

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: [Fiscal Resources Committee](#)

Agenda for Wednesday, October 18, 2023

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

Zoom Meeting

1. Welcome
2. State/District Budget Update – Iris Ingram
 - SSC – Legislature Wraps up the 2023 Legislative Year
 - SSC – Economic Resilience Persists Despite Inflation
 - SSC – Economy Is Slowing While Revenues Stabilize
 - SSC – September/October Big Months for State and Local Budgets
 - SSC – BOG Approves 2024-25 System Budget and Legislative Request
 - SSC – Government Shutdown Looming
 - SSC – Government Shutdown Averted
 - SSC – UCLA Economist Forecast Slow Growth Economy
 - SSC – LAO: Revenues Up, but Deficit Remains
 - SSC – Fourth Quarter Lottery Apportionment for 2022-23
 - SSC – Governor Newsom Signs Key Community College Bills
 - DOF – Finance Bulletin-September 2023
3. 2024-25 Draft Budget Calendar – **ACTION**
4. Salaries & Benefits - % of Total Expenditures (Instructional vs Non-Instructional by Location)
5. FRC Survey Results Report Out – Claire Coyne
6. Standing Report from District Council – Claire Coyne
7. Informational Handouts
 - District-wide expenditure report link: <https://intranet.rscsd.edu>
 - Vacant Funded Position List as of October 11, 2023
 - Monthly Cash Flow Summary as of September 30, 2023
 - [SAC Planning and Budget Committee Agendas and Minutes](#)
 - [SCC Budget Committee Agendas and Minutes](#)
 - Districtwide Enrollment Management Workgroup Minutes *Did not meet. No materials*
8. Approval of FRC Minutes – September 20, 2023
9. Other

Next FRC Committee Meeting: November 15, 2023, 1:30 – 3:00 pm

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



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Legislature Wraps up the 2023 Legislative Year



BY KYLE HYLAND

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posted September 15, 2023

The Legislature concluded its work for the first year of the 2023-24 Legislative Session into the wee hours of Friday, September 15, 2023, sending hundreds of measures to Governor Gavin Newsom for his consideration.

In the end, the Legislature approved over 1,300 bills in 2023. However, the hundreds of bills that failed to make it to Governor Newsom's desk can be revived when the Legislature reconvenes in January 2024 since the state's lawmakers operate on a two-year legislative session.

Two of the bills that we have been tracking closely, [Assembly Bill \(AB\) 518](#) (Wicks, D-Oakland) and [AB 610](#) (Holden, D-Pasadena), did not make it to the Governor's desk this year. Both bills were ordered to the inactive file on the Senate floor, which means that the author was not ready to move the measure forward to Governor Newsom's desk.

AB 518 would expand Paid Family Leave (PFL) benefits to a person who takes time off work to care for a seriously ill "designated person," defined as any individual related by blood or whose association with the employee is the equivalent of a family relationship. AB 610 would create a Youth Transit Pass Pilot Program to provide grants to transit agencies to create or expand free fare transit programs for college and K-12 students.

When a member decides to send a bill to the inactive file that close to the end of the legislative year, it usually means that they are not confident that the Governor would sign the bill in its current form. Moving the bill to the inactive file gives the author and the bill's proponents time to work with the Governor's Office to make necessary changes to the measure in order to make it more palatable to the Administration.

While AB 518 and AB 610 did not move forward this year, there were a number of bills approved by the Legislature over the past two weeks that would have significant implications for community college districts (CCDs). Some of the most noteworthy bills that are on their way to Governor Newsom's desk include:

- [AB 299](#) (Holden) would establish, beginning January 1, 2025, civil liability for a higher education institution by a person harmed by hazing from an organization affiliated with the educational institution when the institution had direct involvement in, knew of, or "in the exercise of ordinary care reasonably

should have known” of the hazing and unreasonably failed to prevent, discover, or stop the hazing.

- [AB 472](#) (Wicks) would require K-14 districts to provide back pay to any classified employee if the district places the employee on an involuntary leave of absence during the period in which the employee is charged with a criminal offense, under investigation, or waiting due to administrative delay for necessary job-related administrative determinations and the determination is found in favor of the employee.
- [AB 575](#) (Papan, D-San Mateo) would, commencing on February 1, 2025, expand eligibility for the PFL program to provide benefits to workers who take time off work to bond with a minor child within one year of assuming responsibilities of a child in loco parentis, which is defined as a person who undertakes care and control of a child in the absence of such supervision by the natural parents and in the absence of formal legal approval.
- [AB 634](#) (Ward, D-San Diego) would specify that Career Development and College Preparation courses and classes, for which credit is not given, are eligible for state funding if those courses are offered in both face-to-face and distance education instructional methods.
- [AB 811](#) (Fong, D-Alhambra) would require each CCD to establish policies permitting students to retake up to two times a course in arts, humanities, kinesiology, foreign languages, or English as a second language for which the student previously received a satisfactory grade and which the student is retaking for enrichment or skill-building purposes.
- [AB 1400](#) (Bryan, D-Los Angeles) would repurpose the College Access Tax Credit Fund to be used to cover college costs for California Community College students seeking to transfer to any historically black colleges and universities located outside of California.
- [AB 1699](#) (McCarty, D-Sacramento) would provide current non-probationary school and community college employees the right of first refusal for any new classified position at their education employer.
- [Senate Bill \(SB\) 433](#) (Cortese, D-San Jose) would authorize a permanent classified employee in a non-merit K-14 district to appeal disciplinary action to an impartial third-party hearing officer, paid for by the district and jointly selected by the district and the employee union.
- [SB 765](#) (Portantino, D-Burbank) would temporarily increase the postretirement compensation earning limit and authorize temporary use of an alternative framework for educational employers to hire retired members of the California State Teachers' Retirement System from July 1, 2024, to July 1, 2026.

Barring a special session being called, the Legislature will not reconvene until January 3, 2024. With the Legislature on recess, the focus now shifts to Governor Newsom who has until October 14, 2023, to sign or veto the bills on his desk. If Governor Newsom does not act on a bill by this deadline, then it would become law without his signature; however, we fully expect Governor Newsom to take action on every bill on his desk.

We will provide periodic updates and analysis on the legislative actions taken by Governor Newsom in subsequent Community College Update articles over the next month. Stay tuned.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Economic Resilience Persists Despite Inflation

 **BY JOHN GRAY**

 **BY PATTI F. HERRERA, EDD**

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posted September 18, 2023

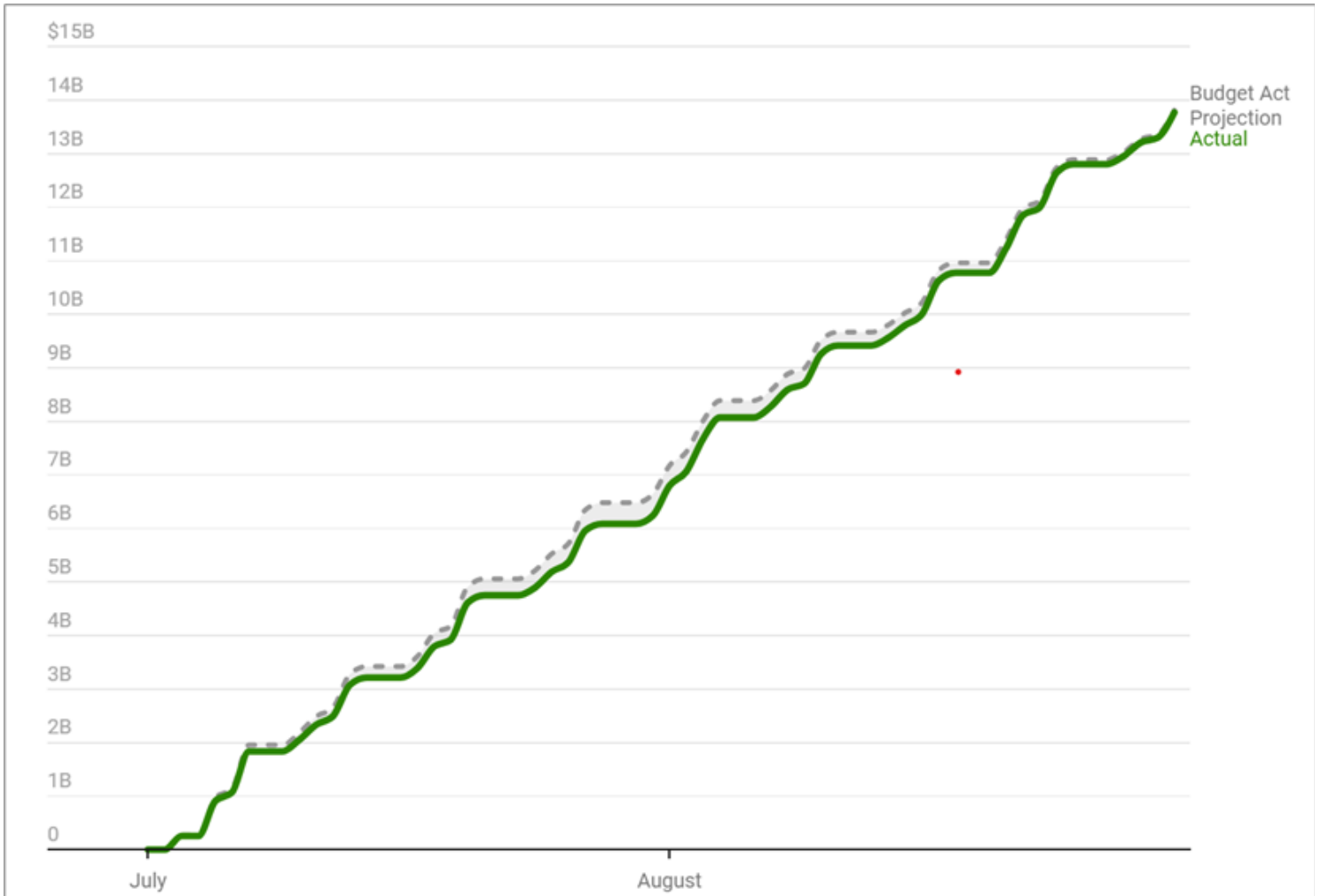
The latest national inflation numbers suggest that the economy is still challenged by rising costs, namely in fuel and shelter, as headline inflation jumped 0.6% in August (up from 0.2% in July) to an unadjusted annual rate of 3.7%. The more stable core inflation rate, which excludes food and energy costs, rose 4.3% annually. The good news is that the rate at which costs increase is abating largely in response to the monetary tightening policies of the Federal Reserve (Fed), which began aggressively increasing interest rates last year in an effort to tame consumer demand.

At its peak of tightening, the Fed raised the federal funds rate by 75 basis points (or 0.75%) four consecutive times in 2022 following more modest increases to address what the Fed then believed would be transient inflationary pressures. The historic pace with which borrowing costs were rising raised fears that the Fed would catapult the economy into a recession. And there were many indicators that began blinking red forewarning a downturn, including the most predictive measure of an impending recession in the inverted yield curve (see "[Inverted Yield Curve Signals Looming Economic Downturn](#)" and "[Economy Gets Bad Signal](#)" in the *Community College Update*).

The nation's productivity, while slowing, continues to be positive following two consecutive quarters of negative growth in the first half of 2022. By any measure, the economy is enjoying full employment, and the stock market continues to rebound from where it was a year ago.

