



Rancho Santiago Community College District
District Council Meeting

August 29, 2022

1:30 p.m.

Via Zoom

<https://cccconfer.zoom.us/j/92965213263>

669-900-6833 / 929 6521 3263

Passcode is required and provided to District Council members in separate email.

Contact Debra Gerard at gerard_debra@rscsd.edu to obtain passcode.

Agenda

- | | |
|---|-----------|
| 1. Call to Order/Update | Martinez |
| 2. Approval of Minutes - ACTION
a. July 18, 2022 Meeting | Martinez |
| 3. Approval of 2022-2023 Adopted Budget - ACTION | Ingram |
| 4. Approval of Job Description – Manager, People & Culture/Strategy, Analytics & Equity - ACTION | Hou |
| 5. Multifactor Authentication – PRESENTATION/INFORMATION | Gonzalez |
| 6. Committee Reports – INFORMATION
a. Planning & Organizational Effectiveness Committee | Davis |
| b. Human Resources Committee | Hou |
| c. Fiscal Resources Committee | Ingram |
| d. Physical Resources Committee | Ingram |
| e. Technology Advisory Group | Gonzalez |
| 7. Constituent Representative Reports - INFORMATION
a. Academic Senate - SAC | Isbell |
| b. Academic Senate - SCC | Rutan |
| c. Classified Staff | Martin |
| d. Student Government - SAC | Fernandez |
| e. Student Government – SCC | Green |

Next Meeting: October 3, 2022



Rancho Santiago Community College District District Council Meeting

MINUTES

July 18, 2022

Members:	Marvin Martinez	Present
	Enrique Perez	Present
	Iris Ingram	Present
	Cheng Yu Hou	Present
	Annebelle Nery	Present
	Arleen Satele	Present
	Jesse Gonzalez	Present
	Jim Isbell	Present
	Craig Rutan	Present
	Monica Zarske	Present
	Michael Taylor	Present
	Tara Kubicka-Miller	Present
	Sheryl Martin	Present
	Ambar Nakagami	Present
	Zina Edwards	Present
	Melanie Fernandez	Present
	Michael Green	Present

1. Call to Order/Update
 - a. Chancellor Martinez convened the meeting via Zoom Conference at 1:35 p.m. and conducted a roll call vote of members.

2. Approval of Minutes
 - a. June 6, 2022 Meeting - It was moved by Mr. Rutan, seconded by Mr. Perez and, by roll call vote, carried with an abstention by Dr. Satele to approve the minutes of the June 6, 2022 meeting.
 - b. June 21, 2022 Meeting - It was moved by Ms. Kubicka-Miller, seconded by Ms. Martin and, by roll call vote, carried with abstentions by Ms. Zarske, Ms. Edwards, Ms. Fernandez and Mr. Green to approve the minutes of the June 21, 2022 meeting.

3. Approval of 2022-2023 Adopted Budget Assumptions
 - a. Vice Chancellor Ingram presented the budget assumptions for the 2022-2023 Adopted Budget. It was moved by Mr. Rutan, seconded by Mr. Perez and, by roll call vote, carried unanimously to approve the 2022-2023 Adopted Budget Assumptions
4. Human Resources Items
 - a. Reorg #1295 – DO/People & Culture: Vice Chancellor Hou presented Reorg #1295. It was moved by Mr. Perez, seconded by Mr. Rutan and, by roll call vote, carried with an abstention by Mr. Hou to consider each proposed position in the reorg separately.
 - b. Manager, P&C, Investigations – Vice Chancellor Hou presented the proposed position. It was moved by Ms. Edwards, seconded by Mr. Rutan and carried with an abstention by Mr. Hou to approve the Manager, P&C, Investigations position.

Ms. Edwards left the meeting at this time and was not present for votes on the remaining action items on the agenda.

- c. Principal P&C Business Partner, Investigations – Vice Chancellor Hou presented the proposed position. It was moved by Dr. Satele, seconded by Mr. Gonzalez and carried with an abstention by Mr. Hou to approve the Principal P&C Business Partner, Investigations position.
 - d. Chief Mediation & Culture Officer – Vice Chancellor Hou presented the proposed position. It was moved by Mr. Perez, seconded by Mr. Taylor and carried with an abstention by Mr. Hou and nay votes by Ms. Zarske, Mr. Taylor, Mr. Rutan, Mr. Isbell, Ms. Kubicka-Miller, and Ms. Martin to approve the Chief Mediation & Culture Officer position.
5. Board Policies/Administrative Regulations
 - a. AR 7135 – Reclassification and Special Pay – Vice Chancellor Hou presented new proposed AR 7135. It was moved by Mr. Perez, seconded by Mr. Isbell and carried unanimously to approve AR 7135.
 - b. AR 7250 Educational Administrators Workweek – Vice Chancellor Hou presented new proposed AR 7250. It was moved by Mr. Perez, seconded by Ms. Zarske and carried unanimously to approve AR 7250.
 - c. AR 7260 Classified Supervisors and Managers Workweek - Vice Chancellor Hou presented new proposed AR 7260. It was moved by Mr. Isbell, seconded by Ms. Ingram and carried unanimously to approve AR 7260.
6. Multifactor Authentication
 - a. Committee Members agreed to move this agenda item to the August 29, 2022 District Council meeting agenda.

7. Committee Reports

- a. Planning and Organizational Effectiveness Committee (POEC)
Mr. Perez reported on the June 22, 2022 meeting. The next meeting will be held on July 27, 2022.
- b. Human Resources Committee (HRC)
Mr. Hou reported the committee had not met since last meeting.
- c. Fiscal Resources Committee (FRC)
Ms. Ingram reported the Committee did not meet in July
- d. Physical Resources Committee (PRC)
Ms. Ingram reported that the committee does not meet during the summer.
- e. Technology Advisory Group (TAG)
Mr. Gonzalez reported the next meeting will be held in September 2022.

8. Constituent Representative Reports

- a. Academic Senate/SAC: Mr. Isbell reported the SAC Academic Senate is on break for the summer.
- b. Academic Senate/SCC: Mr. Rutan reported the SCC Academic Senate is on break for the summer.
- c. CSEA: Ms. Martin stated there was no report.
- d. Student Government/SAC: Melanie Fernandez reported on the SAC ASG activities.
- e. Student Government/SCC: Michael Green reported on the SCC ASG activities.

Next Meeting: The next meeting will be held on Monday, August 29, 2022.

Meeting Adjourned: 3:17 p.m.

