@cccco.edu. For questions regarding specific categorical programs, please contact the appropriate staff specified in the Program Contacts list on our [website](#). For general questions regarding this memo, please contact the Fiscal Services Unit at apportionments@cccco.edu.

Heading number =>>>	1	2	3	4	5	6	7	8	9	10
District Name	Basic Allocation	FTES Allocation	Supplemental Allocation	Student Success Allocation	2022-23 SCFF Calculated Revenue (A)	2021-22 SCFF Calculated Revenue + COLA (B)	2022-23 Hold Harmless Revenue (C)	Stability Protection Adjustment (B)	Hold Harmless Protection Adjustment (C)	2022-23 TCR (Max of A, B, or C)
Allan Hancock Joint CCD	\$ 9,917,373	\$ 44,135,205	\$ 11,851,391	\$ 8,886,920	\$ 74,790,889	\$ 67,604,519	\$ 69,375,047	\$ -	\$ -	\$ 74,790,889
Antelope Valley CCD	9,917,373	54,542,213	19,358,951	10,516,831	94,335,368	85,738,032	74,350,302	-	-	94,335,368
Barstow CCD	7,843,022	12,463,917	4,925,298	2,925,965	28,158,202	24,708,944	22,183,426	-	-	28,158,202
Butte-Glenn CCD	9,917,373	49,762,272	15,684,722	9,101,949	84,466,316	76,678,299	69,905,260	-	-	84,466,316
Cabrillo CCD	7,933,895	48,757,947	8,962,371	6,102,596	71,756,809	63,384,568	72,514,048	-	757,239	72,514,048
Cerritos CCD	7,933,899	84,826,352	29,947,826	15,730,323	138,438,400	126,917,423	110,965,033	-	-	138,438,400
Chabot-Las Positas CCD	12,892,582	83,564,264	16,051,001	13,804,553	126,312,400	114,736,229	127,865,096	-	1,552,696	127,865,096
Chaffey CCD	11,900,847	82,708,411	28,148,484	15,902,710	138,660,452	125,739,562	111,228,857	-	-	138,660,452
Citrus CCD	7,933,899	47,212,394	14,984,215	10,942,578	81,073,086	77,944,512	80,912,341	-	-	81,073,086
Coast CCD	18,843,003	140,501,398	39,199,786	29,812,018	228,356,205	208,960,975	218,829,579	-	-	228,356,205
Compton CCD	5,950,421	29,412,086	5,323,625	2,739,478	43,425,610	39,434,717	42,125,229	-	-	43,425,610
Contra Costa CCD	22,809,951	140,047,841	26,570,053	23,135,690	212,563,535	192,983,717	202,160,322	-	-	212,563,535
Copper Mountain CCD	7,843,022	6,980,872	2,787,148	1,260,262	18,871,304	16,202,329	15,331,936	-	-	18,871,304
Desert CCD	9,917,373	55,467,275	15,198,258	9,159,146	89,742,052	78,718,758	69,630,545	-	-	89,742,052
El Camino CCD	7,933,899	93,281,965	25,997,744	14,944,267	142,157,875	130,920,100	135,453,244	-	-	142,157,875
Feather River CCD	7,843,022	8,832,222	2,214,839	1,369,509	20,259,592	17,520,778	16,185,642	-	-	20,259,592
Foothill-DeAnza CCD	15,867,796	109,319,555	21,356,312	23,886,255	170,429,918	158,676,876	175,640,933	-	5,211,015	175,640,933
Gavilan Joint CCD	7,843,022	25,549,765	4,658,602	4,499,796	42,551,185	38,136,675	38,322,081	-	-	42,551,185
Glendale CCD	9,917,373	70,434,744	17,398,217	9,567,473	107,317,807	97,723,220	104,757,010	-	-	107,317,807
Grossmont-Cuyamaca CCD	12,892,582	83,139,964	24,518,896	14,015,759	134,567,201	123,089,297	129,894,084	-	-	134,567,201
Hartnell CCD	6,446,290	36,847,505	10,593,454	8,171,405	62,058,654	55,411,297	51,220,611	-	-	62,058,654
Imperial CCD	5,950,421	36,599,898	13,203,186	7,801,534	63,555,039	57,823,697	51,020,158	-	-	63,555,039
Kern CCD	25,289,294	117,118,695	42,365,804	24,881,689	209,655,482	186,000,827	161,013,275	-	-	209,655,482
Lake Tahoe CCD	7,843,022	9,485,200	3,057,279	1,620,243	22,005,744	18,492,889	16,995,663	-	-	22,005,744
Lassen CCD	7,843,022	6,694,027	2,649,794	1,214,327	18,401,170	15,854,004	16,133,994	-	-	18,401,170
Long Beach CCD	11,900,847	97,065,850	34,889,149	16,000,665	159,856,511	145,680,106	141,448,588	-	-	159,856,511
Los Angeles CCD	61,487,701	495,108,630	120,911,887	78,576,432	756,084,650	688,716,211	719,410,766	-	-	756,084,650
Los Rios CCD	39,669,486	216,219,317	77,140,490	43,076,417	376,105,710	342,217,015	360,939,343	-	-	376,105,710
Marin CCD	5,950,421	17,396,063	3,060,713	2,221,819	28,629,016	25,534,590	30,407,127	-	1,778,111	30,407,127
Mendocino-Lake CCD	9,330,629	15,947,313	3,689,109	2,508,523	31,475,574	27,621,756	26,639,600	-	-	31,475,574
Merced CCD	9,917,373	49,907,682	13,830,439	9,647,454	83,302,948	75,159,171	67,087,043	-	-	83,302,948
MiraCosta CCD	9,917,373	49,176,971	13,886,524	10,006,783	82,987,651	75,304,625	75,451,080	-	-	82,987,651
Monterey Peninsula CCD	6,446,290	30,784,310	6,066,484	4,908,046	48,205,130	43,562,703	46,178,853	-	-	48,205,130
Mt. San Antonio CCD	9,917,373	172,106,967	37,234,474	21,511,845	240,770,659	220,255,959	209,496,218	-	-	240,770,659
Mt. San Jacinto CCD	9,917,373	59,646,873	19,539,800	12,545,523	101,649,569	91,945,809	84,923,862	-	-	101,649,569
Napa Valley CCD	6,942,157	22,997,844	4,951,624	4,089,319	38,980,944	35,050,919	37,547,727	-	-	38,980,944
North Orange County CCD	15,867,796	133,006,517	42,014,406	25,478,157	216,366,876	205,508,366	239,933,078	-	23,566,202	239,933,078
Ohlone CCD	7,933,895	37,318,956	5,404,893	5,980,627	56,638,371	50,965,082	57,905,701	-	1,267,330	57,905,701
Palo Verde CCD	8,090,958	13,346,434	3,404,099	1,291,235	26,132,726	22,311,583	19,755,450	-	-	26,132,726
Palomar CCD	9,917,373	90,927,726	18,364,275	13,195,415	132,404,789	121,062,014	128,896,580	-	-	132,404,789
Pasadena Area CCD	11,900,847	117,805,159	31,886,811	23,020,622	184,613,439	168,303,917	159,670,759	-	-	184,613,439
Peralta CCD	23,801,684	76,069,883	17,489,787	11,986,536	129,347,890	116,234,476	136,171,044	-	6,823,154	136,171,044
Rancho Santiago CCD	17,851,268	134,331,407	24,699,745	20,973,977	197,856,397	188,005,725	195,753,297	-	-	197,856,397
Redwoods CCD	8,834,758	19,169,389	5,544,538	3,629,171	37,177,856	33,020,774	31,939,745	-	-	37,177,856
Rio Hondo CCD	7,933,899	63,880,756	16,482,522	11,740,050	100,037,227	91,311,647	88,439,581	-	-	100,037,227
Riverside CCD	20,826,477	154,111,976	45,696,647	29,638,934	250,274,034	224,102,057	206,290,873	-	-	250,274,034
San Bernardino CCD	12,892,582	72,877,020	22,418,519	13,785,192	121,973,313	110,513,025	105,737,435	-	-	121,973,313
San Diego CCD	30,743,853	194,744,760	39,672,514	28,593,825	293,754,952	268,204,753	292,173,885	-	-	293,754,952
San Francisco CCD	21,074,415	102,420,199	13,210,054	14,238,562	150,943,230	136,594,374	152,418,016	-	1,474,786	152,418,016
San Joaquin Delta CCD	8,925,635	81,510,170	18,095,291	13,647,739	122,178,835	111,076,826	107,203,658	-	-	122,178,835
San Jose-Evergreen CCD	11,900,842	60,777,845	15,565,682	10,102,896	98,347,265	88,933,526	83,861,083	-	-	98,347,265

Heading number =>>>	1	2	3	4	5	6	7	8	9	10
District Name	Basic Allocation	FTES Allocation	Supplemental Allocation	Student Success Allocation	2022-23 SCFF Calculated Revenue (A)	2021-22 SCFF Calculated Revenue + COLA (B)	2022-23 Hold Harmless Revenue (C)	Stability Protection Adjustment (B)	Hold Harmless Protection Adjustment (C)	2022-23 TCR (Max of A, B, or C)
San Luis Obispo County CCD	7,933,895	40,899,657	9,364,133	8,438,969	66,636,654	59,869,999	58,268,227	-	-	66,636,654
San Mateo County CCD	17,851,263	64,869,402	13,220,355	12,203,083	108,144,103	100,532,363	116,714,654	-	8,570,551	116,714,654
Santa Barbara CCD	11,404,978	62,477,363	12,507,258	11,295,244	97,684,843	88,869,942	86,221,844	-	-	97,684,843
Santa Clarita CCD	9,917,373	84,119,754	15,461,521	15,339,179	124,837,827	113,183,252	112,153,613	-	-	124,837,827
Santa Monica CCD	11,900,847	100,204,848	28,388,854	18,764,773	159,259,322	144,942,231	154,272,704	-	-	159,259,322
Sequoias CCD	11,900,847	51,665,114	16,175,763	11,444,738	91,186,462	81,893,111	72,901,122	-	-	91,186,462
Shasta-Tehama-Trinity CCD	5,950,421	36,883,622	10,123,016	6,768,641	59,725,700	53,584,283	49,622,865	-	-	59,725,700
Sierra Joint CCD	10,165,309	70,094,942	17,563,043	15,428,003	113,251,297	102,823,233	102,797,791	-	-	113,251,297
Siskiyou Joint CCD	7,843,022	10,815,722	1,635,662	1,455,667	21,750,073	19,084,408	21,553,521	-	-	21,750,073
Solano CCD	9,917,369	34,989,184	8,711,700	6,203,170	59,821,423	53,802,886	57,622,602	-	-	59,821,423
Sonoma County CCD	13,884,321	94,068,045	13,411,507	12,942,966	134,306,839	122,277,696	126,889,667	-	-	134,306,839
South Orange County CCD	13,884,322	133,919,782	24,138,882	24,117,342	196,060,328	179,101,655	181,293,079	-	-	196,060,328
Southwestern CCD	13,884,321	73,139,824	23,422,350	12,204,085	122,650,580	111,028,962	109,973,693	-	-	122,650,580
State Center CCD	26,776,898	158,046,359	47,901,184	33,420,596	266,145,037	241,208,499	215,115,040	-	-	266,145,037
Ventura County CCD	19,834,743	126,087,452	33,633,502	26,067,259	205,622,956	187,080,645	182,659,208	-	-	205,622,956
Victor Valley CCD	5,950,421	47,671,270	15,913,646	9,084,140	78,619,477	71,541,076	65,010,616	-	-	78,619,477
West Hills CCD	12,396,711	29,522,229	9,218,766	6,576,964	57,714,670	51,388,458	44,701,145	-	-	57,714,670
West Kern CCD	7,843,022	18,666,954	4,752,460	4,395,879	35,658,315	31,921,610	29,095,724	-	-	35,658,315
West Valley-Mission CCD	11,900,842	50,542,593	8,932,612	8,926,683	80,302,730	74,916,715	87,135,024	-	6,832,294	87,135,024
Yosemite CCD	12,892,582	79,965,039	24,556,668	14,569,532	131,983,821	119,846,198	113,554,656	-	-	131,983,821
Yuba CCD	14,876,052	37,556,723	10,025,723	7,301,657	69,760,155	62,187,585	58,874,549	-	-	69,760,155
Statewide Totals	\$ 926,026,640	\$ 5,462,547,882	\$ 1,411,216,337	\$ 971,337,610	\$ 8,771,128,469	\$ 7,977,684,060	\$ 8,036,125,452	\$ -	\$ 57,833,378	\$ 8,828,961,847

Heading number =>>>	11	12	13	14	15	16	17	18	19	20	21	22
District Name	Property Tax	Excess Property Tax	Enrollment Fees	Estimated EPA	2015-16 Full Time Faculty Hiring	State General Apportionment	Total Revenue	Deficit Factor	Revenue Deficit	September 2022 Revised Exhibit A Certification	Restoration Authority	2022-23 Growth Authority
Allan Hancock Joint CCD	\$ 22,312,756	\$ -	\$ 2,091,171	\$ 13,751,769	\$ 575,821	\$ 36,009,496	\$ 74,741,013	0.0667%	\$ 49,876	\$ 36,585,317	\$ 3,298,167	0.10%
Antelope Valley CCD	7,758,931	-	2,110,126	17,220,377	809,883	66,373,139	94,272,456	0.0667%	62,912	67,183,022	-	0.20%
Barstow CCD	3,650,381	-	290,145	3,942,642	172,841	20,083,414	28,139,423	0.0667%	18,779	20,256,255	-	0.13%
Butte-Glenn CCD	18,836,893	-	2,848,975	16,015,950	723,369	45,984,799	84,409,986	0.0667%	56,330	46,708,168	-	0.12%
Cabrillo CCD	36,700,752	-	3,718,156	15,288,406	646,719	16,111,656	72,465,689	0.0667%	48,359	16,758,375	4,387,290	0.20%
Cerritos CCD	34,917,157	-	4,660,188	26,780,864	1,231,162	70,756,705	138,346,076	0.0667%	92,324	71,987,867	-	0.10%
Chabot-Las Positas CCD	66,956,050	-	8,012,183	26,475,755	1,223,639	25,112,196	127,779,823	0.0667%	85,273	26,335,835	-	0.10%
Chaffey CCD	44,806,908	-	5,684,709	26,117,245	1,092,825	60,866,293	138,567,980	0.0667%	92,472	61,959,118	-	1.19%
Citrus CCD	8,129,494	-	3,767,448	14,769,843	812,318	53,539,916	81,019,019	0.0667%	54,067	54,352,234	13,391,405	0.10%
Coast CCD	167,718,465	-	12,815,979	44,364,196	2,261,985	1,043,290	228,203,915	0.0667%	152,290	3,305,275	8,231,409	0.10%
Compton CCD	7,018,971	-	609,257	9,224,573	417,266	26,126,583	43,396,650	0.0667%	28,960	26,543,849	-	1.20%
Contra Costa CCD	132,179,327	-	13,617,348	44,220,187	2,048,093	20,356,822	212,421,777	0.0667%	141,758	22,404,915	-	0.10%
Copper Mountain CCD	2,091,166	-	307,877	2,234,274	100,861	14,124,541	18,858,719	0.0667%	12,585	14,225,402	-	0.10%
Desert CCD	40,173,372	-	2,799,300	16,568,428	629,257	29,511,846	89,682,203	0.0667%	59,849	30,141,103	-	4.98%
El Camino CCD	42,349,060	-	7,310,596	29,298,853	1,355,222	61,749,339	142,063,070	0.0667%	94,805	63,104,561	-	0.10%
Feather River CCD	7,935,493	-	460,632	2,594,388	111,512	9,144,056	20,246,081	0.0667%	13,511	9,255,568	-	0.66%
Foothill-DeAnza CCD	118,075,258	-	16,538,384	33,917,600	1,882,529	5,110,028	175,523,799	0.0667%	117,134	6,992,557	12,371,460	0.20%
Gavilan Joint CCD	23,124,734	-	1,728,045	8,023,878	321,067	9,325,084	42,522,808	0.0667%	28,377	9,646,151	537,393	0.10%
Glendale CCD	27,592,065	-	2,808,344	21,162,649	973,499	54,709,680	107,246,237	0.0667%	71,570	55,683,179	1,603,821	0.10%
Grossmont-Cuyamaca CCD	54,689,685	-	5,908,375	26,277,017	1,303,999	46,298,383	134,477,459	0.0667%	89,742	47,602,382	3,215,428	0.10%
Hartnell CCD	29,110,208	-	1,629,500	11,662,269	507,052	19,108,238	62,017,267	0.0667%	41,387	19,615,290	-	2.60%
Imperial CCD	8,641,615	-	1,385,510	11,491,749	473,293	41,520,487	63,512,654	0.0667%	42,385	41,993,780	30,318	0.23%
Kern CCD	66,764,803	-	6,496,933	35,261,644	1,445,127	99,547,157	209,515,664	0.0667%	139,818	100,992,284	-	3.32%
Lake Tahoe CCD	5,688,379	-	760,498	2,800,515	115,798	12,625,878	21,991,068	0.0667%	14,676	12,741,676	-	7.58%
Lassen CCD	1,759,865	-	299,525	1,732,956	93,290	14,503,262	18,388,898	0.0667%	12,272	14,596,552	3,392,496	0.10%
Long Beach CCD	39,893,460	-	6,314,805	30,597,498	1,325,620	81,618,520	159,749,903	0.0667%	106,608	82,944,140	-	0.13%
Los Angeles CCD	289,588,392	-	28,429,316	152,388,853	7,422,774	277,751,085	755,580,420	0.0667%	504,230	285,173,859	-	0.10%
Los Rios CCD	111,366,496	-	16,488,903	68,662,473	3,317,538	176,019,477	375,854,887	0.0667%	250,823	179,337,015	32,877,461	0.10%
Marin CCD	70,113,288	(42,177,393)	1,897,200	318,174	255,858	-	30,407,127	0.0000%	-	255,858	1,554,046	0.20%
Mendocino-Lake CCD	8,680,343	-	770,045	4,812,374	178,477	17,013,344	31,454,583	0.0667%	20,991	17,191,821	-	0.19%
Merced CCD	16,637,350	-	2,596,661	15,351,598	627,590	48,034,195	83,247,394	0.0667%	55,554	48,661,785	-	1.22%
MiraCosta CCD	130,687,929	(59,392,377)	9,901,553	1,019,333	771,213	-	82,987,651	0.0000%	-	771,213	127,878	0.10%
Monterey Peninsula CCD	24,810,981	-	1,490,159	9,718,641	425,827	11,727,374	48,172,982	0.0667%	32,148	12,153,201	-	0.10%
Mt. San Antonio CCD	66,191,592	-	9,155,486	51,018,645	2,138,139	112,106,228	240,610,090	0.0667%	160,569	114,244,367	-	0.53%
Mt. San Jacinto CCD	36,737,306	-	3,568,682	18,800,269	818,306	41,657,216	101,581,779	0.0667%	67,790	42,475,522	-	0.90%
Napa Valley CCD	40,679,923	(3,612,876)	1,063,248	476,645	374,004	-	38,980,944	0.0000%	-	374,004	172,714	0.10%
North Orange County CCD	117,329,158	-	9,612,501	41,699,046	2,417,827	68,714,536	239,773,068	0.0667%	160,010	71,132,363	43,256,673	0.13%
Ohlone CCD	28,694,268	-	3,735,354	11,538,467	491,607	13,407,388	57,867,084	0.0667%	38,617	13,898,995	2,821,803	3.35%
Palo Verde CCD	1,845,517	-	326,690	3,510,507	139,913	20,292,671	26,115,298	0.0667%	17,428	20,432,584	-	4.78%
Palomar CCD	95,862,822	-	6,692,002	28,474,239	1,147,466	139,960	132,316,489	0.0667%	88,300	1,287,426	-	0.10%
Pasadena Area CCD	48,028,664	-	7,777,439	36,837,054	1,630,219	90,216,945	184,490,321	0.0667%	123,118	91,847,164	-	0.10%
Peralta CCD	60,557,384	-	4,644,008	23,945,580	1,355,503	45,577,757	136,080,232	0.0667%	90,812	46,933,260	6,502,786	0.10%
Rancho Santiago CCD	109,207,792	-	8,027,474	38,980,355	1,991,523	39,517,303	197,724,447	0.0667%	131,950	41,508,826	14,132,874	0.10%
Redwoods CCD	11,596,900	-	872,839	5,832,024	248,592	18,602,707	37,153,062	0.0667%	24,794	18,851,299	-	0.10%
Rio Hondo CCD	9,628,498	-	922,672	20,178,122	887,871	68,353,350	99,970,513	0.0667%	66,714	69,241,221	-	0.10%
Riverside CCD	54,723,077	-	8,964,931	48,420,557	1,993,452	136,005,110	250,107,127	0.0667%	166,907	137,998,562	-	2.69%
San Bernardino CCD	33,877,035	-	5,246,970	22,972,680	1,065,699	58,729,585	121,891,969	0.0667%	81,344	59,795,284	(1)	0.10%
San Diego CCD	141,909,861	-	13,086,961	58,444,920	2,954,262	77,163,044	293,559,048	0.0667%	195,904	80,117,306	10,605,315	0.10%
San Francisco CCD	50,953,043	-	8,232,555	30,273,600	1,467,337	61,389,834	152,316,369	0.0667%	101,647	62,857,171	-	0.20%
San Joaquin Delta CCD	51,769,147	-	4,011,869	25,451,524	1,131,968	39,732,846	122,097,354	0.0667%	81,481	40,864,814	-	1.64%
San Jose-Evergreen CCD	129,398,804	(38,092,700)	4,983,345	1,254,461	803,355	-	98,347,265	0.0000%	-	803,355	-	0.10%

Heading number =>>>	11	12	13	14	15	16	17	18	19	20	21	22
District Name	Property Tax	Excess Property Tax	Enrollment Fees	Estimated EPA	2015-16 Full Time Faculty Hiring	State General Apportionment	Total Revenue	Deficit Factor	Revenue Deficit	September 2022 Revised Exhibit A Certification	Restoration Authority	2022-23 Growth Authority
San Luis Obispo County CCD	49,503,962	-	3,424,717	12,479,869	575,885	607,781	66,592,214	0.0667%	44,440	1,183,666	-	0.10%
San Mateo County CCD	195,057,910	(88,862,427)	8,020,264	1,297,296	1,201,611	-	116,714,654	0.0000%	-	1,201,611	12,618,865	0.20%
Santa Barbara CCD	39,810,792	-	6,506,303	19,457,613	915,087	30,929,902	97,619,697	0.0667%	65,146	31,844,989	492,256	0.10%
Santa Clarita CCD	33,659,634	-	7,840,000	26,008,518	1,106,085	56,140,336	124,754,573	0.0667%	83,254	57,246,421	-	1.02%
Santa Monica CCD	41,047,972	-	10,953,480	31,483,010	1,516,187	74,152,464	159,153,113	0.0667%	106,209	75,668,651	-	0.13%
Sequoias CCD	17,028,420	-	3,035,540	16,192,516	646,755	54,222,419	91,125,650	0.0667%	60,812	54,869,174	-	0.67%
Shasta-Tehama-Trinity CCD	20,474,043	-	1,290,456	11,191,679	419,365	26,310,326	59,685,869	0.0667%	39,831	26,729,691	-	2.47%
Sierra Joint CCD	98,803,805	-	6,412,809	5,503,358	1,026,833	1,428,965	113,175,770	0.0667%	75,527	2,455,798	-	0.10%
Siskiyou Joint CCD	4,949,649	-	694,762	3,158,426	194,437	12,738,294	21,735,568	0.0667%	14,505	12,932,731	463,105	0.10%
Solano CCD	20,695,574	-	3,343,813	10,845,943	573,335	24,322,863	59,781,528	0.0667%	39,895	24,896,198	-	0.10%
Sonoma County CCD	72,668,315	-	6,210,138	29,958,854	1,286,981	24,092,982	134,217,270	0.0667%	89,569	25,379,963	276,463	0.10%
South Orange County CCD	281,112,283	(102,627,169)	13,334,152	2,652,979	1,588,083	-	196,060,328	0.0000%	-	1,588,083	-	0.10%
Southwestern CCD	36,243,288	-	5,183,997	23,150,999	951,830	57,038,671	122,568,785	0.0667%	81,795	57,990,501	-	0.38%
State Center CCD	60,316,239	-	8,563,133	48,998,039	2,023,848	146,066,287	265,967,546	0.0667%	177,491	148,090,135	-	0.49%
Ventura County CCD	83,463,421	-	16,493,008	39,600,565	1,839,882	64,088,951	205,485,827	0.0667%	137,129	65,928,833	-	0.10%
Victor Valley CCD	16,011,142	-	2,355,879	14,862,687	639,050	44,698,288	78,567,046	0.0667%	52,431	45,337,338	-	0.10%
West Hills CCD	7,839,422	-	971,805	9,010,765	357,883	39,496,305	57,676,180	0.0667%	38,490	39,854,188	-	0.13%
West Kern CCD	5,407,892	-	822,991	4,427,084	177,191	24,799,377	35,634,535	0.0667%	23,780	24,976,568	-	0.16%
West Valley-Mission CCD	153,832,185	(74,952,187)	6,335,987	1,014,614	904,425	-	87,135,024	0.0000%	-	904,425	9,111,860	0.20%
Yosemite CCD	56,330,647	-	5,478,200	25,219,359	1,148,183	43,719,413	131,895,802	0.0667%	88,019	44,867,596	-	0.10%
Yuba CCD	34,952,115	-	1,730,976	11,763,231	526,725	20,740,585	69,713,632	0.0667%	46,523	21,267,310	-	0.33%
Statewide Totals	\$ 4,088,959,527	\$ (409,717,128)	\$ 396,475,282	\$ 1,560,453,070	\$ 78,330,028	\$ 3,109,006,972	\$ 8,823,507,751	0.0618%	\$ 5,454,096	\$ 3,187,337,000	\$ 185,473,285	0.49%

<u>Heading number</u>	<u>Column Heading</u>	<u>Brief Descriptions</u>
1	Basic Allocation	The Basic Allocation is the 2021-22 P2 allocation plus 2022-23 adjustments.
2	FTES Allocation	The 2021-22 P2 Applied #3 was used as the base for the 2022-23 Advance. The 3-year credit average was generated using the 2020-21 R1 Applied #3, 2021-22 P2 Applied #3 and 2021-22 P2 Applied #3.
3	Supplemental Allocation	The 2020-21 headcounts were used to determine the Supplemental Allocation.
4	Student Success Allocation	The 3-year average was generated using 2019-20 headcounts, 2020-21 headcounts, and 2020-21 headcounts.
5	2022-23 SCFF Calculated Revenue (A)	The 2022-23 SCFF Calculated Revenue is the sum of the Basic, FTES, Supplemental, and Student Success Allocation components.
6	2021-22 SCFF Calculated Revenue + COLA (B)	The TCR Stability revenue is based on 2021-22 P2 SCFF Calculated Revenue plus 2022-23 COLA.
7	2022-23 Hold Harmless Revenue (C)	2022-23 Hold Harmless Revenue is the 2017-18 TCR plus the 2018-19 [2.71%], 2019-20 [3.26%], 2020-21 [0%], 2021-22 [5.07%], and 2022-23 [6.56%] COLAs), compounded.
8	Stability Protection Adjustment (B)	The positive difference between 2021-22 SCFF Calculated Revenue + COLA (B) and 2022-23 SCFF Calculated Revenue (A).
9	Hold Harmless Protection Adjustment (C)	The positive difference between 2022-23 Hold Harmless Revenue (C) and 2022-23 SCFF Calculated Revenue (A).
10	2022-23 TCR (Max of A, B, or C)	The 2022-23 Total Computational Revenue (TCR) is the maximum of calculations (A), (B), or (C) as defined above.
11	Property Tax	Based on the estimates from Department of Finance, a factor of 5.95% was applied to the property tax of 2021-22 P2 reported by the Counties.
12	Excess Property Tax	This is the excess property tax due to the districts' identified revenue exceeding the TCR.
13	Enrollment Fees	2021-22 P2 enrollment fees reported by the districts.
14	Estimated EPA	Based on estimates from the State Controller's Office, Education Protection Account (EPA) funds are proportionately paid based upon current funded FTES.
15	2015-16 Full Time Faculty Hiring	The Full Time Faculty Hiring (FTFH) 2015-16 funds are the 2021-22 P2 amounts plus current year COLA.
16	State General Apportionment	The State General Apportionment is TCR minus Property Tax, Excess Property Tax, Enrollment Fees, Estimated EPA, and 2015-16 FTFH minus the deficit.
17	Total Revenue	Total Revenue is the sum of the identified Property Tax, Excess Property Tax, Enrollment Fees, FTFH 2015-16, EPA, and State General Apportionment.
18	Deficit Factor	The deficit factor is the Revenue Deficit divided by the TCR. To align General Fund disbursements with available resources, a proportional reduction to almost all districts is required. Because excess property tax districts do not receive General Fund (with the exception of required minimum EPA payments and 2015-16 Full-Time Faculty Hiring allocations), they do not participate in the proportional reduction. Consistent with past practice, revenue deficits are resolved through a proportional reduction to TCR, which proportionally decreases district General Fund need. This reduction is not an official reduction to TCR, rather it is only used to apply a proportional reduction to general apportionments to align with available General Fund. The deficit factor may change at each apportionment cycle due to updated data and revenues.
19	Revenue Deficit	The Revenue Deficit is the TCR minus identified revenue.
20	September 2022 Revised Exhibit A Certification	The September 2022 revised Exhibit A certification is the sum of FTFH 2015-16 plus State General Apportionment.
21	Restoration Authority	The total FTES authority available to restore based on current FTES estimates shown in dollars.
22	2022-23 Growth Authority	The FTES growth target based on current FTES estimates and available funds shown as a percentage.