For California, economic resilience is manifesting as stabilizing state revenues. Recent revenue data show that the state's revised forecast is more accurately reflecting trends. Where predictions were once off by billions of dollars, the forecast gap has narrowed. According to the Legislative Analyst's Office (LAO), income tax withholdings are tracking with 2023-24 Budget Act projections—performing even modestly better than expected.

2023-24 Income Tax Withholdings



Source: LAO

The LAO reports that the regular income tax withholding payments employers make for their employees was \$367 million above budget act predictions in August, offsetting equivalent below-forecast performance in July. With the October 16 tax filing deadline for many Californians and corporations looming, the question is if revenues will continue to track accordingly. Recall that \$4.2 billion of state revenues were projected to materialize in October—\$28.4 billion in delayed personal income taxes and \$13.3 billion in corporation taxes, respectively 23% and 32% of total anticipated revenues of the two taxes for the 2022-23 fiscal year.

State budget officials recognized the considerable risk the deferred tax deadline creates for the 2023-24 Enacted Budget, which of course impacts local planning. We are hopeful that the economy's resilience will be reflected in next month's state tax collections, and that economic stability will be the theme moving towards Governor Gavin Newsom's 2024-25 budget proposal in January.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Economy Is Slowing While Revenues Stabilize



BY PATTI F. HERRERA, EDD

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posted September 19, 2023

The Department of Finance issued its latest monthly [Finance Bulletin](#) showing that state General Fund revenues are stabilizing from earlier in the year and are tracking with updated estimates included in the 2023 Budget Act.

Total state General Fund revenues for the month of August beat budget projections by over \$1.3 billion (11.1%), equaling \$13.5 billion. Each of the “Big Three” taxes outperformed the forecast for August. On a fiscal year-to-date basis, “Big Three” taxes are lagging modestly despite the fact that total General Fund revenues came in \$75 million over estimates.

“Big Three” Revenues—Actual vs. Forecast

In Millions

	August 2023			2023-24 Year-to-Date		
	Forecast	Actual	Difference	Forecast	Actual	Difference
Personal Income Tax	\$7,298	\$7,714	\$416	\$14,032	\$13,983	-\$49
Sales and Use Tax	\$3,557	\$3,998	\$441	\$5,383	\$5,370	-\$12
Corporation Tax	\$384	\$487	\$102	\$1,268	\$959	-\$309
Total	\$11,239	\$12,199	\$959	\$20,683	\$20,312	-\$370

While revenues stabilize, economic growth is slowing. U.S. unemployment crept up 0.3 percentage points (to 3.8%) last month but remains relatively low. The pace of new nonfarm jobs slowed 22.7% in August from the average monthly gain of 242,000. California’s unemployment rate remained unchanged.

As reported by the Bureau of Labor Statistics last week, U.S. headline inflation accelerated in August after 12 consecutive months of deceleration. California’s import-export trade activity is down on a monthly and yearly basis, which is significant for the world’s fifth largest economy. Export trade was down 9.7% in July from June and down 8.6% from July 2022. Likewise, import trade was down 2.1% from June and 16.2% from last July.

Finally, the state housing market continues to sputter with housing permits down 0.6% from June and 11.1% from last July with single-family dwellings down 20.5% from a year ago.

That the economy is slowing, namely with the labor market loosening ever so slightly, is unsurprising since the Federal Reserve has been indicating its intention to cool the economy amidst rising costs via interest rate increases.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

September/October Big Months for State and Local Budgets

✉ BY PATTI F. HERRERA, EDD

✉ BY JOHN GRAY

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posted September 26, 2023

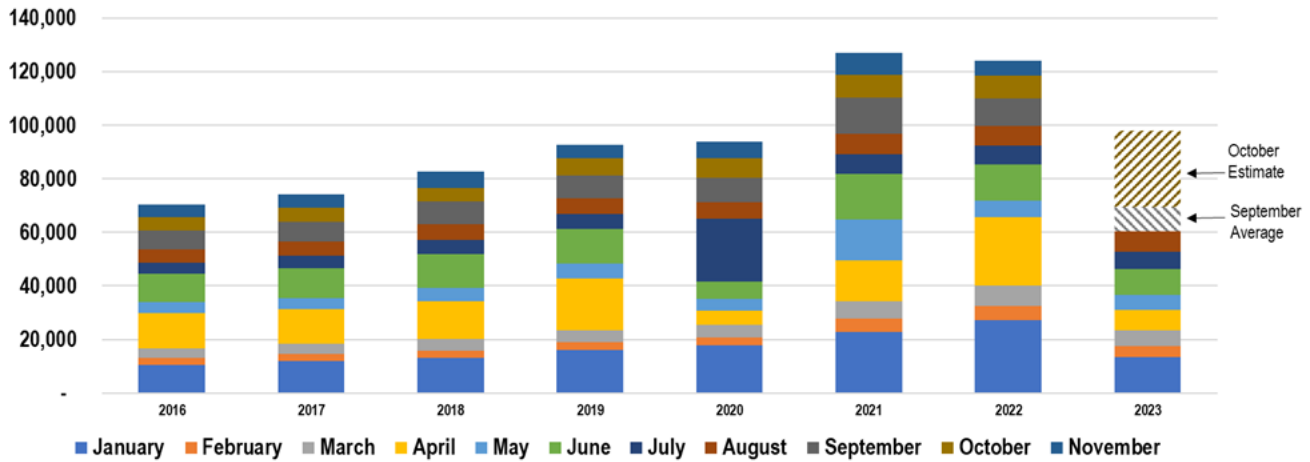
Since the Internal Revenue Service followed by the California State Franchise Tax Board delayed the 2022 tax filing deadline for nearly all California residents and qualifying corporations from April to mid-October, we have been discussing the considerable risks this poses to the state's and local agency budgets in that \$42 billion in 2022-23 fiscal year revenue is expected to materialize in just over two weeks.

Lesser known is that in addition to the significant personal income tax revenues that typically come in April, September is also an important month for state tax collections as many taxpayers make their third quarter estimated payments. This means that personal income tax collections in September and October combined will make up a significant share of forecasted revenue included in the 2023-24 State Budget.

Based on the historical average of September revenue and the amount forecasted for October, the next two months are anticipated to bring over 38% (or \$37.6 billion) of total personal income taxes. Importantly, this excludes \$13.3 billion in forecasted corporation taxes that were also deferred from April.

Historical Monthly Personal Income Tax Receipts—2016-2023

In Millions



While we are hopeful that the adjusted revenue estimates in the 2023-24 State Budget more accurately reflect collections, as noted in the last Department of Finance bulletin, we cannot ignore the risk. Moreover, even if state revenues were to come in as forecasted, it is important to remember that the education budget relied heavily on one-time revenues to cover the ongoing cost-of-living adjustments for K-12 and community college general apportionments. Stay tuned!



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

BOG Approves 2024-25 System Budget and Legislative Request

 BY [KYLE HYLAND](#)

 BY [MICHELLE MCKAY UNDERWOOD](#)

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posted September 26, 2023

At its September 26, 2023, meeting, the California Community Colleges (CCC) Board of Governors (BOG) approved the [2024-25 System Budget and Legislative Request](#) presented by the CCC Chancellor's Office staff.

Some of the more significant requests for the 2023-24 fiscal year include the following:

- \$500 million in ongoing resources to increase Student Centered Funding Formula rates, cost-of-living adjustments, and support districts' important local actions in alignment with Vision 2030
- \$50 million ongoing to establish a comprehensive block grant to support full-time facility hiring professional development, curriculum development, and office hours
- \$60 million ongoing for the Disabled Student Programs and Services Program to strengthen the support infrastructure for students with disabilities
- \$40 million ongoing to establish a Childcare Expansion Fund to increase capacity at existing daycare centers and to develop community-based partnerships for on-campus childcare on college campuses
- \$6 million ongoing to expand the Military Articulation Platform, a cloud-based system that matches college courses to credit recommendations from credit for prior learning recommending agencies, to all 116 colleges
- \$30 million ongoing to expand the infrastructure of the California Apprenticeship Initiative, which looks to create apprenticeship programs in new and emerging industry sectors or areas where apprenticeship training is not fully established
- \$310 million one-time and \$24.9 million ongoing to launch Phase 1 of the CCC Common Enterprise Resource Planning (ERP) transition to systematically collect requirements, design, and build a cloud-based common enterprise system across all 116 colleges
- \$214 million one-time (beginning in 2027-28) and \$24.9 million ongoing for Phase 2 of the Common ERP transition to build, test, implement, and train staff statewide on the cloud-based common enterprise system across 116 colleges to complete full implementation systemwide
- State-issued lease revenue bonds for 19 continuing affordable student housing projects and up to five new proposals
- \$10 million ongoing for financial aid support services
- \$1 million one-time for the intersegmental transfer success collaborative to be spent primarily over two fiscal years (2025-26 and 2026-27), whereby each segment would receive \$500,000 per year to fund 15-20 disciplinary faculty from their segment and jointly fund any necessary travel, facilitation, or convening costs, including instructional release time and summer stipends
- \$500 million one-time for the restoration of the deferred maintenance and instructional equipment funds that were reduced from the 2022-23 State Budget

In addition to the budget request above, the document also includes the following 2024-25 legislative requests:

- Ensure that every California high school student has equitable access to community college courses through dual enrollment
- Remove the 2025 sunset for the utilization of multi-criteria screening (MCS) factors for limited enrollment healthcare program admissions and make MCS an allowable practice permanently
- Extend the work of the common course numbering taskforce and provide an adjusted implementation deadline for the fall 2027 semester for the new course numbering system to be in effect (current law says it must be in effect by July 1, 2024)

- Expand access to financial aid for students with disabilities
- Eliminate structural barriers to residency
- Consolidate and streamline legislative reporting requirements

The Chancellor's Office will likely reach out to legislators to author the above legislative requests; however, policy proposals can also be handled via the State Budget process through the budget trailer bills.

The approved document will now be presented to the Newsom Administration as they begin to build their 2024-25 State Budget proposal, which needs to be released by January 10, 2024.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Government Shutdown Looming



BY [KYLE HYLAND](#)

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posted September 29, 2023

With the 2024 federal fiscal year scheduled to begin on October 1, 2023, Congress will be unable to approve the 12 annual appropriations bills that comprise the federal budget and send them to President Joe Biden before this Saturday, September 30, 2023.

Although the Senate and White House are pushing for Congress to approve a continuing resolution that will temporarily keep the federal government funded at fiscal year 2023 levels and avert a government shutdown, there are currently not enough House Republicans on board to make that happen.

House Speaker Kevin McCarthy (R-CA) hopes that he can rally enough of his conference to agree to a stopgap measure over the final 48 hours of the fiscal year. However, that hope is slim as a Friday morning vote on a 30-day stopgap measure failed passage, all but guaranteeing the U.S. will go into a partial government shutdown when the clock strikes midnight this Sunday.

The big question is what would a government shutdown mean for community college district (CCD) funding?

Fortunately, a short-term shutdown should have a minimal fiscal impact on CCDs as community colleges are primarily funded from state and local dollars. Since the shutdown would occur mid-semester, as opposed to the start of the academic year, federal financial aid has already been disbursed to students and once that funding is allocated the federal government's role in higher education funding is mostly satisfied.

One education program that could feel the immediate impact of a government shutdown is Head Start, which receives monthly grants. The National Head Start Association released a statement earlier this week warning that "there are 10 programs serving more than 10,000 children and families across the nation who will be immediately impacted. And if the shutdown stretches from days to weeks or even months, the likelihood of closed classrooms increases drastically..." While most community colleges do not operate a Head Start program, those that do could feel the impact at those Head Start centers should a shutdown transpire.