Approved: August 29, 2022

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

New Expenditures

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

Rancho Santiago Community College District
Adopted Budget
2022-23

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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					
<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					
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)
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
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)

Rancho Santiago Community College District
Adopted Budget
2022-23

DRAFT

Unrestricted General Fund Revenue Budget - Fund 11

<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
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
2022-23

DRAFT

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
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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	335,860	673,834	714,312	723,212	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	14,866,085	13,602,485	19,417,264	20,404,453	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	1,582,486	2,009,369	378,491	380,491	(81.06)
Subtotal, Expenditures (1000 - 6000)	174,539,142	181,678,354	193,634,401	196,373,858	8.09

Rancho Santiago Community College District
Adopted Budget
2022-23

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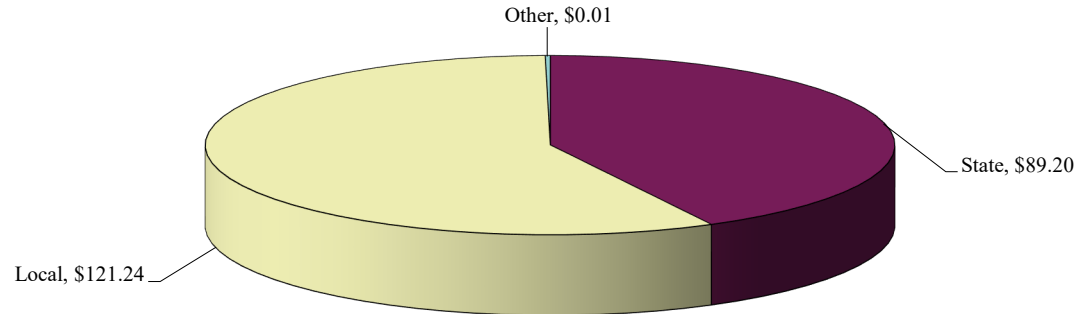
Unrestricted General Fund Expenditure Budget - Fund 11

<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
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

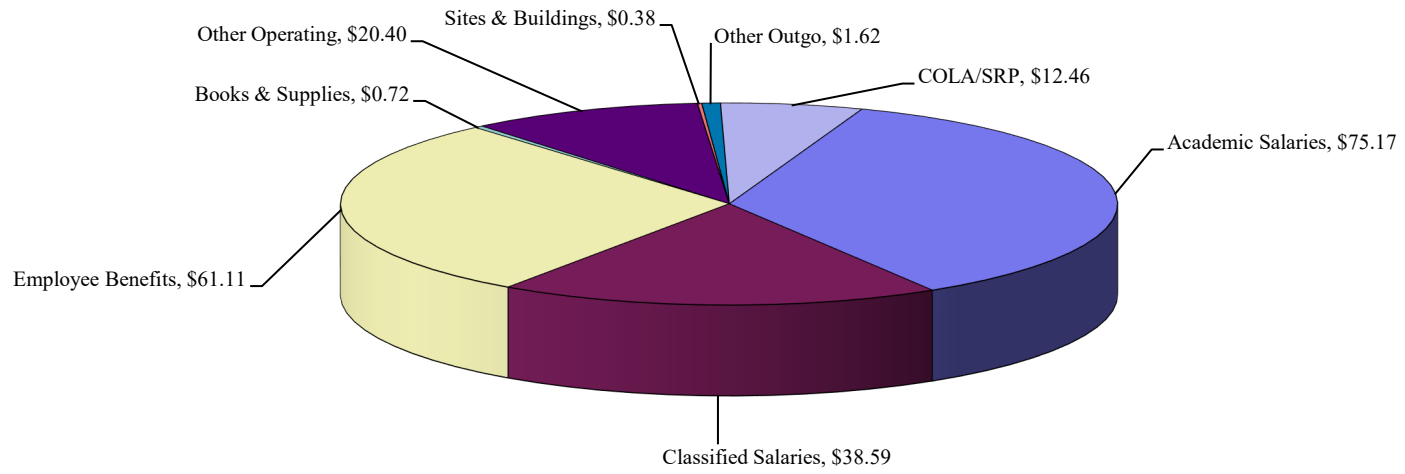
Rancho Santiago Community College District
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General Fund - Unrestricted - Fund 11

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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	1,013,335	127,228	349,596	(65.50)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	<u>173,946</u>	<u>1,098,967</u>	<u>152,228</u>	<u>374,596</u>	(65.91)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983 Interfund Transfer In/Intrafund Transfer In	51,803	34,344	0	0	(100.00)
Total Other Sources	<u>51,803</u>	<u>34,344</u>	<u>0</u>	<u>0</u>	(100.00)
Total Revenues	<u>6,563,569</u>	<u>8,180,100</u>	<u>7,736,253</u>	<u>7,958,621</u>	(2.71)
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>\$54,550,168</u>	<u>\$57,507,252</u>	<u>\$67,374,455</u>	23.51

Rancho Santiago Community College District
Adopted Budget
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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	681,904	711,150	475,819	1,241,657	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	282,165	441,720	100,912	365,142	(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	6,591,065	7,326,076	7,799,770	8,078,660	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

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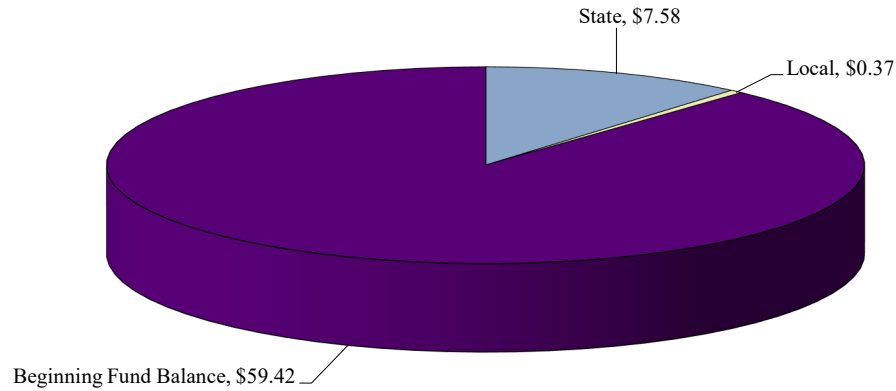
Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13

<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
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	0	1,540,583	2,915,584	-
Total Designated	<u>0</u>	<u>0</u>	<u>28,511,111</u>	<u>29,891,433</u>	-
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>38,577,295</u>	<u>38,197,432</u>	<u>44,650,262</u>	15.74
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$44,607,199</u>	<u>\$54,550,168</u>	<u>\$57,507,252</u>	<u>\$67,374,455</u>	23.51

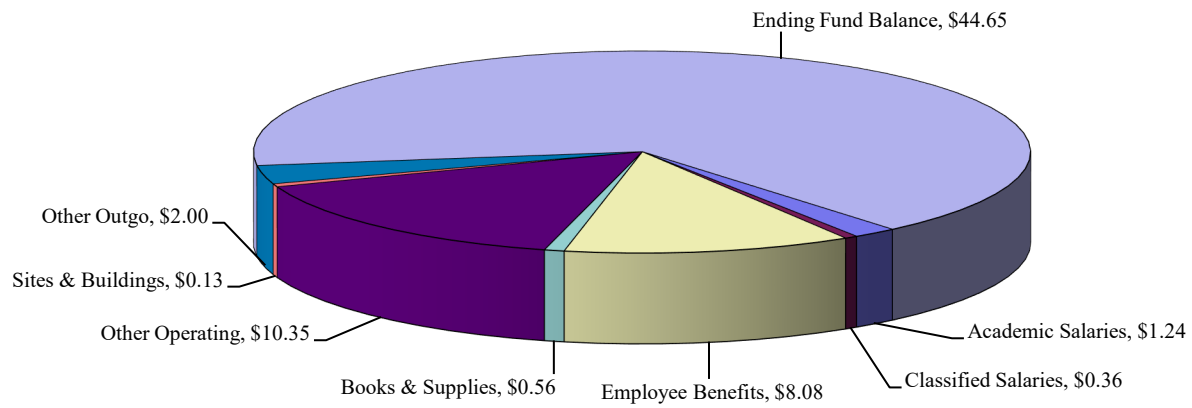
Rancho Santiago Community College District
Adopted Budget 2022-23
Unrestricted - One-Time - General Fund - Fund 13

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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)