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

**CALIFORNIA COMMUNITY COLLEGES
MONTHLY PAYMENT SCHEDULE BY DISTRICT
2022-2023 ADVANCE APPORTIONMENT**

July
EXHIBIT A

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
ORANGE COUNTY**

Programs	Amount Certified	July Payment	August Payment	September Payment	October Payment	November Payment	December Payment	January Payment	Total Paid Thru. January 2023
STATE GENERAL APPORTIONMENT	46,032,186	3,682,575	3,682,575	5,523,862	4,603,219	4,142,896	2,301,610	3,682,575	27,619,312
ACCESS TO PRINT AND ELECTRONIC INFO	21,149	1,692	1,692	2,538	2,115	1,903	1,057	1,692	12,689
ADULT EDUCATION BLOCK GRANT	3,504,125	280,330	280,330	420,495	350,413	315,371	175,206	280,330	2,102,475
APPRENTICE ALLOWANCE	6,218,281	497,462	497,463	746,194	621,828	559,645	310,914	497,463	3,730,969
BASIC NEEDS CENTERS	878,206	70,256	70,257	105,385	87,820	79,039	43,910	70,257	526,924
C.A.R.E.	332,389	26,591	26,591	39,887	33,239	29,915	16,619	26,591	199,433
CALIFORNIA COLLEGE PROMISE	1,831,357	146,509	146,508	219,763	183,136	164,822	91,568	146,508	1,098,814
CALWORKs	883,344	70,668	70,667	106,001	88,335	79,501	44,167	70,667	530,006
CHILDCARE TAX BAILOUT	284,591	22,767	22,768	34,150	28,460	25,613	14,229	22,768	170,755
COLLEGE PROMISE GRANTS (BOG FEE WAIVERS ADMIN)	232,423	18,594	18,594	27,890	23,243	20,918	11,621	18,594	139,454
COLLEGE RAPID REHOUSING FUNDS	0	0	0	0	0	0	0	0	0
Corporation for Education Network Initiatives	0	0	0	0	0	0	0	0	0
D.S.P.S.	2,107,716	168,617	168,618	252,925	210,772	189,695	105,385	168,618	1,264,630
DEAF AND HARD OF HEARING	175,110	14,009	14,009	21,013	17,511	15,760	8,755	14,009	105,066
E.O.P.S.	3,093,942	247,515	247,516	371,273	309,394	278,455	154,697	247,515	1,856,365
EMERGENCY FINANCIAL AID	2,873,734	229,899	229,898	344,849	287,373	258,636	143,687	229,898	1,724,240
EQUAL EMPLOYMENT OPPORTUNITY	138,888	11,111	11,111	16,667	13,888	12,500	6,945	11,111	83,333
FINANCIAL AID TECHNOLOGY	98,275	7,862	7,862	11,793	9,828	8,844	4,914	7,862	58,965
FOSTER CARE EDUCATION	0	0	0	0	0	0	0	0	0
FULL TIME FACULTY HIRING	3,325,444	266,036	266,035	399,053	332,545	299,290	166,272	266,035	1,995,266
GUIDED PATHWAYS	883,132	70,651	70,650	105,976	88,313	79,482	44,157	70,650	529,879
MENTAL HEALTH PROGRAM	803,946	64,316	64,315	96,474	80,394	72,356	40,197	64,316	482,368
NEXTUP	0	0	0	0	0	0	0	0	0
NURSING EDUCATION	207,358	16,589	16,588	24,883	20,736	18,662	10,368	16,589	124,415
PART-TIME FACULTY COMPENSATION	568,828	45,506	45,506	68,260	56,883	51,194	28,442	45,506	341,297
S.F.A.A.	1,238,569	99,086	99,085	148,628	123,857	111,471	61,929	99,085	743,141
STRONG WORKFORCE PROGRAM	28,428,512	2,274,281	2,274,281	3,411,421	2,842,852	2,558,566	1,421,425	2,274,281	17,057,107
STUDENT EQUITY AND ACHIEVEMENT	13,829,142	1,106,331	1,106,332	1,659,497	1,382,914	1,244,623	691,457	1,106,331	8,297,485
SPECIAL TRUSTEE AB318 RESTRICTED EXP.	0	0	0	0	0	0	0	0	0
STUDENT FOOD AND HOUSING SUPPORT	614,647	49,172	49,172	73,757	61,465	55,318	30,732	49,172	368,788
STUDENT SUCCESS COMPLETION	4,156,678	4,156,678	0	0	0	0	0	0	4,156,678
UNDOCUMENTED RESOURCES LIAISONS	235,993	18,879	18,880	28,319	23,599	21,240	11,799	18,880	141,596
VETERAN RESOURCE CENTER	158,473	12,678	12,678	19,016	15,848	14,262	7,924	12,678	95,084
Total	123,156,438	13,676,660	9,519,981	14,279,969	11,899,980	10,709,977	5,949,986	9,519,981	75,556,534

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

CCCCO Releases Lottery Rate Accruals and Revenue Projections

 [BY WENDI MCCASKILL](#)

 [BY MATT PHILLIPS, CPA](#)

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posted July 15, 2022

On June 28, 2022, the State Controller's Office (SCO) released the 2021-22 third quarter Lottery apportionment. Including the third quarter distribution, community colleges have received \$149.70 per full-time equivalent student (FTES) in unrestricted revenues and \$52.35 per FTES in Proposition 20 revenues.

In addition to third quarter apportionment, the California Community Colleges Chancellor's Office (CCCCO) estimates that fourth quarter accruals should be \$27.24 per FTES for the unrestricted Lottery and \$29.58 per FTES for the Proposition 20 Lottery apportionment. The inclusion of the fourth quarter accrual results in estimated annual revenues of \$176.94 and \$81.94 per FTES for unrestricted Lottery and Proposition 20 Lottery funding, respectively. These rates are higher than projected for much of the 2020-21 fiscal year due to the revised annual revenues provided by the California State Lottery Commission (CSLC).

Finally, based on revenue projections from the CSLC, the CCCCCO projects Lottery funding for 2022-23 to be \$237.00 per FTES (\$170.00 per FTES in unrestricted Lottery revenues and \$67.00 per FTES in Proposition 20 Lottery revenues).

For more details on the third quarter apportionment for 2021-22 and other Lottery funding information, visit the CCCCCO website [here](#). For more specifics on the apportionment detail, please visit the SCO website [here](#).

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Minimum Wage—Future Forecast

 [BY CHARLENE QUILAO](#)

 [BY DANYEL CONOLLEY](#)

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posted July 19, 2022

California's minimum wage is projected to increase to \$15.50 per hour for all workers effective January 1, 2023, as triggered by increasing costs due to inflation (see "[An Overview of the 2022-23 Governor's Budget Proposals](#)" in the May 2022 *Community College Update*). Per Labor Code, the minimum wage rate will be adjusted annually for inflation based on the national Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W). Because the CPI-W exceeded 7%, the first adjusted increase was accelerated; therefore, employees will be guaranteed the \$15.50 rate even if they work for small employers—those employers with 26 employees or less (Labor Code Section 1182.12[c][3][A-B]) and the ongoing increase in the future is caused by Labor Code Section 1182.12(c)(1).

Below is a table illustrating minimum wage on an hourly, weekly, monthly, and annual basis. Based on inflation, School Services of California Inc. staff projects that the minimum wage will continue to increase by the maximum amount allowed by law through 2028.

Minimum Wage	Effective Date: > 25 Employees	Effective Date: ≤ 25 Employees	Exempt Minimum Salary (Weekly)	Exempt Minimum Salary (Monthly)	Exempt Minimum Salary (Annually)
\$14.00/hour	January 1, 2021	January 1, 2022	\$1,120	\$4,853	\$58,240
\$15.00/hour	January 1, 2022	N/A	\$1,200	\$5,200	\$62,400
\$15.50/hour	January 1, 2023		\$1,240	\$5,373	\$64,480
\$16.00/hour	January 1, 2024		\$1,280	\$5,547	\$66,560
\$16.40/hour	January 1, 2025		\$1,312	\$5,685	\$68,224
\$16.80/hour	January 1, 2026		\$1,344	\$5,824	\$69,888
\$17.20/hour	January 1, 2027		\$1,376	\$5,963	\$71,552
\$17.60/hour	January 1, 2028		\$1,408	\$6,101	\$73,216

The forthcoming increase in the minimum wage highlights important operational considerations that require attention to ensure that employers are maintaining their obligation to comply with state and federal laws. College human resources departments should review current salary schedules now, to identify salary cells that may fall below the scheduled minimum increase, in addition to preparing for future increases. Keep in mind that increases in the minimum wage also impact the exemption threshold as exempt workers in California must be paid a salary that is at least twice the state's minimum wage.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Dartboard for 2022-23 Enacted Budget Now Available

 [BY KYLE HYLAND](#)

 [BY MICHELLE MCKAY UNDERWOOD](#)

Copyright 2022 School Services of California, Inc. posted July 19, 2022

With the enactment of the 2022-23 State Budget, the School Services of California Inc. (SSC) Dartboard (Dartboard) has been updated to incorporate the latest budget and financial planning factors.

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

Factor	2021-22	2022-23	2023-24	2024-25
DOF Estimated Statutory COLA	1.70%	6.56%	5.38%	4.02%
SSC Estimated Planning COLA	5.07%*	6.56%	5.38%	4.02%
*Amount represents the 2021-22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.				

In addition, this widely used planning tool includes many other factors needed to calculate a community college district's entitlement under the SCFF, as well as the statutory COLA and California's Consumer Price Index for the current and future years. Given the increases in the California State Teachers' Retirement System, the California Public Employees' Retirement System, and the Unemployment Insurance contribution rates, we have once again included the relevant contribution rates on the Dartboard.

With potential annual changes to the minimum wage due to inflation, we are now including this new factor on the Dartboard. As a reminder, any rate changes to the minimum wage go into effect on January 1 of the respective year.

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

SSC Community College Financial Projection Dartboard 2022-23 Enacted Budget

This version of School Services of California Inc.'s (SSC) Financial Projection Dartboard is based on the 2022-23 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Student Centered Funding Formula (SCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

SCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% ²	6.56%	5.38%	4.02%	3.72%
Growth Funding	0.50%	0.50%	TBD	TBD	TBD
Basic Allocation Increase	—	\$200 m	TBD	TBD	TBD

SCFF RATE FACTORS FOR 2021-22 and 2022-23		
	2021-22	2022-23
Base Credit	\$4,212	\$4,737
Supplemental Point Value	\$996	\$1,120
Student Success Main Point Value	\$587	\$660
Student Success Equity Point Value	\$148	\$167
Incarcerated Credit, Special Admit Credit, CDCP*	\$5,907	\$6,642
Noncredit	\$3,552	\$3,994

OTHER PLANNING FACTORS						
Factors		2021-22	2022-23	2023-24	2024-25	2025-26
California CPI		6.56%	5.75%	2.58%	2.20%	2.38%
California Lottery	Unrestricted per FTES**	\$176.94	\$170	\$170	\$170	\$170
	Restricted per FTES	\$81.94	\$67	\$67	\$67	\$67
Mandate Block Grant		\$30.67	\$32.68	\$34.44	\$35.82	\$37.15
Interest Rate for Ten-Year Treasuries		2.08%	3.20%	2.85%	2.68%	2.80%
CalSTRS Employer Rate ³		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁵		0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁶		\$15.00	\$15.50	\$16.00	\$16.40	\$16.80

*Career development and college preparation

**Full-time equivalent student

¹Applies for Adult Education, Extended Opportunity Programs and Services (EOPS), Disabled Students Programs and Services, Apprenticeship, Part-Time Faculty Compensation, Part-Time Faculty Office Hours, Cooperative Agencies Resources for Education (CARE), Academic Senate, CalWORKs Student Services, Mandate Block Grant and Reimbursements, and the Childcare Tax Bailout.

²Amount represents the 2021-22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³California State Teachers' Retirement System (CalSTRS) rate in 2021-22 was bought down by a prior-year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the governing board.

⁴Reflects updated California Public Employees' Retirement System (CalPERS) projected rates for 2022-23 and beyond.

⁵Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁶Minimum wage increases and are effective January 1 of the respective year.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Inflation Beginning to Affect State Revenues

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

 [BY ANJANETTE PELLETIER](#)

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posted July 26, 2022

In its latest state revenue update through the 2021–22 fiscal year, the Department of Finance (DOF) indicates that larger national and state economic challenges are beginning to impact state General Fund revenues. It appears that, along with supply chain issues, efforts to tame skyrocketing headline inflation are slowing economic production and the residential real estate market.

In June 2022, U.S. headline inflation rose to 9.1%—a 40-year high and the fastest pace since November 1981. Increased costs were fueled (pun intended) by rising prices at the pump, as well as increased costs for shelter and food. Excluding increases in food and energy, which are the more volatile goods in the basket that comprises headline inflation, brings the U.S. core inflation measure to 5.9%—down from May 2022 but up on a year-over-year basis. By comparison, California headline inflation was 7.7% year-over-year as of April 2022.

The U.S. and California economies contracted in the first quarter of 2022, as measured by gross domestic product (GDP). National GDP decreased by 1.6% while California's productivity declined by 1.0%, following a 6.9% and 9.5% increase, respectively, in the last quarter of 2021.

Rising consumer costs and increased interest rates are also beginning to affect the housing market. The DOF reports that year-to-date single- and multi-housing building permits are down from April 2022. The median price of single-family homes in California decreased 4.0% (to \$863,790) from May 2022 but is still up 5.4% on a year-over-year basis. Sales of single-family homes in June 2022 were down on a monthly and year-over-year basis by 8.4% and 20.9%, respectively.

The single steady economic bright spot continues to be employment. According to the DOF, the U.S. has almost completely recovered from job losses experienced at the start of the COVID-19 pandemic, and unemployment remains at 3.6% in June 2022. Additionally, ten of eleven U.S. industry sectors added jobs with only the government sector losing 9,000 jobs. This good news, however, is insufficient to mitigate the downward economic pressures of inflation and slowing GDP on state revenues.

Relative to the 2022 Budget Act projections, revenues for the 2021–22 fiscal year were down \$2.18 billion with June 2022 revenues below forecast by \$2.40 billion. While the smaller two contributors to the “Big Three” taxes were above the annual forecast, personal income tax receipts were below 2021–22 annual projections by \$4.47 billion with June withholding and cash receipts coming in below estimates.

2021–22 State General Fund Revenues (Dollars in Millions)

	June 2022	2021–22 Year-to-Date
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	Forecast	Actual	Difference	Forecast	Actual	Difference
Personal Income Tax	\$16,939	\$13,595	-\$3,344	\$148,428	\$143,959	-\$4,469
Sales and Use Tax	\$3,563	\$3,464	-\$99	\$33,440	\$33,816	\$376
Corporation Tax	\$10,771	\$10,625	-\$146	\$45,612	\$46,058	\$446

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Economy Gets Bad Signal

✉ [BY PATTI F. HERRERA, EDD](#)

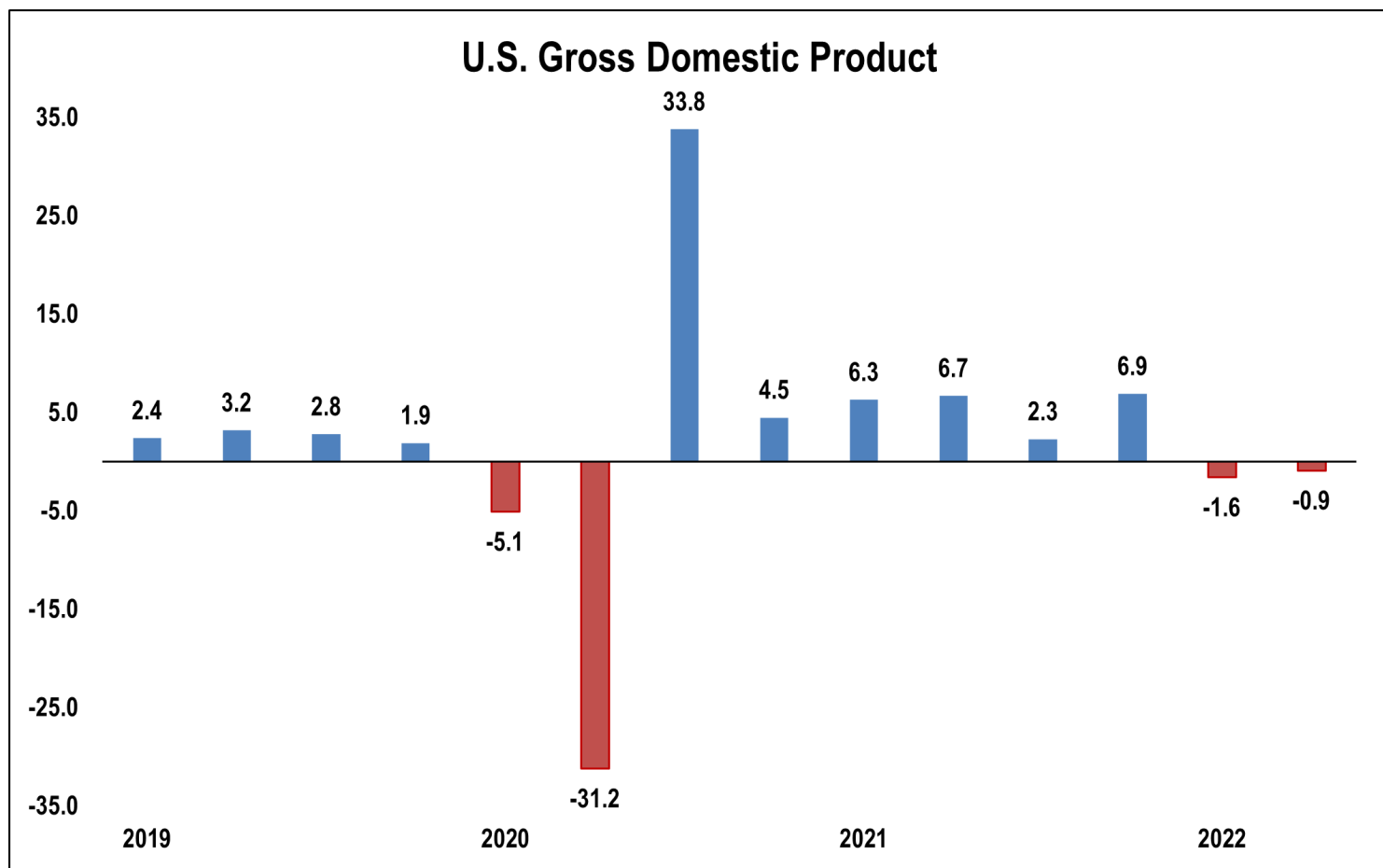
✉ [BY JOHN GRAY](#)

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posted July 28, 2022

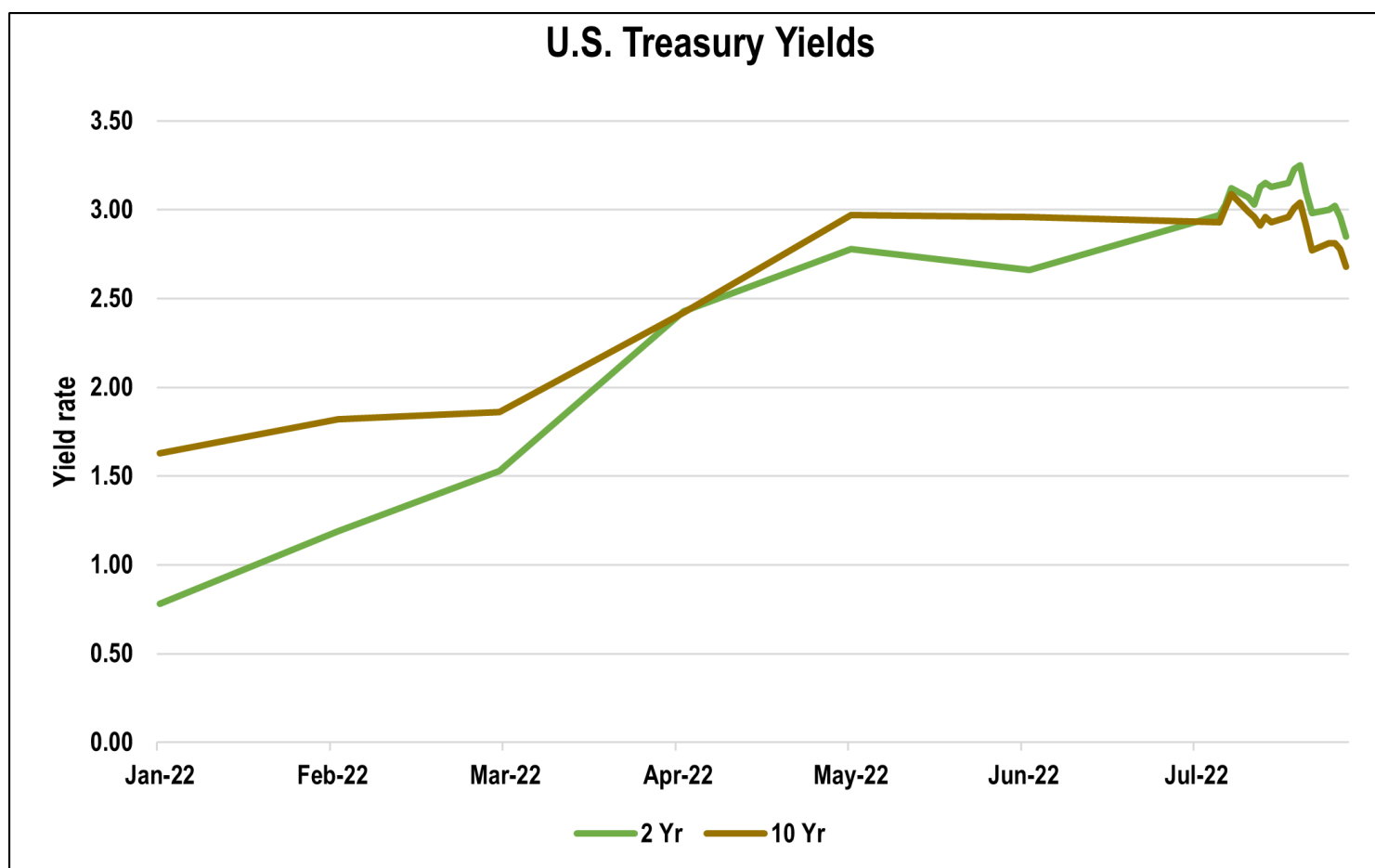
On July 28, 2022, the U.S. Bureau of Economic Analysis (BEA) released its [advance estimate](#) of the gross domestic product (GDP) for the second quarter of 2022—indicating that the economy shrank by an annual rate of 0.9% from the first quarter, making it the second consecutive quarter of negative GDP.

While the official measure of an economic recession is determined and declared by the National Bureau of Economic Research, which looks at a variety of factors in addition to the GDP, two consecutive quarters of negative GDP growth has become a lay indicator of a recession.



Some economists and other economy hawks are reluctant to use the BEA's news to declare the country in a recession. Nevertheless, there is no debate that a shrinking economy is a bad signal, foreboding worsening conditions. The latest GDP estimates arrive amidst several other troubling indicators. Inflation remains stubbornly high and entrenched in the larger economy, reaching 9.1% at the end of June 2022, to which the Federal Reserve responded by increasing the federal funds rate 0.75 percentage points at its July 27 meeting. This action follows an equally aggressive rate hike in May 2022. Increasing the cost of borrowing is intended to tighten monetary flow, reduce economic demand, and relieve pressure on the costs of goods and services.

Another troubling signal accompanying negative GDP growth is the trend in U.S. Treasury yields—specifically, the two- and ten-year treasury yield curve. As noted in our April 6 *Community College Update* article, when the yield on two-year treasuries are higher than the yield on ten-year treasuries, it portends a greater than two-thirds chance that the economy will enter into a recession within a year and a 98% chance within two years (See “[Inverted Yield Curve Signals Looming Economic Downturn](#)” in the April 2022 *Community College Update*). The two- and ten-year yields inverted briefly in April 2022, which was a troubling sign even then. For the better part of July, however, the yield curve has been inverted, further stoking fears of an imminent recession.



The news of underwhelming GDP comes on the heels of the Department of Finance's latest monthly bulletin reporting that California General Fund revenues for the 2021-22 fiscal year fell below 2022 Budget Act estimates by over \$4 billion.

Many hope that the Federal Reserve's action can cool inflation without catapulting the economy into a recession, but the prospects of doing so are dimming.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

End of Session Preview

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

Copyright 2022 School Services of California, Inc. posted August 3, 2022

On August 1, 2022, the Legislature returned from its summer recess and kicked off the month-long sprint to the end of the 2021-22 legislative session. With less than five weeks left of session, there are only two major deadlines remaining: the August 12 deadline for bills to clear the second house Appropriations Committee and the August 31 deadline for the Legislature to send bills to Governor Gavin Newsom's desk.

While a number of noteworthy policy issues were included in the 2022-23 State Budget package, there are still a number of significant bills that are active and pending legislative approval. In lieu of our "Top Legislative Issues" this week, we are instead providing a preview to the end of the session by highlighting the remaining significant community college bills that would, if signed into law, have implications for community college districts (CCDs).

Key Active Legislation

[Assembly Bill \(AB\) 295](#) (Jones-Sawyer, D-South Los Angeles)—Public Postsecondary Education: Pilot Program for Free Cost of Attendance: Working Group. This bill would require the Student Aid Commission to convene a working group, until July 1, 2025, consisting of representatives from the California Department of Education, the California Community Colleges (CCC) Board of Governors (BOG), the Trustees of the California State University, and the Regents of the University of California to research and develop recommendations for the creation of a pilot program that would cover the cost of postsecondary education at a public postsecondary institution.

[AB 102](#) (Holden, D-Pasadena)—Pupil Attendance at Community Colleges: College and Career Access Pathways Partnerships: County Offices of Education. This bill would eliminate the 2027 sunset date for College and Career Access Pathways (CCAP) partnerships, effectively allowing dual enrollment programs to continue indefinitely. The bill would also allow county offices of education to participate in CCAP partnerships, which would provide students in juvenile court schools access to dual enrollment programs.

[AB 1187](#) (Irwin, D-Thousand Oaks)—Community Colleges: Tutoring. This bill would provide that supervised tutoring for all credit and noncredit courses, as authorized pursuant to regulations adopted by the BOG by July 31, 2023, is eligible for state apportionment funding.

AB 1232 (McCarty, D-Sacramento)—Community Colleges: Nonresident Tuition Fees: English as a Second Language Courses. This bill would add an exception to the requirement for payment of the CCC nonresident tuition for specified students enrolled in a credit English as a second language course.

AB 1505 (Rodriguez, D-Pomona)—Community Colleges: Full-Time Faculty Obligation. This bill would require the BOG to adopt regulations that require the fall 2023 full-time faculty obligation for each CCD to be set to the actual full-time faculty obligation number reported for fall 2022 and then annually adjusted.

AB 1602 (McCarty)—Student, Faculty, and Staff Housing: California Student Housing Revolving Loan Fund Act of 2022. This bill would establish the California Student Housing Revolving Loan Fund to provide zero-interest loans to qualifying applicants of public higher education segments for the purpose of constructing affordable student, faculty, and staff housing.

AB 1655 (Jones-Sawyer)—State Holidays: Juneteenth. This bill would add June 19, known as “Juneteenth,” to the list of state holidays and would thus require public K-12 schools and community colleges to close every June 19.

AB 1667 (Cooper, D-Elk Grove)—State Teachers’ Retirement System: Administration. This bill would create a process to ensure that CCDs and K-12 school districts receive timely and accurate information from the California State Teachers’ Retirement System, reducing the likelihood of reporting mistakes in the future.

AB 1705 (Irwin)—Seymour-Campbell Student Success Act of 2012: Matriculation: Assessment. This bill would require community colleges to maximize the probability that students enter and complete transfer-level coursework in English and mathematics within a one-year timeframe of their initial attempt in the discipline.

AB 1856 (Medina, D-Riverside)—Community Colleges: Part-Time Employees. This bill would increase the maximum amount of instructional hours that a part-time community college faculty member could teach at a community college from the range of 60-67% of a full-time equivalent load to 80-85%.

AB 1942 (Muratsuchi, D-Torrance)—Community Colleges: Funding: Instructional Service Agreements With Public Safety Agencies. This bill would, commencing with the 2024-25 fiscal year, require instruction provided by CCDs under instructional service agreements with public safety agencies to be funded under the apportionment formula used for instruction in career development and college preparation.