While CCD funding would face minimal impact in a shutdown, there are federal programs that students rely on that could have severe implications if the shutdown were to drag on. Students that rely on the Supplemental Nutrition Assistance Program for food and groceries could be significantly impacted if the shutdown extends beyond October. Also, the U.S. Department of Education would likely furlough 90% of its employees during a shutdown, which would pause all investigations in the Office for Civil Rights and impact federal work-study programs, Federal Supplemental Educational Opportunity Grants, and administrative functions not related to financial aid.

It is important to note that the longest shutdown in U.S. history lasted 35 days in late 2018 and early 2019, so the hope is that if a shutdown does happen it will be temporary, and the effect is minimal. There is also still a chance that lawmakers can reach a deal on a continuing resolution before Sunday and avert a government shutdown.

We will continue to monitor this issue and keep you posted in subsequent *Community College Update* articles. Stay tuned.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Government Shutdown Averted



BY KYLE HYLAND

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posted October 2, 2023

Hours before the new federal fiscal year began, President Joe Biden signed a continuing resolution (CR) that averts a government shutdown and keeps the federal government funded through November 17 at fiscal year (FY) 2023 spending levels.

Prior to the weekend, a shutdown seemed all but imminent as a stopgap measure to keep the government funded through October failed passage in the House of Representatives on Friday morning (see "[Government Shutdown Looming](#)" in the September 2023 *Community College Update*).

However, with just hours to spare on Saturday, September 30, 2023, House Speaker Kevin McCarthy (R-CA) struck a deal with Democrats that keeps the government funded for another 45 days, providing Congress time to approve the appropriations bills that will comprise the FY 2024 federal budget. The CR was approved on a bipartisan basis in both houses, 335-91 in the House and 88-9 in the Senate, and was quickly signed by President Biden before the clock struck midnight.

In addition to keeping the government temporarily funded at FY 2023 levels, the bill also includes \$16 billion in emergency disaster assistance and extends authorization for the Federal Aviation Administration through the end of the year. The legislation did not include any additional aid to Ukraine despite bipartisan support for more funding in the Senate.

While the stopgap measure averted a shutdown this time, there is a lot of work before Congress if they want to get a budget deal done by mid-November. The roadblock will continue to be the hard-lined fiscal conservatives in the House who want to drastically reduce federal spending even more than the deal struck by the Biden Administration and Speaker McCarthy back in May. In exchange for suspending the debt ceiling to January 1, 2025, the Biden Administration agreed to keep non-defense spending flat in FY 2024 and cap total spending increases for FY 2025 at 1% (see "[Congress Approves Debt Ceiling Legislation](#)" in the June 2023 *Community College Update*).

Should Congress be unable to come to an agreement by November 17, then they will have to approve another CR to keep the government funded or face a government shutdown. We will continue to monitor these discussions and provide updates in subsequent Community College Update articles. Stay tuned.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

UCLA Economists Forecast Slow Growth Economy

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

 [BY WENDI MCCASKILL](#)

Copyright 2023 School Services of California, Inc.

posted October 5, 2023

After three consecutive Anderson Forecasts (Forecast) in which the UCLA Anderson School of Management offered two equally likely scenarios—one including a mild recession and the other with a slow growing economy—the October Forecast definitively predicts a weak economy in 2024 and slow growth into 2025. The current Forecast no longer includes a near-term recession scenario, although the economy is predicted to be especially vulnerable to risk.

UCLA economist Ed Leamer pointed out that while inflation is anticipated to decrease to 2.8% by the end of the projection period, it will still rest above the 2.0% goal stated by the Federal Reserve. Dr. Leamer further noted that, historically, inflation has been resolved through recessions and that although many indicators point to a recession, “looking backward to see the future may not work this time.” As for reasons why the predicted recession did not occur, the Forecast notes the combination of tightening monetary policy and simultaneous easing fiscal policy, including the federal Creating Helpful Incentives to Produce Semiconductors Act, the Infrastructure Act, and the Inflation Reduction Act, which created additional demand and increased business investment. The fact that housing and auto sectors that are not overbuilt is also mentioned as a contributing factor in avoiding a recession.

While there is no projected contraction, the Forecast sees real gross domestic product (GDP) falling to 0.9% at the lowest point in the fourth quarter of 2024, and rising to 2.4% by the fourth quarter of 2025, the end of the forecast period. The Forecast projects a 0.25% increase to the federal funds rate later this fall, followed by a reversal of that increase in mid-2024, as well as two more 0.25% reductions, resulting in a predicted 4.80% federal funds rate by the end of the Forecast period. National unemployment is projected to remain strong and stable. Housing is anticipated to stay slightly under the historical average but not low enough to trigger a recession.

While the move away from a projected near-term recession is a welcome one, a weak economy can withstand less risk. The notable risks to the economy and forecast are the Russia/Ukraine and China/Taiwan conflicts, decisions made by (or impasse of) our elected officials, the impact of policy changes due to the 2024 election, and climate change.

The Forecast paints a more attractive picture of the California economy than that of the U.S. UCLA economist, Jerry Nickelsburg, points out, consistent with recent forecasts, the California economy is growing faster than the U.S. economy. Most parts of California outpace the U.S. in growth in jobs, with San Diego, the Inland Empire, Silicon Valley, and the San Joaquin Valley being the only regions to fall below statewide job growth. The California economy is also bolstered by strong defense spending, tourism revenue, and growing technology employment as investments in high tech manufacturing increase. While the median price of single-family homes in California overall has declined on a seasonally adjusted basis by 8.0%, there are some parts of the state, i.e., San Diego, Los Angeles, and San Francisco, where prices have been increasing.

Like the U.S. economy, the Forecast makes mention of political and geopolitical risks to the California economy as well as the potential negative impact of interest rates on expansion. One additional notable area of risk to California was wildfires. UCLA economist Zhiyun Li noted that wildfire exposure has been found to negatively influence business performance and county-level GDP. Dr. Li also announced that climate impact will be integrated into the California model in the Forecast in the future.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

LAO: Revenues Up, but Deficit Remains



BY PATTI F. HERRERA, EDD

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posted October 9, 2023

The Legislative Analyst's Office's (LAO) latest blog on state revenues offers comforting news that recent trends indicate that the "Big Three" taxes could bring in \$9.5 billion more than 2023 Budget Act estimates across the three-year budget window. This welcomed news is accompanied by warnings that, despite better-than-expected revenue performance, the state would still face a \$10 billion budget deficit in 2024-25, and a caution that it is early in the fiscal year and, consequently, actual revenues could be significantly higher or lower than revised estimates.

Specifically, the LAO notes that actual revenues for the current year could be \$15 billion above or below forecast. The margin is even wider when looking at potential revenue scenarios for 2024-25, at \$30 billion higher or lower than the LAO's latest projection. The improved revenue outlook is based on upward trends in income tax withholdings and the stock market. Similar to the latest UCLA Anderson Forecast (see "[UCLA Economists Forecast Slow Growth Economy](#)") in the October 2023 *Community College Update*), the LAO explains that indicators that have historically signaled impending economic contractions (and consequently lower state revenues) may not be as reliable as they have in the past.

Higher revenues increase two spending obligations for the state: Proposition 98 and Proposition 2 requirements. Proposition 98 generally requires the state to spend 40 cents of every state dollar on K-12 agencies and community colleges. Proposition 2 requires the state to make certain debt payments and set aside funds in its rainy day account. After meeting the two requirements, from the \$9.5 billion in unexpected revenue, the state would net \$6 billion.

Finally, the LAO reminds us that the Budget Act contemplated a \$14 billion budget deficit in 2024-25, and that actual state revenues would need to exceed that amount to maintain current spending levels. Consequently, even with its latest projection of above-forecast revenues, the LAO predicts that Governor Gavin Newsom and California lawmakers will have to contend with a \$10 billion budget deficit next year.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Fourth Quarter Lottery Apportionment for 2022-23

 BY WENDI MCCASKILL

 BY MATT PHILLIPS, CPA

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posted October 11, 2023

On September 29, 2023, the State Controller's Office (SCO) released the 2022-23 fourth quarter Lottery apportionment to community colleges. Community college districts (CCDs) received \$36.50 per full-time equivalent student (FTES) for the unrestricted Lottery apportionment and \$39.21 per FTES for the Proposition 20 apportionment. The actual fourth quarter apportionment amounts are up slightly from the accrual projections provided in June—\$32.47 per FTES for the unrestricted Lottery apportionment and \$30.00 per FTES for the Proposition 20 apportionment. Final apportionment amounts for the year, excluding any prior-year adjustments, are as follows:

Quarter	Unrestricted Lottery per FTES	Proposition 20 per FTES
First	\$70.28	–
Second	\$62.67	\$28.45
Third	\$38.68	\$41.46
Fourth	\$36.50	\$39.21
Total	\$208.14	\$109.12

At this time, the California State Lottery Commission has not released revised projection for 2023-24. The most recent projections recommend that CCDs budget \$249 per FTES (\$177 per FTES in unrestricted Lottery revenues and \$72 per FTES in Proposition 20 revenues). We expect to see the 2023-24 first quarter Lottery apportionment released at the end of December or early January.

For more information on the Lottery apportionments and projections, visit the California Community Colleges Lottery website [here](#). For the apportionment detail, please visit the SCO website [here](#).



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Governor Newsom Signs Key Community College Bills



BY KYLE HYLAND

Copyright 2023 School Services of California, Inc.

posted October 11, 2023

Over the weekend, Governor Gavin Newsom acted on over 450 bills, including a number of significant education measures that we have been reporting on via our “Top Legislative Issues” series. Additionally, he has acted on hundreds of more bills over the past couple of days.

Below, we provide summaries of the significant bills that Governor Newsom signed into law over the past week that will impact community college districts (CCDs).

Community College Bills Signed by Governor Newsom

[Assembly Bill \(AB\) 264](#) (Ting, Statutes of 2023)—**Community Colleges: Lunar New Year Holiday**. This bill authorizes CCDs, pursuant to a memorandum of understanding, to replace closing on Lincoln Day or Washington Day with Lunar New Year. The bill requires CCDs to observe Lunar New Year on a preceding or following weekday when Lunar New Year falls on another holiday. This bill goes into effect on January 1, 2024.

[AB 472](#) (Wicks, Statutes of 2023)—**Classified School District and Community College Employees: Compulsory Leaves of Absence: Compensation**. This bill requires K-14 districts to provide back pay to any classified employee if the district places the employee on an involuntary leave of absence during the period in which the employee is charged with a criminal offense, under investigation, or waiting due to administrative delay for necessary job-related administrative determinations and the determination is found in favor of the employee. This bill goes into effect on January 1, 2024.

[AB 607](#) (Kalra, Statutes of 2023)—**Public Postsecondary Education: Course Materials**. This bill requires, beginning July 1, 2024, require each community college and California State University (CSU) campus to prominently display the estimated costs for each course of all required course materials and fees directly related to those materials in an annually increasing percentage. The schedule for that annually increasing percentage is for no less than 40% of the estimated costs by January 1, 2025; 55% by January 1, 2026; 65% by January 1, 2027; and 75% by January 1, 2028.

[AB 634](#) (Ward, Statutes of 2023)—**Community Colleges: Career Development and College Preparation Courses**. This bill specifies that community college Career Development and College Preparation program courses and classes, for which credit is not given, are eligible for state funding if those courses are offered in both face-to-face and distance education instructional methods. This bill goes into effect on January 1, 2024.