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
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	2,043,320	145.61	873,796	(57.24)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	<u>110,247,646</u>	<u>110,453,890</u>	<u>108,259,623</u>	(1.99)	<u>121,614,239</u>	12.34
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	1,189,927	(49.61)	0	(100.00)
Total Other Sources	<u>2,366,566</u>	<u>2,366,566</u>	<u>1,221,170</u>	(48.40)	<u>5,000</u>	(99.59)
Total Revenues	<u>205,790,938</u>	<u>205,997,182</u>	<u>213,339,490</u>	3.56	<u>218,410,119</u>	2.38
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>\$259,709,558</u>	2.91	<u>\$277,825,953</u>	6.98

Rancho Santiago Community College District
Adopted Budget
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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
Adopted Budget
2022-23

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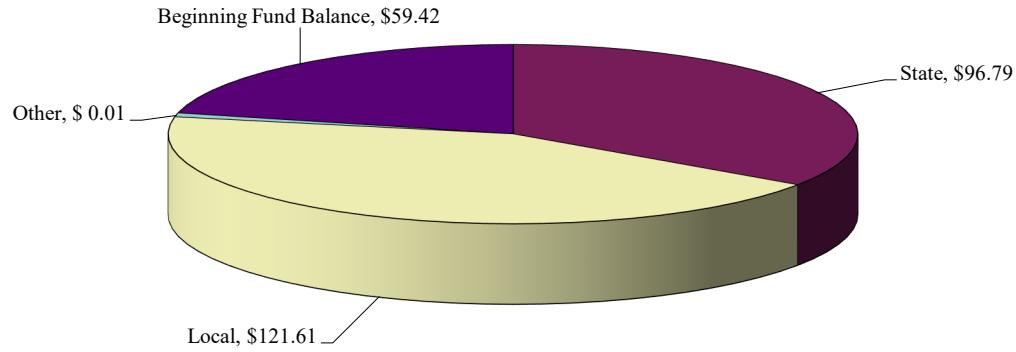
General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13

<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
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	0	(100.00)	2,915,584	-
Total Designated	<u>28,658,309</u>	<u>28,228,309</u>	<u>0</u>	(100.00)	<u>37,970,469</u>	-
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>59,415,834</u>	40.16	<u>57,107,902</u>	(3.88)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$252,161,006</u>	<u>\$252,367,250</u>	<u>\$259,709,558</u>	2.91	<u>\$277,825,953</u>	6.98

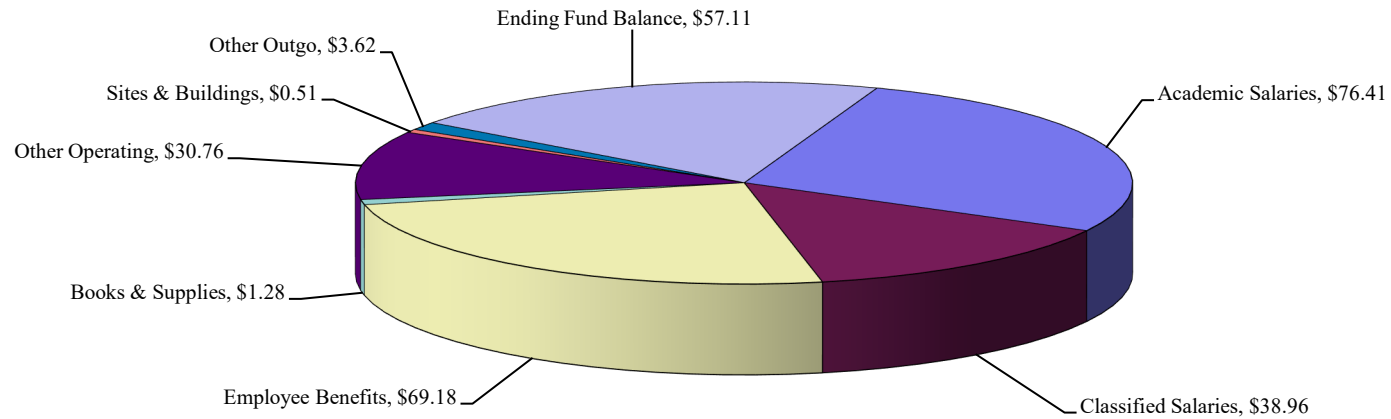
Rancho Santiago Community College District
Adopted Budget 2022-23
General Fund - Combined - Unrestricted - Fund 11, 13

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2022-23

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Restricted General Fund Revenue Budget - Fund 12						
<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					
8120	Higher Education Act	\$2,375,782	\$2,657,564	\$4,602,303	\$2,144,220	(19.32)
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	258,374	1,351.21
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	19,002,345	(13.37)
	Total Federal Revenues	<u>20,206,781</u>	<u>25,854,384</u>	<u>40,941,798</u>	<u>23,460,189</u>	(9.26)
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,017,009	1,748,664	2,457,982	2,434,599	39.23
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	39,632,832	24.68
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	422,473	(19.68)
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	5,973,234	45.26
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	1,265,594	46.81
8629	Other Gen Categorical Apport-Other	1,844,588	2,004,705	5,897,666	6,086,385	203.61
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	15,125,757	1,339,669	5,987,421	5,882,532	339.10
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
2022-23

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Restricted General Fund Revenue Budget - Fund 12

<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
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>80,156,086</u>	37.68
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	2,115,961	1,103.11
8891 Other Local Rev - Special Proj	489,098	302,928	388,362	461,130	52.22
Total Local Revenues	<u>1,963,403</u>	<u>1,602,246</u>	<u>4,215,241</u>	<u>4,991,215</u>	211.51
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>108,607,490</u>	26.22
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>\$114,977,623</u>	27.07

Rancho Santiago Community College District
Adopted Budget
2022-23

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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	5,861,710	18.51
1300 Instructional Salaries, Other Non-Regular	208,191	1,564,334	352,771	380,534	(75.67)
1400 Non-Instructional Salaries, Other Non-Regular	4,566,732	5,958,891	4,085,267	4,405,450	(26.07)
Subtotal	<u>10,327,414</u>	<u>12,737,905</u>	<u>10,577,435</u>	<u>10,934,084</u>	(14.16)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	10,713,624	9,512,789	14,482,569	13,578,289	42.74
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	4,159,398	(21.91)
2400 Instructional Aides, Other	1,028,485	1,183,121	774,246	763,159	(35.50)
Subtotal	<u>15,181,996</u>	<u>16,089,986</u>	<u>20,020,731</u>	<u>18,583,953</u>	15.50
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	2,165,246	2,341,754	2,901,880	2,970,096	26.83
3200 Public Employees' Retirement System Fund	2,826,224	2,915,559	4,538,120	4,282,596	46.89
3300 Old Age, Survivors, Disability, and Health Ins.	1,261,379	1,330,895	1,581,750	1,511,418	13.56
3400 Health and Welfare Benefits	3,917,824	3,962,761	5,393,968	5,078,472	28.15
3500 State Unemployment Insurance	13,196	660,675	99,290	99,373	(84.96)
3600 Workers' Compensation Insurance	384,911	432,122	462,076	444,391	2.84
3900 Other Benefits	298,594	252,708	383,897	366,134	44.88
Subtotal	<u>10,867,374</u>	<u>11,896,474</u>	<u>15,360,981</u>	<u>14,752,480</u>	24.01
TOTAL SALARIES/BENEFITS	36,376,784	40,724,365	45,959,147	44,270,517	8.71