AB 1949 (Low, D-Campbell)—Bereavement Leave. This bill would require private employers with five or more employees and public sector employers to provide their employees, who have been employed for at least 30 days, five unpaid days of bereavement leave upon the death of a family member (spouse or a child, parent, sibling, grandparent, grandchild, domestic partner, or parent-in-law).

AB 1958 (Fong, D-Monterey Park)—**The Community College Student Access, Retention, and Debt Cancellation Program.** This bill would establish the Community College Student Access, Retention, and Debt Cancellation Program to provide fiscal incentives to encourage the enrollment and re-enrollment of students at the CCC.

AB 2232 (McCarty)—**School Facilities: Heating, Ventilation, and Air Conditioning Systems.** This bill would require a covered school, including community colleges, to ensure that facilities have heating, ventilation, and air conditioning systems that meet the minimum ventilation rate requirements.

AB 2459 (Cervantes, D-Riverside)—**Postsecondary Education: Student Housing: Data Collection.** This bill would require the office of the Chancellor of the CCC to require each campus that provides student housing to post on its external and internal internet websites, on the first day of every other month, information about the campus housing stock, the number of students requesting housing, and how many students are on waitlists.

AB 2738 (Reyes, D-San Bernardino)—**Public Postsecondary Education: Community Colleges: Matriculation: Assessment.** This bill would require, by January 1, 2024, each CCD to make publicly available the schedule of courses and amount of time needed to obtain each associate degree and certificate offered by a community college in the district.

Senate Bill (SB) 886 (Wiener, D-San Francisco)—**California Environmental Quality Act: Exemption: Public Universities: University Housing Development Projects.** This bill would exempt from the California Environmental Quality Act a university housing development project carried out by a public university that meets specified conditions, until January 1, 2030.

SB 1141 (Limon, D-Santa Barbara)—**Public Postsecondary Education: Exemption From Payment of Nonresident Tuition.** This bill would modify the current residency eligibility for tuition purposes for nonresident students (regardless of citizenship status) by requiring two years, instead of three years, of full-time attendance and attainment of credits at a California school or community college or at a combination of such schools.

Next Steps

These bills will need to clear the Legislature by midnight of August 31, 2022. Governor Newsom will then have until September 30, 2022, to act on the bills sent to him in the final weeks of the legislative session.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Pension Funds Report Investment Losses

 [BY MICHELLE MCKAY UNDERWOOD](#)

Copyright 2022 School Services of California, Inc. posted August 3, 2022

As expected, both the California Public Employees' Retirement System (CalPERS) and the California State Teachers' Retirement System (CalSTRS) announced their pension fund had sustained investment losses in the 2021-22 fiscal year. CalPERS announced a net rate of return of -6.1% and CalSTRS reported a loss of -1.3%. This was the first negative investment return for either system since the Great Recession.

Digging into the portfolios, CalPERS and CalSTRS's investment bright spots were private equity (+21.3% and +23.7%, respectively) and real estate (+24.1% and +26.2%, respectively). For CalPERS, their worst performer was fixed income (-14.5%) while public equity experienced the largest percentage drop for CalSTRS at -16.6%. Despite the single-year investment loss, at CalPERS, total fund annualized returns for the 5-year period ending June 30, 2022, stood at 6.7%, the 10-year period at 7.7%, the 20-year period at 6.9%, and 30-year period at 7.7%.

Similar to CalPERS, the long-term performance of the CalSTRS fund measured over the same intervals are all above its 7.0% investment return assumption: 5-year period at 8.7%, 10-year period at 9.4%, 20-year at 7.8%, and 30-year period at 8.0%. As a reminder, CalSTRS is currently on a path to fully fund the pension system by 2046 and their press release notes that they are still in position to meet that goal.

Finally, the employers' share of the unfunded actuarial obligation under the CalSTRS full funding plan is less sensitive to investment performance than the state's share, making it less likely that the employers' contribution rate will change as a result of this year's investment loss. CalPERS's 2021-22 fiscal year investment performance will be reflected in contribution levels for school/community college districts in 2023-24.

Rancho Santiago Community College District
Adopted Budget
2022-23

DRAFT

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

General Fund

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

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

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

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

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

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

Rancho Santiago Community College District
Adopted Budget
2022-23

DRAFT

Unrestricted General Fund Revenue Budget - Fund 11					
Revenues by Source	2020-21 Actual Revenue	2021-22 Actual Revenue	2022-23 Tentative Budget	2022-23 Adopted Budget	% change 22/23 Adopt/ 21/22 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$8,943	\$9,009	\$0	\$0	(100.00)
Total Federal Revenues	<u>8,943</u>	<u>9,009</u>	<u>0</u>	<u>0</u>	(100.00)
8600 State Revenues					
8611 Apprenticeship Allowance	3,901,642	3,835,723	3,951,786	5,227,354	36.28
8612 State General Apportionment	30,417,162	18,311,686	41,268,442	27,486,797 *	50.11
8612 State General Apportionment-estimated COLA	0	8,864,293	12,050,879	12,050,879 *	35.95
8612 Base Allocation Increase	0	0	0	816,204 *	-
8612 State General Apportionment-Deficit	(1,335,989)	0	(3,915,066)	(3,931,390) *	-
8612-8630 State General Apportionment&EPA-prior year adjustment	(1,604,230)	2,658,997	0	0	(100.00)
8619 Other General Apportionments-FT Faculty Allocation	1,304,941	3,325,444	2,367,141	2,367,141	(28.82)
8619 Other General Apportionments-Enrollment Fee Admin-2%	279,888	275,040	275,040	232,423	(15.49)
8619 Other General Apportionments-PT Faculty Compensation	649,853	580,995	607,563	568,828	(2.09)
8619 Other General Apportionments-PT Faculty Office Hour	0	0	0	0	-
8629 Other General Categorical-Return to Title IV- 18/19 Recal	0	0	0	0	-
8630 Education Protection Account	44,529,069	53,830,227	36,656,734	38,980,355 *	(27.59)
8672-8673 Homeowners' Property Tax Relief/Timber Yield Tax	260,951	257,769	278,767	298,303 *	15.72
8681 State Lottery Proceeds	4,985,883	4,015,645	4,202,316	4,284,722	6.70
8682 State Mandated Costs	809,978	847,080	779,692	825,239	(2.58)
Total State Revenues	<u>84,199,148</u>	<u>96,802,899</u>	<u>98,523,294</u>	<u>89,206,855</u>	(7.85)
8800 Local Revenues					
8811 Tax Allocation, Secured Roll	54,438,308	56,266,309	58,154,978	65,114,154 *	15.72
8812 Tax Allocation, Supplement Roll	1,102,157	1,305,939	1,177,404	1,511,297 *	15.72
8813 Tax Allocation, Unsecured Roll	1,599,178	1,729,240	1,708,359	2,001,162 *	15.72
8816 Prior Years' Taxes	386,086	453,706	412,445	525,051 *	15.72
8817 Education Revenue Augmentation Fund (ERAF)	25,332,588	25,219,979	27,062,121	29,185,806 *	15.72
8818 RDA Funds - Pass Thru AB	574,739	675,355	613,978	781,554 *	15.72
8819 RDA Funds - Residuals	7,552,267	8,460,116	8,067,883	9,790,465 *	15.72

Rancho Santiago Community College District
Adopted Budget
2022-23

DRAFT

Unrestricted General Fund Revenue Budget - Fund 11

Revenues by Source	2020-21 Actual Revenue	2021-22 Actual Revenue	2022-23 Tentative Budget	2022-23 Adopted Budget	% change 22/23 Adopt/ 21/22 Actual
8850 Rents and Leases	84,048	279,509	338,480	338,480	21.10
8860 Interest & Investment Income	1,307,061	902,271	800,000	900,000	(0.25)
8866/8867 Gain(Loss)on Invest-Realized/Unrealized	166,141	(166,141)	0	0	(100.00)
8874 CCC Enrollment Fees	8,645,622	8,176,934	8,301,307	8,027,474 *	(1.83)
8875 Bachelor's Program Fee	47,964	47,712	40,000	40,000	(16.16)
8880 Nonresident Tuition	2,600,988	2,779,742	2,500,000	2,500,000	(10.06)
8890 Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	3,115,905	1,029,985	524,200	524,200	(49.11)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	<u>106,953,052</u>	<u>107,160,656</u>	<u>109,701,155</u>	<u>121,239,643</u>	13.14
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	32,615	31,243	5,000	5,000	(84.00)
8981/8983 Interfund Transfer In/Intrafund Transfer In	1,770,376	1,155,583	0	0	(100.00)
Total Other Sources	<u>1,802,991</u>	<u>1,186,826</u>	<u>5,000</u>	<u>5,000</u>	(99.58)
Total Revenues	<u>192,964,134</u>	<u>205,159,390</u>	<u>208,229,449</u>	<u>210,451,498</u>	2.58
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$192,964,134</u>	<u>\$205,159,390</u>	<u>\$208,229,449</u>	<u>\$210,451,498</u>	2.58

* Component of Apportionment

\$192,638,111

Rancho Santiago Community College District
Adopted Budget
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Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Tentative Budget	2022-23 Adopted Budget	% change 22/23 Adopt/ 21/22 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$30,094,025	\$29,849,203	\$31,844,525	\$31,844,525	6.68
1200 Non-Instructional Salaries, Regular Contract	13,325,498	14,235,808	15,141,129	15,141,129	6.36
1300 Instructional Salaries, Other Non-Regular	26,698,780	29,702,994	26,667,194	26,667,194	(10.22)
1400 Non-Instructional Salaries, Other Non-Regular	1,860,402	2,021,148	1,658,237	1,518,964	(24.85)
Subtotal	<u>71,978,705</u>	<u>75,809,153</u>	<u>75,311,085</u>	<u>75,171,812</u>	(0.84)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	30,799,310	30,694,711	33,724,897	34,901,184	13.70
2200 Instructional Aides, Regular Full Time	497,852	444,775	454,001	474,937	6.78
2300 Non-Instructional Salaries, Other	1,258,594	1,313,477	1,346,790	1,356,394	3.27
2400 Instructional Aides, Other	1,533,516	1,608,726	1,865,104	1,856,711	15.41
Subtotal	<u>34,089,272</u>	<u>34,061,689</u>	<u>37,390,792</u>	<u>38,589,226</u>	13.29
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	10,943,927	11,947,204	13,685,970	13,659,369	14.33
3200 Public Employees' Retirement System Fund	7,022,014	7,915,539	9,796,765	10,092,732	27.51
3300 Old Age, Survivors, Disability, and Health Ins.	3,841,630	3,920,130	4,119,269	4,209,443	7.38
3400 Health and Welfare Benefits	25,690,768	26,887,316	27,046,397	27,320,297	1.61
3500 State Unemployment Insurance	74,669	78,198	823,696	829,124	960.29
3600 Workers' Compensation Insurance	1,667,465	1,725,716	1,706,870	1,723,164	(0.15)
3900 Other Benefits	2,446,261	3,047,721	3,243,490	3,270,535	7.31
Subtotal	<u>51,686,734</u>	<u>55,521,824</u>	<u>60,422,457</u>	<u>61,104,664</u>	10.06
TOTAL SALARIES/BENEFITS	157,754,711	165,392,666	173,124,334	174,865,702	5.73
Salaries/Benefits Cost % of Total Expenditures	90.38%	91.04%	89.41%	89.05%	

Rancho Santiago Community College District
Adopted Budget
2022-23

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Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Tentative Budget	2022-23 Adopted Budget	% change 22/23 Adopt/ 21/22 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	593	1,237	1,268	3,268	164.19
4300 Instructional Supplies	6,553	5,172	8,322	5,922	14.50
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	58,278	91,261	111,928	115,028	26.04
4600 Non-Instructional Supplies	267,446	566,194	580,988	578,188	2.12
4700 Food Supplies	2,990	9,970	11,806	20,806	108.69
Subtotal	<u>335,860</u>	<u>673,834</u>	<u>714,312</u>	<u>723,212</u>	7.33
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	1,159,149	1,687,195	2,116,891	2,072,210	22.82
5200 Travel & Conference Expenses	10,946	72,415	210,026	210,536	190.74
5300 Dues & Memberships	115,115	119,733	124,728	124,213	3.74
5400 Insurance	1,970,090	1,970,000	1,970,090	1,970,090	0.00
5500 Utilities & Housekeeping Svcs	3,099,537	3,180,151	3,155,650	3,158,038	(0.70)
5600 Rents, Leases & Repairs	3,527,110	3,520,422	4,181,038	4,092,224	16.24
5700 Legal, Election & Audit Exp	658,213	687,608	1,089,366	1,074,866	56.32
5800 Other Operating Exp & Services	3,591,876	1,523,052	5,338,431	5,345,305	250.96
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	734,049	841,909	1,231,044	2,356,971	179.96
Subtotal	<u>14,866,085</u>	<u>13,602,485</u>	<u>19,417,264</u>	<u>20,404,453</u>	50.01
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	1,333,594	1,859,711	0	0	(100.00)
6300 Library Books	964	949	1,070	1,070	12.75
6400 Equipment	247,928	148,709	377,421	379,421	155.14
Subtotal	<u>1,582,486</u>	<u>2,009,369</u>	<u>378,491</u>	<u>380,491</u>	(81.06)
Subtotal, Expenditures (1000 - 6000)	<u>174,539,142</u>	<u>181,678,354</u>	<u>193,634,401</u>	<u>196,373,858</u>	8.09

Rancho Santiago Community College District
Adopted Budget
2022-23

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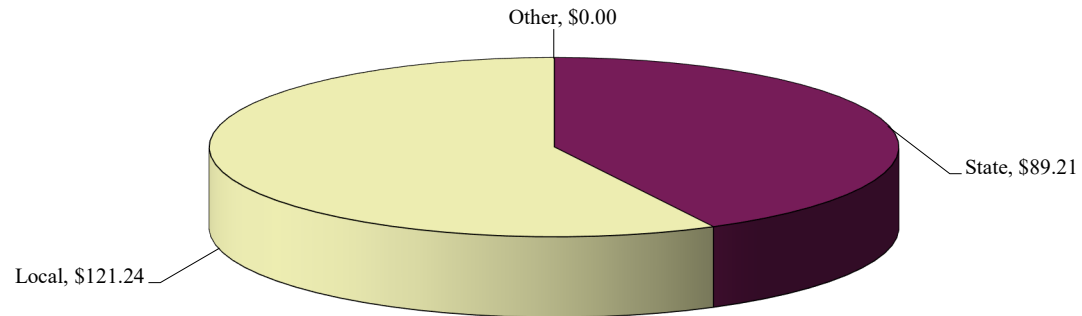
Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Tentative Budget	2022-23 Adopted Budget	% change 22/23 Adopt/ 21/22 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	(5,911)	(19,565)	0	0	(100.00)
7300 Interfund Transfers Out	4,000,000	2,611,416	1,500,000	1,500,000	(42.56)
7600 Other Student Aid	0	50,646	120,000	120,000	136.94
Subtotal	<u>3,994,089</u>	<u>2,642,497</u>	<u>1,620,000</u>	<u>1,620,000</u>	(38.69)
Subtotal, Expenditures (1000 - 7000)	<u>178,533,231</u>	<u>184,320,851</u>	<u>195,254,401</u>	<u>197,993,858</u>	7.42
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	8,079,036	8,079,036	-
7910 SRP Savings Holding Account (exc SRP exp)	0	0	7,810,314	6,767,468	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>15,889,350</u>	<u>14,846,504</u>	-
7910 Unrestricted Contingency	<u>14,430,903</u>	<u>20,838,539</u>	<u>(2,914,302)</u>	<u>(2,388,864)</u>	(100.00)
Subtotal Expenditures (7900)	<u>14,430,903</u>	<u>20,838,539</u>	<u>12,975,048</u>	<u>12,457,640</u>	(40.22)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$192,964,134</u>	<u>\$205,159,390</u>	<u>\$208,229,449</u>	<u>\$210,451,498</u>	2.58

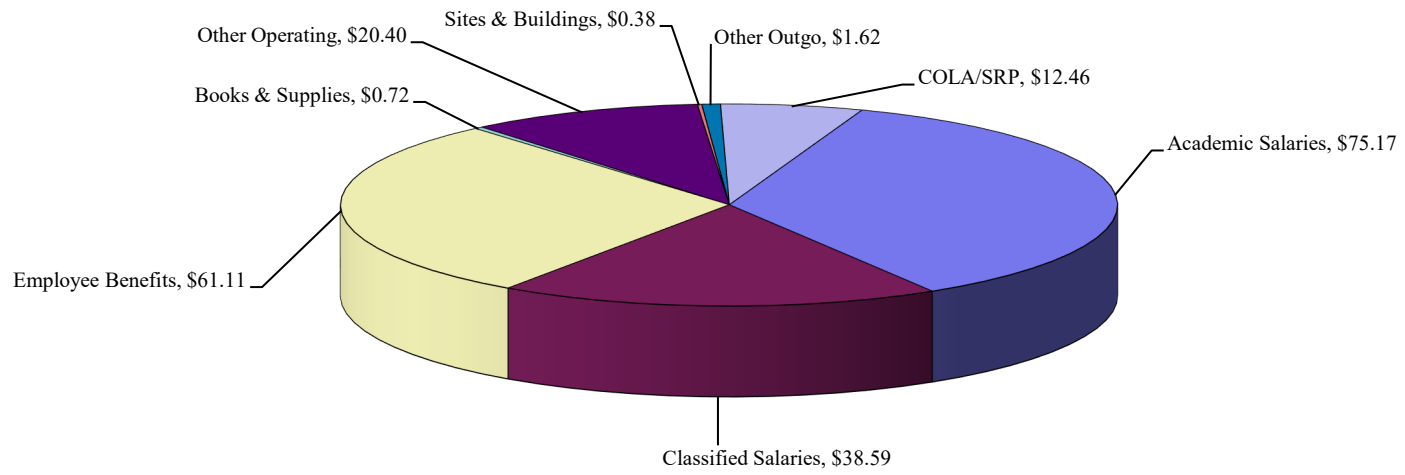
Rancho Santiago Community College District
Adopted Budget 2022-23
General Fund - Unrestricted - Fund 11

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2022-23

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Unrestricted - One-Time - General Fund Revenue Budget - Fund 13						
<u>Revenues by Source</u>		2020-21 Actual Revenue	2021-22 Actual Revenue	2022-23 Tentative Budget	2022-23 Adopted Budget	% change 22/23 Adopt/ 21/22 Actual
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	0	0	0	0	-
8682	State Mandated Costs	0	0	0	0	-
8699	Other Misc State Revenue-STRS on behalf entry	6,337,820	7,046,789	7,584,025	7,584,025	7.62
	Total State Revenues	<u>6,337,820</u>	<u>7,046,789</u>	<u>7,584,025</u>	<u>7,584,025</u>	7.62
8800	Local Revenues					
8850	Rents and Leases	396	85,632	25,000	25,000	(70.81)
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	173,550	251,497	0	349,596	39.01
8891	Other Local Rev - Special Proj	0	0	127,228	0	-
	Total Local Revenues	<u>173,946</u>	<u>337,129</u>	<u>152,228</u>	<u>374,596</u>	11.11
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983	Interfund Transfer In/Intrafund Transfer In	51,803	34,343	0	0	(100.00)
	Total Other Sources	<u>51,803</u>	<u>34,343</u>	<u>0</u>	<u>0</u>	(100.00)
	Total Revenues	<u>6,563,569</u>	<u>7,418,261</u>	<u>7,736,253</u>	<u>7,958,621</u>	7.28
	Net Beginning Balance	38,043,630	46,370,068	49,770,999	59,415,834	28.13
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>38,043,630</u>	<u>46,370,068</u>	<u>49,770,999</u>	<u>59,415,834</u>	28.13
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$44,607,199</u>	<u>\$53,788,329</u>	<u>\$57,507,252</u>	<u>\$67,374,455</u>	25.26

Rancho Santiago Community College District
Adopted Budget
2022-23

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

<u>Expenditures by Object</u>	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Tentative Budget	2022-23 Adopted Budget	% change 22/23 Adopt/ 21/22 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	305,271	134,472	99,069	99,069	(26.33)
1300 Instructional Salaries, Other Non-Regular	0	0	330,000	750,000	-
1400 Non-Instructional Salaries, Other Non-Regular	376,633	576,678	46,750	392,588	(31.92)
Subtotal	<u>681,904</u>	<u>711,150</u>	<u>475,819</u>	<u>1,241,657</u>	74.60
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	82,414	60,895	58,841	168,071	176.00
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	199,751	353,848	42,071	197,071	(44.31)
2400 Instructional Aides, Other	0	26,977	0	0	(100.00)
Subtotal	<u>282,165</u>	<u>441,720</u>	<u>100,912</u>	<u>365,142</u>	(17.34)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	6,432,959	7,150,564	7,668,705	7,816,890	9.32
3200 Public Employees' Retirement System Fund	29,452	42,594	25,757	60,030	40.94
3300 Old Age, Survivors, Disability, and Health Ins.	29,985	35,583	14,267	38,879	9.26
3400 Health and Welfare Benefits	78,982	77,140	79,786	126,138	63.52
3500 State Unemployment Insurance	553	440	1,082	6,056	1,276.36
3600 Workers' Compensation Insurance	14,932	17,330	8,358	24,032	38.67
3900 Other Benefits	4,202	2,425	1,815	6,635	173.61
Subtotal	<u>6,591,065</u>	<u>7,326,076</u>	<u>7,799,770</u>	<u>8,078,660</u>	10.27
TOTAL SALARIES/BENEFITS	7,555,134	8,478,946	8,376,501	9,685,459	14.23

Rancho Santiago Community College District
Adopted Budget
2022-23

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

Expenditures by Object	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Tentative Budget	2022-23 Adopted Budget	% change 22/23 Adopt/ 21/22 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	3,726	9,378	4,800	4,800	(48.82)
4300 Instructional Supplies	29,350	226,121	6,960	26,960	(88.08)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	63,475	69,870	110,759	110,759	58.52
4600 Non-Instructional Supplies	196,745	205,733	361,209	398,009	93.46
4700 Food Supplies	0	2,065	3,000	15,810	665.62
Subtotal	293,296	513,167	486,728	556,338	8.41
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	781,603	904,557	2,081,823	2,349,415	159.73
5200 Travel & Conference Expenses	13,260	98,337	84,329	113,529	15.45
5300 Dues & Memberships	34,023	55,874	62,140	71,525	28.01
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	112,857	875,580	440,600	695,600	(20.56)
5600 Rents, Leases & Repairs	640,904	654,800	915,978	923,238	41.00
5700 Legal, Election & Audit Exp	172,926	357,996	216,000	216,000	(39.66)
5800 Other Operating Exp & Services	475,833	1,685,829	1,657,354	2,176,479	29.10
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	110,219	64,381	2,921,145	3,806,410	5,812.32
Subtotal	2,341,625	4,697,354	8,379,369	10,352,196	120.38
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	0	4,917	0	750	(84.75)
6300 Library Books	0	0	0	0	-
6400 Equipment	224,090	227,389	67,222	129,450	(43.07)
Subtotal	224,090	232,306	67,222	130,200	(43.95)
Subtotal, Expenditures (1000 - 6000)	10,414,145	13,921,773	17,309,820	20,724,193	48.86

Rancho Santiago Community College District
Adopted Budget
2022-23

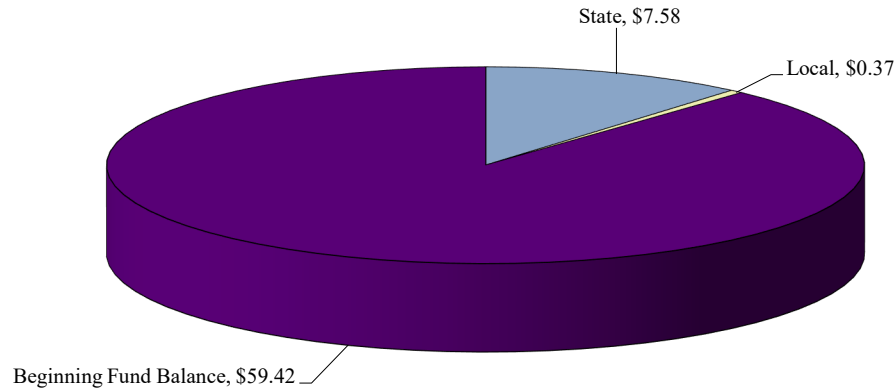
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Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13					
Expenditures by Object	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Tentative Budget	2022-23 Adopted Budget	% change 22/23 Adopt/ 21/22 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	2,242,900	2,050,000	2,000,000	2,000,000	(2.44)
7600 Other Student Aid	10,989	1,100	0	0	(100.00)
Subtotal	<u>2,253,889</u>	<u>2,051,100</u>	<u>2,000,000</u>	<u>2,000,000</u>	(2.49)
Subtotal, Expenditures (1000 - 7000)	<u>12,668,034</u>	<u>15,972,873</u>	<u>19,309,820</u>	<u>22,724,193</u>	42.27
7900 Reserve for Contingencies					
7930 Board Policy Contingency (12.5%)	0	0	26,820,528	26,825,849	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Vacation Payout	0	0	50,000	50,000	-
7950 Budget Stabilization	0	(761,839)	1,540,583	2,915,584	(482.70)
Total Designated	<u>0</u>	<u>(761,839)</u>	<u>28,511,111</u>	<u>29,891,433</u>	(4,023.59)
7910 Unrestricted Contingency					
SAC	0	0	103,307	103,307	-
SCC	0	0	0	0	-
DS	0	0	0	0	-
7910 SRP-savings	0	0	9,583,014	14,655,522	-
7910 Unrestricted Contingency	31,939,165	38,577,295	0	0	(100.00)
Subtotal Expenditures (7900)	<u>31,939,165</u>	<u>37,815,456</u>	<u>38,197,432</u>	<u>44,650,262</u>	18.07
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$44,607,199</u>	<u>\$53,788,329</u>	<u>\$57,507,252</u>	<u>\$67,374,455</u>	25.26

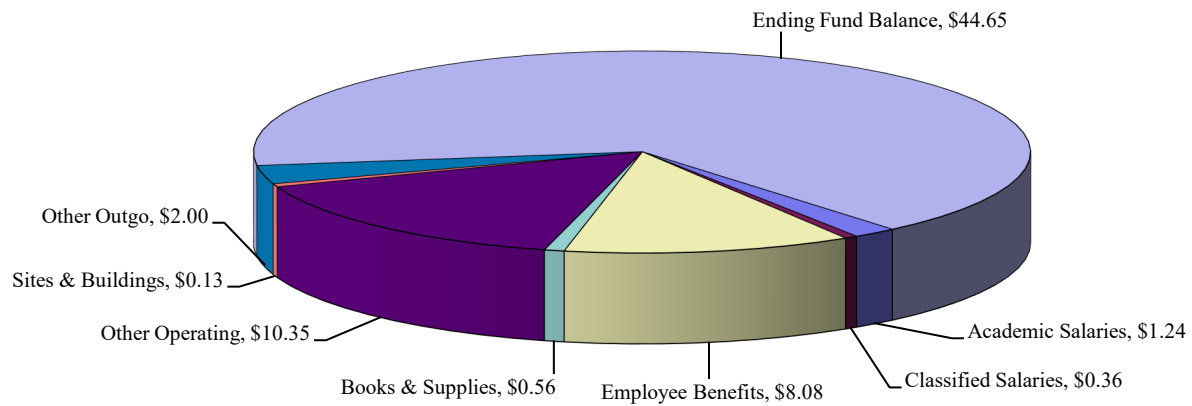
Rancho Santiago Community College District
Adopted Budget 2022-23
Unrestricted - One-Time - General Fund - Fund 13