[AB 1096](#) (Fong, Statutes of 2023)—**Educational Instruction: Language of Instruction**. This bill authorizes a community college to offer courses taught in languages other than English. The bill permits students to enroll in the aforementioned course without the requirement to concurrently enroll in an English as a Second Language course. This bill goes into effect on January 1, 2024.

[AB 1400](#) (Bryan, Statutes of 2023)—**Student Financial Aid: College Access Tax Credit Fund: Community College Student Transfers: Historically Black Colleges and Universities**. This bill requires the College Access Tax Credit Fund monies to be continuously appropriated to the Student Aid Commission to be used for awards for qualifying community college student transfers to regionally accredited Historically Black Colleges and Universities that have associate degree for transfer memoranda of understanding on file with the Chancellor’s Office of the California Community Colleges. This bill goes into effect next fiscal year on July 1, 2024.

[AB 1540](#) (Fong, Statutes of 2023)—**Public Postsecondary Education: Nonresident Tuition: Exemption**. This bill authorizes the California Student Aid Commission to collect an AB 540 affidavit from a student. It further requires the California Community Colleges (CCC) and the CSU, and requests the UC and independent institutions of higher education, to accept an AB 540 affidavit provided by the commission. This bill goes into effect on January 1, 2024.

[AB 1745](#) (Soria, Statutes of 2023)—**Public Postsecondary Education: Veterans: Waiver of Mandatory Systemwide Tuition and Fees**. The bill modifies the annual income metric used to determine eligibility for the tuition waiver program for children of service-injured veterans attending a CCC, CSU, or University of California campus. This bill goes into effect on January 1, 2024.

[Senate Bill \(SB\) 327](#) (Laird, Statutes of 2023)—**State Teachers’ Retirement: Disability allowances and benefits**. This bill shortens the timeframe a California State Teachers’ Retirement (CalSTRS) member may backdate their service retirement benefits to up to 270 calendar days prior to when CalSTRS receives the application. The bill requires CalSTRS to determine a date when it has the capacity to implement the above-described changes and to post the date on its website no later than January 1, 2026, and makes those provisions operative on a date to be determined by CalSTRS. This bill goes into effect on January 1, 2024.

SB 553 (Cortese, Statutes of 2023)—**Occupational Safety: Workplace Violence: Restraining Orders and Workplace Violence Prevention Plan**. This bill requires employers to establish, implement, and maintain an effective workplace violence prevention plan that includes, among other elements, requirements to maintain incident logs, provide specified trainings, and conduct periodic reviews of the plan. This bill also authorizes a collective bargaining representative of an employee who has suffered unlawful violence from any individual to seek a temporary restraining order and an order after hearing on behalf of the employee at the workplace. The bill has a delayed implementation and will not take effect until July 1, 2024.

SB 791 (McGuire, Statutes of 2023)—**Postsecondary Education: Academic and Administrative Employees: Disclosure of Sexual Harassment**. This bill requires CCDs and the CSU to require, as part of the hiring process for an appointment to an academic or administrative position, that the applicant disclose any final administrative decision or final judicial decision, issued within the last seven years, determining that the applicant committed sexual harassment. This bill goes into effect on January 1, 2024.

Action Deadline

Governor Newsom’s deadline to sign or veto legislation is this Saturday, October 14, 2023. This means he has only a few days left to act on the final bills sent to him by the Legislature at the end of the 2023 year. We will continue to provide updates in subsequent *Community College Update* articles. Stay tuned.



Finance Bulletin

Joe Stephenshaw, Director

Economic Update

The U.S. unemployment rate increased 0.3 percentage point to 3.8 percent in August 2023, as both civilian unemployment and employment increased by 514,000 and 222,000 persons, respectively. The U.S. labor force also increased by 736,000 participants, bringing the labor force participation rate up 0.2 percentage point to 62.8 percent. The U.S. added 187,000 nonfarm jobs in August 2023, slowing from an average monthly gain of around 242,000 in the first seven months of 2023. Private educational and health services (102,000) had the largest job gain of any sector, while trade, transportation, and utilities (-20,000) had the largest job loss.

California's unemployment rate remained unchanged at 4.6 percent for the third straight month in August 2023, as unemployment rose by 9,800, civilian employment fell by 27,900, and 18,000 people left the labor force. California's labor force participation rate in August was 62.4 percent, unchanged from July. California added 23,100 nonfarm jobs in August, and July's month-over job gain was revised down from 27,900 to 8,900 jobs. Seven of the eleven major sectors added jobs in August, driven by gains in private education and health services (14,000). Six other sectors added jobs: government (5,200), construction (4,700), other services (3,800), leisure and hospitality (2,800), manufacturing (1,300), and professional and business services (400). Information (-9,000) and financial activities (-100) lost jobs in August, while trade, transportation, and utilities; and mining and logging had no change in employment.

U.S. INFLATION AND INTERNATIONAL TRADE

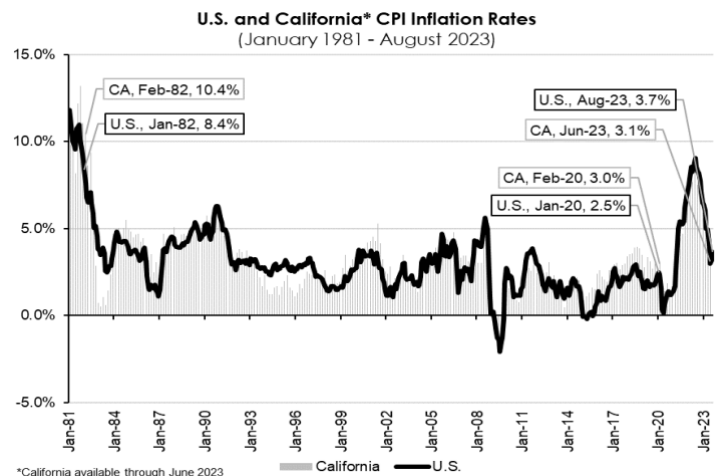
■ U.S. headline inflation accelerated to 3.7 percent year-over-year in August 2023 from 3.2 percent in July after 12 consecutive months of deceleration. Core inflation—which excludes food and energy—decelerated to 4.3 percent year-over-year from 4.7 percent in July, its lowest level since September 2021. Transportation inflation—which includes gasoline—accelerated to 1.4 percent in August from -3 percent in July, while shelter inflation decreased to 7.3 percent from 7.7 percent in July. Year-to-date, U.S. headline inflation averaged 4.5 percent, down from 8.3 percent for the same period last year. U.S. core inflation averaged 5.2 percent year-to-date, down from 6.2 percent in the same period in 2022.

■ California export trade totaled \$14 billion for July 2023, down 9.7 percent from June 2023 and down 8.6 percent from July 2022. The state's import trade totaled \$36.6 billion for July 2023, down 2.1 percent from June 2023 and down 16.2 percent from July 2022.

■ U.S. export trade totaled \$159.6 billion in July 2023, down 4.6 percent from June 2023 and down 9.3 percent from July 2022. The nation's import trade totaled \$255.7 billion in July 2023, down 0.9 percent from June 2023 and down 5.6 percent from a year ago.

BUILDING ACTIVITY

■ Through July 2023, the latest available data, California permitted 108,000 units on a seasonally adjusted annualized rate (SAAR) basis, down 0.6 percent from June 2023 and down 11.1 percent from one year ago. July 2023 permits were evenly split with 54,000 single-family units (up 0.4 percent from June, but down 20.5 percent year over year) and 54,000 multi-family units (down 1.7 percent from June but up 0.9 percent year over year).



MONTHLY CASH REPORT

Preliminary General Fund agency cash receipts were \$1.344 billion, or 11.1 percent, above the forecast of \$12.158 billion in August as receipts from nearly all revenue sources exceeded the forecast. Receipts for the first two months of the 2023-24 fiscal year were \$75 million, or 0.3 percent, above the forecast of \$21.906 billion. Sales tax was \$441 million above forecast in August, offsetting a \$453-million shortfall in July that was due to processing delays that shifted over \$650 million receipts from July to August. Personal income tax withholding exceeded the forecast by \$367 million in August, up 7.2 percent year-over-year, and was 4.8 percent higher cumulatively from May to August compared to the same period last year. The Budget Act monthly cashflow reflects the expected impact of delayed payment and filing deadlines for Californians in most counties to October 16. The delay affects personal and corporate income tax categories other than withholding, however the extent to which variance relative to the forecast is caused by taxpayers' behavior differing from assumptions is unknown. Preliminary General Fund agency cash receipts for the entire 2022-23 fiscal year were \$980 million above the 2023-24 Budget Act forecast of \$167.627 billion.

- Personal income tax cash receipts were \$416 million above the forecast of \$7.298 billion in August, largely due to withholding. Following year-over-year decreases in nine out of ten months from July 2022 to April 2023, withholding growth has generally been positive and above forecast in recent months. Personal income tax refunds were \$236 million higher than projected in August. Estimated payments, final payments, and other payments were cumulatively \$282 million above forecast in August.
- Corporation tax cash receipts were \$102 million above the forecast of \$384 million in August, due to higher Pass-Through Entity Elective Tax (PTE) payments. August corporate tax refunds were \$130 million higher than projected. PTE payments were \$208 million above the month's forecast of \$69 million in August. Excluding PTE payments, net corporation tax revenues were down \$106 million relative to the forecast in August.
- Sales and use tax cash receipts were \$441 million above the forecast of \$3.557 billion in August. This gain is related to the timing of collections as higher-than-expected cash receipts shifted from July to August. August receipts included a portion of the final payments for second-quarter taxable sales, which were due on July 31, as well as the first prepayment for third-quarter sales.