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
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	66,233	130,733	212,656	195,293	49.38
4300 Instructional Supplies	2,406,598	2,248,366	2,345,006	4,905,848	118.20
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	881,140	27.38
4700 Food Supplies	119,240	113,131	157,404	315,572	178.94
Subtotal	<u>3,218,118</u>	<u>3,197,570</u>	<u>3,694,950</u>	<u>6,315,803</u>	97.52
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	88,512,148	23,103,033	52,558,180	33,152,255	43.50
5200 Travel & Conference Expenses	94,846	246,819	589,190	760,860	208.27
5300 Dues & Memberships	53,916	23,339	39,124	56,027	140.06
5400 Insurance	56,697	55,131	59,995	59,995	8.82
5500 Utilities & Housekeeping Svcs	66,771	69,894	125,131	190,010	171.85
5600 Rents, Leases & Repairs	493,406	299,599	244,235	218,018	(27.23)
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	2,133,089	3,505,819	7,944,772	3,906,002	11.41
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	923,054	1,786,658	23,200,295	15,593,387	772.77
Subtotal	<u>92,333,927</u>	<u>29,090,292</u>	<u>84,760,922</u>	<u>53,936,554</u>	85.41
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	12,531	7,700	25,000	9,500	23.38
6200 Buildings	181,949	257,384	273,394	1,081,705	320.27
6300 Library Books	246,727	268,430	263,324	350,047	30.41
6400 Equipment	3,048,673	4,049,859	3,309,639	2,854,044	(29.53)
6900 Project Contingencies	0	0	0	54,500	-
Subtotal	<u>3,489,880</u>	<u>4,583,373</u>	<u>3,871,357</u>	<u>4,349,796</u>	(5.10)
Subtotal, Expenditures (1000 - 6000)	<u>135,418,709</u>	<u>77,595,600</u>	<u>138,286,376</u>	<u>108,872,670</u>	40.31

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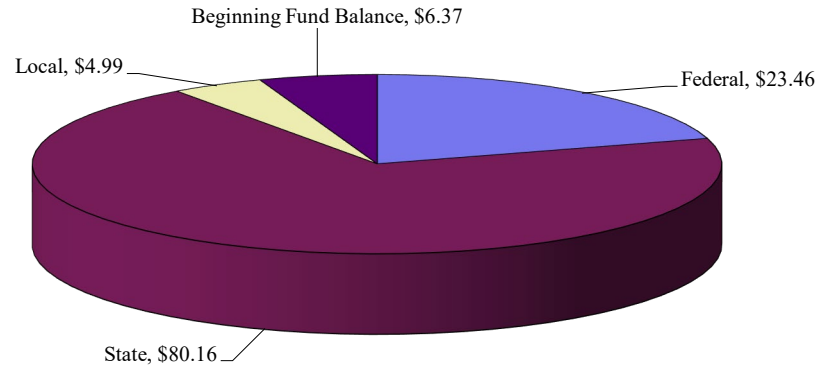
Restricted General Fund Expenditure Budget - Fund 12

<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
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	4,871,113	100.71
Subtotal	<u>9,732,873</u>	<u>6,516,071</u>	<u>3,677,582</u>	<u>4,871,113</u>	(25.24)
Subtotal, Expenditures (1000 - 7000)	<u>145,151,582</u>	<u>84,111,671</u>	<u>141,963,958</u>	<u>113,743,783</u>	35.23
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>\$114,977,623</u>	27.07

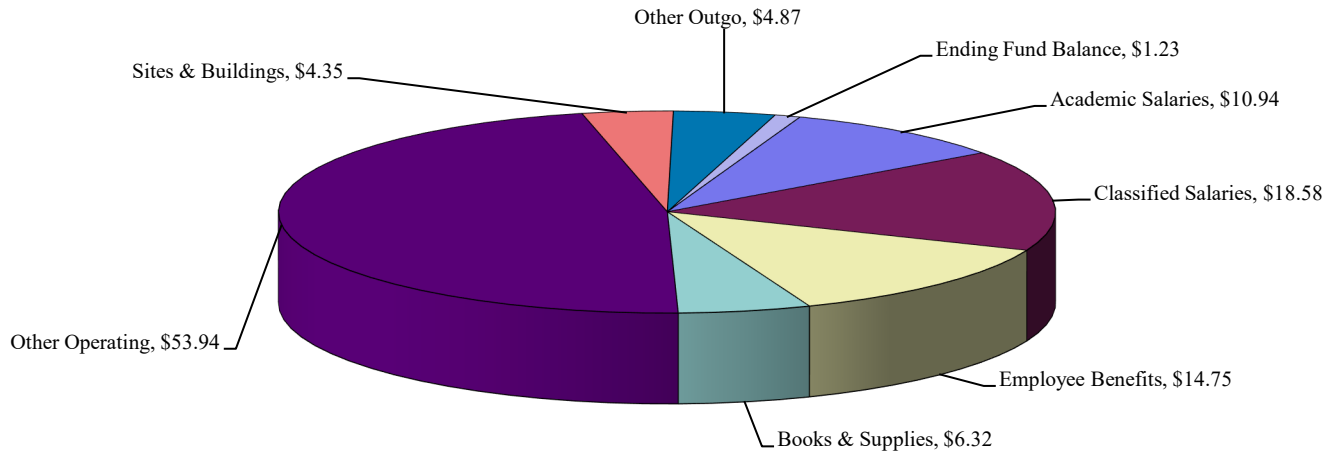
Rancho Santiago Community College District
Adopted Budget 2022-23
General Fund - Restricted - Fund 12

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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		7,200,089	
Classified Salaries	14,053,484		165,310		14,218,794		9,446,972	
Employee Benefits	26,782,467		172,718		26,955,185		7,410,652	
Supplies & Materials	434,776		332,812		767,588		3,582,732	
Other Operating Exp & Services	4,451,536		5,912,547		10,364,083		15,983,734	
Capital Outlay	16,312		53,028		69,340		2,227,205	
Other Outgo	0		103,307		103,307		3,804,416	
Grand Total	\$96,977,435	52.92%	\$6,889,379	52.52%	\$103,866,814	52.89%	\$49,655,800	43.65%

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		3,733,995	
Classified Salaries	7,546,671		199,832		7,746,503		5,199,318	
Employee Benefits	13,155,141		321,917		13,477,058		4,034,201	
Supplies & Materials	0		218,200		218,200		2,585,465	
Other Operating Exp & Services	5,277,903		3,134,509		8,412,412		4,161,661	
Capital Outlay	2,674		76,422		79,096		1,768,349	
Other Outgo	0		0		0		2,290,537	
Grand Total	\$49,536,815	27.03%	\$5,042,880	38.44%	\$54,579,695	27.79%	\$23,773,526	20.90%

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		3,937,663	
Employee Benefits	10,126,507		0		10,126,507		2,097,627	
Supplies & Materials	288,436		5,326		293,762		147,606	
Other Operating Exp & Services	8,476,809		1,180,140		9,656,949		33,791,159	
Capital Outlay	361,505		750		362,255		354,242	
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%	\$40,338,297	35.46%

Total Expenditures-excludes Institutional Costs	\$183,255,104	100.00%	\$13,118,475	100.00%	\$196,373,579	100.00%	\$113,767,623	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		\$114,977,623	
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Rancho Santiago Community College District
Adopted Budget
2022-23