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2022-23

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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
Revenues by Source	2021-22 Adopted Budget	2021-22 Allocated Budget	2021-22 Actual Revenue	% change 21/22 Actual/ 21/22 Budget	2022-23 Adopted Budget	% change 22/23 Adopt/ 21/22 Actual
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$9,009	-	\$0	(100.00)
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>9,009</u>	-	<u>0</u>	(100.00)
8600 State Revenues						
8611 Apprenticeship Allowance	3,951,786	3,951,786	3,835,723	(2.94)	5,227,354	36.28
8612 State General Apportionment	32,404,149	32,404,149	18,311,686	(43.49)	27,486,797	50.11
8612 State General Apportionment-estimated COLA	8,864,293	8,864,293	8,864,293	-	12,050,879	35.95
8612 State General Apportionment-Deficit	(3,674,048)	(3,674,048)	0	(100.00)	(3,931,390)	-
8612-8630 State General Apportionment-Prior year adjustment	0	0	2,658,997	-	0	(100.00)
8619 State General Apportionments-Full-Time Faculty Alloc	1,304,941	1,304,941	3,325,444	154.83	2,367,141	(28.82)
8619 Other General Apportionments-Enroll Fee Admin-2%	275,040	275,040	275,040	-	232,423	(15.49)
8619 Other General Apportionments-Part-Time Fac Comp	607,563	607,563	580,995	(4.37)	568,828	(2.09)
8630 Education Protection Account	36,656,734	36,656,734	53,830,227	46.85	38,980,355	(27.59)
8672/8673 Homeowners' Property Tax Relief/Timber Yield Tax	278,767	278,767	257,769	(7.53)	298,303	15.72
8681 State Lottery Proceeds	4,143,784	4,143,784	4,015,645	(3.09)	4,284,722	6.70
8682 State Mandated Costs	779,692	779,692	847,080	8.64	825,239	(2.58)
8699 Other Misc State Revenue	7,584,025	7,584,025	7,046,789	(7.08)	7,584,025	7.62
Total State Revenues	<u>93,176,726</u>	<u>93,176,726</u>	<u>103,849,688</u>	11.45	<u>96,790,880</u>	(6.80)
8800 Local Revenues						
8811 Tax Allocation, Secured Roll	58,154,978	58,154,978	56,266,309	(3.25)	65,114,154	15.72
8812 Tax Allocation, Supplement Roll	1,177,404	1,177,404	1,305,939	10.92	1,511,297	15.72
8813 Tax Allocation, Unsecured Roll	1,708,359	1,708,359	1,729,240	1.22	2,001,162	15.72
8816 Prior Years' Taxes	412,445	412,445	453,706	10.00	525,051	15.72
8817 Education Revenue Augmentation Fund (ERAF)	27,062,121	27,062,121	25,219,979	(6.81)	29,185,806	15.72
8818 RDA Funds - Pass Thru AB	613,978	613,978	675,355	10.00	781,554	15.72
8819 RDA Funds - Residuals	8,067,883	8,067,883	8,460,116	4.86	9,790,465	15.72
8850 Rents and Leases	383,480	383,480	365,141	(4.78)	363,480	(0.45)
8860 Interest & Investment Income	1,000,000	1,000,000	902,271	(9.77)	900,000	(0.25)

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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
Revenues by Source	2021-22 Adopted Budget	2021-22 Allocated Budget	2021-22 Actual Revenue	% change 21/22 Actual/ 21/22 Budget	2022-23 Adopted Budget	% change 22/23 Adopt/ 21/22 Actual
8867 Gain(Loss)on Invest-Unrealized	0	0	(166,141)	-	0	(100.00)
8874 CCC Enrollment Fees	8,301,307	8,301,307	8,176,934	(1.50)	8,027,474	(1.83)
8875 Bachelor's Program Fee	40,000	40,000	47,712	19.28	40,000	(16.16)
8880 Nonresident Tuition	2,700,000	2,700,000	2,779,742	2.95	2,500,000	(10.06)
Other Local Revenues (Student Transcript/ Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.)	625,691	831,935	1,281,482	54.04	873,796	(31.81)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	<u>110,247,646</u>	<u>110,453,890</u>	<u>107,497,785</u>	(2.68)	<u>121,614,239</u>	13.13
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	31,243	524.86	5,000	(84.00)
8981 Interfund Transfer In	2,361,566	2,361,566	1,189,926	(49.61)	0	(100.00)
Total Other Sources	<u>2,366,566</u>	<u>2,366,566</u>	<u>1,221,169</u>	(48.40)	<u>5,000</u>	(99.59)
Total Revenues	<u>205,790,938</u>	<u>205,997,182</u>	<u>212,577,651</u>	3.19	<u>218,410,119</u>	2.74
Net Beginning Balance	46,370,068	46,370,068	46,370,068	-	59,415,834	28.13
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>46,370,068</u>	<u>46,370,068</u>	<u>46,370,068</u>	-	<u>59,415,834</u>	28.13
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$252,161,006</u>	<u>\$252,367,250</u>	<u>\$258,947,719</u>	2.61	<u>\$277,825,953</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>	2021-22 Adopted Budget	2021-22 Allocated Budget	2021-22 Actual Expenses	% change 21/22 Actual/ 21/22 Budget	2022-23 Adopted Budget	% change 22/23 Adopt/ 21/22 Actual
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$34,558,062	\$30,647,615	\$29,849,203	(2.61)	\$31,844,525	6.68
1200 Non-Instructional Salaries, Regular Contract	15,620,668	13,794,976	14,370,280	4.17	15,240,198	6.05
1300 Instructional Salaries, Other Non-Regular	27,331,982	30,223,827	29,702,994	(1.72)	27,417,194	(7.70)
1400 Non-Instructional Salaries, Other Non-Regular	2,049,704	2,581,181	2,597,826	0.64	1,911,552	(26.42)
Subtotal	<u>79,560,416</u>	<u>77,247,599</u>	<u>76,520,303</u>	(0.94)	<u>76,413,469</u>	(0.14)
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	35,557,772	30,691,429	30,755,606	0.21	35,069,255	14.03
2200 Instructional Aides, Regular Full Time	596,439	501,554	444,775	(11.32)	474,937	6.78
2300 Non-Instructional Salaries, Other	1,587,915	1,686,282	1,667,325	(1.12)	1,553,465	(6.83)
2400 Instructional Aides, Other	1,861,674	1,720,904	1,635,703	(4.95)	1,856,711	13.51
Subtotal	<u>39,603,800</u>	<u>34,600,169</u>	<u>34,503,409</u>	(0.28)	<u>38,954,368</u>	12.90
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	20,416,949	19,744,952	19,097,768	(3.28)	21,476,259	12.45
3200 Public Employees' Retirement System Fund	9,275,727	8,034,714	7,958,133	(0.95)	10,152,762	27.58
3300 Old Age, Survivors, Disability, and Health Ins.	4,324,818	3,947,496	3,955,713	0.21	4,248,322	7.40
3400 Health and Welfare Benefits	28,965,996	26,777,307	26,964,456	0.70	27,446,435	1.79
3500 State Unemployment Insurance	316,284	319,417	78,638	(75.38)	835,180	962.06
3600 Workers' Compensation Insurance	1,806,245	1,691,682	1,743,046	3.04	1,747,196	0.24
3900 Other Benefits	1,452,998	3,100,409	3,050,146	(1.62)	3,277,170	7.44
Subtotal	<u>66,559,017</u>	<u>63,615,977</u>	<u>62,847,900</u>	(1.21)	<u>69,183,324</u>	10.08
TOTAL SALARIES/BENEFITS	185,723,233	175,463,745	173,871,612	(2.43)	184,551,161	6.14
Salaries/Benefits Cost % of Total Expenditures	86%	85%	89%		85%	

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

<u>Expenditures by Object</u>	2021-22 Adopted Budget	2021-22 Allocated Budget	2021-22 Actual Expenses	% change 21/22 Actual/ 21/22 Budget	2022-23 Adopted Budget	% change 22/23 Adopt/ 21/22 Actual
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	1,268	14,857	10,615	(28.55)	8,068	(23.99)
4300 Instructional Supplies	15,282	308,965	231,293	(25.14)	32,882	(85.78)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	246,489	243,679	161,131	(33.88)	225,787	40.13
4600 Non-Instructional Supplies	914,777	1,173,315	771,927	(34.21)	976,197	26.46
4700 Food Supplies	11,806	17,676	12,035	(31.91)	36,616	204.25
Subtotal	<u>1,189,622</u>	<u>1,758,492</u>	<u>1,187,001</u>	(32.50)	<u>1,279,550</u>	7.80
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	4,102,481	3,892,262	2,591,752	(33.41)	4,421,625	70.60
5200 Travel & Conference Expenses	270,178	304,629	170,752	(43.95)	324,065	89.79
5300 Dues & Memberships	193,348	208,876	175,607	(15.93)	195,738	11.46
5400 Insurance	1,970,090	1,970,000	1,970,000	-	1,970,090	0.00
5500 Utilities & Housekeeping Svcs	3,345,647	4,282,771	4,055,731	(5.30)	3,853,638	(4.98)
5600 Rents, Leases & Repairs	4,985,198	4,780,742	4,175,222	(12.67)	5,015,462	20.12
5700 Legal, Election & Audit Exp	1,172,804	1,418,486	1,045,604	(26.29)	1,290,866	23.46
5800 Other Operating Exp & Services	7,515,344	6,912,112	3,208,881	(53.58)	7,521,784	134.41
5900 Other (Transp., Postage, Reprod., Spec. Proj., etc.)	5,378,565	1,816,898	906,290	(50.12)	6,163,381	580.07
Subtotal	<u>28,933,655</u>	<u>25,586,776</u>	<u>18,299,839</u>	(28.48)	<u>30,756,649</u>	68.07
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	0	-	0	-
6200 Buildings	8,239	1,858,555	1,864,628	0.33	750	(99.96)
6300 Library Books	1,070	1,621	949	(41.46)	1,070	12.75
6400 Equipment	410,012	594,168	376,098	(36.70)	508,871	35.30
Subtotal	<u>419,321</u>	<u>2,454,344</u>	<u>2,241,675</u>	(8.67)	<u>510,691</u>	(77.22)
Subtotal, Expenditures (1000 - 6000)	<u>216,265,831</u>	<u>205,263,357</u>	<u>195,600,127</u>	(4.71)	<u>217,098,051</u>	10.99

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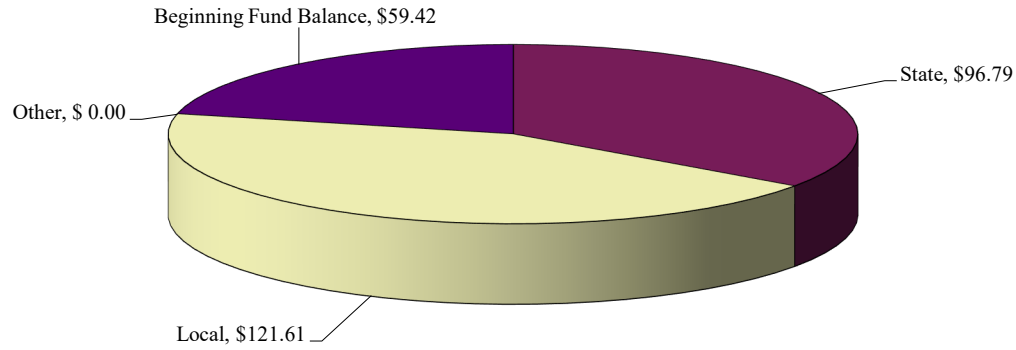
General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13

Expenditures by Object	2021-22 Adopted Budget	2021-22 Allocated Budget	2021-22 Actual Expenses	% change 21/22 Actual/ 21/22 Budget	2022-23 Adopted Budget	% change 22/23 Adopt/ 21/22 Actual
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	(19,565)	-	0	(100.00)
7300 Interfund Transfers Out	3,500,000	4,661,416	4,661,416	-	3,500,000	(24.92)
7600 Other Student Aid	120,000	51,747	51,746	(0.00)	120,000	131.90
Subtotal	<u>3,620,000</u>	<u>4,713,163</u>	<u>4,693,597</u>	(0.42)	<u>3,620,000</u>	(22.87)
Subtotal, Expenditures (1000 - 7000)	<u>219,885,831</u>	<u>209,976,520</u>	<u>200,293,724</u>	(4.61)	<u>220,718,051</u>	10.20
7900 Reserve for Contingencies						
7910 Estimated COLA	0	0	0	-	8,079,036	-
7930 Board Policy Contingency (12.5%)	26,537,726	26,537,726	0	(100.00)	26,825,849	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Emergency Vacation Payout	50,000	50,000	0	(100.00)	50,000	-
7950 Budget Stabilization	1,970,583	1,540,583	(761,839)	(149.45)	2,915,584	(482.70)
Total Designated	<u>28,658,309</u>	<u>28,228,309</u>	<u>(761,839)</u>	(102.70)	<u>37,970,469</u>	(5,084.05)
7910 Unrestricted Contingency						
SAC	183,000	0	0	-	103,307	-
SCC	0	0	0	-	0	-
DS	0	0	0	-	0	-
7910 Unrestricted Contingency	0	14,162,421	59,415,834	319.53	0	(67.96)
7910 SRP Savings	3,433,866	0	0	-	19,034,126	-
Subtotal Expenditures (7900)	<u>32,275,175</u>	<u>42,390,730</u>	<u>58,653,995</u>	38.37	<u>57,107,902</u>	(2.64)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$252,161,006</u>	<u>\$252,367,250</u>	<u>\$258,947,719</u>	2.61	<u>\$277,825,953</u>	7.29

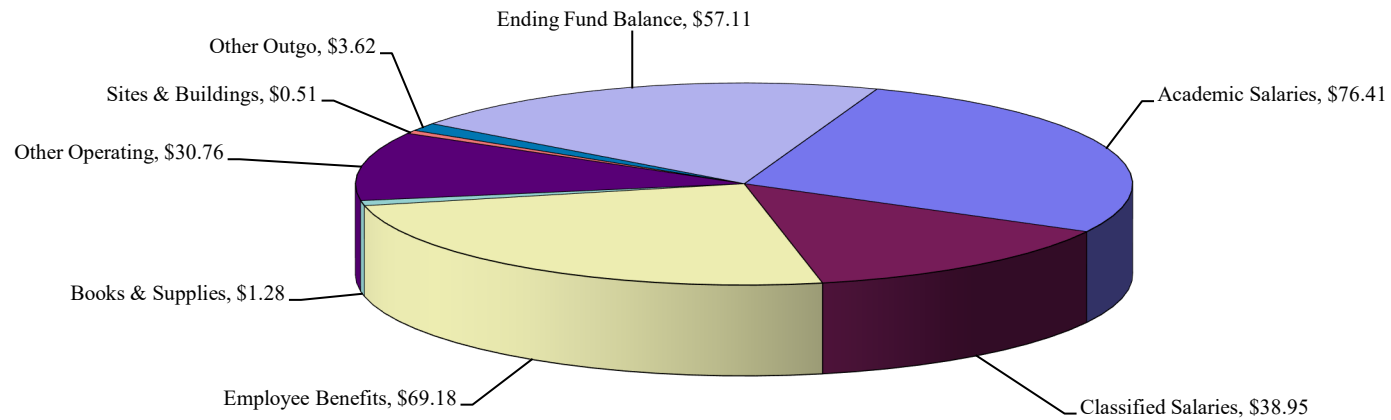
Rancho Santiago Community College District
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General Fund - Combined - Unrestricted - Fund 11, 13

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
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Restricted General Fund Revenue Budget - Fund 12						
<u>Revenues by Source</u>		2020-21	2021-22	2022-23	2022-23	% change
		Actual	Actual	Tentative	Adopted	22/23 Adopt/
		Revenue	Revenue	Budget	Budget	21/22 Actual
8100	Federal Revenues					
8120	Higher Education Act	\$2,375,782	\$2,657,564	\$4,602,303	\$3,064,239	15.30
8140	Temporary Assistance for Needy Families (TANF)	75,074	81,781	81,838	81,838	0.07
8150	Student Financial Aid	27,756	17,804	242,770	242,770	1,263.57
8170	Vocational Technical Education Act (VTEA)	1,415,973	1,162,992	2,105,940	1,973,412	69.68
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	16,312,196	21,934,243	33,908,947	28,394,421	29.45
	Total Federal Revenues	<u>20,206,781</u>	<u>25,854,384</u>	<u>40,941,798</u>	<u>33,756,680</u>	30.56
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,017,009	1,748,664	2,457,982	2,294,026	31.19
8623	Disabled Students Programs & Services (DSPS)	1,756,926	1,798,818	1,875,464	1,852,365	2.98
8625	CalWORKS	572,410	582,194	668,338	735,851	26.39
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	1,075	0	2,599	2,599	-
8629	Other Gen Categorical Apport-BSI	564,802	757,182	529,314	790,297	4.37
8629	Other Gen Categorical Apport-CARE	121,431	51,011	174,139	242,216	374.83
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	83,867,490	31,787,207	57,724,673	57,700,232	81.52
8629	Other Gen Categorical Apport-Equal Employment Opportunity	22,302	14,009	117,329	311,654	2,124.67
8629	Other Gen Categorical Apport-Guided Pathways	427,595	525,963	948,437	948,437	80.32
8629	Other Gen Categorical Apport-Instructional Equipment	0	1,125,978	1,125,978	1,125,978	-
8629	Other Gen Categorical Apport-Matriculation-Credit	3,954,306	4,112,100	5,347,910	5,972,748	45.25
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	1,696,152	1,638,101	1,588,360	1,602,224	(2.19)
8629	Other Gen Categorical Apport-SEAP	4,961,005	3,815,662	4,464,055	5,271,947	38.17
8629	Other Gen Categorical Apport-Student Equity	1,996,724	2,039,826	2,871,196	2,961,820	45.20
8629	Other Gen Categorical Apport-Student Financial Aid Admin	1,037,558	862,034	1,074,911	1,074,911	24.69
8629	Other Gen Categorical Apport-Other	1,844,588	2,004,705	5,897,666	7,033,592	250.85
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	15,125,757	1,339,669	5,987,421	5,836,955	335.70
8659	Other Reimb Categorical Allow-Other	189,223	96,818	178,996	585,213	504.45
8681	State Lottery Proceeds	2,023,357	1,932,762	1,675,770	1,688,685	(12.63)

Rancho Santiago Community College District
Adopted Budget
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Restricted General Fund Revenue Budget - Fund 12					
Revenues by Source	2020-21 Actual Revenue	2021-22 Actual Revenue	2022-23 Tentative Budget	2022-23 Adopted Budget	% change 22/23 Adopt/ 21/22 Actual
8699 Other Misc State	1,068,040	1,985,956	1,214,512	1,287,588	(35.17)
Total State Revenues	<u>123,247,750</u>	<u>58,218,659</u>	<u>95,925,050</u>	<u>99,319,338</u>	70.60
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	0	0	561	561	-
8831 Contract Instructional Service	44,133	54,589	35,632	35,632	(34.73)
8867 Gain (Loss) on Invest	184,388	(184,388)	0	0	(100.00)
8876 Health Services Fees	1,035,808	946,841	972,300	972,300	2.69
8882 Parking Fees & Bus Passes	43,714	306,401	1,405,631	1,405,631	358.76
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	166,262	175,875	1,412,755	2,096,864	1,092.25
8891 Other Local Rev - Special Proj	489,098	302,928	388,362	467,659	54.38
Total Local Revenues	<u>1,963,403</u>	<u>1,602,246</u>	<u>4,215,241</u>	<u>4,978,647</u>	210.73
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	798,264	373,178	0	0	(100.00)
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>798,264</u>	<u>373,178</u>	<u>0</u>	<u>0</u>	(100.00)
Total Revenues	<u>146,216,198</u>	<u>86,048,467</u>	<u>141,082,089</u>	<u>138,054,665</u>	60.44
Net Beginning Balance	3,368,721	4,433,337	1,996,659	6,370,133	43.69
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>3,368,721</u>	<u>4,433,337</u>	<u>1,996,659</u>	<u>6,370,133</u>	43.69
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$149,584,919</u>	<u>\$90,481,804</u>	<u>\$143,078,748</u>	<u>\$144,424,798</u>	59.62

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

<u>Expenditures by Object</u>	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Tentative Budget	2022-23 Adopted Budget	% change 22/23 Adopt/ 21/22 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$243,265	\$268,347	\$248,027	\$286,390	6.72
1200 Non-Instructional Salaries, Regular Contract	5,309,226	4,946,333	5,891,370	6,662,209	34.69
1300 Instructional Salaries, Other Non-Regular	208,191	1,564,334	352,771	393,244	(74.86)
1400 Non-Instructional Salaries, Other Non-Regular	4,566,732	5,958,891	4,085,267	4,399,004	(26.18)
Subtotal	<u>10,327,414</u>	<u>12,737,905</u>	<u>10,577,435</u>	<u>11,740,847</u>	(7.83)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	10,713,624	9,512,789	14,482,569	14,549,547	52.95
2200 Instructional Aides, Regular Full Time	77,199	67,733	85,607	83,107	22.70
2300 Non-Instructional Salaries, Other	3,362,688	5,326,343	4,678,309	4,628,314	(13.11)
2400 Instructional Aides, Other	1,028,485	1,183,121	774,246	765,489	(35.30)
Subtotal	<u>15,181,996</u>	<u>16,089,986</u>	<u>20,020,731</u>	<u>20,026,457</u>	24.47
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	2,165,246	2,341,754	2,901,880	3,121,497	33.30
3200 Public Employees' Retirement System Fund	2,826,224	2,915,559	4,538,120	4,597,855	57.70
3300 Old Age, Survivors, Disability, and Health Ins.	1,261,379	1,330,895	1,581,750	1,613,325	21.22
3400 Health and Welfare Benefits	3,917,824	3,962,761	5,393,968	5,679,136	43.31
3500 State Unemployment Insurance	13,196	660,675	99,290	99,378	(84.96)
3600 Workers' Compensation Insurance	384,911	432,122	462,076	501,960	16.16
3900 Other Benefits	298,594	252,708	383,897	396,778	57.01
Subtotal	<u>10,867,374</u>	<u>11,896,474</u>	<u>15,360,981</u>	<u>16,009,929</u>	34.58
TOTAL SALARIES/BENEFITS	36,376,784	40,724,365	45,959,147	47,777,233	17.32

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

Expenditures by Object	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Tentative Budget	2022-23 Adopted Budget	% change 22/23 Adopt/ 21/22 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	66,233	130,733	212,656	198,588	51.90
4300 Instructional Supplies	2,406,598	2,248,366	2,345,006	4,990,449	121.96
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	9,594	13,622	17,950	17,950	31.77
4600 Non-Instructional Supplies	616,453	691,718	961,934	858,972	24.18
4700 Food Supplies	119,240	113,131	157,404	285,959	152.77
Subtotal	<u>3,218,118</u>	<u>3,197,570</u>	<u>3,694,950</u>	<u>6,351,918</u>	98.65
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	88,512,148	23,103,033	52,558,180	50,889,126	120.27
5200 Travel & Conference Expenses	94,846	246,819	589,190	675,117	173.53
5300 Dues & Memberships	53,916	23,339	39,124	50,224	115.19
5400 Insurance	56,697	55,131	59,995	59,995	8.82
5500 Utilities & Housekeeping Svcs	66,771	69,894	125,131	201,300	188.01
5600 Rents, Leases & Repairs	493,406	299,599	244,235	230,072	(23.21)
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	2,133,089	3,505,819	7,944,772	6,127,866	74.79
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	923,054	1,786,658	23,200,295	21,187,299	1,085.86
Subtotal	<u>92,333,927</u>	<u>29,090,292</u>	<u>84,760,922</u>	<u>79,420,999</u>	173.02
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	12,531	7,700	25,000	25,000	224.68
6200 Buildings	181,949	257,384	273,394	995,103	286.62
6300 Library Books	246,727	268,430	263,324	350,047	30.41
6400 Equipment	3,048,673	4,049,859	3,309,639	3,225,745	(20.35)
Subtotal	<u>3,489,880</u>	<u>4,583,373</u>	<u>3,871,357</u>	<u>4,595,895</u>	0.27
Subtotal, Expenditures (1000 - 6000)	<u>135,418,709</u>	<u>77,595,600</u>	<u>138,286,376</u>	<u>138,146,045</u>	78.03

Rancho Santiago Community College District
Adopted Budget
2022-23

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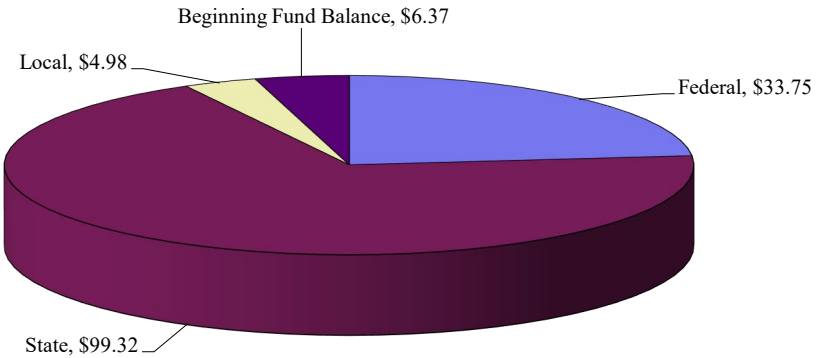
Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Tentative Budget	2022-23 Adopted Budget	% change 22/23 Adopt/ 21/22 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	2,626,353	1,582,670	0	0	(100.00)
7300 Interfund Transfers Out	5,682,728	2,506,454	0	0	(100.00)
7500 Student Scholarship	0	0	0	0	-
7600 Other Student Aid	1,423,792	2,426,947	3,677,582	5,044,913	107.87
Subtotal	<u>9,732,873</u>	<u>6,516,071</u>	<u>3,677,582</u>	<u>5,044,913</u>	(22.58)
Subtotal, Expenditures (1000 - 7000)	<u>145,151,582</u>	<u>84,111,671</u>	<u>141,963,958</u>	<u>143,190,958</u>	70.24
7900 Reserve for Contingencies					
7920 Restricted Contingency-Family Pact-2339 & 2340	0	0	132,864	134,781	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	130,153	134,337	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	667,385	964,722	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>930,402</u>	<u>1,233,840</u>	-
7910 Unrestricted Contingency	4,433,337	6,370,133	184,388	0	(100.00)
Subtotal Expenditures (7900)	<u>4,433,337</u>	<u>6,370,133</u>	<u>1,114,790</u>	<u>1,233,840</u>	(80.63)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$149,584,919</u>	<u>\$90,481,804</u>	<u>\$143,078,748</u>	<u>\$144,424,798</u>	59.62

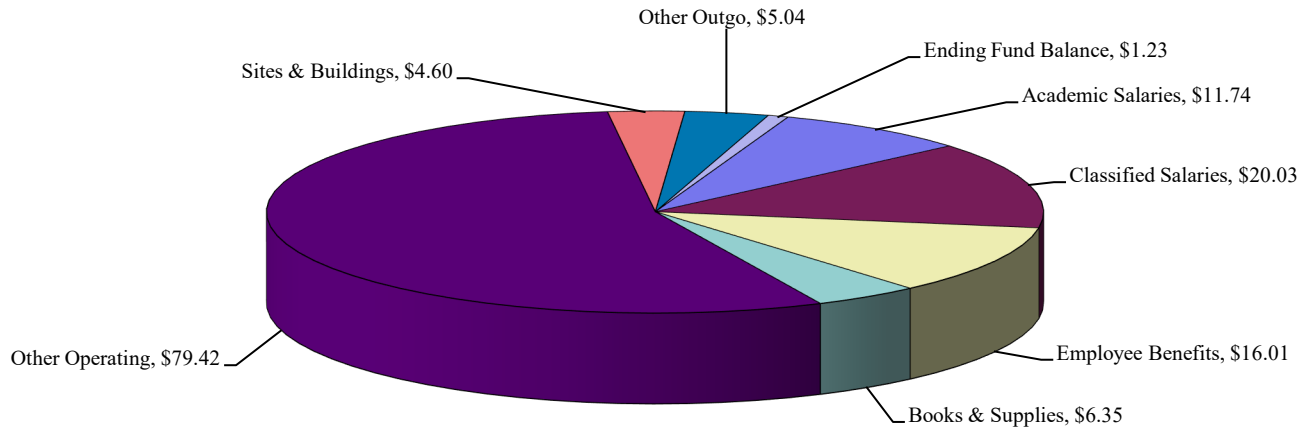
Rancho Santiago Community College District
Adopted Budget 2022-23
General Fund - Restricted - Fund 12

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2022-23

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Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%
Academic Salaries	51,238,860		149,657		51,388,517		7,719,349	
Classified Salaries	14,053,484		165,310		14,218,794		10,000,525	
Employee Benefits	26,782,467		172,718		26,955,185		7,952,627	
Supplies & Materials	434,776		332,812		767,588		3,656,905	
Other Operating Exp & Services	4,451,536		5,912,547		10,364,083		24,709,131	
Capital Outlay	16,312		53,028		69,340		2,689,991	
Other Outgo	0		103,307		103,307		4,037,971	
Grand Total	\$96,977,435	52.92%	\$6,889,379	52.52%	\$103,866,814	52.89%	\$60,766,499	42.43%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%
Academic Salaries	23,554,426		1,092,000		24,646,426		4,021,498	
Classified Salaries	7,546,671		199,832		7,746,503		5,733,316	
Employee Benefits	13,155,141		321,917		13,477,058		4,487,023	
Supplies & Materials	0		218,200		218,200		2,609,993	
Other Operating Exp & Services	5,277,903		3,134,509		8,412,412		4,274,136	
Capital Outlay	2,674		76,422		79,096		1,749,959	
Other Outgo	0		0		0		2,230,782	
Grand Total	\$49,536,815	27.03%	\$5,042,880	38.44%	\$54,579,695	27.79%	\$25,106,707	17.53%

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%
Academic Salaries	378,526		0		378,526		0	
Classified Salaries	16,989,071		0		16,989,071		4,292,616	
Employee Benefits	10,126,507		0		10,126,507		2,360,279	
Supplies & Materials	288,436		5,326		293,762		85,020	
Other Operating Exp & Services	8,476,809		1,180,140		9,656,949		50,437,732	
Capital Outlay	361,505		750		362,255		155,945	
Other Outgo	120,000		0		120,000		10,000	
Grand Total	\$36,740,854	20.05%	\$1,186,216	9.04%	\$37,927,070	19.31%	\$57,341,592	40.04%