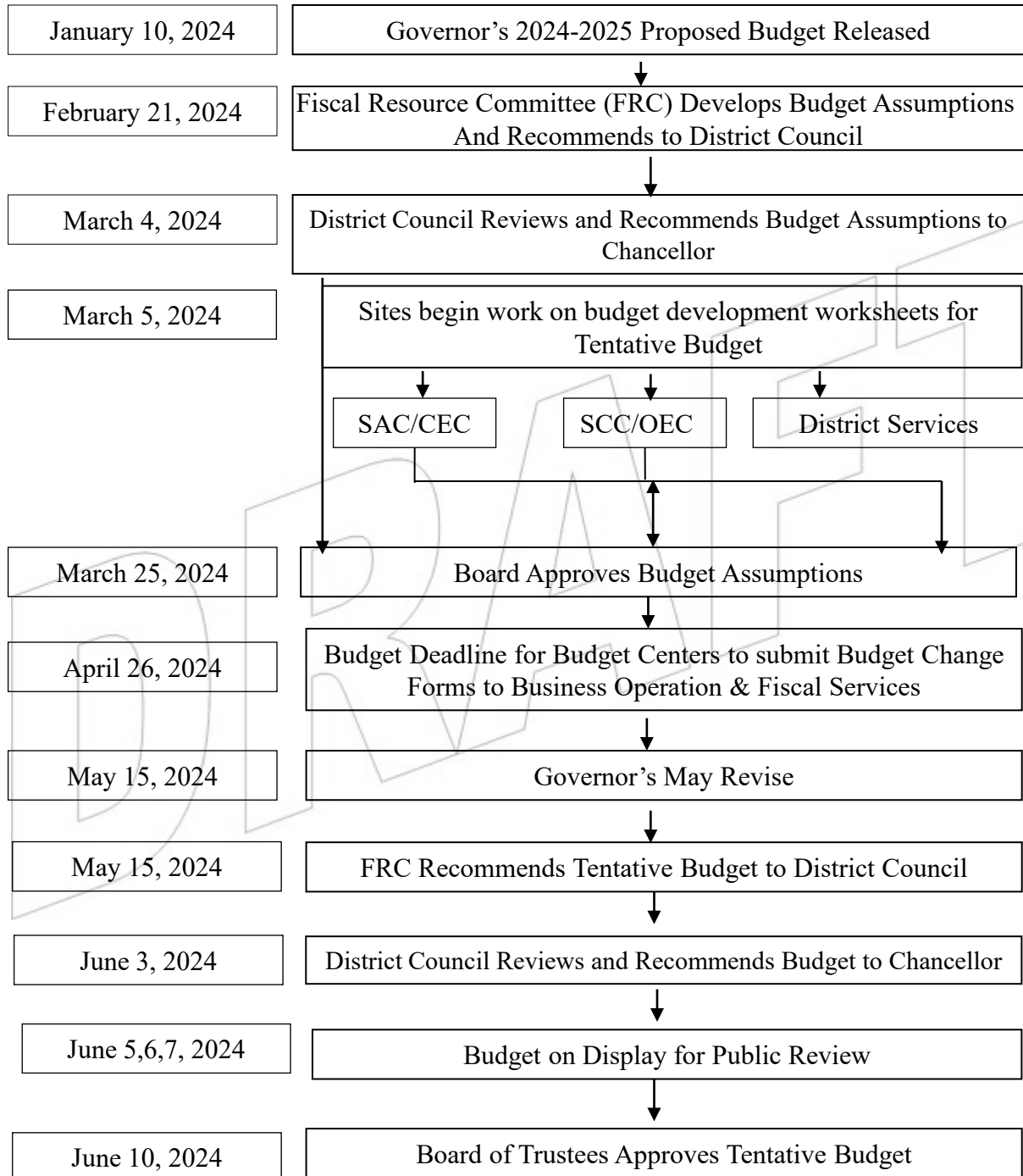
2023-24 Comparison of Actual and Forecast Agency General Fund Revenues
(Dollars in Millions)

Revenue Source	AUGUST 2023				2023-24 YEAR-TO-DATE			
	Forecast	Actual	Difference	Percent Difference	Forecast	Actual	Difference	Percent Difference
Personal Income	\$7,298	\$7,714	\$416	5.7%	\$14,032	\$13,983	-\$49	-0.4%
Withholding	7,169	7,536	367	5.1%	13,810	13,773	-37	-0.3%
Estimated Payments	220	253	33	15.0%	500	473	-27	-5.3%
Final Payments	193	334	141	73.2%	384	573	189	49.4%
Other Payments	356	464	108	30.4%	668	819	150	22.5%
Refunds	-488	-725	-236	48.4%	-1,037	-1,376	-340	32.7%
MHSF Transfer	-130	-138	-8	5.9%	-251	-251	0	-0.1%
Corporation	\$384	\$487	\$102	26.6%	\$1,268	\$959	-\$309	-24.4%
Estimated Payments	234	208	-26	-10.9%	718	541	-177	-24.6%
PTE Payments	69	277	208	303.3%	129	442	313	241.9%
Other Payments	224	273	49	22.1%	638	555	-84	-13.1%
Refunds	-142	-271	-130	91.7%	-217	-579	-361	166.4%
Sales & Use	\$3,557	\$3,998	\$441	12.4%	\$5,383	\$5,370	-\$12	-0.2%
Insurance	\$684	\$686	\$2	0.3%	\$732	\$730	-\$2	-0.3%
Pooled Money Interest	\$150	\$237	\$88	58.5%	\$277	\$424	\$147	53.0%
Alcohol	\$34	\$30	-\$4	-12.0%	\$78	\$76	-\$2	-2.6%
Tobacco	\$4	\$4	\$0	-3.5%	\$8	\$9	\$1	14.3%
Other	\$47	\$346	\$299	633.8%	\$128	\$431	\$303	236.0%
Total	\$12,158	\$13,502	\$1,344	11.1%	\$21,906	\$21,982	\$75	0.3%

This is an agency cash report and the data may differ from the Controller's report to the extent that cash received by agencies has not yet been reported to the Controller. The personal income total includes Individual Shared Responsibility Penalty transfers. The forecast is from the 2023 Budget Act.

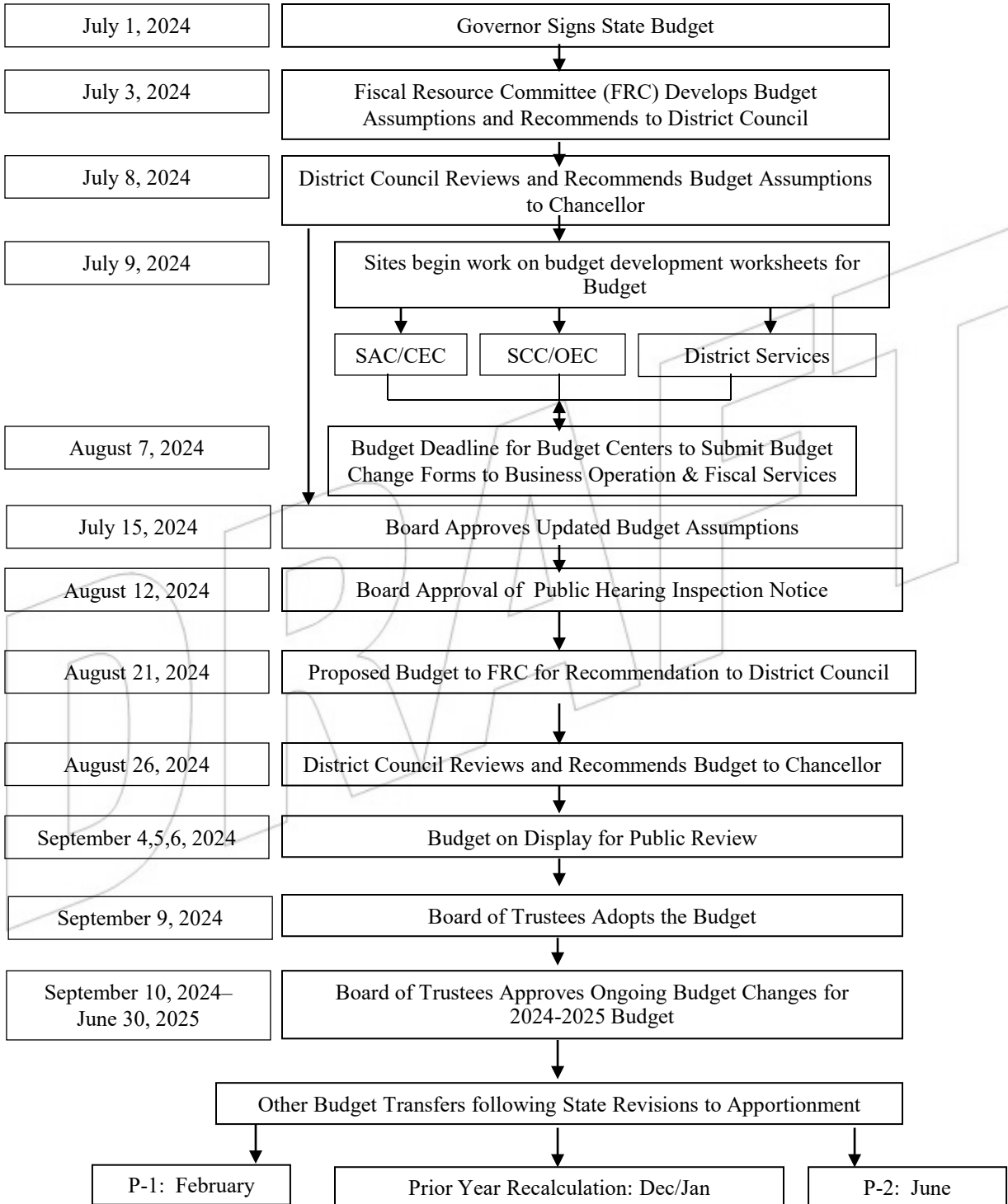
RSCCD Tentative Budget Calendar

**Fiscal Year 2024 – 2025
September 5, 2023**



RSCCD Adopted Budget Calendar

Fiscal Year 2024 – 2025
September 5, 2023



Salaries & Benefits - % of Total Expenditures

Instructional vs Non-Instructional by Location

FY 2018-19 Actuals/FY 2019-20 Actuals/FY 2020-21 Actuals/
 FY 2021-22 Actuals/FY 2022-23 Actuals/FY 2023-24 Adopted Budget

FD 11 UGF 2018/19 Actuals					
	SAC	SCC	DS	IC	Total District
Total Salaries/Benefits (1xxx-3xxx)	86,148,083	42,107,759	21,741,938	7,724,098	157,721,878
Total Expenses (1xxx-6xxx)	91,927,930	46,869,879	29,529,381	9,826,394	178,153,584
% of Total	93.71%	89.84%	73.63%	78.61%	88.53%
FD 11 UGF 2018/19 Actuals - Instructional					
	SAC	SCC	DS	IC	Total District
Total Salaries/Benefits (1xxx-3xxx)	56,130,891	24,496,762	-	3,433,328	84,060,981
Total Expenses (1xxx-6xxx)	59,159,868	27,531,493	-	3,433,328	90,124,689
% of Total	94.88%	88.98%	0.00%	100.00%	93.27%
FD 11 UGF 2018/19 Actuals - Non-Instructional					
	SAC	SCC	DS	IC	Total District
Total Salaries/Benefits (1xxx-3xxx)	30,017,192	17,610,997	21,741,938	4,290,770	73,660,897
Total Expenses (1xxx-6xxx)	32,768,062	19,338,386	29,529,381	6,393,066	88,028,895
% of Total	91.61%	91.07%	73.63%	67.12%	83.68%

FD 11 UGF 2019/20 Actuals					
	SAC	SCC	DS	IC	Total District
Total Salaries/Benefits (1xxx-3xxx)	87,732,707	43,503,527	22,410,682	7,838,591	161,485,507
Total Expenses (1xxx-6xxx)	92,567,688	48,380,553	28,995,183	9,816,966	179,760,390
% of Total	94.78%	89.92%	77.29%	79.85%	89.83%
FD 11 UGF 2019/20 Actuals - Instructional					
	SAC	SCC	DS	IC	Total District
Total Salaries/Benefits (1xxx-3xxx)	56,201,447	25,295,576	-	3,686,502	85,183,525
Total Expenses (1xxx-6xxx)	58,333,301	28,962,615	-	3,686,502	90,982,418
% of Total	96.35%	87.34%	0.00%	100.00%	93.63%
FD 11 UGF 2019/20 Actuals - Non-Instructional					
	SAC	SCC	DS	IC	Total District
Total Salaries/Benefits (1xxx-3xxx)	31,531,260	18,207,951	22,410,682	4,152,089	76,301,982
Total Expenses (1xxx-6xxx)	34,234,387	19,417,938	28,995,183	6,130,464	88,777,972
% of Total	92.10%	93.77%	77.29%	67.73%	85.95%