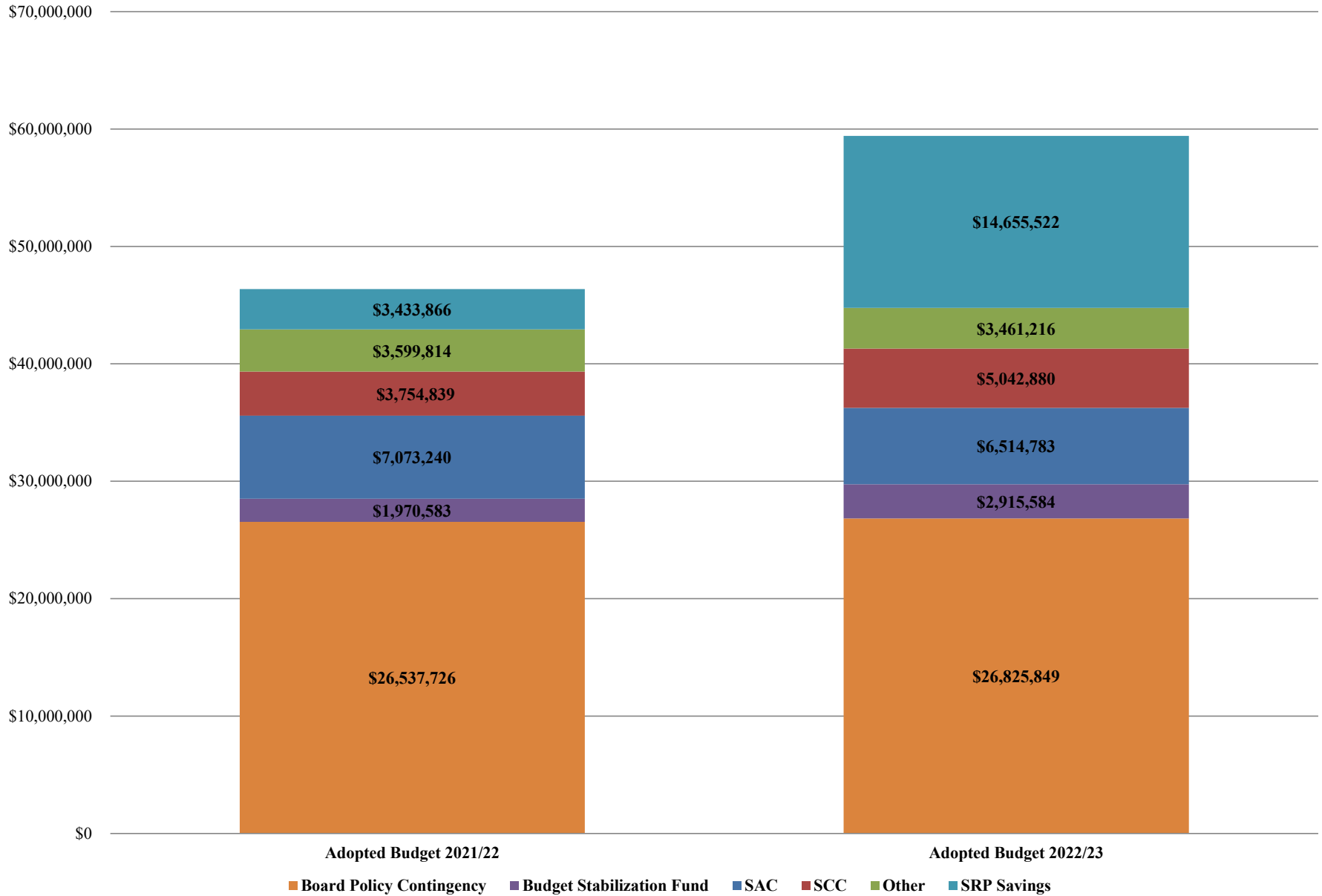
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FY 2021-22 Ending Balance and Carryover		
BREAKDOWN OF FUND BALANCE		
2021/22 Beginning Fund Balance		\$ 46,370,068
2021/22 Change in Fund Balance		13,045,766
Ending Balance FY 2021-22 / Beginning Balance FY 2022-23		<u>59,415,834</u>
FD 11 Budgeted Deficit - FY 2022-23		(2,388,864)
SRP Savings Offset		2,388,864
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>\$ 2,915,584</u>

Rancho Santiago Community College District
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Components of Unrestricted General Fund Beginning Fund Balance



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
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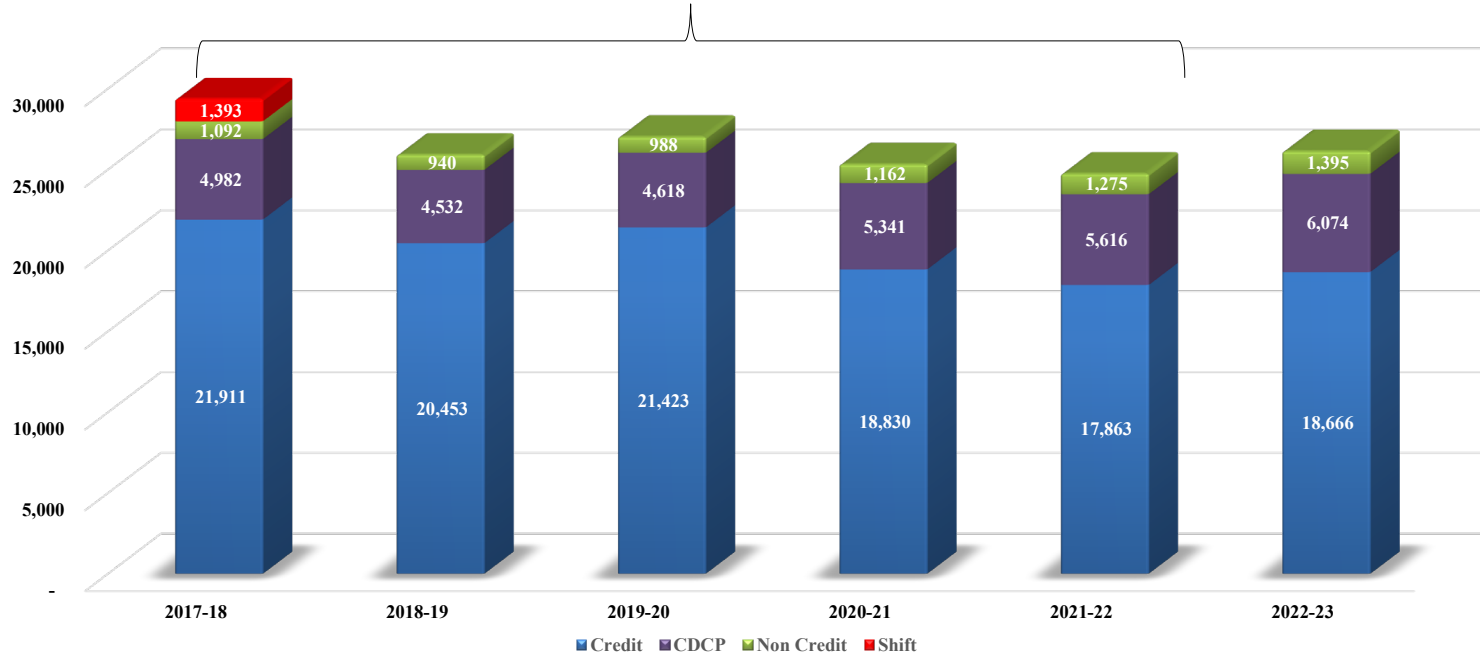
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FTES Analysis and Targets
As of August 9, 2022