Total Expenditures-excludes Institutional Costs	\$183,255,104	100.00%	\$13,118,475	100.00%	\$196,373,579	100.00%	\$143,214,798	100.00%
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Institutional Costs	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%
Employee Benefits-retiree benefits/local experience charge	9,164,129		7,584,025		16,748,154		1,210,000	
Election	125,000		125,000		250,000		0	
Other Operating Exp & Services-prop&liability ins	1,970,000		0		1,970,000		0	
Other Outgo-Interfund Transfers	1,500,000		2,000,000		3,500,000		0	
Other Outgo-Board Policy Contingency	0		26,825,849		26,825,849		0	
SRP Savings/Expense	6,358,229		14,655,522		21,013,751		0	
Other Outgo-Reserves	8,079,036		3,065,584		11,144,620		0	
Grand Total	\$27,196,394		\$54,255,980		\$81,452,374		\$1,210,000	

Total Expenditures-includes Institutional Costs	\$210,451,498		\$67,374,455		\$277,825,953		\$144,424,798	
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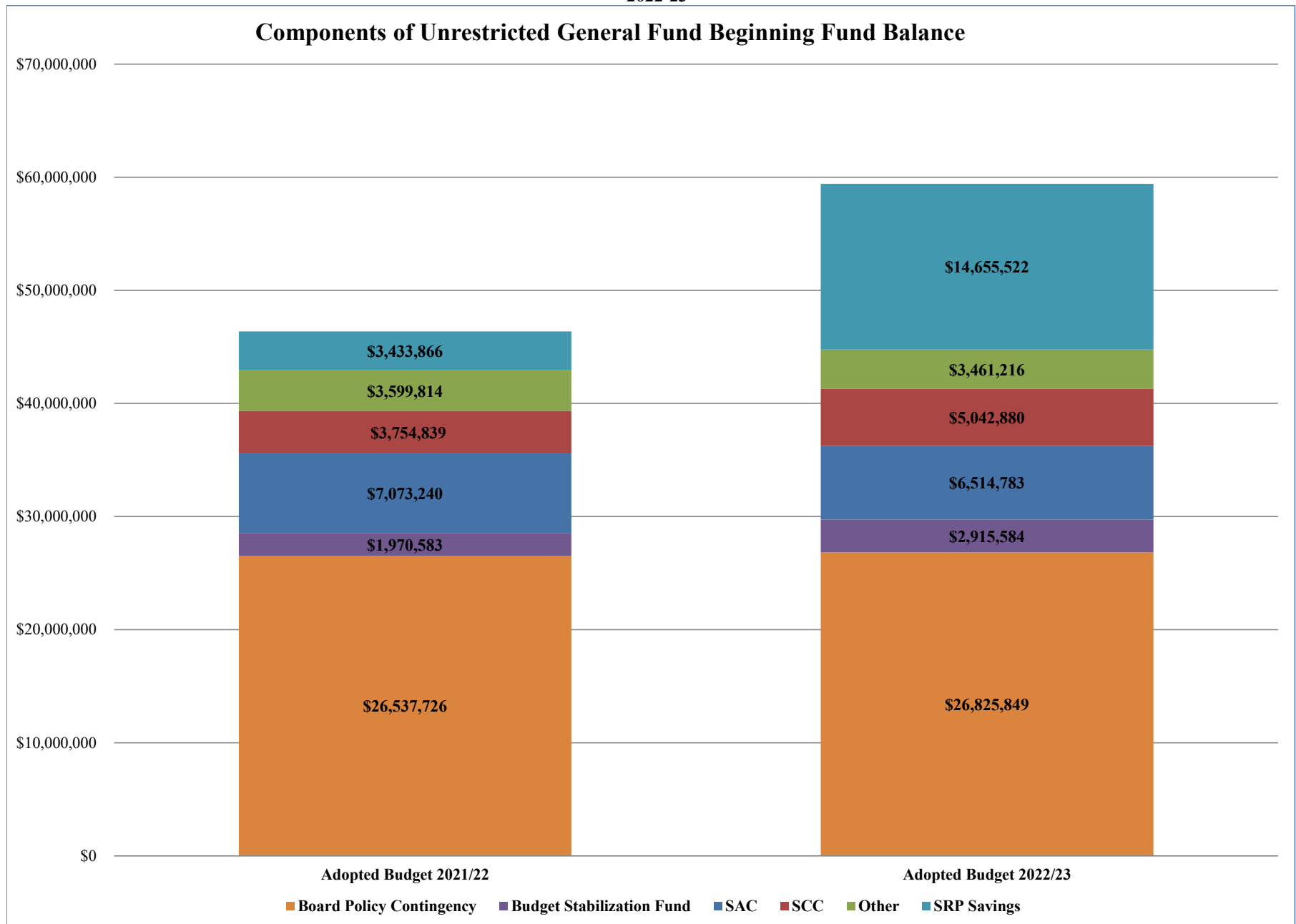
Rancho Santiago Community College District
Adopted Budget
2022-23

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FY 2021-22 Ending Balance and Carryover		
BREAKDOWN OF FUND BALANCE		
2021/22 Beginning Fund Balance		\$ 46,370,068
2021/22 Change in Fund Balance		13,045,766
Ending Balance FY 2021-22 / Beginning Balance FY 2022-23		<u>59,415,834</u>
FD 11 Budgeted Deficit - FY 2022-23		(2,307,512)
SRP Savings Offset		2,307,512
Carryover for Santa Ana College	\$ 6,514,783	
Carryover for Santiago Canyon College	5,042,880	
Carryover for SRP Savings	14,655,522	
Carryover for District Services:		
Publication	44,710	
Human Resources	133,584	
Bond Marketing Campaign	158,000	
50 % Indirect - Educational Services (prior years)	778,515	
50 % Indirect - Chancellor (FY 21/22)	<u>71,407</u>	
Total Budget Center Carryovers		27,399,401
SCC ADA Settlement Costs		2,000,000
Election Carryover		125,000
Revolving Cash/Vacation Payout		150,000
12.5% Board Policy Contingency		26,825,849
Ending Budget Stabilization		<u>2,915,584</u>
Unrestricted Balance		<u>\$ 0</u>
Beginning Budget Stabilization Fund		\$ 1,970,583
HR Legal & Travel		(430,000)
Bond Marketing Campaign		(158,000)
Awards Incentives		2,255
Interest/Discounts		904,063
Gains (Loss)/Outlawed Checks		(202,103)
Proceeds-sales of equipment		31,243
25% DS Indirect		35,704
Credit to Stabilization Reserve		761,839
Ending Budget Stabilization Fund		<u><u>\$ 2,915,584</u></u>

Rancho Santiago Community College District
Adopted Budget
2022-23

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RSCCD - Estimate 2022/23 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on Student Centered Funding Formula

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	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 7,084,352	\$ 5,667,482	\$ 1,416,870	\$ 5,667,479	\$ 4,250,609	\$ 1,416,870			\$ 12,751,831
FTES - based on 21/22 @ Annual	\$ 83,386,052	\$ 59,348,810	\$ 24,037,242	\$ 39,299,965	\$ 25,634,320	\$ 13,665,645			\$ 122,686,017
SCFF - Supplemental Allocation	\$ 15,906,176	\$ 15,906,176	\$ -	\$ 5,587,881	\$ 5,587,881	\$ -			\$ 21,494,057
SCFF - Student Success Allocation	\$ 12,541,375	\$ 12,541,375	\$ -	\$ 6,099,974	\$ 6,099,974	\$ -			\$ 18,641,349
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ 118,917,955	\$ 93,463,843	\$ 25,454,112	\$ 56,655,299	\$ 41,572,784	\$ 15,082,515			\$ 175,573,254
21/22 Hold Harmless Protection Adjustment	\$ 5,505,984	\$ 4,327,441	\$ 1,178,543	\$ 2,623,180	\$ 1,924,849	\$ 698,331			\$ 8,129,164
22/23 COLA - 6.56%	\$ 8,162,211	\$ 6,415,108	\$ 1,747,102	\$ 3,888,668	\$ 2,853,445	\$ 1,035,224			\$ 12,050,879
Deficit Coefficient (-2%)	\$ (2,662,779)	\$ (2,092,818)	\$ (569,962)	\$ (1,268,611)	\$ (930,887)	\$ (337,724)			\$ (3,931,390)
Estimate Base Increase	\$ 552,825	\$ 434,494	\$ 118,331	\$ 263,379	\$ 193,263	\$ 70,116			\$ 816,204
Additional Student Centered Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 130,476,196	\$ 102,548,069	\$ 27,928,127	\$ 62,161,915	\$ 45,613,454	\$ 16,548,461			\$ 192,638,111
<i>Percentages</i>	<i>67.73%</i>	<i>53.23%</i>	<i>14.50%</i>	<i>32.27%</i>	<i>23.68%</i>	<i>8.59%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,935,356	\$ 2,200,203	\$ 735,153	\$ 1,349,366	\$ 913,049	\$ 436,317			\$ 4,284,722
State Mandate	\$ 564,847	\$ 564,847	\$ -	\$ 260,392	\$ 260,392	\$ -			\$ 825,239
Full-Time Faculty Hiring Allocation	\$ 1,578,173	\$ 1,578,173	\$ -	\$ 788,968	\$ 788,968	\$ -			\$ 2,367,141
Part-Time Faculty Compensation	\$ 389,342	\$ 289,970	\$ 99,372	\$ 179,486	\$ 120,508	\$ 58,978			\$ 568,828
Subtotal, Other State Revenue	\$ 5,467,718	\$ 4,633,193	\$ 834,525	\$ 2,578,212	\$ 2,082,918	\$ 495,295			\$ 8,045,930
TOTAL ESTIMATED REVENUE	\$ 135,943,913	\$ 107,181,262	\$ 28,762,652	\$ 64,740,128	\$ 47,696,372	\$ 17,043,756			\$ 200,684,041
<i>Percentages</i>	<i>67.74%</i>	<i>53.41%</i>	<i>14.33%</i>	<i>32.26%</i>	<i>23.77%</i>	<i>8.49%</i>			
Less Institutional Cost Expenditures									\$ 10,370,265
Less Net District Services Expenditures									\$ 37,406,316
									\$ 152,907,460
ESTIMATED REVENUE	\$ 103,579,928	\$ 81,664,762	\$ 21,915,166	\$ 49,327,532	\$ 36,341,360	\$ 12,986,172			\$ 152,907,460
BUDGET EXPENDITURES FOR FY 2022/23									
SAC/CEC Expenses - F/T & Ongoing	\$ 96,977,435	\$ 85,705,492	\$ 11,271,943						\$ 96,977,435
SCC/OEC Expenses - F/T & Ongoing				\$ 49,536,815	\$ 42,552,923	\$ 6,983,892			\$ 49,536,815
District Services Expenses - F/T & Ongoing							\$ 36,740,854		\$ 36,740,854
Set Aside COLA	\$ 4,650,700	\$ 4,047,599	\$ 603,100	\$ 2,223,096	\$ 1,860,227	\$ 362,869	\$ 1,205,240		\$ 8,079,036
SRP Expenses	\$ 921,384	\$ 921,384	\$ -	\$ 582,065	\$ 582,065	\$ -	\$ 476,174		\$ 1,979,623
Est SRP Savings	\$ 3,377,644	\$ 3,377,644	\$ -	\$ 2,539,155	\$ 2,539,155	\$ -	\$ 850,671		\$ 6,767,470
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,977,620	\$ 3,977,620
Retirees Non-Instructional-local experience charge								\$ 5,186,509	\$ 5,186,509
Use SRP Savings to balance Structural Deficit								\$ (2,388,864)	\$ (2,388,864)
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
TOTAL ESTIMATED EXPENDITURES	\$ 105,927,163	\$ 94,052,120	\$ 11,875,043	\$ 54,881,131	\$ 47,534,370	\$ 7,346,761	\$ 39,272,939	\$ 10,370,265	\$ 210,451,498
Percent of Total Estimated Expenditures	50.33%	44.69%	5.64%	26.08%	22.59%	3.49%	18.66%	4.93%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (2,347,235)	\$ (12,387,358)	\$ 10,040,122	\$ (5,553,599)	\$ (11,193,010)	\$ 5,639,411			\$ (7,900,834)

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	\$ 1,800,000	\$ 1,800,000		\$ 700,000	\$ 700,000				\$ 2,500,000
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	\$ 1,848,480	\$ 1,848,480	\$ -	\$ 6,052,354	\$ 6,052,354	\$ -	\$ 205,000	\$ 1,661,623	\$ 9,767,457
ESTIMATED ENDING BALANCE FOR 6/30/23	\$ (498,755)	\$ (10,538,878)	\$ 10,040,122	\$ 498,755	\$ (5,140,656)	\$ 5,639,411			\$ (0)

Rancho Santiago Community College District
Adopted Budget
2022-23

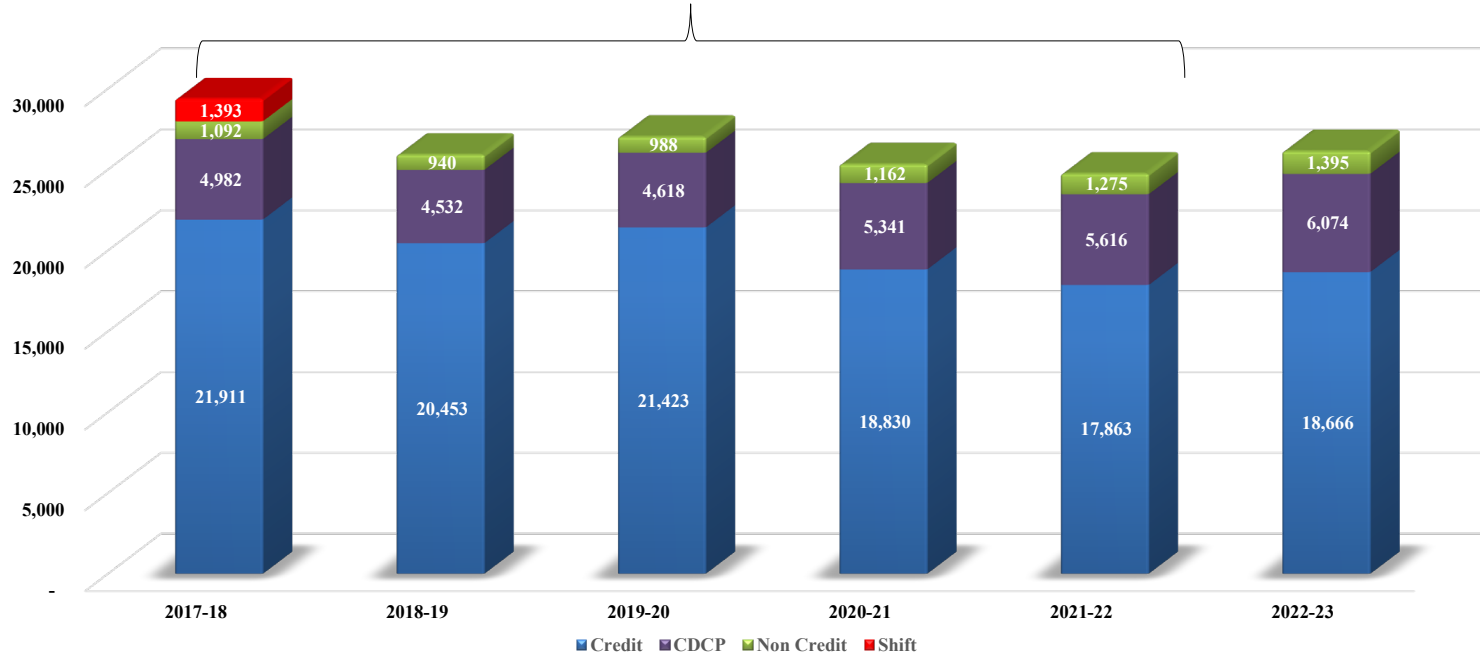
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FTES Analysis and Targets
As of August 9, 2022

	2017/18		2018/19		2019/20		2020/21		2021/22			2022/23			
	Actual w/ borrowing	%	Actual	%	Actual	%	Actual	%	Target	Actual	%	Difference Target to Actual	Target	%	
SAC/CEC															
Credit	16,238.52	55.27%	14,246.86	54.95%	14,778.67	58.34%	12,863.57	50.78%	13,470.00	12,618.80	50.98%	(851.20)	-6.32%	13,272.00	50.78%
CDCP	3,537.62	12.04%	3,183.21	12.28%	3,160.98	12.48%	3,580.06	14.13%	3,855.00	3,684.48	14.88%	(170.52)	-4.42%	4,059.00	15.53%
Non-credit	666.33	2.27%	594.43	2.29%	578.25	2.28%	558.49	2.20%	543.00	639.95	2.59%	96.95	17.85%	696.00	2.66%
	20,442.47	69.58%	18,024.50	69.52%	18,517.90	68.51%	17,002.12	67.11%	17,868.00	16,943.23	68.45%	(924.77)	-5.18%	18,027.00	68.98%
SCC/OEC															
Credit	7,066.02	24.05%	6,205.77	23.94%	6,643.58	26.22%	5,966.19	23.55%	6,166.00	5,244.20	21.19%	(921.80)	-14.95%	5,394.00	20.64%
CDCP	1,444.09	4.92%	1,349.22	5.20%	1,457.44	5.75%	1,761.16	6.95%	1,935.00	1,931.73	7.80%	(3.27)	-0.17%	2,015.00	7.71%
Non-credit	425.95	1.45%	346.04	1.33%	410.06	1.62%	604.27	2.39%	515.00	634.84	2.56%	119.84	23.27%	699.00	2.67%
	8,936.06	30.42%	7,901.03	30.48%	8,511.08	31.49%	8,331.62	32.89%	8,616.00	7,810.77	31.55%	(805.23)	-9.35%	8,108.00	31.02%
District Total															
Credit	23,304.54	79.33%	20,452.63	78.89%	21,422.25	84.56%	18,829.76	74.33%	19,636.00	17,863.00	72.16%	(1,773.00)	-9.03%	18,666.00	71.42%
CDCP	4,981.71	16.96%	4,532.43	17.48%	4,618.42	18.23%	5,341.22	21.08%	5,790.00	5,616.21	22.69%	(173.79)	-3.00%	6,074.00	23.24%
Non-credit	1,092.28	3.72%	940.47	3.63%	988.31	3.90%	1,162.76	4.59%	1,058.00	1,274.79	5.15%	216.79	20.49%	1,395.00	5.34%
	29,378.53	100.00%	25,925.53	100.00%	27,028.98	106.69%	25,333.74	100.00%	26,484.00	24,754.00	100.00%	(1,730.00)	-6.53%	26,135.00	100.00%

Growth -11.75% 4.26% -6.27% -2.29% 5.58%

11.55% OVERALL DECREASE excluding borrowed amount



Rancho Santiago Community College District
Adopted Budget
2022-23

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Budget Allocation Model					
FTES Credit vs. Non-Credit Breakdown					
<u>Full-Time Equivalent Students</u>	Santa Ana College		Santiago Canyon College		Total FTES
	FTES	%	FTES	%	
2022/23 Projected					
Credit	13,272	71.10%	5,394	28.90%	18,666
CDCP	4,059	66.83%	2,015	33.17%	6,074
Non-Credit	696	49.89%	699	50.11%	1,395
Total	<u>18,027</u>	<u>68.98%</u>	<u>8,108</u>	<u>31.02%</u>	<u>26,135</u>
2021/22 Annual					
Credit	12,619	70.64%	5,244	29.36%	17,863
CDCP	3,684	65.60%	1,932	34.40%	5,616
Non-Credit	640	50.20%	635	49.80%	1,275
Total	<u>16,943</u>	<u>68.45%</u>	<u>7,811</u>	<u>31.55%</u>	<u>24,754</u>
<u>SCFF Calculation - FY 21/22 @ Annual</u>					
Base	\$90,470,404	66.80%	\$44,967,444	33.20%	\$135,437,848
Supplemental	15,906,176	74.00%	5,587,881	26.00%	21,494,057
Student Success	12,541,375	67.28%	6,099,974	32.72%	18,641,349
	<u>\$118,917,955</u>	<u>67.73%</u>	<u>\$56,655,299</u>	<u>32.27%</u>	<u>\$175,573,254</u>
Expenditures by Major Object (2 Colleges Only) (Fund 11)					
<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Adopted Budget
	\$	%	\$	%	
1000 Academic Salaries	\$51,238,860	68.51%	\$23,554,426	31.49%	\$74,793,286
2000 Classified Salaries	14,053,484	65.06%	7,546,671	34.94%	21,600,155
3000 Employee Benefits	26,782,467	67.06%	13,155,141	32.94%	39,937,608
4000 Books and Supplies	434,776	100.00%	-	0.00%	434,776
5000 Services and Other Operating Expenses	4,451,536	45.75%	5,277,903	54.25%	9,729,439
6000 Sites, Buildings, Books, and Equipment	16,312	85.92%	2,674	14.08%	18,986
7000 Other Outgo and Contingencies	-	0.00%	-	0.00%	-
Total Expenditures	<u>\$96,977,435</u>	<u>66.19%</u>	<u>\$49,536,815</u>	<u>33.81%</u>	<u>\$146,514,250</u>

Rancho Santiago Community College District
Adopted Budget
2022-23

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Compliance with the 50% Law

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

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

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

This table recaps the district's 50% computation for the fiscal years 1991-92 through 2021-22 (expressed as a percentage).

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

Rancho Santiago Community College District
Adopted Budget
2022-23

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

	STRS				PERS				Total Annual Impact	Combined Cumulative Impact
	Annual Change	Rate	Annual Impact ¹	Cumulative Impact	Annual Change	Rate	Annual Impact ²	Cumulative Impact		
2013-14		8.250%				11.442%				
2014-15	0.630	8.880%	\$493,129	\$493,129	0.329	11.771%	\$173,291	\$173,291	\$666,420	\$666,420
2015-16	1.850	10.730%	\$1,248,486	\$1,741,615	0.076	11.847%	\$12,188	\$185,479	\$1,260,674	\$1,927,094
2016-17	1.850	12.580%	\$1,148,294	\$2,889,909	2.041	13.888%	\$749,510	\$934,989	\$1,897,804	\$3,824,898
2017-18	1.850	14.430%	\$1,318,567	\$4,208,476	1.643	15.531%	\$615,944	\$1,550,933	\$1,934,511	\$5,759,409
2018-19	1.850	16.280%	\$1,752,070	\$5,960,546	2.531	18.062%	\$1,325,675	\$2,876,608	\$3,077,745	\$8,837,154
2019-20	0.820	17.100%	\$1,675,035	\$7,635,581	1.659	19.721%	\$761,820	\$3,638,428	\$2,436,855	\$11,274,009
2020-21	-0.950	16.150%	-\$613,281	\$7,022,300	0.979	20.700%	\$350,052	\$3,988,480	-\$263,229	\$11,010,780
2021-22	0.770	16.920% *	\$548,401	\$7,570,701	2.210	22.910%	\$849,637	\$4,838,117	\$1,398,038	\$12,408,818
2022-23	2.180	19.100% *	\$1,657,561	\$9,228,262	2.460	25.370%	\$1,010,356	\$5,848,473	\$2,667,917	\$15,076,735
2023-24	0.000	19.100% *	\$0	\$9,228,262	-0.170	25.200%	-\$71,218	\$5,777,255	-\$71,218	\$15,005,517
2024-25	0.000	19.100% *	\$0	\$9,228,262	-0.600	24.600%	-\$256,384	\$5,520,871	-\$256,384	\$14,749,133
2025-26	0.000	19.100% *	\$0	\$9,228,262	-0.900	23.700%	-\$392,268	\$5,128,604	-\$392,268	\$14,356,866
2026-27	0.000	19.100% *	\$0	\$9,228,262	-1.100	22.600%	-\$489,027	\$4,639,577	-\$489,027	\$13,867,839

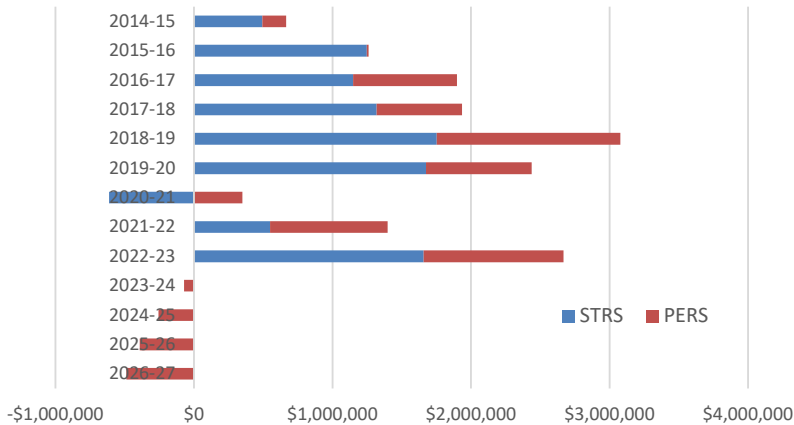
¹ Each 1% increase in STRS rate is approximately \$760,000

² Each 1% increase in PERS rate is approximately \$411,000

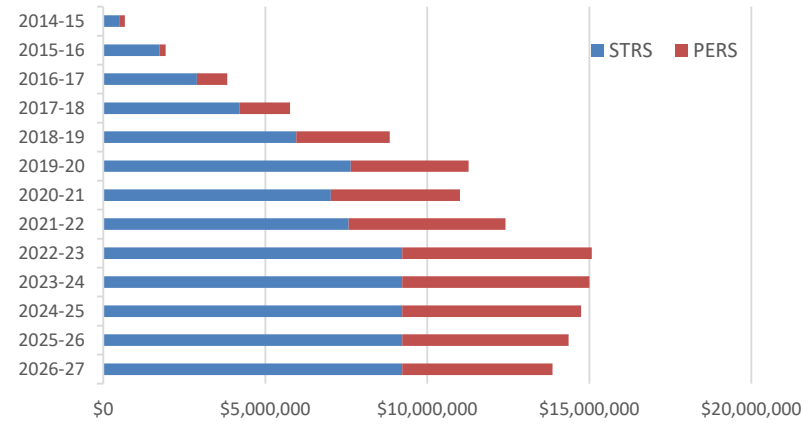
Employee Contribution % for STRS = 10.25%/10.205%

Employee Contribution % for PERS = 7.00%/8.00%

STRS & PERS Annual Increases



STRS & PERS Cumulative Impact



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

Rancho Santiago Community College District
Adopted Budget
2022-23

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Cost-of-Living Adjustment

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the system, the recent history of the community colleges clearly demonstrates that during the recession of the early 1990's no COLA was received for four consecutive years, and in the recession beginning in late 2007, no COLA was funded for five consecutive years. For the first time in recent history statutory COLA was computed at zero for 2016-17. In 38% of the last 32 years the State has provided no COLA.