FD 11 UGF 2020/21 Actual					
	SAC	SCC	DS	IC	Total District
Total Salaries/Benefits (1xxx-3xxx)	84,014,190	41,255,948	22,649,038	9,825,116	157,744,292
Total Expenses (1xxx-6xxx)	87,707,924	45,070,322	29,773,594	11,987,301	174,539,141
% of Total	95.79%	91.54%	76.07%	81.96%	90.38%
FD 11 UGF 2020/21 Actuals - Instructional					
	SAC	SCC	DS	IC	Total District
Total Salaries/Benefits (1xxx-3xxx)	53,244,816	24,036,572	-	4,117,280	81,398,668
Total Expenses (1xxx-6xxx)	55,340,576	27,577,935	-	4,117,280	87,035,791
% of Total	96.21%	87.16%	0.00%	100.00%	93.52%
FD 11 UGF 2020/21 Actuals - Non-Instructional					
	SAC	SCC	DS	IC	Total District
Total Salaries/Benefits (1xxx-3xxx)	30,769,374	17,219,376	22,649,038	5,707,836	76,345,624
Total Expenses (1xxx-6xxx)	32,367,348	17,492,387	29,773,594	7,870,021	87,503,350
% of Total	95.06%	98.44%	76.07%	72.53%	87.25%

Salaries & Benefits - % of Total Expenditures

Instructional vs Non-Instructional by Location

FY 2018-19 Actuals/FY 2019-20 Actuals/FY 2020-21 Actuals/
 FY 2021-22 Actuals/FY 2022-23 Actuals/FY 2023-24 Adopted Budget

FD 11 UGF 2021/22 Actual					
	SAC	SCC	DS	IC	Total District
Total Salaries/Benefits (1xxx-3xxx)	88,217,212	43,068,653	23,745,415	10,361,386	165,392,666
Total Expenses (1xxx-6xxx)	90,423,776	45,887,870	32,932,265	12,434,442	181,678,353
% of Total	97.56%	93.86%	72.10%	83.33%	91.04%
FD 11 UGF 2021/22 Actual - Instructional					
	SAC	SCC	DS	IC	Total District
Total Salaries/Benefits (1xxx-3xxx)	57,026,957	25,379,803	-	4,126,413	86,533,173
Total Expenses (1xxx-6xxx)	58,367,057	28,730,907	-	4,126,413	91,224,377
% of Total	97.70%	88.34%	0.00%	100.00%	94.86%
FD 11 UGF 2021/22 Actual - Non-Instructional					
	SAC	SCC	DS	IC	Total District
Total Salaries/Benefits (1xxx-3xxx)	31,190,255	17,688,850	23,745,415	6,234,973	78,859,493
Total Expenses (1xxx-6xxx)	32,056,719	17,156,963	32,932,265	8,308,029	90,453,976
% of Total	97.30%	103.10%	72.10%	75.05%	87.18%

FD 11 UGF 2022/23 Actuals					
	SAC	SCC	DS	IC	Total District
Total Salaries/Benefits (1xxx-3xxx)	94,308,275	47,094,909	26,675,059	8,382,494	176,460,737
Total Expenses (1xxx-6xxx)	99,455,205	51,078,869	37,812,787	10,788,851	199,135,712
% of Total	94.82%	92.20%	70.55%	77.70%	88.61%
FD 11 UGF 2022/23 Actuals - Instructional					
	SAC	SCC	DS	IC	Total District
Total Salaries/Benefits (1xxx-3xxx)	60,118,455	26,958,525	-	3,518,655	90,595,635
Total Expenses (1xxx-6xxx)	61,851,481	30,700,474	-	3,518,655	96,070,610
% of Total	97.20%	87.81%	0.00%	100.00%	94.30%
FD 11 UGF 2022/23 Actuals Budget - Non-Instructional					
	SAC	SCC	DS	IC	Total District
Total Salaries/Benefits (1xxx-3xxx)	34,189,820	20,136,384	26,675,059	4,863,839	85,865,102
Total Expenses (1xxx-6xxx)	37,603,724	20,378,395	37,812,787	7,270,196	103,065,102
% of Total	90.92%	98.81%	70.55%	66.90%	83.31%

FD 11 UGF 2023/24 Adopted Budget					
	SAC	SCC	DS	IC	Total District
Total Salaries/Benefits (1xxx-3xxx)	106,464,060	50,896,226	32,703,128	8,089,953	198,153,367
Total Expenses (1xxx-6xxx)	118,638,129	60,191,954	43,558,815	11,136,158	233,525,056
% of Total	89.74%	84.56%	75.08%	72.65%	84.85%
FD 11 UGF 2023/24 Adopted Budget - Instructional					
	SAC	SCC	DS	IC	Total District
Total Salaries/Benefits (1xxx-3xxx)	63,273,667	27,429,059	-	3,318,993	94,021,719
Total Expenses (1xxx-6xxx)	64,849,257	30,912,022	-	3,318,993	99,080,272
% of Total	97.57%	88.73%	0.00%	100.00%	94.89%
FD 11 UGF 2023/24 Adopted Budget - Non-Instructional					
	SAC	SCC	DS	IC	Total District
Total Salaries/Benefits (1xxx-3xxx)	43,190,393	23,467,167	32,703,128	4,770,960	104,131,648
Total Expenses (1xxx-6xxx)	53,788,872	29,279,932	43,558,815	7,817,165	134,444,784
% of Total	80.30%	80.15%	75.08%	61.03%	77.45%

Vacant Funded Positions for FY2023-24- Projected Annual Salary and Benefits Savings
As of October 11, 2023

Fund	Management/ Academic/ Confidential	EMPLOYEE ID#	Title	Site	Effective Date	Annual Salary	Notes	Vacant Account	2023-24 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
			Director of Academic and End User Support Services/SCC	District	12/16/2022	(18,056)	Hired Kimberly Perna#2724270 Eff:7/5/23	11-0000-678000-54143-2110	(21,058)	
			Chief Communication Officer	District	4/20/2022		Hired Chi-Chung Keung#2712975 Eff: 6/1/23.	11-0000-671000-52200-2110	-	
30%-fd 11 70%-fd 12	Director of Grants	REORG#1228	Director of Grants	District	6/22/2026		AVC Sarah Santoyo on 8/9/23 revised acct to 12-2180-679000-5345-2110-30%. CL22-00371 General funds are no longer available. Reorg#1228 Eliminated Executive Director Resource Development and added Director of Grants	12-2180-679000-5345-2110-30% 11-0000-679000-5345-2110-0% 3401-679000-5345-2110-70%	-	
			Revised Title to Asst.Vice Chancellor PC/HR, Learning, Innovation, Wellness & Equity from Director Admin, Institutional Equity, Compliance & Title IX	District	5/11/2021	218,107	Interim Assignmet Sil Han Jin#2616593 Eff:7/1/23-9/30/23. 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	325,833	988,608
			Assistant to Vice Chancellor People & Culture	District	12/19/2022	(10,557)	Hired CL23-00543 Irene Glomba Eff:7/1/23. Interim Assignment Irena Glomba#1028144 Eff:11/28/22-6/30/23 CL23-00613 Hired Robert Witteman#1280163 Eff 9-1-2023 Interim Carol Perez#1029987 7/1/23- 9/30/23	11-0000-660000-53110-2120 11-0000-695000-54164-2110-50% 11-0000-677000-54164-2110-50%	529	
			Sergeant District Safety & Security	District	3/23/2023				-	
			Manager P&C Strategy Analytics and Equity	District	2/20/2023	104,322		11-0000-673000-53110-2110	163,746	
			Internal Audit Manager	District	6/2/2023	155,952		11-0000-672000-54113-2110	255,502	
			Chief Dist Safety & Security	District	7/31/2023	169,739	Interim David Waters#2579077 Eff:8/1/23 12/31/23	11-0000-677000-54161-2110-50% 11-0000-695000-54161-2110-50%	264,055	
			Instructor Pharmacy Technology	SAC	8/21/2023	139,382		11-0000-122100-15719-1110	191,260	
			Instructor, EsI Writing	SAC	12/12/2023	75,350		11-0000-150100-15620-1110-96% 11-0000-601000-15625-1280-4%	100,880	
			Dean, Instructional & Student Services	CEC	1/3/2023	187,254	Interim Assignment Steven Holman#2689249 Eff2/1/23-7/28/23 AC22-00521.	11-2490-601000-18100-1210	253,586	
			Coordinator, Distance Education	SAC	6/23/2023		Per SCF, Judith King#2244007 assigned 60% (9LHE) through June2025	11-0000-601000-15054-1250	-	908,159
			Assistant Dean, Student Services	SAC	12/31/2022		Reorg#1339 Assistant Dean, Student Services Position Eliminated and added Director, Administrative Services	11-0000-649000-19100-1210	-	
	Director, Administrative Services	REORG#1339	Director, Administrative Services	SAC		150,235	Reorg#1339 Assistant Dean, Student Services Position Eliminated and added Director, Administrative Services	11-0000-679000-17100-2110	232,901	
				SAC	6/10/2024	-		11-0000-122100-15719-1110	-	
			Director of Criminal Justice	SAC	6/30/2021	(6,671)	Hired AC23-00562 Ernesto Gomez#1277463 Eff:7/1/23Interim Assignment Ernest Gomez #1277463 Eff:7/1/22-6/30/23	11-0000-601000-15712-1210	(25,644)	
			Maintenance Supervisor	SAC	11/15/2021	93,484	WOC Miguel Rubio-Lopez#1546867 6/1/23-8/31/23	11-0000-651000-17400-2110	155,174	
	New Assistant Director, Athletics & Sports Information	REORG#1303	New Assistant Director, Athletics & Sports Information	SCC			Hired Nicho Dellavalle#2729354 Eff: 7/25/23REORG#1303 Eliminated Associate Dean, Business and Career Technical Education and created new Assistant Director, Athletics & Sports Information CL22-00474	11-0000-601000-25132-2110 11-0000-649000-29050-1210-95% 11-0000-684000-29050-1250-5%	17,280 21,519	
			VP, Student Service	SCC	5/19/2023	12,025	AC23-00620 Hired Christopher Sweeten #2732802 Eff:8/15/23			
			Custodian	SCC	10/31/2022		REORG#1277 ELIMINATED Custodian position and created Lead Custodian position	11-0000-653000-27200-2130	-	
			Dean, Enrollment & Support Services	SCC	10/13/2020		Site used funds from Dean, Enrollment & Support Services vacancy to fund Dean of Student Development&Deputy Title IX Coordinator REORG# 1318	11-0000-620000-29100-1210	-	178,598
			VP, Academic Affairs-SCC	SCC	7/1/2022		Hired AC23-00298 Jason Park#2730022 Eff: 8/1/23 Interim Assignment Jose Vargas#1026660 7/1/23-9/14/22 Interim Assignment Aaron Voelcker#1985186 10/5/22-6/30/23 WOC Ann Kelly#1030363 Eff:7/24/23- 8/15/23&8/16/23-11/30/23	11-0000-601000-25051-1210-100%	-	
			Assistant to President	SCC	7/31/2023	94,627		11-0000-660000-21100-2120	154,629	
			Instructor, English	SCC	6/10/2024	-		11-0000-150100-25315-1110	-	
			Public Information Officer	SCC	2/14/2023	6,619	Hired CL23-00590 Eugene Fields#1062647 Eff:7/1/23	11-0000-671000-21100-2110	(14,830)	
						1,371,811			2,075,365	
Fund	Classified	EMPLOYEE ID#	Title	Site	Effective Date	Annual Salary	Notes	2023-24 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site	
			P/T District Safety Officer	District	8/30/2020		Reorg#1345 moved funds to new F/T Locksmith Position	11-0000-677000-54167-2310-60% 11-0000-695000-54167-2310-40%	-	
			Application Specialist III	District	2/24/2022	(6,278)	Guzman#2728651 Eff:8/7/23	11-0000-678000-54144-2130	(4,727)	
			Senior Account Clerk	District	9/24/2023	54,027		11-0000-672000-54213-2130	93,497	
			Title IX Specialist	District	12/18/2022	64,972		11-0000-673000-53110-2130	112,670	
			P/T District Safety Officer	District	1/24/2021		Reorg#1345 moved funds to new F/T Locksmith Position	11-0000-695000-54166-2310	-	
			Locksmith	District	6/1/2023	64,971	Reorg#1345 new F/T Locksmith Position	11-0000-677000-54161-2130	112,668	
			Technical Specialist	District	1/31/2023	71,968		11-0000-678000-54141-2130	122,235	
			Senior Payroll Specialist	District	6/30/2023	33,496	CL23-0663 Hired Dana Ericson#1505154 Eff:9/24/23	11-0000-672000-54215-2130	58,597	
50%-fd 11 50%-fd 12			Custodian	District	3/1/2023		CL23-00625 Hired Rosa Fierros#2620447 Eff:9/5/23	11-0000-653000-54133-2310 11-2410-679000-53340-2130-50%	-	
			Research Analyst	District	3/3/2023	53,676		12-3401-679000-53340-2130-50%	78,745	1,001,449
			Mail/Warehouse Assistant	District	6/15/2023	57,143		11-0000-677000-54152-2130	97,863	
			Business Services Coordinator	District	10/19/2022	73,767		11-0000-701000-53350-2130	124,695	
			P/T District Safety Officer	District	11/23/2019		Reorg#1345 moved funds to new F/T Locksmith Position	11-0000-695000-54167-2310-60%	-	
			Purchasing Assistant	District	1/19/2022	(6,404)	Interim Assignment Esther Flores#2312462 7/1/23-9/30/23 CL23-00625 Hired Nina Lee Benson#2742626 Eff:9/18/23	11-0000-677000-54151-2130	15,128	
			Custodian	District	4/10/2023			11-0000-653000-54133-2310	-	
			Desktop Publishing Technician	District	11/4/2022	68,453		11-0000-677000-52600-2130	117,430	
			P/T District Safety Officer	District	2/11/2021		Reorg#1345 moved funds to new F/T Locksmith Position	11-0000-695000-54163-2310	-	
86.20%-fd 11 13.80%-fd 12			Senior District Safety Officer	District	12/2/2022		Hired Oscar Medina#2689500 Eff:7/1/2023	11-0000-677000-54167-2130-86.20% 12-3610-695000-54167-2130-13.80%	-	
			Warehouse Storekeeper	District	4/2/2023		Hired Steven Ortiz#2611580 CL23-00610 Eff:6/16/23	11-0000-677000-54153-2130	-	