	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
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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	18,027	68.98%	8,108	31.02%	26,135
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	16,943	68.45%	7,811	31.55%	24,754
<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
Total	\$118,917,955	67.73%	\$56,655,299	32.27%	\$175,573,254
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	\$96,977,435	66.19%	\$49,536,815	33.81%	\$146,514,250

Rancho Santiago Community College District
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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		

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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

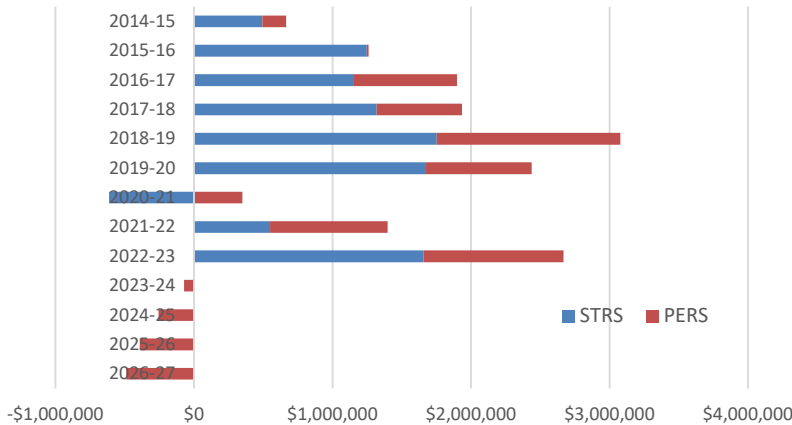
¹ Each 1% increase in STRS rate is approximately \$760,000

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

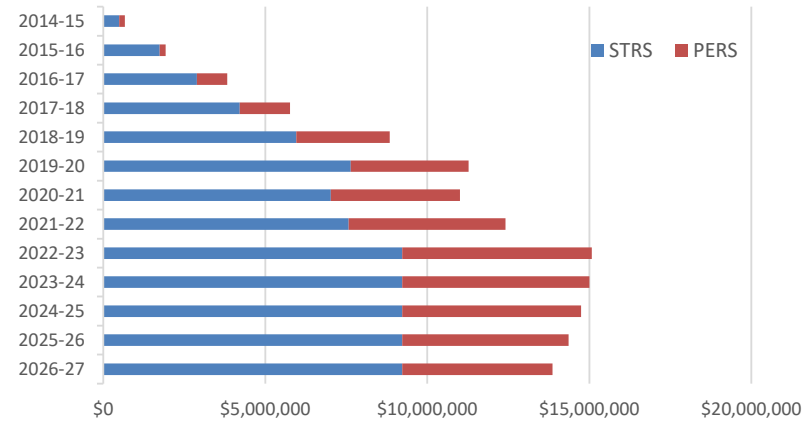
Employee Contribution % for STRS = 10.25%/10.205%

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.

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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

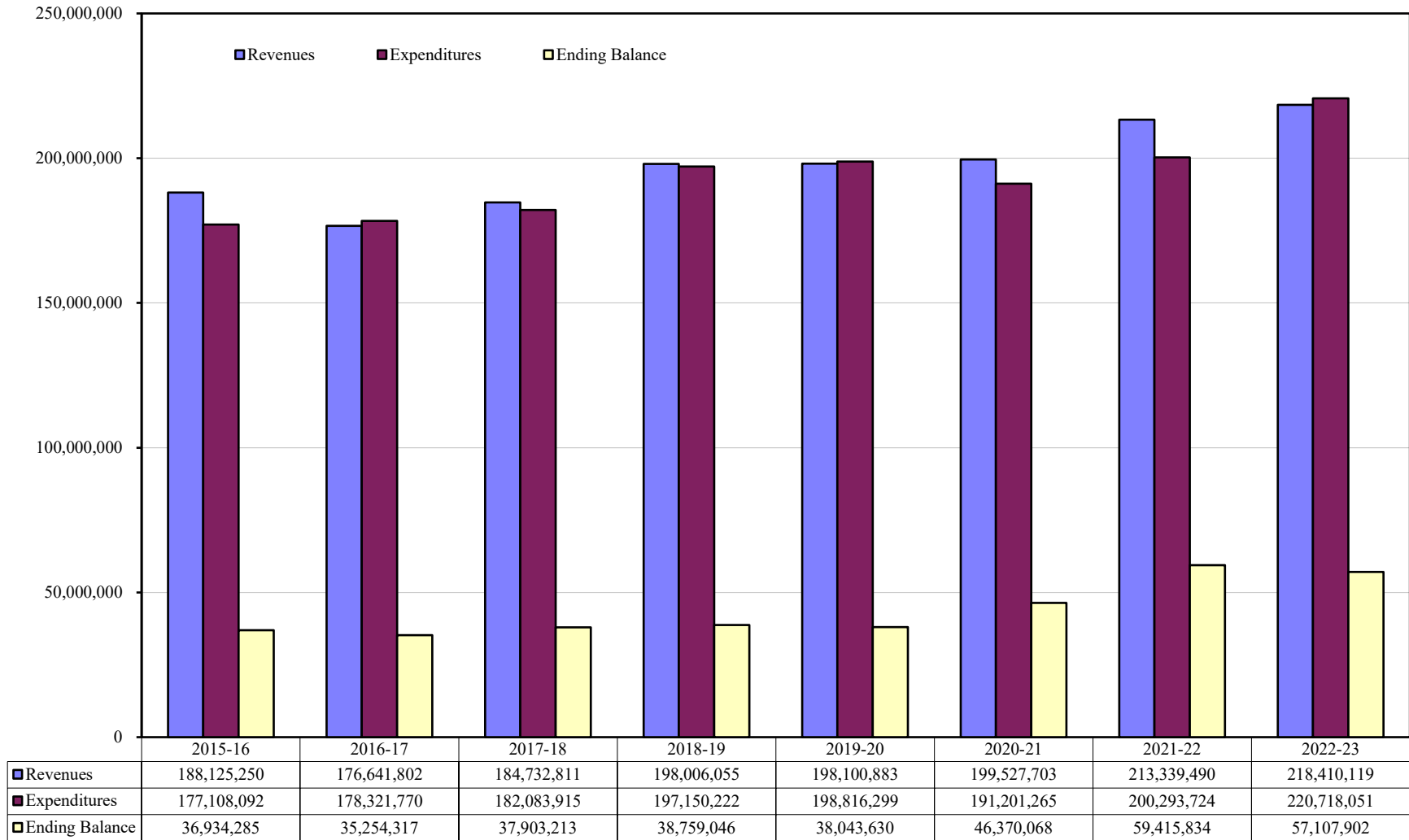
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	Actual 2015-16	Actual 2016-17	% Change	Actual 2017-18	% Change	Actual 2018-19	% Change	Actual 2019-20	% Change	Actual 2020-21	% Change	Actual 2021-22	% Change	Adopted Budget 2022-23	% Change
Adj. Beg. Balance	25,917,127	36,934,285	42.51%	35,254,317	-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%	2,290,032	-36.18%	1,277,276	-44.22%
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%	108,259,623	1.06%	121,614,239	12.34%
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%	1,221,170	-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%	213,339,490	6.92%	218,410,119	2.38%
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%	259,709,558	9.32%	277,825,953	6.98%
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%
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%	200,293,724	4.76%	220,718,051	10.20%
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%		29.66%		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