California Community Colleges COLA History Since 1991-92

<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>	<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>
1991-92	5.11%	0.00%	4.460%	2007-08	4.53%	4.53%	5.000%
1992-93	2.18%	0.00%	0.000%	2008-09	4.94%	0.00%	0.000%
1993-94	2.05%	0.00%	2.530%	2009-10	4.25%	0.00%	0.000%
1994-95	1.99%	0.00%	0.000%	2010-11	-0.39%	0.00%	0.000%
1995-96	3.07%	3.00%	3.070%	2011-12	2.24%	0.00%	1.053%
1996-97	3.06%	3.06%	5.750%	2012-13	3.24%	0.00%	1.000%
1997-98	2.97%	2.97%	2.790%	2013-14	1.57%	1.57%	1.570%
1998-99	2.26%	2.26%	3.260%	2014-15	0.85%	0.85%	0.850%
1999-00	1.41%	1.41%	1.520%	2015-16	1.02%	1.02%	1.550%
2000-01	3.17%	4.17%	6.900%	2016-17	0.00%	0.00%	1.060%
2001-02	3.87%	3.87%	4.260%	2017-18	1.56%	1.56%	3.546%
2002-03	1.66%	2.00%	3.750%	2018-19	2.71%	2.71%	1.894%/FARSCCD 2.71% CSEA/Mgmt
2003-04	1.80%	0.00%	0.000%	2019-20	3.26%	3.26%	4% FARSCCD/CSEA
2004-05	2.41%	2.41%	0.000%	2020-21	2.31%	0.00%	4% FARSCCD/CSEA
2005-06	4.23%	4.23%	4.000%	2021-22	1.70%	5.07%	4% FARSCCD/CSEA 3% Management
2006-07	5.92%	5.92%	4.000%	2022-23	6.56%	6.56%	5% CSEA/Management
TOTALS					87.51%	62.43%	72.63% - 81.63%

Rancho Santiago Community College District
Adopted Budget
2022-23

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Recap of Revenue and Expenses - General Fund 11 and 13

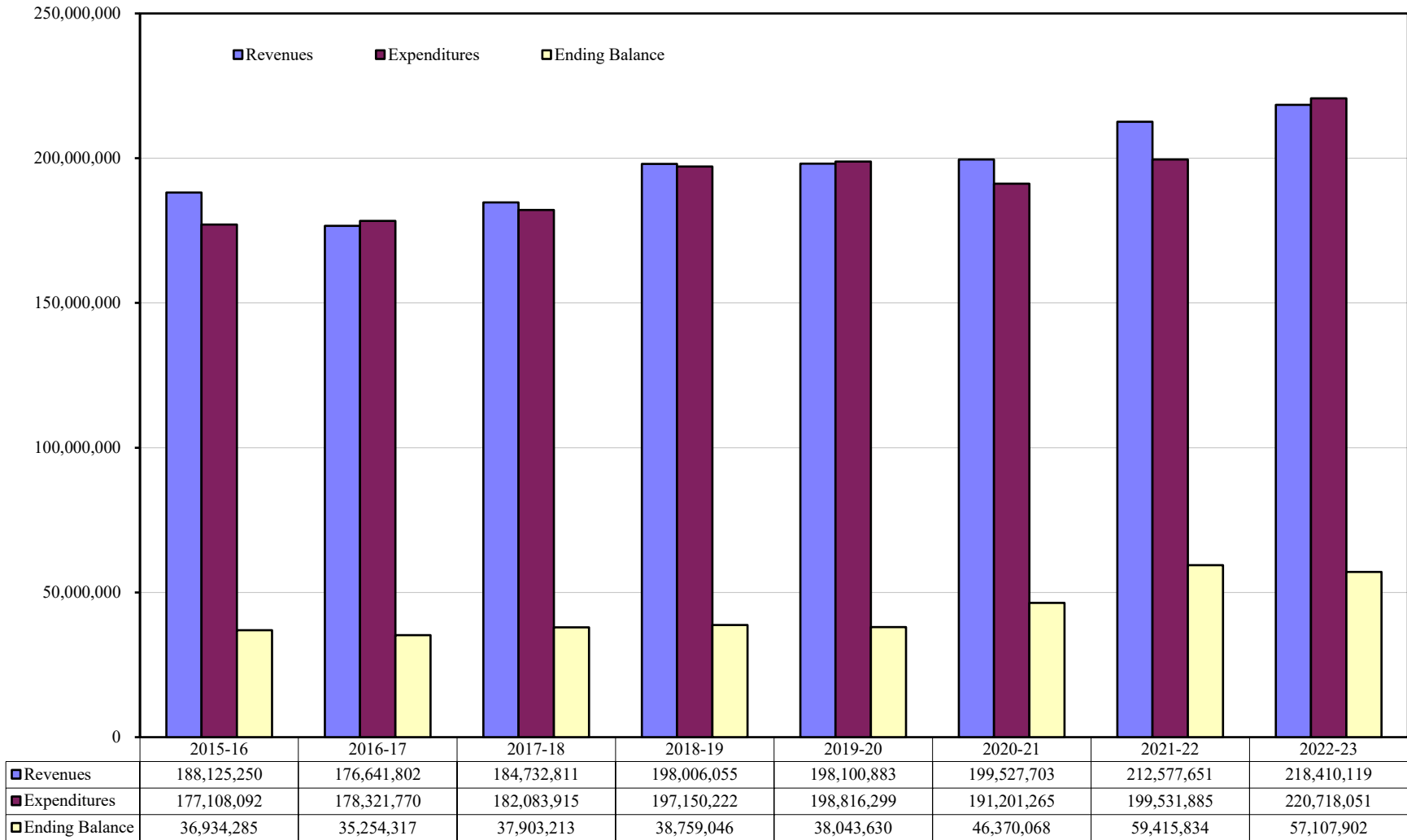
The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2015-16 through 2022-23

	Actual 2015-16	Actual 2016-17	% Change	Actual 2017-18	% Change	Actual 2018-19	% Change	Actual 2019-20	% Change	Actual 2020-21	% Change	Actual 2021-22	% Change	Adopted Budget 2022-23	% Change
Adj. Beg. Balance	25,917,127	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	38,759,046	2.26%	38,043,630	-1.85%	46,370,068	21.89%	59,415,834	28.13%
Revenues:															
Federal Income	-	9,909	0%	18,675	88.47%	-	-100.00%	666	0.00%	8,943	1242.79%	9,009	73.80%	-	-100.00%
State Income:															
General Apportionment	57,785,815	52,117,505	-9.81%	48,353,198	-7.22%	52,656,233	8.90%	57,780,065	9.73%	27,476,943	-52.45%	29,834,976	8.58%	38,789,631	30.01%
Lottery	4,421,852	4,324,568	-2.20%	4,218,563	-2.45%	5,277,791	25.11%	3,549,384	-32.75%	4,985,883	40.47%	4,015,645	-19.46%	4,284,722	6.70%
EPA	23,577,290	22,186,845	-5.90%	22,927,757	3.34%	25,493,388	11.19%	19,755,427	-22.51%	44,529,069	125.40%	53,830,227	20.89%	38,980,355	-27.59%
Other State	26,283,934	12,436,759	-52.68%	11,544,612	-7.17%	17,456,392	51.21%	14,717,082	-15.69%	13,545,073	-7.96%	16,168,840	19.37%	14,736,172	-8.86%
Total State	112,068,891	91,065,677	-18.74%	87,044,130	-4.42%	100,883,804	15.90%	95,801,958	-5.04%	90,536,968	-5.50%	103,849,688	14.70%	96,790,880	-6.80%
Local Income:															
Property Taxes	50,448,132	52,992,580	5.04%	56,450,938	6.53%	60,025,533	6.33%	61,989,928	3.27%	65,652,735	5.91%	68,890,665	4.93%	79,723,683	15.72%
ERAF	12,590,255	18,917,141	50.25%	26,389,168	39.50%	21,394,784	-18.93%	23,482,497	9.76%	25,332,588	7.88%	25,219,979	-0.44%	29,185,806	15.72%
Interest	543,831	808,845	48.73%	1,418,945	75.43%	2,765,823	94.92%	3,292,512	19.04%	1,307,061	-60.30%	902,271	-30.97%	900,000	-0.25%
Enrollment Fees	8,677,600	8,850,604	1.99%	8,578,846	-3.07%	8,343,536	-2.74%	8,690,034	4.15%	8,645,622	-0.51%	8,176,934	-5.42%	8,027,474	-1.83%
Non-resident Tuition	2,875,471	3,247,985	12.95%	3,687,654	13.54%	3,391,208	-8.04%	3,166,363	-6.63%	2,600,988	-17.86%	2,779,742	6.87%	2,500,000	-10.06%
Other Local	912,621	600,579	-34.19%	1,135,312	89.04%	1,181,547	4.07%	1,637,736	38.61%	3,588,004	119.08%	1,528,194	-57.41%	1,277,276	-16.42%
Total Local	76,047,910	85,417,734	12.32%	97,660,863	14.33%	97,102,431	-0.57%	102,259,070	5.31%	107,126,998	4.76%	107,497,785	0.35%	121,614,239	13.13%
Transfers/Others	8,449	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	39,189	97.72%	1,854,794	4632.95%	1,221,169	-34.16%	5,000	-99.59%
Total Revenues	188,125,250	176,641,802	-6.10%	184,732,811	4.58%	198,006,055	7.19%	198,100,883	0.05%	199,527,703	0.72%	212,577,651	6.54%	218,410,119	2.74%
Total Available	214,042,377	213,576,087	-0.22%	219,987,128	3.00%	235,909,268	7.24%	236,859,929	0.40%	237,571,333	0.30%	258,947,719	9.00%	277,825,953	7.29%
Expenditures:															
Academic Salaries	63,842,107	67,519,283	5.76%	69,495,581	2.93%	74,139,232	6.68%	74,815,429	0.91%	72,660,609	-2.88%	76,520,303	5.31%	76,413,469	-0.14%
Classified Salaries	29,063,337	30,660,767	5.50%	31,246,558	1.91%	33,240,377	6.38%	34,295,780	3.18%	34,371,437	0.22%	34,503,409	0.38%	38,954,368	12.90%
Employee Benefits	44,977,079	47,089,952	4.70%	52,733,788	11.99%	61,203,730	16.06%	60,945,781	-0.42%	58,277,799	-4.38%	62,847,900	7.84%	69,183,324	10.08%
Supplies & Materials	761,759	1,058,740	38.99%	1,091,765	3.12%	1,512,714	38.56%	1,396,400	-7.69%	629,156	-54.94%	1,187,001	88.67%	1,279,550	7.80%
Other Operating	18,416,657	16,616,262	-9.78%	16,837,354	1.33%	16,972,159	0.80%	18,437,112	8.63%	17,207,710	-6.67%	18,299,839	6.35%	30,756,649	68.07%
Capital Outlay	3,302,600	5,977,215	80.99%	5,268,000	-11.87%	3,671,109	-30.31%	2,281,923	-37.84%	1,806,576	-20.83%	2,241,675	24.08%	510,691	-77.22%
Transfers	16,744,553	9,399,551	-43.87%	5,410,869	-42.43%	6,410,901	18.48%	6,643,874	3.63%	6,247,978	-5.96%	4,693,597	-24.88%	3,620,000	-22.87%
Budget Stabilization Adj												(761,839)			
Total Expenditures	177,108,092	178,321,770	0.69%	182,083,915	2.11%	197,150,222	8.27%	198,816,299	0.85%	191,201,265	-3.83%	199,531,885	4.36%	220,718,051	10.62%
Ending Balance	36,934,285	35,254,317	-4.55%	37,903,213	7.51%	38,759,046	2.26%	38,043,630	-1.85%	46,370,068	21.89%	59,415,834	28.13%	57,107,902	-3.88%
Adjustment to Beginning Balance	-	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	36,934,285	35,254,317		37,903,213		38,759,046		38,043,630		46,370,068		59,415,834		57,107,902	
Ending Balance (% of Exp)	20.85%	19.77%		20.82%		19.66%		19.14%		24.25%		29.78%		25.87%	

Rancho Santiago Community College District Adopted Budget 2022-23

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Recap of Revenues and Expenditures
General Fund 11 and 13
2015-16 to 2022-23



Rancho Santiago Community College District
Adopted Budget
2022-23

DRAFTRecap of Revenue and Expenses - General Fund 12

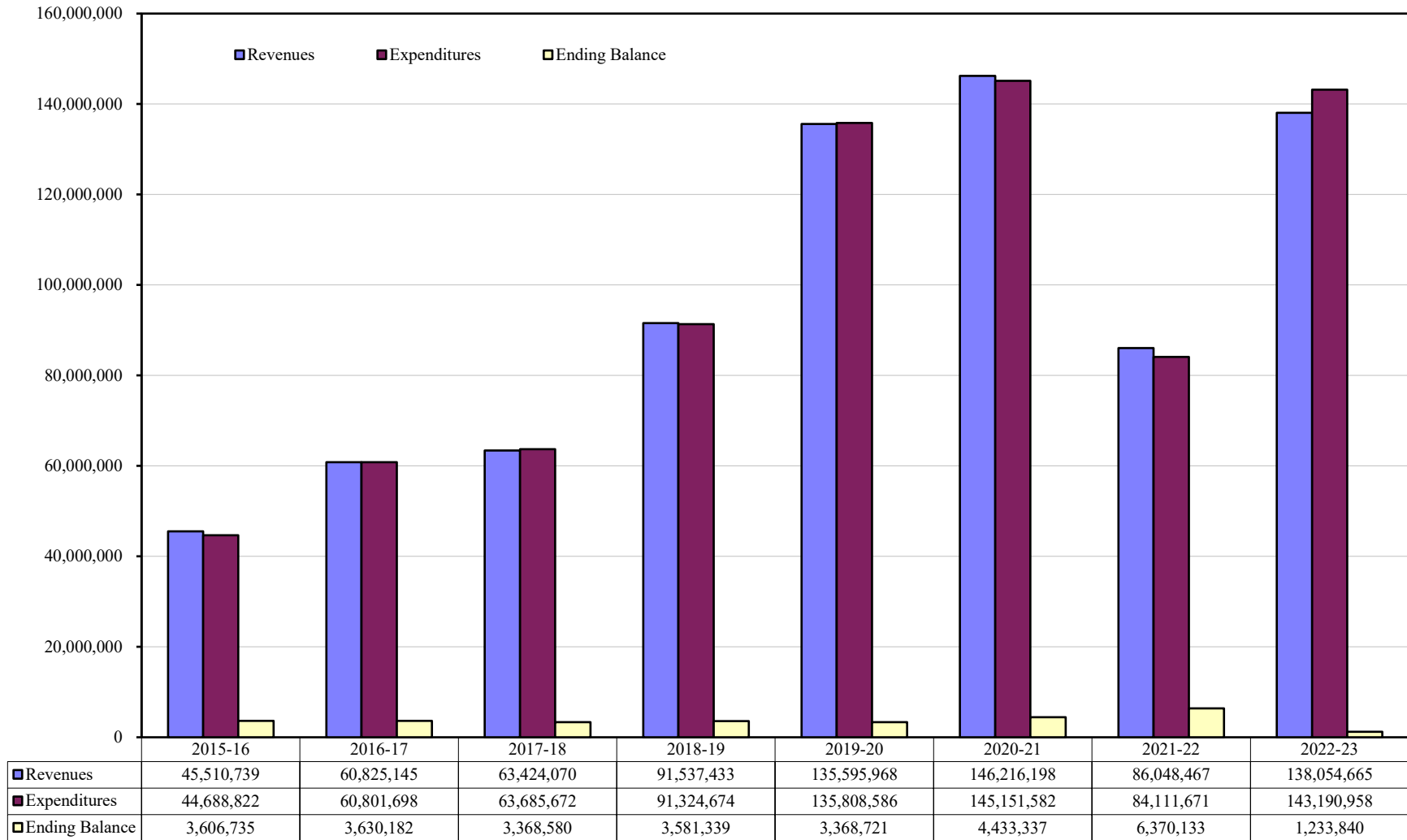
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Adj. Beg. Balance	2,784,818	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	3,581,339	6.32%	3,368,721	-5.94%	4,433,337	31.60%	6,370,133	43.69%
Revenues:															
Federal Income	10,011,533	9,652,027	-3.59%	8,495,780	-11.98%	9,495,922	11.77%	9,477,974	-0.19%	20,206,781	113.20%	25,854,384	27.95%	33,756,680	30.56%
State Income:															
Lottery	1,525,122	1,437,686	-5.73%	1,637,596	13.90%	2,222,329	35.71%	1,259,930	-43.31%	2,023,357	60.59%	1,932,762	-4.48%	1,688,685	-12.63%
Other State	31,633,314	47,449,282	50.00%	51,002,415	7.49%	77,256,386	51.48%	122,470,804	58.53%	121,224,393	-1.02%	56,285,897	-53.57%	97,630,653	73.45%
Total State	33,158,436	48,886,968	47.43%	52,640,011	7.68%	79,478,715	50.99%	123,730,734	55.68%	123,247,750	-0.39%	58,218,659	-52.76%	99,319,338	70.60%
Local Income:															
Other Local	2,340,770	2,286,150	-2.33%	2,288,279	0.09%	2,562,796	12.00%	2,361,123	-7.87%	1,963,403	-16.84%	1,602,246	-18.39%	4,978,647	210.73%
Total Local	2,340,770	2,286,150	-2.33%	2,288,279	0.09%	2,562,796	12.00%	2,361,123	-7.87%	1,963,403	-16.84%	1,602,246	-18.39%	4,978,647	210.73%
Transfers/Others	-	-	0.00%	-	0.00%	-	0.00%	26,137	0.00%	798,264	2954.15%	373,178	-53.25%	-	-100.00%
Total Revenues	45,510,739	60,825,145	33.65%	63,424,070	4.27%	91,537,433	44.33%	135,595,968	48.13%	146,216,198	7.83%	86,048,467	-41.15%	138,054,665	60.44%
Total Available	48,295,557	64,431,880	33.41%	67,054,252	4.07%	94,906,013	41.54%	139,177,307	46.65%	149,584,919	7.48%	90,481,804	-39.51%	144,424,798	59.62%
Expenditures:															
Academic Salaries	8,388,502	10,423,306	24.26%	9,864,269	-5.36%	9,809,173	-0.56%	9,331,718	-4.87%	10,327,414	10.67%	12,737,905	23.34%	11,740,847	-7.83%
Classified Salaries	11,868,603	12,882,796	8.55%	13,305,439	3.28%	15,276,311	14.81%	15,673,098	2.60%	15,181,996	-3.13%	16,089,986	5.98%	20,026,457	24.47%
Employee Benefits	6,306,769	7,842,052	24.34%	9,339,580	19.10%	11,904,399	27.46%	10,892,048	-8.50%	10,867,374	-0.23%	11,896,474	9.47%	16,009,929	34.58%
Supplies & Materials	1,983,824	2,721,167	37.17%	2,153,441	-20.86%	2,560,649	18.91%	2,467,487	-3.64%	3,218,118	30.42%	3,197,570	-0.64%	6,351,918	98.65%
Other Operating	10,909,044	21,501,755	97.10%	25,497,199	18.58%	48,134,434	88.78%	92,860,004	92.92%	92,333,927	-0.57%	29,090,292	-68.49%	79,420,999	173.02%
Capital Outlay	4,004,708	4,299,964	7.37%	2,451,092	-43.00%	2,102,656	-14.22%	3,260,667	55.07%	3,489,880	7.03%	4,583,373	31.33%	4,595,895	0.002732
Transfers	1,227,372	1,130,658	-7.88%	1,074,652	-4.95%	1,537,052	43.03%	1,323,564	-13.89%	9,732,873	635.35%	6,516,071	-33.05%	5,044,913	-22.58%
Total Expenditures	44,688,822	60,801,698	36.06%	63,685,672	4.74%	91,324,674	43.40%	135,808,586	48.71%	145,151,582	6.88%	84,111,671	-42.05%	143,190,958	70.24%
Ending Balance	3,606,735	3,630,182	0.65%	3,368,580	-7.21%	3,581,339	6.32%	3,368,721	-5.94%	4,433,337	31.60%	6,370,133	43.69%	1,233,840	-80.63%
Adjustment to Beginning Balance	-	-		-		-		-		-		-	-	-	
Adjusted Beginning Fund Balance	3,606,735	3,630,182		3,368,580		3,581,339		3,368,721		4,433,337		6,370,133		1,233,840	
Ending Balance (% of Exp)	8.07%	5.97%		5.29%		3.92%		2.48%		3.05%		7.57%		0.86%	

Rancho Santiago Community College District Adopted Budget 2022-23

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Recap of Revenues and Expenditures
General Fund 12
2015-16 to 2022-23



RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2022/23 Adopted Budget Assumptions
August 10, 2022

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) as we are a hold harmless district 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	P3	24,754.00	26,848.76	-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, 6.56% COLA and SCFF base increase. This computes an additional approximately \$16 million. The district is expected to be out of hold harmless and will receive additional funding of approximately \$800K. 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 6.56%	\$12,050,879
Projected SCFF Base Increase	\$816,204
Projected Growth/Access	\$0
Deficit Factor (2%)	(\$3,931,390)

2022/23 Potential Growth at 0.5% 25,460

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 (**\$4,284,722**). Restricted lottery at \$67 per FTES (**\$1,688,685**). (2021/22 @ P3 of resident & nonresident factored FTES, 25,204.25 x \$170 = \$4,284,722 unrestricted lottery; 25,204.25 x \$67 = \$1,688,685 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 \$2,500,000. (SAC \$1,800,000, SCC \$700,000). Decrease of \$200,000.

J. Interest earnings estimated at **\$900,000**. Decrease of \$100,000.

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

L. Apprenticeship revenue estimated at **\$5,227,354**. Increase of **\$1,275,568**. (Corresponding expenses are also budgeted for apprenticeship course offerings.)

M Scheduled Maintenance/Instructional Equipment allocation. **\$18.9** million estimated in the state budget.

N Full-time Faculty Hiring Allocation (\$3,325,444 - \$1,304,941 = \$2,020,503)

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2022/23 Adopted Budget Assumptions
August 10, 2022

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. The state is providing 6.56% Cost of Living Allowance (COLA). Estimated 5% set aside for unrestricted general fund = \$8,079,036 (FARSCCD approximate cost \$4,178,759 CSEA approximate cost \$2,172,845, Management/Other approximate cost \$1,727,432) 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 \$1.89 million for all funds. The estimated cost of a 1% salary increase is \$1.51 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.82 million including benefits for FD 11 & 13 (FARSCCD approximate cost \$940,809 CSEA approximate cost \$489,196, Management/Other approximate cost \$388,914) For all funds, it is estimated to = \$2.27 million (FARSCCD = \$1,059,302, CSEA = \$725,959, Management/Others = \$582,165) 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 1/1/2023 is estimated at 3.5% for an additional cost of approximately \$572,100 for active employees and \$0 for retirees, for a combined increase of \$572,100 for unrestricted general fund. The additional cost increase for all funds is estimated to = \$747,106
State Unemployment Insurance (.05% to .50%)
CalSTRS employer contribution rate will increase in 2022/23 from 16.92% to 19.10% for an increase of \$1,657,561.
(Note: The cost of each 1% increase in the STRS rate is approximately \$760,000.)
CalPERS employer contribution rate will increase in 2022/23 from 22.91% to 25.37% for an increase of \$1,010,356
(Note: The cost of each 1% increase in the PERS rate is approximately \$411,000.)
- E. The full-time faculty obligation (FON) for Fall 2022 has not been calculated at this time. The Fall 2021 report indicated the District was 17.5 faculty over its FON. This number will be reduced based on faculty taking the SRP. The current cost for a new position is budgeted at Class VI, Step 12 at approximately \$161,765. Penalties for not meeting the obligation amount to approximately \$86,771 per FTE not filled. Each faculty hired over the FON adds cost of (\$161,765 - \$55,635) = \$106,130.
SAC hiring 7 = \$1,139,341 unrestricted general fund and hiring 1 = \$161,765 in restricted general fund (categorical program)
SCC hiring 3 = \$485,295 unrestricted general fund and hiring 1 = \$161,765 in restricted general fund (categorical program)
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/22 for hourly faculty is \$84.07 x 18 hrs/LHE = \$1,513 (FY 2021/22) (Total cost of salary and benefits of part-time faculty to teach 30 LHE = \$55,635)
- G. Retiree Health Benefit Fund (OPEB/GASB 75 Obligation) - The calculated Employer Contribution Target is \$6,465,026 which is less than our current pay as you go. The District will therefore decrease the employer payroll contribution from 2% to 0% of total salaries. This provides savings of \$2,375,792 to the unrestricted general fund and \$3,046,465 for all funds.
- H. Capital Outlay Fund - The District will continue to budget \$1.5 million for capital outlay needs.
- I. Utilities cost increases of 2.5%, estimated at \$100,000.
- J. Information Technology licensing contract escalation cost of 7%, estimated at \$125,000.
- K. Property and Liability Insurance transfer estimated at \$1,970,000. Unchanged.
- L. Other additional DS/Institutional Cost expenses:
- | | Ongoing Cost | One-time Cost |
|--|--------------|---------------|
| Trustee Travel | \$ 25,000 | |
| Chancellor's Travel | \$ 25,000 | |
| Legal Fees | \$ 127,938 | |
| Human Resources - 2 new positions (Reorg 1269)
(Principal, People & Culture Business Partner) | \$ 334,165 | |
| Human Resources - 3 new positions (Reorg 1295)
(Chief Mediation, Manager P&C, Principal P&C) | \$ 676,157 | |
- M. Sixth 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
2022/23 Adopted Budget Assumptions
August 10, 2022

*	<u>New Revenues</u>	Ongoing Only	One-Time
A	Student Centered Funding Formula		
B	Projected COLA of 6.56%	\$12,050,879	
B	Projected SCFF Base Increase	\$816,204	
B	Growth	\$0	
B	Deficit Factor (2%) - additional	(\$257,342)	
D	Unrestricted Lottery	\$140,938	
H	Mandates Block Grant	\$45,547	
I	Non-Resident Tuition	(\$200,000)	
J	Interest Earnings	(\$100,000)	
L	Apprenticeship - SCC	\$1,275,568	
EGK	Misc Income	(\$81,352)	
N	Full-time Faculty Allocation	\$1,061,300	\$959,203 ²
	Total	\$14,751,742	\$959,203
	 <u>New Expenditures</u>		
B	Salary Schedule Increases/Collective Bargaining **	\$8,079,036	
C	Step/Column	\$1,818,921	
D	Health and Welfare/Benefits Increase (3.5%) - Active	\$572,100	
D	Health and Welfare/Benefits - Retirees	\$0	
D	CalSTRS Increase	\$1,657,561	
D	CalPERS Increase	\$1,010,356	
D	State Unemployment (.05% to .50%)	\$521,844	
E	Full Time Faculty Obligation Hires	\$1,617,650	
E/F	Hourly Faculty Budgets (Match Budget to Actual Expense)	(\$556,350)	
G	Decreased Cost of Retiree Health Benefit (OPEB Cost)	(\$2,375,792)	
H	Capital Outlay/Scheduled Maintenance Contribution	\$0	
I	Utilities Increase	\$100,000	
J	ITS Licensing/Contract Escalation Cost	\$125,000	
K	Property, Liability and All Risks Insurance	\$0	
II.L	Apprenticeship - SCC	\$1,020,454	
L	Other Additional DS/Institutional Costs	\$1,188,260	
M	SCC ADA Settlement Costs	\$0	\$2,000,000
	 Total	\$14,779,040	\$2,000,000
	2022/23 Budget Year Unallocated (Deficit)	(\$27,298)	
	2021/22 Structural Unallocated (Deficit)	(\$2,361,566)	
	Total Est. Unallocated (Deficit)	(\$2,388,864) ¹	

SRP Savings/Rightsizing Recap

Beginning Balance 7/1/21 SRP Savings	\$3,433,866
Estimate SRP Savings FY 2021/22	\$9,201,153
One-time Faculty Hiring	\$2,020,503
Estimate Ending Balance 6/30/22	\$14,655,522
 Total Est. Unallocated (Deficit) FY 2022/23	(\$2,388,864) ¹
SRP Estimated Savings FY 2022/23	\$5,509,375
FON Penalty (18 x \$86,771)	(\$1,561,878)
FY 2022/23 One-time Full-time Faculty Allocation	\$959,203 ²
Estimate Ending Balance 6/30/23	\$17,173,358

* Reference to budget assumption number

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

2021/22 Recap of Unrestricted General Fund - Major Changes Comparing Adopted Budget to Actuals

Revenue	AB	Actual	Differences	Expenditure	AB	Actual	Differences	Δ to Fund Balance
Apportionment	180,028,370	183,702,418	\$ 3,674,048	13XX & 14XX	29,381,686	32,300,820	2,919,134	
Lottery	4,143,784	4,015,645	(128,139)	Other Sal & Ben	156,341,547	141,570,791	(14,770,756)	
Interest	1,000,000	902,271	(97,729)	Other Exp	30,542,598	21,728,516	(8,814,082)	
Non-Resident Tuition	2,700,000	2,779,742	79,742	Other Outgo	3,620,000	3,931,758	311,758	
Apprenticeship	3,951,786	3,835,723	(116,063)					
Full-time Faculty	1,304,941	3,325,444	2,020,503					
Intrafund Transfer In	2,361,566	1,155,583	(1,205,983)					
Other/PY Apportionment	10,300,491	12,860,825	2,560,334					
	205,790,938	212,577,651	\$ 6,786,713		219,885,831	199,531,885	(20,353,946)	13,045,766

13XX & 14XX Comparison by College - Fund 11 & 13 (8/3/22)

Object	Description	FY 2021/22		
		Adopted Budget	Actual	
OBJECT: 1310	Part-Time Instructors	12,751,707	12,400,038	
OBJECT: 1311	Sub Instructors,Short	141,370	271,267	
OBJECT: 1313	Beyond Contract-Instr	2,085,555	2,153,384	
OBJECT: 1314	Int/Sum-Beyond Contra	1,962,660	2,532,404	
OBJECT: 1315	Int/Sum-Instructors,P	2,010,208	2,603,217	
OBJECT: 1390	Instructional Banked	-	615,044	
FD 11	Santa Ana College	18,951,500	20,575,354	1,623,854
OBJECT: 1410	Part-Time Academic Management	56,508	43,710	
OBJECT: 1420	Part-Time Librarians	42,508	55,957	
OBJECT: 1424	Int/Sum Beyond Contr-Librarian	27,082	43,479	
OBJECT: 1425	Int/Sum-Librarians, Part-Time	-	7,433	
OBJECT: 1430	Part-Time Counselors	-	31,309	
OBJECT: 1433	Beyond Contract - Counselors	-	32,183	
OBJECT: 1434	Int/Sum Beyond Contr-Counselor	39,312	85,458	
OBJECT: 1450	Part-Time Coordinators	136,500	104,320	
OBJECT: 1453	Beyond Contract - Coordinators	-	5,491	
OBJECT: 1454	Int/Sum Beyond Contr-Coordinat	17,169	15,535	
OBJECT: 1455	Int/Sum - Coordinators, PT	-	17,391	
OBJECT: 1460	Part-Time Physicians/Psych	1,101	-	
OBJECT: 1480	Part time Reassigned Time	62,401	121,216	
OBJECT: 1483	Beyond Contr - Reassigned Time	612,426	570,187	
OBJECT: 1484	Int/Sum Beynd Contr-Reassigned	20,566	49,607	
OBJECT: 1485	Int/Sum-Reassigned Time, PT	56,504	68,459	
OBJECT: 1490	Non-Instructional Banked LHE	-	108,145	
FD 11	Santa Ana College	1,072,077	1,359,880	287,803
	Santa Ana College	20,023,577	21,935,234	1,911,657