Vacant Funded Positions for FY2023-24- Projected Annual Salary and Benefits Savings
As of October 11, 2023

Fund	Management/ Academic/ Confidential	EMPLOYEE ID#	Title	Site	Effective Date	Annual Salary	Notes	Vacant Account	2023-24 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
60%-fd 11								11-0000-677000-54166-2130-60%		
40%-fd 12	Witteaman, Robert	1280163	Senior District Safety Officer	District	8/31/2023	41,698		12-3610-695000-54166-2130-40%		72,647
65%-fd 11								11-2490-649000-18100-2130-65%		
35%-fd 12	Berber, Christian	1580466	High School & Community Outreach Specialist	SAC	12/2/2022		CL22-00489 Hired Andrea Cristobal#2229410 Eff:9/18/23	11-0000-601000-15716-2130-35%		
	11 Boster Toinette	1029574	Administrative Clerk	SAC	1/3/2023		Hired Anay Palafox#2299314 Eff:6/21/23	11-0000-601000-15716-2130-50%		
	11 Burke, Tamy	1460227	P/T Administrative Clerk	SAC	2/22/2022	26,809	CL23-00560	11-0000-601000-15712-2130-50%		36,629
	11 Dahl, Kayla	2338789	Administrative Secretary	SAC	1/4/2023		Hired CL23-00571 Keely Hamilton#2732622 Eff:8/7/23	11-0000-651000-17400-2310		
40%-fd 11								11-0000-601000-15410-2130		
60%-fd 12	Dinh, Amber	1069111	Instructional Center technician	SAC	1/3/2023		Hired CL23-00568 Jasmin Do#2415712 eff:7/17/23	11-0000-499900-19510-2210-20%		
	11 Ellsworth, Kristin	2175738	Administrative Secretary	SAC	12/5/2022		Hired Sara Garcia#1212917 Eff: 6/5/23 CL23-00520	11-2412-499900-19510-2210-20%		
								11-0000-709000-11300-2130		
20%-fd 11								11-0000-649000-19615-2130-20%		
80%-fd 12	Garcia Carmona, Javier	2047939	High School & Community Outreach Specialist	SAC	3/26/2023		Hired CL23-00560/ Cristian Berber#1580466 Eff:7/5/23 @100% FD12. Site Submitted SCF for new hire changing % split	12-2549-649000-19615-2130-10%		
	11 Glomba, Irena	1028144	Executive Secretary	CEC	6/30/2023	96,507		12-2412-649000-19615-2130-70%		
	11 Hayes, Charles F.	1026480	Custodian	SAC	6/1/2020	53,013	CL20-00021	11-0000-601000-18100-2130	143,006	
								11-0000-653000-17200-2130	96,320	
	11 Heller, Shelly	2375248	Science Lab Coordinator	SAC	1/27/2023		Hired Robert Campbell Eff:6/5/23 CL23- 00579. WOC Robert Campbell#2672582 2/13/23-6/4/23	11-0000-190500-16420-2210-50%		
	11 Hernandez, Eric	1027374	P/T Custodian	SAC	5/1/2022	21,265		11-0000-190100-16430-2210-50%		
	11 Jusay, Modesto	1026710	Custodian	SAC	6/30/2022	53,013		11-0000-653000-17200-2310	29,054	
	11 Cottrell-Koehler, Tammy	1035107	Distance Education Services Specialist	SAC	12/30/2023	48,705		11-0000-653000-17200-2130	96,320	
	11 Lopez, Felipe	1027162	Gardener/Utility Worker	SAC	12/31/2021	57,143		11-0000-619000-15054-2130	77,433	
								11-0000-620000-19205-2130-40%	101,967	
50%-fd 11								11-2410-620000-19205-2130-10%		
50%-fd 12	Maestas, Yvonne	1029309	Admission Record Specialist II	SAC	5/1/2023	37,177		2412-620000-19205-2130-50%	12-	55,982
								11-0000-649000-19615-2130-20%		
20%-fd 11								2549-649000-19615-2130-10%	12-2412-	
80%-fd 12	Marquez, Daniel	1062361	Student Services Coordinator	SAC	7/10/2023		Interim Assignment Basti Lopez De la Luz#1482197 Eff:7/24/23	649000-19615-2130-70%		
35%-fd 11								11-0000-699000-14121-2130-35%		
65%-fd 31	Miranda Zamora, Cristina	1329369	Auxiliary Services Specialist	SAC	11/19/2019	21,790		11-0000-691000-14121-2130-65%		38,136
	11 Munoz, Edward J.	1027311	P/T Accountant	SAC	7/14/2020	31,014		11-0000-679000-17100-2310		42,374
	11 Naguib-Estefanos, Nancy A	2018465	Senior Clerk	SAC	10/2/2022	57,143		11-0000-646000-19405-2130		101,967
								11-0000-709000-19550-2130-75%		
75%-fd 11								13-3411-709000-19550-2130-25%		
25%-fd 13	Naguib-Estefanos, Nancy A	2018465	Scholarship Coordinator	SAC	7/23/2023	70,025		11-0000-632000-19510-2130-20%		123,029
								11-2410-620000-19510-2130-20%		
40%-fd 11								12-2412-632000-19510-2130-60%		36,563
60%-fd 12	Marin, Perla	1056640	Administrative Clerk	SAC	9/8/2023	19,610				
	11 Pleitez, Roxana	2027159	Division Administrative Assistant	SAC	6/25/2023	14,066	Roxana Pleitez#2027159 returned to position Eff:9/4/23	11-0000-601000-15605-2130		24,426
	11 Ramirez, Leonardo	1379054	Skilled Maintenance Worker	SAC	1/3/2022	64,972		11-0000-651000-17400-2130		112,670
82%-fd 11								11-2490-620000-18100-2130-82%		
18%-fd 13	Reimer, Ullian	1025907	Admissions/Records Specialist I	SAC	8/16/2022	43,321		12-1102-620000-18100-2130-18%		78,778
	11 Rodriguez, Hector	2611615	Gardener/Utility Worker	SAC	5/9/2022	57,143	CL22-00425	11-0000-655000-17300-2130		101,967
								Hired CL23-00572 Jose Rios Pineda#1456179 Eff:7/10/23		
	11 Rodriguez, Natalie	1593301	Counseling Assistant	SAC	1/8/2023			11-2410-631000-15310-2310		
								11-0000-632000-19510-2130-5%		
36%-fd 11								11-2410-632000-19510-2130-31%		
64%-fd 12	Ruesga, Claudia	1030364	Instructional Center Technician	SAC	1/3/2023		Hired CL23-00568 Mariana Cervantes#2730594 Eff:7/27/23	12-2412-632000-19510-2130-64%		
								11-0000-620000-19205-2130-70%		
	11 Stapleton, Amber	1029657	Admissions/Records Specialist I	SAC	5/22/2022	52,830		11-2410-620000-19205-2130-30%		96,072
								11-2410-632000-19510-2130-20%		
40%-fd 11								11-0000-632000-19510-2130-20%		
60%-fd 12	Student Services Specialist	REORG#1190	Student Services Specialist	SAC	12/29/2019	24,902	Reorg#1190 (Nguyen, Cang#1030027)	12-2416-632000-19510-2130-60%		43,585
	11 Suzuki, Miya	2306123	Division Administrative Assistant	SAC	7/13/2023	70,349		11-0000-601000-16100-2130		106,008
								11-0000-620000-19205-2310-30%		
	11 Taylor, Katherine A.	1028961	P/T Admissions/Records Specialist I	SAC	10/1/2020	22,743		11-2410-620000-19205-2310-70%		31,074
								Hired CL23-00572 Maria Constantino Rodriguez#1217090 Eff:7/10/23		
	11 Vu, Michelle	2344157	Counseling Assistant	SAC	1/31/2023			11-2410-631000-15310-2310		
	11 Yoder, Brian	1028171	Instructional Media Producer	SAC	9/1/2023	78,275		11-0000-679000-11501-2130		131,265
82%-fd 11								Reclassified from Admissions/Records Specialist III to Adm/Rec Spec Senior		
18%-fd 12	Zambrano, Wendy	1338982	Adm/Rec Spec Senior	CEC	8/10/2023	49,225		11-2410-620000-18100-2130-82%		
	11 Bains, Kelsey	1030596	Athl Trainer/Therapist	SCC	7/19/2023	78,546	Eff:7/1/23. Resignation Eff: 8/10/23	12-1102-620000-18100-2130-18%		78,500
	11 Connaker, William	1027611	Learning Assistant	SCC	6/2/2023	29,319		11-0000-620000-19100-2130		122,421
								11-0000-611000-29325-2410		40,059
	11 Davis, Wendy	1027078	Auxiliary Services Specialist	SCC	4/27/2023	77,439		11-0000-699000-24129-2130-91%	11-	
	11 Delgado, Roberto	1374929	Gardener/Utility Worker	SCC	9/17/2023	20,317		0000-696000-24129-2130-9%		116,937
	11 De La Rosa, Joel	2683159	Skilled Maintenance Worker	SCC	9/11/2023	47,145		11-0000-655000-27300-2310		27,760
	11 Gitonga, Kanana	1030388	International Student Coordinator	SCC	1/31/2019	84,993		11-0000-651000-27400-2130		85,179
	11 Hermen, Lisa	1027710	Senior Clerk	SCC	3/31/2022	28,572		11-0000-649000-29110-2130		140,043
	11 Hernandez, Guadalupe	1492326	Custodian	SCC	4/4/2023	58,572		11-0000-601000-25131-2130		62,099
	11 Kawafuchi, Emily	1239034	Transfer Center Specialist	SCC	4/16/2023	75,580		11-0000-653000-27200-2130		96,468
								11-0000-631000-29305-2130		114,050
								S.Martin returned to OEC on 10/4/22. Vacancy is now in Student Services Off.		
	11 Martin, Sheryl A.	1028421	Executive Secretary	SCC	8/9/2021	75,891		11-0000-649000-29050-2130		127,598
	11 Reza, Juna	1029204	Custodian	SCC	8/29/2023	43,022		11-0000-653000-28100-2130		75,443
								Hired CL23-00564 Roberto Delgado#1374929 Eff 7/31/23		
	11 Simoes, Antonio	2666411	P/T Gardener/Utility Worker	SCC	11/16/2022			11-0000-655000-27300-2310		
								Hired Guadalupe Hernandez#1492326 effective April 4, 2023 CL22-00386.		
	11 Smilde, Mark	2635727	Senior Custodian/Utility Worker	SCC	8/11/2022			11-0000-653000-27200-2130		
	11 Tran, Kieu-Loan T.	1030029	Admission Records Specialist III	SCC	3/1/2020	62,255		11-0000-620000-29100-2130		108,956
										3,901,585
										5,976,950
TOTAL						2,324,180				
						3,695,991				