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Recap of Revenue and Expenses - General Fund 12

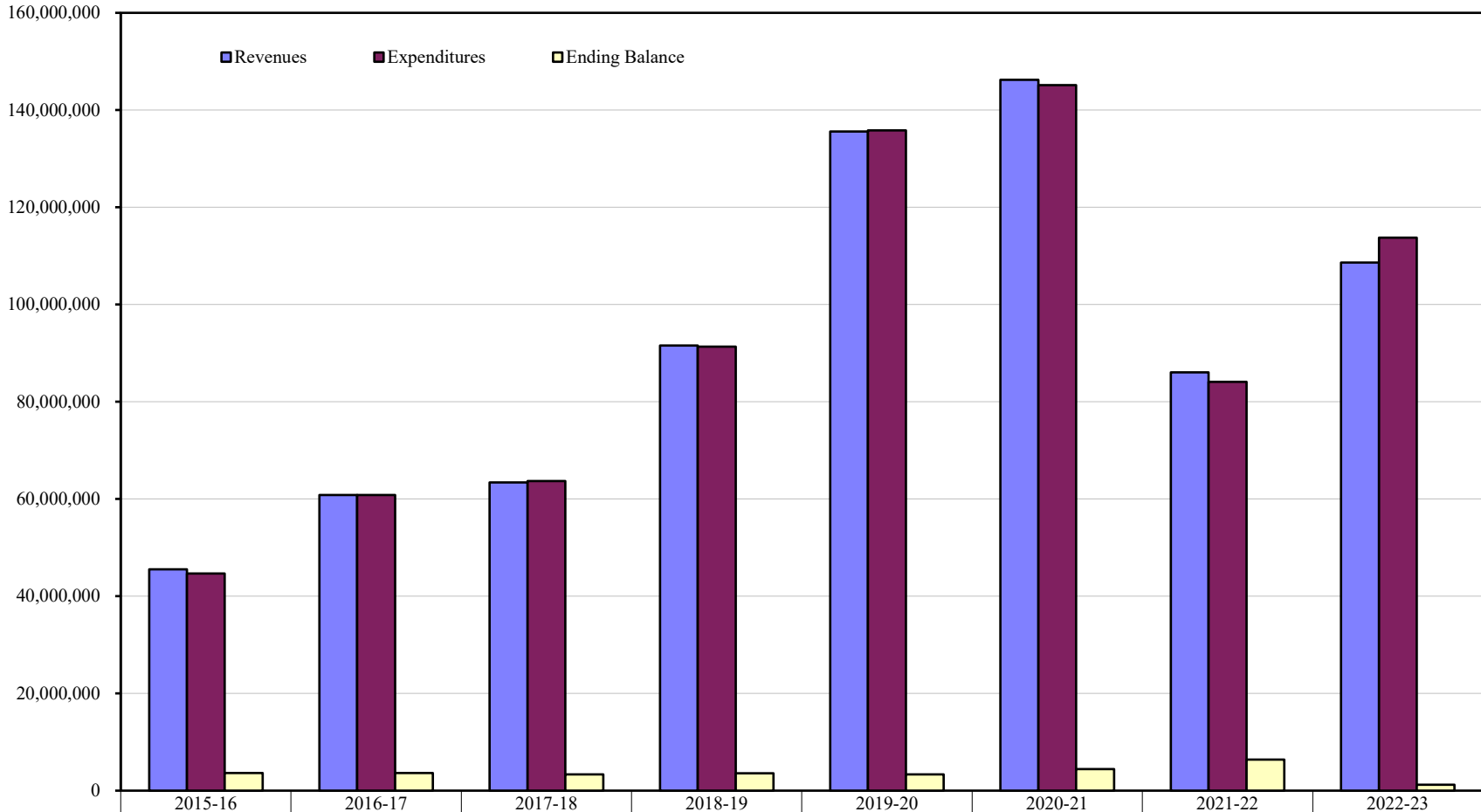
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Adj. Beg. Balance	2,784,818	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	3,581,339	6.32%	3,368,721	-5.94%	4,433,337	31.60%	6,370,133	43.69%
Revenues:															
Federal Income	10,011,533	9,652,027	-3.59%	8,495,780	-11.98%	9,495,922	11.77%	9,477,974	-0.19%	20,206,781	113.20%	25,854,384	27.95%	23,460,189	-9.26%
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%	78,467,401	39.41%
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%	80,156,086	37.68%
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%	4,991,215	211.51%
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%	4,991,215	211.51%
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%	108,607,490	26.22%
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%	114,977,623	27.07%
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%	10,934,084	-14.16%
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%	18,583,953	15.50%
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%	14,752,480	24.01%
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%	6,315,803	97.52%
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%	53,936,554	85.41%
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%	4,349,796	-0.0509618
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%	4,871,113	-25.24%
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%	113,743,783	35.23%
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%		1.08%	

Rancho Santiago Community College District
Adopted Budget
2022-23

DRAFT

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



Revenues	45,510,739	60,825,145	63,424,070	91,537,433	135,595,968	146,216,198	86,048,467	108,607,490
Expenditures	44,688,822	60,801,698	63,685,672	91,324,674	135,808,586	145,151,582	84,111,671	113,743,783
Ending 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

**MANAGER, PEOPLE AND CULTURE
STRATEGY, ANALYTICS & EQUITY.**

JOB DESCRIPTION– CLASSIFIED SUPERVISORY

POSITION OVERVIEW

The Manager, People and Culture, innovates, delivers, and collaborates on duties in promulgating the District's commitment to foster an inclusive and equitable environment where our campus community is able to thrive and belong authentically. The Manager leads and ensures the delivery of consistently excellent People and Culture innovative and modernized strategies in People and Culture operations inclusive of equity & belonging, employee lifecycle, well-being, and civil rights. The Manager fosters a culture of continuous improvement, providing thought leadership to and influencing change at all levels in the organization.

REPRESENTATIVE DUTIES

1. Innovates as a workforce expert and talent strategist, and works in partnership with executives to address operational, talent, and talent lifecycle-related issues, including change management, organizational development, organizational design and culture, workforce planning, talent growth, development, and coaching.
2. Moves organizational collaborations and partnerships, inspection and continuous improvement of the process steps and systems utilized to identify efficiencies that enable scale.
3. Defines and builds signaling mechanisms to prioritize and manage critical change while bringing key stakeholders along the journey.
4. Examines and proposes improved process designs to define the future of how our organization can uplift its workforce across all divisions and roles.
5. Leads, assesses, and mentors team members to ensure daily operations and inspire creativity.
6. Innovates and implements new ideas for continuous and sustainable improvement, including process enhancements that reduce cost, strengthen stakeholder satisfaction, and improve the effective delivery of services.
7. Advocates and influences communities through proactive social media and network channels to enhance brand awareness and cultural connections.
8. Collaborates with senior leaders, managers, and employees in providing expertise in the areas such as learning and development, process innovation, total rewards, investigations, employee relations, performance management, alternative dispute resolution, and risk management.
9. Partners closely with peers and stakeholders across the District to assess existing People and Culture programs, processes, and practices and identify gaps and inefficiencies, and innovate to enhance the employee experience and support long-term growth objectives.
10. Applies employee lifecycle wellness evidence-based practices to enhance People & Culture offerings inclusive of equity/belonging programming, risk management, and total rewards; imagines and implements outreach activities and promotional campaigns for social and accessible well-being programming; coordinates initiatives aligned with resources and goals in tandem with annual and unexpected surges in demand.
11. Conduct thorough and comprehensive workplace and civil rights investigations to ensure the District's proactive alignment with the Civil Rights Act of 1964 (Title VII), the Education Amendments of 1972 (Title IX), the Clery Act as amended by the Violence Against Women Act Reauthorization of 2013 (VAWA), the Americans with Disabilities Act, the California Code of Regulations Title 5, all other relevant federal, state, and local laws, statutes, regulations, and District policies and procedures particularly related to matters of unlawful discrimination, harassment, and sexual assault.
12. Monitors and informs legislative changes relevant to People and Culture.
13. Creates and maintains an active record-keeping system that records, monitors, and keeps current all relevant documents.
14. Plans, recommends, and develops District procedures that enable the District to proactively respond to unlawful discrimination issues.