Object	Description	FY 2021/22		
		Adopted Budget	Actual	
OBJECT: 1310	Part-Time Instructors	6,595,478	5,647,214	
OBJECT: 1311	Sub Instructors,Short	116,132	58,794	
OBJECT: 1313	Beyond Contract-Instr	498,428	932,208	
OBJECT: 1314	Int/Sum-Beyond Contra	614,263	1,116,842	
OBJECT: 1315	Int/Sum-Instructors,P	511,432	1,075,658	
OBJECT: 1390	Instructional Banked	44,749	296,924	
FD 11	Santiago Canyon College	8,380,482	9,127,640	747,158
OBJECT: 1420	Part-Time Librarians	-	50,219	
OBJECT: 1424	Int/Sum Beyond Contr-Librarian	80,194	44,784	
OBJECT: 1425	Int/Sum-Librarians, Part-Time	-	14,647	
OBJECT: 1430	Part-Time Counselors	-	130,607	
OBJECT: 1433	Beyond Contract - Counselors	-	117,960	
OBJECT: 1434	Int/Sum Beyond Contr-Counselor	269,115	77,757	
OBJECT: 1435	Int/Sum - Counselors,Part-Time	50,000	30,803	
OBJECT: 1450	Part-Time Coordinators	72,954	106,938	
OBJECT: 1455	Int/Sum - Coordinators, PT	16,528	37,661	
OBJECT: 1480	Part time Reassigned Time	40,506	32,702	
OBJECT: 1483	Beyond Contr - Reassigned Time	262,931	393,681	
OBJECT: 1484	Int/Sum Beynd Contr-Reassigned	30,626	23,754	
OBJECT: 1485	Int/Sum-Reassigned Time, PT	2,500	1,513	
OBJECT: 1490	Non-Instructional Banked LHE	13,000	114,460	
FD 11	Santiago Canyon College	838,354	1,177,486	339,132
	Santiago Canyon College	9,218,836	10,305,126	1,086,290

Object	Description	FY 2021/22		
		Adopted Budget	Actual	
OBJECT: 1450	Part-Time Coordinators	64,033	25,909	
OBJECT: 1454	Int/Sum Beyond Contr-Coordinat	-	13,427	
OBJECT: 1455	Int/Sum - Coordinators, PT	-	8,525	
OBJECT: 1480	Part time Reassigned Time	40,240	-	
OBJECT: 1483	Beyond Contr - Reassigned Time	35,000	7,600	
OBJECT: 1484	Int/Sum Beynd Contr-Reassigned	-	1,263	
OBJECT: 1485	Int/Sum-Reassigned Time, PT	-	3,736	
FD 11	District Operations	139,273	60,460	(78,813)
	District Operations	139,273	60,460	(78,813)
	TOTAL	29,381,686	32,300,820	2,919,134

**RSCCD - Estimate 2021/22 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on Student Centered Funding Formula - Hold Harmless Calculation 2020/21 TCR + COLA**

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 7,084,352	\$ 5,667,482	\$ 1,416,870	\$ 5,667,479	\$ 4,250,609	\$ 1,416,870			\$ 12,751,831
FTES - based on 21/22 @ Annual	\$ 83,386,052	\$ 59,348,810	\$ 24,037,242	\$ 39,299,965	\$ 25,634,320	\$ 13,665,645			\$ 122,686,017
SCFF - Supplemental Allocation	\$ 15,906,176	\$ 15,906,176	\$ -	\$ 5,587,881	\$ 5,587,881	\$ -			\$ 21,494,057
SCFF - Student Success Allocation	\$ 12,541,375	\$ 12,541,375	\$ -	\$ 6,099,974	\$ 6,099,974	\$ -			\$ 18,641,349
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ 118,917,955	\$ 93,463,843	\$ 25,454,112	\$ 56,655,299	\$ 41,572,784	\$ 15,082,515			\$ 175,573,254
Hold Harmless Protection Adjustment	\$ 5,505,984	\$ 4,327,441	\$ 1,178,543	\$ 2,623,180	\$ 1,924,849	\$ 698,331			\$ 8,129,164
Deficit Coefficient	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
PY Adjustments	\$ 1,583,677	\$ 1,244,695	\$ 338,982	\$ 754,501	\$ 553,641	\$ 200,860			\$ 2,338,178
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 126,007,616	\$ 99,035,979	\$ 26,971,638	\$ 60,032,980	\$ 44,051,274	\$ 15,981,706			\$ 186,040,596
<i>Percentages</i>	67.73%	53.23%	14.50%	32.27%	23.68%	8.59%			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,751,018	\$ 2,062,032	\$ 688,986	\$ 1,264,627	\$ 855,711	\$ 408,917			\$ 4,015,645
State Mandate	\$ 579,796	\$ 579,796	\$ -	\$ 267,284	\$ 267,284	\$ -			\$ 847,080
Full-Time Faculty Hiring Allocation	\$ 2,217,074	\$ 2,217,074	\$ -	\$ 1,108,370	\$ 1,108,370	\$ -			\$ 3,325,444
Part-Time Faculty Compensation	\$ 397,670	\$ 296,173	\$ 101,498	\$ 183,325	\$ 123,085	\$ 60,239			\$ 580,995
Subtotal, Other State Revenue	\$ 5,945,558	\$ 5,155,074	\$ 790,484	\$ 2,823,606	\$ 2,354,451	\$ 469,156			\$ 8,769,164
TOTAL ESTIMATED REVENUE	\$ 131,953,174	\$ 104,191,053	\$ 27,762,121	\$ 62,856,586	\$ 46,405,724	\$ 16,450,862			\$ 194,809,760
<i>Percentages</i>	67.73%	53.48%	14.25%	32.27%	23.82%	8.44%			
Less Institutional Cost Expenditures									\$ 25,281,098
Less Net District Services Expenditures									\$ 31,330,620
									\$ 138,198,043
ESTIMATED REVENUE	\$ 93,607,581	\$ 73,913,132	\$ 19,694,449	\$ 44,590,462	\$ 32,920,221	\$ 11,670,241			\$ 138,198,043
BUDGET EXPENDITURES FOR FY 2021/22									
SAC/CEC Expenses - F/T & Ongoing	\$ 91,424,478	\$ 79,788,724	\$ 11,635,754						\$ 91,424,478
SCC/OEC Expenses - F/T & Ongoing				\$ 45,867,589	\$ 38,108,072	\$ 7,759,517			\$ 45,867,589
District Services Expenses - F/T & Ongoing							\$ 33,201,453		\$ 33,201,453
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,590,494	\$ 3,590,494
Retirees Non-Instructional-local experience charge								\$ 4,989,263	\$ 4,989,263
SRP expense								\$ 1,884,685	\$ 1,884,685
SRP Carryover								\$ 9,201,153	\$ 9,201,153
One Time Faculty Hiring								\$ 2,020,503	\$ 2,020,503
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
TOTAL ESTIMATED EXPENDITURES	\$ 91,424,478	\$ 79,788,724	\$ 11,635,754	\$ 45,867,589	\$ 38,108,072	\$ 7,759,517	\$ 33,201,453	\$ 25,281,098	\$ 195,774,618
Percent of Total Estimated Expenditures	46.70%	40.76%	5.94%	23.43%	19.47%	3.96%	16.96%	12.91%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ 2,183,103	\$ (5,875,592)	\$ 8,058,695	\$ (1,277,127)	\$ (5,187,851)	\$ 3,910,724			\$ 905,975

OTHER STATE REVENUE

Apprenticeship				\$ 3,835,723	\$ 3,835,723				\$ 3,835,723
Enrollment Fees 2%								\$ 275,040	\$ 275,040

LOCAL REVENUE

Non Resident Tuition	\$ 1,908,293	\$ 1,908,293		\$ 871,449	\$ 871,449				\$ 2,779,742
Interest/Investments									\$ -
Rents/Leases	\$ 42,094	\$ 42,094		\$ 193,299	\$ 193,299		\$ 44,116		\$ 279,509
Proceeds-Sale of Equipment									\$ -
Outlawed Checks/Discount Taken									\$ -
Other Local	\$ 47,712	\$ 47,712					\$ 9,008	\$ 1,235,194	\$ 1,291,914
Intrafund Transfer In (HEERF Indirect Cost Revenue Of	\$ 630,537	\$ 630,537		\$ 217,571	\$ 217,571			\$ 307,475	\$ 1,155,583
Subtotal, Other Local Revenue	\$ 2,628,636	\$ 2,628,636	\$ -	\$ 5,118,042	\$ 5,118,042	\$ -	\$ 53,124	\$ 1,817,709	\$ 9,617,511

ESTIMATED ENDING BALANCE FOR 6/30/22	4,811,739	\$ (3,246,956)	\$ 8,058,695	3,840,915	\$ (69,809)	\$ 3,910,724			\$ 8,652,653
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RSCCD - Estimate 2021-22 Revenue Allocation Simulation for Unrestricted General Fund -- FD 13

BUDGET EXPENDITURES FOR FY 2021-22	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
SAC/CEC Expenses - F/T & Ongoing	\$ 4,385,883	\$ 3,816,124	\$ 569,759						\$ 4,385,883
SCC/OEC Expenses - F/T & Ongoing				\$ 1,907,514	\$ 1,830,546	\$ 76,968			\$ 1,907,514
District Services Expenses - F/T & Ongoing							\$ 634,295		\$ 634,295
Institutional Cost									
Retirees Instructional-local experience charge								\$ 5,630,825	\$ 5,630,825
Retirees Non-Instructional-local experience charge								\$ 1,416,610	\$ 1,416,610
Other								\$ -	\$ -
Election								\$ -	\$ -
Interfund Transfer								\$ 2,000,000	\$ 2,000,000
TOTAL ESTIMATED EXPENDITURES	\$ 4,385,883	\$ 3,816,124	\$ 569,759	\$ 1,907,514	\$ 1,830,546	\$ 76,968	\$ 634,295	\$ 9,047,435	\$ 15,975,127
Percent of Total Estimated Expenditures	27.45%	23.89%	3.57%	11.94%	11.46%	0.48%	3.97%	56.63%	

LOCAL REVENUE									
Non Resident Tuition	\$ -			\$ -					\$ -
Interest/Investments								\$ -	\$ -
Rents/Leases	\$ 85,632	\$ 85,632		\$ -	\$ -		\$ -		\$ 85,632
Proceeds-Sale of Equipment								\$ -	\$ -
Other Local	\$ 284,655	\$ 284,655		\$ 40	\$ 40			\$ 7,046,849	\$ 7,331,544
Subtotal, Other Local Revenue	\$ 370,287	\$ 370,287	\$ -	\$ 40	\$ 40	\$ -	\$ -	\$ 7,046,849	\$ 7,417,176

	SAC	SCC
Carryover from FY 20/21	\$ 7,073,240	\$ 3,754,839
TOTAL FD 13	\$ 7,073,240	\$ 3,754,839
Net Change in FD 13	\$ (4,015,596)	\$ (1,907,474)
Balance of FD 13	\$ 3,057,644	\$ 1,847,365
Carryover for FD 13	\$ 3,057,644	\$ 1,847,365
Carryover for FD 11	\$ 4,811,739	\$ 3,840,915
	\$ 7,869,383	\$ 5,688,280
SCC ADA reduction (\$2,000,000)	\$ (1,354,600)	\$ (645,400)
TOTAL Carryover Balance	\$ 6,514,783	\$ 5,042,880
current FD 13 carryover amount budgeted TB from site	\$ 6,654,781	\$ 1,849,219
Amount to be adjusted	\$ (139,998)	Amount to be adjusted \$ 3,193,661

PPE	\$ -		
Chancellor Leadership	\$ -		increase DW FD BALANCE
SCC marketing COB	\$ -	FD 13-awards/incen	\$ 2,255
Publication COB	\$ 44,710	FD 11 - interest	\$ 902,271
H/R COB	\$ 133,584	FD 11-gains(loss)	\$ (166,141)
Ed Services COB	\$ 778,515	FD 11-discounts	\$ 708
50% Indirect	\$ 71,407	FD 13-discounts	\$ 1,084
		FD 11-proceeds of s	\$ 31,243
		FD 11-25% indirect	\$ 35,704
		FD 11-outlawed che	\$ (35,962)
	\$ 1,028,216	FD 13-budget stabili	\$ 761,839
			\$ 1,533,001
			\$ 1,382,583
			\$ 2,915,584

50% Law FY 21-22 Actual as of 7/27/22 - SAC					
2021/2022					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	20,675,962	20,675,962	-	20,675,962
13xx		20,575,354	20,575,354	-	20,575,354
12xx	408		8,678,410	18,778	8,697,188
14xx			1,359,880	-	1,359,880
Sub-total Academic Salaries	409	41,251,316	51,289,606	18,778	51,308,384
21xx	411		9,889,147	751,949	10,641,096
23xx			461,284	38,911	500,195
22xx	416	204,568	204,568	-	204,568
24xx		1,274,282	1,274,282	-	1,274,282
Sub-total Classified Salaries	419	1,478,850	11,829,281	790,860	12,620,141
3xxx	429	13,995,809	24,422,743	501,894	24,924,637
4xxx	435		657,394		657,394
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	2,544,295	4,851,785	156,668	5,008,453
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	59,270,270	93,050,809	1,468,200	94,519,009
Less Exclusions	469	-	2,494,778	22,141	2,516,919
<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>		-	-	-	-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>			371,523	22,141	393,664
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			2,123,255		2,123,255
TOTALS (459-469)	470	59,270,270	90,556,031		
Percent of CEE (470, col. 1/470, col. 2)	471	65.45%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		45,278,016		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		45,278,016		

50% Law FY 21-22 Actual as of 7/27/22 - SCC					
2021/2022					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	9,173,241	9,173,241	-	9,173,241
13xx		9,127,640	9,127,640	-	9,127,640
12xx	408		4,944,988	34,379	4,979,367
14xx			1,177,486	-	1,177,486
Sub-total Academic Salaries	409	18,300,881	24,423,355	34,379	24,457,734
21xx	411		5,451,870	373,508	5,825,378
23xx			581,473	51,276	632,749
22xx	416	235,730	235,730	-	235,730
24xx		362,324	362,324	-	362,324
Sub-total Classified Salaries	419	598,054	6,631,397	424,784	7,056,181
3xxx	429	6,085,687	12,042,991	241,335	12,284,326
4xxx	435		188,115		188,115
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	3,387,941	3,789,065	17,893	3,806,958
6420 - Replacement Equipment	451		-		-
TOTAL (409+419+429+435+449+451)	459	28,372,563	47,074,923	718,391	47,793,314
Less Exclusions	469	-	1,269,910	-	1,269,910
<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>		-	-	-	-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	177,058		177,058
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			1,092,852		1,092,852
TOTALS (459-469)	470	28,372,563	45,805,013		
Percent of CEE (470, col. 1/470, col. 2)	471	61.94%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		22,902,507		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		22,902,507		

<u>50% Law FY 21-22 Actual as of 7/27/22 - DO/DISTRICTWIDE</u>					
2021/2022					
		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		517,347	176,377	693,724
14xx			60,460	-	60,460
Sub-total Academic Salaries	409	-	577,807	176,377	754,184
21xx	411		12,323,152	1,965,980	14,289,132
23xx			420,734	113,647	534,381
22xx	416	4,476	4,476	-	4,476
24xx		(902)	(902)	-	(902)
Sub-total Classified Salaries	419	3,574	12,747,460	2,079,627	14,827,087
3xxx	429	9,753,664	24,455,807	1,183,129	25,638,936
4xxx	435		330,920	10,571	341,491
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	-	8,919,505	564,923	9,484,428
6420 - Replacement Equipment	451		-		-
TOTAL (409+419+429+435+449+451)	459	9,757,238	47,031,499	4,014,627	51,046,126
Less Exclusions	469	4,111,878	10,955,636	-	10,955,636
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		4,111,878	4,111,878		4,111,878
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>			5,902,025		5,902,025
<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>			142,195		142,195
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			799,538		799,538
TOTALS (459-469)	470	5,645,360	36,075,863		
Percent of CEE (470, col. 1/470, col. 2)	471	15.65%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		18,037,932		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		18,037,932		

<u>50% Law FY 21/22 Actual as of 7/27/22 - RSCCD - Combined</u>					
2021/2022					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	29,849,203	29,849,203	-	29,849,203
13xx		29,702,994	29,702,994	-	29,702,994
12xx	408		14,140,745	229,534	14,370,279
14xx			2,597,826	-	2,597,826
Sub-total Academic Salaries	409	59,552,197	76,290,768	229,534	76,520,302
21xx	411		27,664,169	3,091,437	30,755,606
23xx			1,463,491	203,834	1,667,325
22xx	416	444,774	444,774	-	444,774
24xx		1,635,704	1,635,704	-	1,635,704
Sub-total Classified Salaries	419	2,080,478	31,208,138	3,295,271	34,503,409
3xxx	429	29,835,160	60,921,541	1,926,358	62,847,899
4xxx	435		1,176,429	10,571	1,187,000
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	5,932,236	17,560,355	739,484	18,299,839
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	97,400,071	187,157,231	6,201,218	193,358,449
Less Exclusions	469	4,111,878	14,720,324	22,141	14,742,465
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		4,111,878	4,111,878	-	4,111,878
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	5,902,025	-	5,902,025
<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>		-	-	-	-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	690,776	22,141	712,917
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	4,015,645	-	4,015,645
TOTALS (459-469)	470	93,288,193	172,436,907		
Percent of CEE (470, col. 1/470, col. 2)	471	54.10%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		86,218,454		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		86,218,454		

<u>50% Law FY 21-22 Actual as of 7/27/22 - SAC and SCC Combined</u>					
2021/2022					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	29,849,203	29,849,203	-	29,849,203
13xx		29,702,994	29,702,994	-	29,702,994
12xx	408		13,623,398	53,157	13,676,555
14xx			2,537,366	-	2,537,366
Sub-total Academic Salaries	409	59,552,197	75,712,961	53,157	75,766,118
21xx	411		15,341,017	1,125,457	16,466,474
23xx			1,042,757	90,187	1,132,944
22xx	416	440,298	440,298	-	440,298
24xx		1,636,606	1,636,606	-	1,636,606
Sub-total Classified Salaries	419	2,076,904	18,460,678	1,215,644	19,676,322
3xxx	429	20,081,496	36,465,734	743,229	37,208,963
4xxx	435		845,509	-	845,509
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	5,932,236	8,640,850	174,561	8,815,411
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	87,642,833	140,125,732	2,186,591	142,312,323
Less Exclusions	469	-	3,764,688	22,141	3,786,829
<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>		-	-	-	-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	548,581	22,141	570,722
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	3,216,107	-	3,216,107
TOTALS (459-469)	470	87,642,833	136,361,044		
Percent of CEE (470, col. 1/470, col. 2)	471	64.27%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		68,180,522		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		68,180,522		

Vacant Funded Positions for FY2022-23- Projected Annual Salary and Benefits Savings
As of August 10, 2022

Fund	Management/ Academic/ Confidential	EMPLOYEE ID#	Position ID	Title	Site	Effective Date	Annual Salary	Notes	Vacant Account	2022-23 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Brown, Thurman	2493521	5YAS-UF-DIR2	Director of Academic and End User Support Services/SCC	District	6/21/2022	-	Hired Derrick Chan #2652974 Eff: 7/12/22 Reorg#1270 Changed position from Chief Advisor for Academic & Diversity Programs to Asst. Vice Chancellor, People & Culture/Chief Diversity & Social Impact Officer	11-0000-678000-54143-2110	-	
11	Asst. Vice Chancellor, People & Culture/Chief Diversity & Social Impact Officer	REORG#1276		Asst. Vice Chancellor, People & Culture/Chief Diversity & Social Impact Officer	District	7/1/2021	218,107		11-0005-660000-53110-2110	313,206	
11	Clark, Letitia C.	2633790	SPAG-UF-DIR1	Chief Communication Officer	District	4/20/2022	72,870		11-0000-671000-52200-2110	116,212	804,047
30%-fd 11 70%-fd 12	Director of Grants	REORG#1228		Director of Grants	District	6/22/2026	40,880		11-0000-679000-53345-2110-30% 12-????-70%	63,047	
11	Estevez, Jean	2439960	SHR-LF-ADMR	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	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	
11	Hoang, Michael	2456217	SSAS-UF-DIR2	Director of Academic and End User Support Services/SAC	District	12/3/2021	-	Hired Ronald Gonzales#2651410 Eff:6/29/22	11-0000-678000-54142-2110	-	
11	Taylor, Darryl	1402038	5CONS-LF-DIR	Director, District Construction Support Services	District	5/27/2022	-		11-0000-710000-54132-2110	2,471	
11	Dominguez, Gary M.	1029208	1FIAC-AF-DIR	Director, Fire Instruction	SAC	8/23/2019	-	Hired Timothy Butler#1489928 Eff:8/3/2022 AC21-00132 Fred Ramsey Interim Assignment 7/1/22-8/2/2022	11-0000-601000-15715-1210	-	
11	Dower, Kellori	2435759	1FPA-AF-DN	Dean, Fine and Performing Arts	SAC	7/1/2022	214,362		11-0000-601000-15505-1210	307,786	
11	Funaoka, Marygrace	1058592	1CDEV-FF-IN1	Instructor, General Ed	SAC	6/30/2021	130,969		11-0000-080100-15717-1110-20% 11-0000-080100-15717-1190-80%	186,352	
11	Hardy, Michelle	1029393	1CDEV-FF-IN	Instructor, Human Development	SAC	6/10/2022	127,590		11-0000-130500-15717-1110	188,908	
11	Horenstein, Daniel	2314022	1ASTR-FF-IN	Instructor, Planetarium	SAC	6/4/2022	85,539		11-0000-191100-16431-1110-80% 11-0000-619000-16431-1280-20%	118,467	
11	Mandir, Joshua	1961420	1CHEM-FF-IN	Instructor, Chemistry	SAC	6/9/2021	130,969		11-0000-190500-16420-1110-80% 11-0000-601000-16420-1280-20%	191,857	
11	McMillan, Jeffrey	1028829	1CHEM-FF-IN	Instructor, Chemistry	SAC	6/4/2022	140,059		11-0000-190500-16420-1110	188,288	2,437,305
11	Sotelo, Sergio R.	1028661	10AD-AF-DN3	Dean, Instr & Std Svcs	CEC	6/30/2020	185,174		11-0000-601000-18100-1210-50% 11-2490-601000-18100-1210-50%	255,361	
11	Steckler, Mary	1029650	1NURS-FF-IN	Instructor, Nursing	SAC	6/30/2021	132,141		11-0000-123010-16640-1110	187,788	
11	Stowers, Deon	2483416	1CUST-UF-SUPR	Custodial Supervisor	SAC	8/13/2020	89,951		11-0000-653000-17200-2110	149,998	
11	Virgoe, Brad	1055072	1CIA-AF-DIR	Director of Criminal Justice	SAC	6/30/2021	127,058	Interim Assignment Ernestp Gomez #1277463 Eff:7/1/22-6/30/23	11-0000-601000-15712-1210	184,080	
11	Wall, Brenda L.	2460354	1PAG-UF-OFCR	Public Information Officer	SAC	5/18/2020	120,060	Dallah Davaloz #1026125 Interim Assignment and HR approved FT MGMT benefits (7/1/22-6/30/23), (7/1/21- 6/30/22) CL22-00258 (CL20-00039 OLD#)	11-0000-671000-11500-2110	190,676	
11	Ward, Robert	2409846	1MAIN-UF-SUPR	Maintenance Supervisor	SAC	11/15/2021	89,951		11-0000-651000-17400-2110	149,998	
11	Waterman, Patricia J.	1027281	1ART-FF-IN	Instructor, Art	SAC	6/9/2019	110,923		11-0000-100200-15510-1110	137,747	
11	Arteaga, Elizabeth	1027713	2CAR-AF-DNAC	Associate Dean, Business and Career Technical Education	SCC	2/24/2020	167,765		11-0000-601000-25205-1210-86% 11-3230-601000-25205-1210-14%	255,128	
11	Carrera, Cheryl	1027004	2MATH-FF-IN	Instructor, Math	SCC	12/15/2019	110,923		11-0000-170100-25150-1110	161,767	
11	Coto, Jennifer	1029536	2ESS-AF-DN	Dean, Enrollment & Support Services	SCC	10/13/2020	194,433		11-0000-620000-29100-1210	266,706	
11	Geissler, Joseph	1027221	2LIB-NF-LIB	Librarian	SCC	3/9/2019	110,923		11-0000-612000-25430-1220 11-0000-083700-25133-1110-4% 11-0000-083500-25133-1110-36% 11-0000-083500-25132-1110-60%	161,767 168,249	1,175,383
11	Medina, Guillermo	2444288	2KNHE-FF-IN	Instructor, Health Education	SCC	6/2/2022	116,992		11-0000-190500-25163-1110	161,767	
11	Nguyen, Steven	2318451	2CHEM-FF-IN	Chemistry Instructor	SCC	8/19/2019	110,923		11-0000-190500-25163-1110	161,767	
11	Vakil, David	1891924	2HSS-AF-DN	Dean, Arts, Humanities and Social Sciences	SCC	6/30/2020	-	Hired Michelle Samura#2629581 Eff: 7/1/22. Jonanne Armstrong Interim Assignment extended 7/1/21-6/3/22.	11-0000-601000-25305-1210	-	
							3,036,285			4,416,725	
Fund	Classified	EMPLOYEE ID#	Position ID	Title	Site	Effective Date	Annual Salary	Notes	Vacant Account	2022-23 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
60%-fd 11 40%-fd 12	Aguilar, Gina	2159056	5YSP-CF-DSO54	Senior District Safety Officer	District	7/29/2022	47,655		11-0000-677000-54167-2130-60% 12-3610-695000-54167-2130-40%	83,745	
11	Andrade Cortes, Jorge L.	2444290	SACCT-CF-ANYS	Senior Accounting Analyst	District	9/27/2019	-	Reorg#1275 Eliminated Position, Added (2) Senior Accountant-Accounting and Accounts Payable	11-0000-672000-54212-2130 11-0000-677000-54167-2310-60% 11-0000-695000-54167-2310-40%	- 20,517	
11	Ayala, Jose A.	1030842	5YSP-CM-DSO6	P/T District Safety Officer	District	8/30/2020	19,587		11-0000-677000-54166-2130-60% 11-0000-695000-54166-2130-40%	116,423	812,462
11	Benjamin, Robert	1335325	5SSP-CF-DSO55	Sr. District Safety Officer	District	9/23/2021	68,541		11-0000-678000-54144-2130 11-0000-695000-54166-2310	20,516	
11	Elhadidy, Anas	2473844	5APPS-CF-SPA3F	Application Specialist III	District	2/24/2022	112,438		11-0000-678000-54144-2130	175,690	
11	Lee, Patrick	1416553	5SSP-CM-DSO8	P/T District Safety Officer	District	1/24/2021	19,586		11-0000-678000-54144-2130	116,823	
11	Medrano, Miranda M.	1933132	5GCOM-CF-GRPH2	Graphic Designer	District	3/24/2020	68,835		11-0000-677000-52600-2130	94,484	
11	Nguyen, James V.	2420063	5DMC-CF-CUSR	Senior Custodian/Utility Worker	District	8/6/2019	52,303		11-0000-653000-53330-2130	26,033	
11	Panotes, Joel	2093161	5MOPS-CM-CLUS	Custodian	District	6/6/2022	19,281		11-0000-653000-54133-2310	26,033	
11	Perez, Celia	1222694	SACCT-CF-ACLS2	Senior Account Clerk	District	2/11/2022	-	Reorg#1275 Eliminated Position, Added (2) Senior Accountant-Accounting and Accounts Payable	11-0000-672000-54212-2130 11-0000-677000-54167-2310-60% 11-0000-695000-54167-2310-40%	- 26,446	
11	Pita, Lazaro R.	1298807	5YSP-CM-DSO5	P/T District Safety Officer	District	11/23/2019	19,587		11-0000-677000-54151-2130	107,421	
11	Reynolds, Danielle	2286360	SPUR-CF-ASPU	Purchasing Assistant	District	1/19/2022	61,877	Esther Flores Interim Assignment 7/1/22- 10/31/22	11-0000-677000-54163-2310	24,363	
11	Shijma, Phil L	1209698	5PARK-CM-DSO16	P/T District Safety Officer	District	2/11/2021	23,258		11-0000-695000-54163-2310	-	
11	Amaton, Jose	1030626	1CUST-CM-CU54	P/T Custodian	SAC	1/29/2021	-	Jose Garcia#1026942 moved from Child Dev to SAC eff 7/1/22	11-0000-653000-17200-2310 11-0000-632000-19510-2130-5% 11-2410-632000-19510-2130-31% 12-2412-632000-19510-2130-64%	- 32,836	
36%-fd 11 64%-fd 12	Ball, Grace	1259571	1ASMT-CF-TECH5	Instructional Center tech	SAC	6/3/2022	-	Hired Claudia Ruesga#1030364 Eff: 7/5/22 CL22-00338	11-0000-653000-17200-2310 11-0000-651000-17400-2130	-	
11	Benavides, Ricardo	1029648	1CUST-CF-CU54	Custodian	SAC	1/15/2020	-	Hired Amelia Chavez-Barajas CL21-00059 Eff:5/2/22	11-0000-653000-17200-2310 11-0000-651000-17400-2130	32,836	
11	Burke, Tamy	1460227	1MAIN-CM-CLAD	P/T Administrative Clerk	SAC	2/22/2022	24,319		11-0000-601000-15716-2130 11-2250-643000-19300-2130-25% 12-2250-643000-19300-2130-64% 12-2090-643000-19300-2130-11%	-	
11	Castillo, Norma	1026405	1FIRE-CF-SECA	Administrative Secretary	SAC	7/10/2022	85,527	Interim assignment Toinette Boster#1029574 eff 7/11/22-10/11/22	11-0000-601000-15716-2130 11-2250-643000-19300-2130-25% 12-2250-643000-19300-2130-64% 12-2090-643000-19300-2130-11%	-	
25%-fd 11 75%-fd 12	Fernandez Gonzalez, Irma	1030855	1EOPS-CF-ASCN1	Counseling Assistant	SAC	2/14/2020	12,138			22,355	