Rancho Santiago Community College
FD 11/13 Combined -- Unrestricted General Fund Cash Flow Summary
FY 2023-24, 2022-23, 2021-22
YTD Actuals- September 30, 2023

	FY 2023/2024											
	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	\$69,995,934	\$71,211,311	\$61,208,673	\$62,963,452	\$62,963,452	\$62,963,452	\$62,963,452	\$62,963,452	\$62,963,452	\$62,963,452	\$62,963,452	\$62,963,452
Total Revenues	14,999,379	7,247,510	21,424,263	0	0	0	0	0	0	0	0	0
Total Expenditures	13,784,002	17,250,148	19,669,484	0	0	0	0	0	0	0	0	0
Change in Fund Balance	1,215,377	(10,002,638)	1,754,779	0	0	0	0	0	0	0	0	0
Ending Fund Balance	71,211,311	61,208,673	62,963,452	62,963,452	62,963,452	62,963,452	62,963,452	62,963,452	62,963,452	62,963,452	62,963,452	62,963,452
	FY 2022/2023											
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	\$59,415,833	\$61,784,640	\$52,663,482	\$47,112,071	\$44,117,698	\$38,009,050	\$59,834,822	\$52,186,865	\$55,286,293	\$56,436,784	\$64,728,465	\$58,986,931
Total Revenues	13,207,623	6,163,437	12,205,656	14,492,940	14,987,785	39,069,575	9,590,300	22,970,783	18,833,781	25,599,139	12,376,790	40,473,184
Total Expenditures	10,838,816	15,284,595	17,757,067	17,487,313	21,096,433	17,243,803	17,238,257	19,871,355	17,683,289	17,307,458	18,118,324	29,464,181
Change in Fund Balance	2,368,807	(9,121,158)	(5,551,411)	(2,994,373)	(6,108,648)	21,825,772	(7,647,956)	3,099,427	1,150,491	8,291,681	(5,741,534)	11,009,003
Ending Fund Balance	61,784,640	52,663,482	47,112,071	44,117,698	38,009,050	59,834,822	52,186,865	55,286,293	56,436,784	64,728,465	58,986,931	69,995,934
	FY 2021/2022											
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	\$46,370,067	\$48,091,696	\$35,602,855	\$41,281,989	\$26,324,996	\$24,068,300	\$50,130,982	\$43,899,530	\$33,460,128	\$34,790,561	\$42,595,206	\$33,912,083
Total Revenues	11,437,098	2,884,275	21,977,395	701,517	16,658,801	40,835,472	9,174,999	7,173,633	16,255,779	23,385,633	9,250,271	52,842,778
Total Expenditures	9,715,469	15,373,117	16,298,261	15,658,510	18,915,497	14,772,790	15,406,451	17,613,035	14,925,346	15,580,988	17,933,393	27,339,028
Change in Fund Balance	1,721,630	(12,488,842)	5,679,134	(14,956,992)	(2,256,696)	26,062,682	(6,231,452)	(10,439,402)	1,330,433	7,804,645	(8,683,122)	25,503,749
Ending Fund Balance	48,091,696	35,602,855	41,281,989	26,324,996	24,068,300	50,130,982	43,899,530	33,460,128	34,790,561	42,595,206	33,912,083	59,415,833

Fiscal Resources Committee

Via Zoom Video Conference Call

1:31 p.m. – 2:06 p.m.

Meeting Minutes for September 20, 2023

FRC Members Present: Iris Ingram, Morrie Barembaum, Susana Cardenas, Claire Coyne, Madeline Grant, Bart Hoffman, Veronica Munoz, Adam O’Connor, Enrique Perez, Craig Rutan and Arleen Satele

FRC Members Absent: Steven Deeley, Noemi Guzman, and Ethan Harlan

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

1. Welcome: Vice Chancellor Ingram called the meeting to order at 1:31 p.m. via zoom upon achieving quorum.
2. State/District Budget Update – Ingram
 - 2023-24 Adopted Budget
 - 9/11/2023 Board PowerPoint presentation on the 2023-24 Adopted Budget
 - LAO – The 2023-24 Budget: Overview of the Spending Plan (Preliminary Version)
 - SSC – CPI Increases Slightly in July
 - SSC – Legislature Returns from Summer Recess
 - SSC – Economic Indicators Mixed as Economy Continues to Grow
 - SSC – It’s Time to Calculate Your Gann Limit
 - SSC – Top Legislative Issues-August 25, 2023
 - SSC – Appropriations Committees Take Up Suspense File
 - SSC – Top Legislative Issues-September 8, 2023
 - SSC – Higher Education Clean-Up Bill Clears Legislature
 - SSC – Governor Signs Budget Clean-up Bill
 - DOF – Finance Bulletin-August 2023

Ingram referenced the above resources as information. She stated the Board of Trustees approved the adopted budget on September 11 and noting that both the adopted budget and presented to the Board are posted on the Business Services webpages respectively.

Nery asked several clarifying questions specific to the 2023-24 adopted budget as follows:

- Page 29 and Page 32 have different expenditures for district services at \$42,168,367 and \$44,039,990. O’Connor explained the need to subtract “other local revenue” and the numbers will match.
- Page 29 district operational costs are approximately 23.01% which includes the salary adjustment of 5%, the step and column increase, and benefits, but when compared to 2022-23, it appears to be different by \$1 million. Have there been any new positions added that were not reflected in the \$1.6 million when we did the additional expenses? O’Connor explained there were additional cost increases in the budget assumptions that were added for Business Services and People and Culture requests and confirmed he would follow-up with a break-out of costs.
- Interfund Transfer of \$1.5 million; what is that for? O’Connor explained that is capital outlay.
- \$7 million for SAC from SRP, can you determine what amount is growth and what amount is SRP? A total of \$11.6 million went to both colleges with \$5.9 million to SAC. Thao Nguyen may

have shared that information with Hoffman. O'Connor agreed to follow-up with breakout information as requested.

- On budget assumptions, the EPA for a faculty position – what percentage goes to faculty? O'Connor noted that EPA is not actually additional funding but a component of our apportionment. A spreadsheet is run based on all faculty costs and then allocated a portion of faculty costs to the EPA. So, EPA is fully spent on faculty salaries.
- Faculty FON Page 91 #N discuss the difference. O'Connor explained the difference is that the remaining portion (\$958,000) was taken in this year and there is no additional allocation for 2023-24
- Page 29 regarding operations expenses and 5000/6000 which include utilities and other expenses, increased from \$8.4 million to \$10.3 million which is under \$3 million. What is the breakdown in increases? O'Connor agreed to provide a breakout of expenses.

Vargas also inquired about the difference in district expenditures on page 32 that were explained by O'Connor to include revenue income and must be subtracted from district expenses and that is what is noted in the far-right column.

O'Connor agreed to review and follow-up on inquiries.

3. Multi-year Projection

O'Connor reviewed and screen-shared two versions of the multi-year projections. Ingram stated these same projections were shared with VPs (Administrative Services) and Presidents earlier in the month. O'Connor concluded his review and noted large allocations were provided to the colleges, and suggested the colleges be cautious about spending in the out years when allocations will dwindle over time.

Nery inquired about the center status application for the OCRTC (Orange County Regional Training Center) and if the college could prepare for Vice Chancellor Ingram's approval and submission to the State. Ingram noted she is unaware of any harm in submitting the application.

4. 2024-25 Draft Budget Calendar

O'Connor shared the 2024-25 draft budget calendar and specifically spoke about the FRC meeting on July 3, 2024, to review budget assumptions prior to District Council review and approval. He is aware of the potential problem with individuals taking the day off prior to the July 4th holiday but hopes that it will be okay. Any concerns are to be shared with O'Connor. The 2024-25 draft budget calendar will be brought back to the October meeting for action.

5. Standing Report from District Council – Claire Coyne

Coyne briefly commented on the actions of District Council which met on August 28 to approve the adopted budget, which has now been approved by the Board. There were several reorganizations and two were sent to POE and approval of one for accounting analysts because there was no fiscal impact. Approval of AR regarding quorum and voting was approved and BP is moving forward to Board of Trustees. There was discussion on AR for the sale of real property for instructional use and a new AR 2325 for online conference calls/meetings. It is being extended to all major participatory governance committees. The next meeting is October 2.

6. Informational Handouts

- District-wide expenditure report link: <https://intranet.rscsd.edu>
- Vacant Funded Position List as of September 14, 2023
- Monthly Cash Flow Summary as of August 31, 2023
- [SAC Planning and Budget Committee Agendas and Minutes](#)
- [SCC Budget Committee Agendas and Minutes](#)
- [Districtwide Enrollment Management Workgroup Minutes- *Did not meet. No materials*](#)

Informational handouts above were referenced for further review.

7. **Approval of FRC Minutes – August 16, 2023**

A motion by Satele was seconded by Coyne to approve the minutes of the August 16, 2023, meeting as presented. The motion passed with one abstention by Grant as she was not in attendance at that meeting.

8. **Other**

Coyne recalled that at the first FRC meeting, she discussed sending out a brief survey to solicit potential topics for discussion at future FRC meetings during this next fiscal year. The survey will be routed immediately following the meeting. She requested replies be received by October 9 so that results could be distributed with the materials for the next FRC meeting.

A motion by O'Connor was seconded by Hoffman to adjourn the meeting. The motion passed unanimously.

Next FRC Committee Meeting:

The next FRC meeting is October 18, 2023, at 1:30-3:00 p.m. This meeting adjourned at 2:06 p.m.