Vacant Funded Positions for FY2022-23- Projected Annual Salary and Benefits Savings
As of August 10, 2022

Fund	Management/ Confidential	EMPLOYEE ID#	Position ID	Title	Site	Effective Date	Annual Salary	Notes	Vacant Account	2022-23 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
		1107246	1CUST-CF-CUS9	Custodian	SAC	1/4/2021		Hired Joel Panotes Eff:6/6/22 Hired Araceli Gonzalez CL22-00267	11-0000-653000-17200-2130	-	
		1029121	10AD-CF-CLAD4	Administrative Clerk	CEC	4/5/2020		Eff:5/23/22	11-0000-601000-18100-2130	-	
		1026480	1CUST-CF-CUS11	Custodian	SAC	6/1/2020	50,521	CL20-00021	11-0000-653000-17200-2130	92,078	
		1027374	1CUST-CM-CUS3	P/T Custodian	SAC	5/1/2022	20,245		11-0000-653000-17200-2310	27,335	
86%-fd 11								Hired Jaemin Quijada Eff: 5/9/2022. F/T	11-0000-619000-15110-2130-86% 12-		
14%-fd 12		REORG#1162	REORG#1162	F/T Instructional Center Technician	SAC	7/1/2020		Reorg#1162. CL21-00110	3482-632000-15110-2130-14% 11-0000-653000-17200-2130	-	
		1026710	1CUST-CF-CUS14	Custodian	SAC	6/30/2022	63,946		11-0000-653000-17200-2130	110,214	
		1027162	1GRDS-CF-WKR4	Gardener/Utility Worker	SAC	12/31/2021	54,422		11-0000-655000-17300-2130	97,347	
		2216538	1LIB-CF-TECH1	Library Technician	SAC	3/9/2022	65,727		11-0000-612000-15915-2130	98,977	1,310,590
35%-fd 11									11-0000-689000-14111-2130-35% 31-		
65%-fd 31		1339369	1AUX-CF-SPAS3	Auxiliary Services Specialist	SAC	11/19/2019	20,751		0000-691000-14111-2130-65%	36,374	
		1030404	1CUST-CF-CUS1	Custodian	SAC	1/4/2021		Hired Eric Hernandez Eff: 5/2/2022	11-0000-653000-17200-2130		
		1027311	1ADMS-CM-ACT	P/T Accountant	SAC	7/14/2020	28,128		11-0000-679000-17100-2310	37,978	
75%-fd 11									11-0000-709000-19550-2130-75% 13-		
25%-fd 13		2383601	15CLR-CF-CORD	Scholarship Coordinator	SAC	6/16/2022	51,586	BCF \$5366 to #2320	3411-709000-19550-2130-25%	83,505	
		1914065	1LIB-CF-TEC2B	Library Technician II	SAC	6/4/2021	65,193		11-0000-612000-15915-2130	111,899	
		1379054	1MAIN-CF-WKR3	Skilled Maintenance Worker	SAC	1/3/2022	61,877		11-0000-651000-17400-2130	107,421	
		2611615	1GRDS-CF-WKR3	Gardener/Utility Worker	SAC	5/9/2022	60,066		11-0000-655000-17300-2130	97,506	
		1025210	1GRDS-CF-WKR6	Gardener/Utility Worker	SAC	4/19/2021	63,075		11-0000-655000-17300-2130	111,024	
75%-fd 11									11-0000-649000-19105-2130-75% 12-		
25%-fd 12		1779867	1PDEV-CF-CLSR	Senior Clerk	SAC	8/31/2022	45,050		2549-649000-19105-2130-25%	68,497	
		1029199	1CNLS-CF-CLIN	Intermediate Clerk	SAC	2/27/2020		CL21-00174 Hired Ashley Serna Effec: 5/31/22 (CL20-1396/old req#)	11-2410-631000-15310-2130 11-0000-620000-19205-2130-70% 11-	-	
		1029657	1ADM-CF-SPC1C	Admissions/Records Specialist I	SAC	5/22/2022	42,829		2410-620000-19205-2130-30% 11-2410-632000-19510-2130-20%	80,451	
40%-fd 11									11-0000-632000-19510-2130-20%		
60%-fd 12		REORG#1190	REORG#1190	Student Services Specialist	SAC	12/29/2019	22,588	Reorg#1190 (Nguyen, Cang)	12-2416-632000-19510-2130-60% 11-0000-620000-19205-2310-30%	40,048	
		1028961	1ADM-CM-SPC1D	P/T Admissions/Records Specialist I	SAC	10/1/2020	20,630		11-2410-620000-19205-2310-70%	27,855	
		1627996	1CNLS-CM-ASNC6	P/T Counseling Assistant	SAC	7/6/2020	19,916	CL21-00218	11-2410-631000-15310-2310	26,891	
		1026869	2INFO-CF-TECH	Library Technician	SCC	11/11/2021	56,751		11-0000-612000-25430-2130	100,494	
		1337295	2ADM-CF-SPC1A	Admission Records Specialist I	SCC	10/23/2020	50,314		11-0000-620000-29100-2130 11-0000-649000-28100-2130-14%	91,799	
14%-fd 11									12-2490-649000-28100-2130-86%		
86%-fd 12		1030913	20SS-CF-SPOR1	High School & Community Outreach Specialist	OEC	3/19/2017	9,836			16,624	
		1870770	2ADM-CF-SPC2	Admission Records Specialist II	SCC	1/8/2021	54,422		11-0000-620000-29100-2130	97,347	
		1030388	2INTL-CF-CORD	International Student Coordinator	SCC	1/31/2019	80,945		11-0000-649000-29110-2130 13-3410-709000-29200-2310-65% 12-	133,182	1,015,530
35%-fd 12		1463834	2COL-CM-CLIN	P/T Intermediate Clerk	SCC	8/27/2021	19,916		2572-709000-29200-2310-35%	26,891	
		1027710	2XMAO-CF-CLSR	Senior Clerk	SCC	3/31/2022	33,614		11-0000-601000-25131-2130	46,208	
		1028421	2OAD-CF-SECX	Executive Secretary	SCC	8/9/2021	72,277		11-0000-601000-28100-2130	121,470	
		1670778	2GRDS-CM-WKR	P/T Gardener/Utility Worker	SCC	2/4/2022	22,326		11-0000-655000-27300-2310	30,145	
		2287174	2MS-CF-SECA5	Administrative Secretary	SCC	4/24/2022	75,479		11-0000-601000-25105-2130	124,067	
		2221631	2CUS-CM-CUS5	P/T Custodian	SCC	7/17/2021	19,281		11-0000-653000-27200-2310	26,033	
		2455096	2GRDS-CF-WKR2	Gardener/Utility Worker	SCC	10/15/2021	54,422		11-0000-655000-27300-2130	97,347	
		1030029	2ADM-CF-SPC3	Admission Records Specialist III	SCC	3/1/2020	59,290		11-0000-620000-29100-2130	103,924	
							2,000,333			3,138,582	
TOTAL							5,036,618			7,555,318	

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

MEASURE Q

Projects Cost Summary

06/30/22 on 07/27/22

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2021-2022		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
SANTA ANA COLLEGE								
CLOSED PROJECTS								
3032	Dunlap Hall Renovation	12,620,659	12,620,659	-	-	12,620,659	0	100%
	Agency Cost		559	-	-	559		
	Professional Services		1,139,116	-	-	1,139,116		
	Construction Services		11,480,984	-	-	11,480,984		
	Furniture and Equipment		-	-	-	-		
3035/ 3056	Johnson Student Center	58,587,861	57,166,064	1,421,797	-	58,587,861	0	100%
	Agency Cost		479,275	144,062	-	623,337		
	Professional Services		6,460,048	310,776	-	6,770,824		
	Construction Services		48,168,884	679,004	-	48,847,888		
	Furniture and Equipment		2,057,857	287,955	-	2,345,812		
3042	Central Plant Infrastructure	57,266,535	57,266,535	-	-	57,266,535	0	100%
	Agency Cost		416,740	-	-	416,740		
	Professional Services		9,593,001	-	-	9,593,001		
	Construction Services		47,216,357	-	-	47,216,357		
	Furniture and Equipment		40,437	-	-	40,437		
3043	17th & Bristol Street Parking Lot	198,141	198,141	-	-	198,141	0	100%
	Agency Cost		16,151	-	-	16,151		
	Professional Services		128,994	-	-	128,994		
	Construction Services		52,996	-	-	52,996		
	Furniture and Equipment		-	-	-	-		
3049	Science Center & Building J Demolition	61,876,216	58,630,167	3,246,049	-	61,876,216	0	100%
	Agency Cost		441,131	17,727	-	458,858		
	Professional Services		9,770,089	186,926	-	9,957,016		
	Construction Services		46,529,708	1,834,026	-	48,363,733		
	Furniture and Equipment		1,889,239	1,207,370	-	3,096,609		
3810	Health Sciences	9,111,684	-	9,111,684	-	9,111,684	0	100%
	Construction Services		-	9,111,684	-	9,111,684		
TOTAL CLOSED PROJECTS		199,661,095	185,881,565	13,779,530	0	199,661,095	0	100%
GRAND TOTAL ALL PROJECTS		199,661,095	185,881,565	13,779,530	0	199,661,095	0	100%
SOURCE OF FUNDS								
	ORIGINAL Bond Proceeds	198,000,000						
	ACTUAL Bond Proceeds Recon Adjust.	(1,614,579)						
	Interest Earned	3,275,673						
	Totals	199,661,095						

Rancho Santiago Community College
FD 11/13 Combined -- Unrestricted General Fund Cash Flow Summary
FY 2022-23, 2021-22, 2020-21
YTD Actuals- July 31, 2022

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	\$70,979,393	\$70,979,393	\$70,979,393	\$70,979,393	\$70,979,393	\$70,979,393	\$70,979,393	\$70,979,393	\$70,979,393	\$70,979,393	\$70,979,393
Total Revenues	22,374,110	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	10,810,550	0	0	0	0	0	0	0	0	0	0	0
Change in Fund Balance	11,563,560	0	0	0	0	0	0	0	0	0	0	0
Ending Fund Balance	70,979,393	70,979,393	70,979,393	70,979,393	70,979,393	70,979,393	70,979,393	70,979,393	70,979,393	70,979,393	70,979,393	70,979,393
FY 2021/20202												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	\$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 2020/20201												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	\$38,043,629	\$37,890,520	\$21,377,062	\$29,621,168	\$20,972,596	\$18,331,844	\$40,829,056	\$35,611,009	\$21,137,122	\$19,535,152	\$23,813,198	\$15,243,357
Total Revenues	9,803,314	(1,484,159)	24,214,797	7,145,358	15,876,235	37,159,108	7,568,219	1,329,565	13,748,589	19,224,264	5,986,870	58,955,542
Total Expenditures	9,956,422	15,029,299	15,970,692	15,793,930	18,516,988	14,661,896	12,786,266	15,803,453	15,350,560	14,946,217	14,556,711	27,828,832
Change in Fund Balance	(153,109)	(16,513,458)	8,244,105	(8,648,571)	(2,640,753)	22,497,212	(5,218,047)	(14,473,888)	(1,601,970)	4,278,047	(8,569,841)	31,126,710
Ending Fund Balance	37,890,520	21,377,062	29,621,168	20,972,596	18,331,844	40,829,056	35,611,009	21,137,122	19,535,152	23,813,198	15,243,357	46,370,067



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DISTRICTWIDE ENROLLMENT MANAGEMENT WORKGROUP (DEMW) MEETING

AGENDA

July 21, 2022 12:00pm – 1:30pm

<https://cccconfer.zoom.us/j/93768488856> or dial 1-669-900-6833, 93768488856#

- I. Welcome & Introductions
- II. Review/Reaffirm DEMW focus, what was achieved in 21/22 (development of dashboards, data tools, etc.), and what the workgroup’s priorities are for 22/23
- III. *Action Items – June 16, 2022 – Informational (*item attached)
- IV. Update from College Enrollment Management Workgroups Dr. Jeff Lamb / Jose Vargas
 - a. SAC
 - b. SCC
- V. Student Services Report on Strategies/Initiatives Dr. Hubbard / Dr. Castro
 - a. SAC
 - b. SCC
- VI. Marketing Efforts Nhadira Brathwaite / Dalilah Davaloz / Lilia Rodriguez
 - a. DO
 - b. SAC
 - c. SCC
- VII. Data and Research Tools Adam Howard/Nga Pham/Daniel Martinez
 - a. Modifications on RG542 Report and Fall 2022 Enrollment Data
 - b. Update from ITS on Student Data
- VIII. Other

Next meeting: Thursday, August 18, 2022

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:

Nhadira Brathwaite, Dr. Melba Castro, Dalilah Davaloz, Dr. Adriene (Alex) Davis, Darlene Diaz, Jesse Gonzalez, Adam Howard, Dr. Vaniethia Hubbard, James Isbell, Dr. James Kennedy, Dr. Jeff Lamb, Daniel Martinez, Thao Nguyen, William Nguyen, Nga Pham, Lilia Rodriguez, Craig Rutan, Sarah Santoyo, John Steffens, Jose F. Vargas and Aaron Voelcker



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DISTRICTWIDE ENROLLMENT MANAGEMENT WORKGROUP (DEMW) MEETING

Action Items

June 16, 2022 12:00pm – 1:30pm via zoom

Mr. Perez called the meeting to order at 12:07pm.

- I. Welcome & Introductions
Introductions made as this was Ms. Davaloz's and Ms. Rodriguez's first meeting.
- II. *Action Items – April 26, 2022 – Informational (*no May meeting*)
- III. Update from College Enrollment Management Workgroups
 - a. *SAC
Dr. Lamb reported and provided update on fall enrollment.
 - b. SCC
Mr. Vargas reported and provided update on fall enrollment.
- IV. Marketing Efforts
 - a. SAC
Ms. Davaloz reported; shared screen of SAC campaign presentation.
 - b. SCC
Ms. Rodriguez reported; shared screen of SCC campaign presentation.
There was ROI discussion on mailers.
- V. Modifications on RG542 Report and Fall 2022 Enrollment Data
Mr. Gonzalez reported.
- VI. Update from ITS on Student Data
Mr. Gonzalez reported.
- VII. Other
Next meeting: Thursday, July 21, 2022

Meeting adjourned at 1:09pm.

**item attached*

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.

Members present:

Dalilah Davaloz, Darlene Diaz, Jesse Gonzalez, James Isbell, Dr. Jeff Lamb, Thao Nguyen, William Nguyen, Enrique Perez, Nga Pham, Lila Rodriguez, Craig Rutan, Jose F. Vargas and Aaron Voelcker

Fiscal Resources Committee

Via Zoom Video Conference Call

1:32 p.m. – 2:30 p.m.

Meeting Minutes for July 6, 2022

FRC Members Present: Iris Ingram, Morrie Barembaum, Steven Deeley, Noemi Guzman, Jim Isbell, William Nguyen, Adam O’Connor, Craig Rutan, Vanessa Urbina, and Jose Vargas

FRC Members Absent: Safa Hamid, Yara Hernandez, Bart Hoffman, Enrique Perez, and Veronica Munoz,

Alternates/Guests Present: Jason Bui, Melba Castro, Elvia Garcia, Vaniethia Hubbard, Gina Huegli, Kelvin Leeds, Annebelle Nery, Thao Nguyen, Mark Reynoso, Arleen Satele, Kennethia Vega and Barbie Yniguez

1. Welcome: Ingram called the meeting to order at 1:32 p.m. via zoom.
2. State/District Budget Update
 - 2021-22 Second Principal Apportionment and 2020-21 Recalculation Memo/posted June 27, 2022
 - 2021-22 Second Principal Apportionment Exhibit “C”-Statewide posted June 27, 2022
 - 2021-22 Second Principal Apportionment Exhibit “C”-RSCCD posted June 27, 2022
 - 2020-21 Recalculation Apportionment Exhibit “C”-Statewide posted June 27, 2022
 - 2020-21 Recalculation Apportionment Exhibit “C”-RSCCD posted June 27, 2022
 - Final State Budget 2022-23 report link: <http://www.ebudget.ca.gov>
 - SSC – Details on Governor Newsom’s \$750 Million Discretionary Block Grant Emerge
 - SSC – Appropriations Committees Take Action on Nearly 1,000 Bills at Deadline
 - SSC – Dartboard for 2022-23
 - SSC – LAO Raises Spector of State Fiscal Cliff
 - SSC – Major Differences in the Legislative Version of the State Budget
 - SSC – Legislature Begins Second House Policy Committee Hearings
 - SSC – Student Housing Significantly Increased in the Legislative Version of the 2022-23 State Budget
 - SSC – Top Legislative Issues-June 10, 2022
 - SSC – Ask SSC... Normal Cost of Doing Business versus Extraordinary Costs
 - SSC – Legislature Passes Budget; Work to Continue on State Spending Plan
 - SSC – 2022 Condition of Education Report Released
 - SSC – Top Legislative Issues-June 24, 2022
 - SSC – Finance Bulletin Updates Inflation and Revenue for June
 - DOF – Finance Bulletin-June 2022

Ingram referenced the above documents as information and commented on a few articles of interest including Final State Budget, LAO Raises Spector of State Fiscal Cliff, and Student Housing Significantly Increased in the Legislative Version of the 2022-23 State Budget. The State Legislature passed the budget and the Governor signed the budget on Thursday, June 30. However, best estimates for RSCCD will be used until junior bills (trailer language) and allocations are released. RSCCD is one of 75 colleges to receive \$500,000 grant to conduct planning for student housing – this is not for construction. RSCCD is still held to the 2017-18 level of enrollment and receives hold harmless (explained as overdraft protection that provides more funds than earned through enrollment). While protected by Hold Harmless, RSCCD is not eligible for projected COLA after 2024-25; which is projected at more than 2%. Any future costs/increases will be absorbed internally. Districts are paid either the Student Centered Funding Formula (SCFF) rate or hold harmless rate, whichever is higher. Enrollment is moving in the right direction and it is anticipated that RSCCD will be out of Hold Harmless in a few years. Discussion ensued.

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

It was explained the Co-Chair position has term limits and rotates between the two colleges. A motion by Craig Rutan was seconded by Adam O'Connor to approve the appointment of Jim Isbell as Co-Chair of FRC. As a result of this action Jim Isbell replaces current Co-Chair Craig Rutan. The motion passed unanimously.

4. 2022-23 Proposed Adopted Budget Assumptions – **Action Item**

O'Connor screen shared and reviewed the proposed adopted budget assumptions for 2022-23. He highlighted changes including the following:

- Funded 2021-22 FTES at P2 reported a decline of approximately 2% whereas noncredit and CDCP FTES increased. Total overall credit FTES is down about 6% but could change at P3/final with some additional FTES. Funded FTES is based on 3-year average which equates to 26,849.
- With base budget increases, new rates for FTES, supplemental, and student success metrics, have been added for a total of \$12 million. However, RSCCD was \$14.8 million into Hold Harmless (HH) and that leaves approximately \$2.7 or \$2.8 million in HH after receiving the computation of the \$12 million. In the short term this doesn't provide new money, but helps RSCCD get closer to being out of HH sooner and onto earning additional revenue through the model once we have grown FTES and grown the other metrics. It is still good news, while not additional dollars to the budget as HH is still larger amount.
- Apprenticeship revenue received large increase of \$1.3 million to SCC's apprenticeship program. If SCC can identify the offsetting expenses related to the program which are probably at 80%, then funds can be redistributed for adopted budget. O'Connor asked that SCC send a confirming email of the accurate percentage of expenses so that it could be updated.
- Other revenue is under item M for scheduled maintenance and equipment allocation, though large, is less than originally projected. The allocation is estimated at \$20 million.
- The only change to the expenditures is the approval by POE of three more new positions in P&C. That has been added to the assumptions.
- The recap page was reviewed and discussed.

In concluding his review, O'Connor noted a budget year deficit of \$1.2 million added to the structural deficit of \$2.3 million to now be \$3.5 million in total. He also reviewed right sizing and SRP savings of \$9.5 million as of June 30, 2022 that will cover the deficit using these funds. There is an expectation of additional right sizing and SRP savings through 2023 at \$5.5 million, a negative FON Penalty and one-time full-time faculty allocation for a total savings at 2023 year end of just over \$10 million.

Discussion ensued that focused on P3 increase of FTES for Santa Ana College. O'Connor also addressed inquiry regarding "additional" deficit factor and explained the deficit factor amount increased as a result of the SCFF increase of \$12 million. O'Connor commented that at P2 the deficit factor for 2021-22 came in at zero and therefore \$6 million will be flowing back to the colleges at year end closing. An inquiry was made about categorical programs receiving COLA and it was explained such programs are identified in the [CCC Joint Analysis](#) document (specifically table 7) as well as posted on the FRC webpage as additional handouts. Questions were asked and addressed.

It was moved by Steven Deeley and seconded by Noemi Guzman to approve the 2022-23 Proposed Adopted Budget Assumptions as presented. The motion passed unanimously.

5. Discussion of SCFF and Review of BAM – How the Model Flows to the Colleges

Vice Chancellor Ingram introduced T. Nguyen to review the SCFF and BAM to demonstrate how the model flows to the colleges with the hope that representatives would take back the information learned to their constituency.

T. Nguyen screen-shared (page 52 of meeting materials) and reviewed the SCFF and BAM to demonstrate how the model flows to the colleges. She walked through the simulations for the district as a whole and

the breakdowns for SAC and SCC. These simulations are used at close out of the fiscal year to determine the split for the colleges.

She explained the SCFF formula has three components: Base, which includes the basic allocation, Supplemental and Student Success allocations. The traditional credit is based on the 3-year average FTES. The number is calculated with the funding rate to get the dollar amount for each location. The special admit credit, noncredit and noncredit CDCP use the current year FTES and not the 3-year average. That split puts SAC at 67.91% and SCC at 32.09%. But because the dollar amount on each of the FTES metric varies, the dollar split differs with SAC at 66.84% and SCC at 33.16%.

Discussion ensued with a focus on SAC designated as a large college. O'Connor explained that 2021-22 is the 4th year that SAC has been under the 20,000 FTES (large college requirement) and he confirmed with the State that a hold harmless within a hold harmless is implemented for the large college designation for three years. However, at P1 SAC was identified as medium college and at P2 a large college. He is waiting for a reply from the State as to whether P2 is correct. Regardless, the budget reflects a medium college designation for 2022-23. If SAC earns FTES to bring it back to a large college designation, they will get the funding back through the model. Dr. Nery confirmed that colleagues within the system experienced that same changes between P1 and P2 and requested that O'Connor inform her of the State's reply to his inquiry. T. Nguyen then reviewed the supplemental allocation splits based on headcounts between the colleges and in the dollar amounts (which are equal) with SAC at 74% and SCC at 26%.

T. Nguyen continued the review of the Student Success Allocations which include all students, Pell Grant Recipients Bonus and California Promise Grant Recipients Bonus. These numbers were already shared in previous meetings with only one change to the Achieved Regional Living Wage at 7,078.33. In consultation with the Research Department the previous split remains the same for the three year average in this section. The calculated numbers are SAC at 71.78% and SCC at 28.22% however, the dollar amount differs for each variant with SAC at 67.38% and SCC at 32.72%. The overall total computational revenue (TCR) between the two colleges for all three components is SAC at 67.76% and SCC at 32.24%. The TCR or HH amount is \$187,702,418 while earned calculations are at \$176,431,790 so the split of the HH amount is \$4,926,695 for SAC and \$2,343,933 for SCC.

Discussion ensued about the earning calculation and the 70/30 split as identified in the BAM. O'Connor explained that nothing is exactly at 70/30 split but rather on how it is earned. The 70/30 split is referenced in the BAM as a rough estimate of what has been historically, but everything in the BAM for the unrestricted general fund is based on how the money is actually earned at each college. Dr. Nery disagreed and noted she would continue to review the BAM as SAC is the only college in growth mode currently and believes the P3 will demonstrate that fact with significant growth. She expressed concern, that SCC has received more than 2% of the tilt over the last 2-3 years; though SAC was in decline, SCC picked up the 2%, whereas if the P3 is right, SAC should be at 5-6% growth, while SCC will be at decline of -2% to -7%. T. Nguyen noted the data will be updated once the P3 data is submitted.

Dr. Nery noted that a Student Information System (SIS) workgroup is running parallel and that P3 is expected to run on July 8. G. Huegli confirmed that all data had to be submitted prior to the run on July 11 so that she could download data and process 320 for submission on Friday, July 15. It was confirmed that definite numbers should be known by the end of next week or so.

T. Nguyen continued review of the simulated process for the tentative budget and the adopted budget. She explained how 2020-21 P2 data is used to develop the tentative budget for 2021-22 which provided a split of 67.80% for SAC and 32.20% for SCC. But then lottery and state mandate funds, are solely based on FTES, while full-time faculty allocation has remained the same. This changes the overall percentage with SAC at 67.77% and SCC at 32.23%. This is also based on how the funds are received.

For the adopted budget simulations for 2021-22 the 2020-21 annual report data is used for the calculations. The split between the colleges is 67.63% for SAC and 32.14% for SCC. With the other funds, the split

changes to 67.83% for SAC and 32.17% for SCC. At this time of the meeting O'Connor received notice from the State that confirms 2021-22 is the last year that SAC will receive the large college designation.

Then a review of third and fourth simulations with SAC at less than 20,000 FTES and at more than 20,000 FTES were discussed and percentages identified. Further explanation of the percentages and dollar amounts were provided. Discussion continued at length with a focus on BAM language, examples of revenue splits and how it is earned and distributed. It was confirmed that a 70/30 split is not a guarantee. Based on the 3-year average, SAC has experienced two years of decline and one year of growth and therefore the outcome is not as large. There is evidence that SCC shifted funds to SAC in the past due to recalculations and this is the model that has worked for years. Dr. Nery noted for the record that she did not agree, she believes the P3 will change the numbers and she will continue to re-read the BAM for clarification. O'Connor concluded the split is determined by how it is actually earned and P1 and P2 are points in time and change the numbers as does P3 and recalc and when that happens the earnings change. The drilled down data that is used for the simulations was requested for review and will be shared accordingly. The Supplemental and Student Success Data is produced by the Research Department.

6. Standing Report from District Council - Craig Rutan
Craig Rutan provided a brief report on the actions of District Council that met twice since the last FRC. At the regular meeting on June 6, District Council approved the tentative budget assumptions, revised mission statement, a change in the reporting structure for public affairs, with college PIOs (Public Information Officers) reporting directly to the District's Communications' Officer instead of the college Presidents. Also approved change to BP 6015 Food and Meeting Refreshments; and approved a massive revision to the AR 3720 Information Resources Acceptable Use. There was an emergency District Council meeting on June 21 which approved a reorganization in Educational Services related to LAOCRC (regional consortium split into two) and eliminating the LA positions. In conclusion District Council approved two reorganizations for classified positions in P&C using existing funding in that department budget.
7. Informational Handouts
 - District-wide expenditure report link: <https://intranet.rscsd.edu>
 - Vacant Funded Position List as of June 21, 2022
 - Measure "Q" Project Cost Summary as of May 31, 2022
 - Monthly Cash Flow Summary as of May 31, 2022
 - [SAC Planning and Budget Committee Agendas and Minutes](#)
 - [SCC Budget Committee Agendas and Minutes](#)
 - Districtwide Enrollment Management Workgroup Minutes

Information handouts above were referenced for further review.

8. Approval of FRC Minutes – May 19, 2022
A motion by W. Nguyen was seconded by Isbell to approve the minutes of the May 19, 2022 meeting as presented. There were no questions, comments or corrections and the motion passed with one abstention by Vargas.
9. Other
Next FRC Committee Meeting:
The next FRC meeting is scheduled for Wednesday, August 17, 2022, 1:30-3:00 p.m.

It was moved by Barembaum and seconded by Isbell to adjourn the meeting at 2:30 p.m. The motion passed unanimously.