**MANAGER, PEOPLE AND CULTURE
STRATEGY, ANALYTICS & EQUITY.**

JOB DESCRIPTION (Cont'd) – CLASSIFIED SUPERVISORY

15. Recommends proactive changes to District policies, procedures, and practices to ensure ongoing commitment to diversity, inclusion, equity, and belonging.
16. Collaborates with faculty, staff, and administrators; provides leadership to plan, develop, organize, coordinate, and implement programs, activities, initiatives, and operations that support the District's commitment to an equitable process that highlights inclusion and belonging to promote diversity.
17. Innovates and develops, in collaboration with the Assistant Vice Chancellor, People and Culture, learning and development programs that are tailored around lean 80/20 learning with research-based impact and sustainable results on topics such as talent strategy, employee coaching, project management, Title IX sexual misconduct prevention and awareness, AB 1825 sexual harassment prevention, child abuse and neglect mandated reporters, unlawful discrimination, and other People and Culture topics.
18. Participates in collaboration sessions with campus stakeholders and the District's Office of Diversity, Equity, and Inclusion.
19. Collaborates with stakeholders to participate in negotiation, administration, and interpretation of labor agreements.
20. Coaches stakeholders on People and Culture practices that will create a highly engaged culture of high performance; delivers management coaching and training where needed to front-line managers and senior leaders.
21. Maintains in-depth knowledge of legal requirements related to day-to-day management of team members, reducing legal risks, and ensuring regulatory compliance.
22. Operates in a collaborative, positive, and open manner - modeling key cultural indicators in their work, team interactions, and relationships with partners and employees.
23. Constructs effective work relationships at all levels of the organization, influences behavior and manages positive change.
24. Proposes and facilitates action to support employee engagement.
25. Partners closely with management and team members globally to improve work relationships, build morale, and increase productivity and retention.
26. Supports leadership in enhancing People and Culture visibility and providing innovative and proactive needs for District and campus stakeholders.
27. Leads, coaches, supervises, and leads classified staff in a variety of People and Culture areas.
28. Performs other duties as assigned.

KNOWLEDGE AND ABILITIES

Thorough Knowledge of:

1. Success with providing People and Culture support in a multi-stakeholder organization across multiple locations.
2. Proven ability to define, influence, refine and implement processes, procedures, and policies.
3. Applicable sections of California Education Code, Title 5, The Educational Employment Relations Act (EERA) of 1976, California Fair Housing and Employment Act, Clery Act, Violence Against Women Act, Campus SaVE Act, Americans with Disabilities Act, the Child Abuse and Neglect Reporting Act (CANRA), and Meyers-Milias-Brown Act.
4. Methods and techniques of trauma-informed investigations and adjudications pursuant to California Education Code Section 67386 (b) (12) and other legal requirements.
5. Principles, practices, and techniques used in the analysis, evaluation, design, planning, and management of a comprehensive EEO/Title IX/Civil Rights/Restorative Justice program and its integration with full-scale People and Culture programs including employee relations, training and development, and performance management.
6. Practices and strategies for investigation, negotiation, alternative dispute resolution, mediation, and arbitration.
7. Principles, practices, and techniques used in the analysis, evaluation, design, planning, and management of comprehensive recruitment, people analytics, classification/compensation programs, and its integration with a full-scale comprehensive People and Culture program.

**MANAGER, PEOPLE AND CULTURE
STRATEGY, ANALYTICS & EQUITY.**

JOB DESCRIPTION (Cont'd) – CLASSIFIED SUPERVISORY

8. Exceptional project management agile scrum/six sigma black belt skills, the ability to track and manage complex processes, and a desire to lead multiple teams and multiple projects.
9. High level of stakeholder service-centricity and organizational empathy.
10. Proven practices and strategies for major functional areas such as programs and products to enhance the efficiency and quality of our talent procurement and retention tools and processes.
11. Innovative strategies to build and effectively deliver an inclusion, diversity, equity, and belonging recruitment strategy from the ground up, including the design of roadmaps to lead incremental progress towards long-term vision and goals.
12. Intersectional diversity, inclusion, belonging, equity, antiracism, and equal opportunity.
13. Software such as Advocate/Maxient, Ellucian Banner/Colleague, Workday, project management software, case management, and related HRIS/People and Culture software.
14. High degree of business insight; results-oriented with an ability to work independently.
15. Strategies for identifying and building cross-functional partnerships to understand challenges.

Ability to:

1. Demonstrate ongoing curiosity and creativity, balanced with the ability to implement numerous inputs/ideas into meaningful actions and recommendations.
2. Analyze and strategize with People and Culture metrics to guide strategy.
3. Exhibit strong analytical and quantitative skills with the ability to use data and metrics to back up assumptions, evaluate outcomes, and challenge conventional wisdom.
4. Respond to change with strategy and innovation.
5. Display strong analytical capabilities and a process improvement mentality.
6. Innovate on software packages for recruitment, personnel, spreadsheets, and databases.
7. Collaborate and influence strategically in both small teams and large, cross-functional environments.
8. Exhibit strong business and financial acumen with the ability to understand drivers of shareholder value and relevant business models, and how to translate these into People and Culture initiatives.
9. Show success utilizing employee attraction, engagement, and retention strategies.
10. Gather and analyze data, reason logically, and draw valid conclusions.
11. Analyze situations and make appropriate decisions and/or recommendations.
12. Quickly learn and effectively interpret and apply rules, regulations, and precedents to personnel issues and develop working solutions.
13. Clearly communicate ideas and recommendations.
14. Write clear, comprehensive, and concise reports.
15. Work with and provide direction to other employees in the completion of the day-to-day work.
16. Excel in an ever-changing environment using an ambitious mindset.

MINIMUM QUALIFICATIONS

Education and Experience:

A Bachelor's degree from an accredited college or university and three (3) years of related work experience OR Juris Doctorate from an accredited college or university and one (1) year of related work experience OR Equivalent combination of training and experience.

Board Approved: March 14, 2022
Revised: August 2022

Multi-Factor Authentication



Multi-Factor Authentication Background

- Increase of attacks at other California Community Colleges, public institutions and private sector institutions
- CCC Chancellor's Office has strongly recommended implementing Multifactor Authentication

What is Multi-Factor Authentication?

- MFA is a security layer that makes it more difficult for hackers to gain access and control of computing accounts, devices, and online information
- MFA verifies your identity through a two-step process before granting you access to the associated resource(s).

Why Implement MFA?

- MFA is a security layer that makes it more difficult for hackers to gain access and control of technology resources
- Reduces Cybersecurity Insurance Premiums for the District

How Does It Work?

- MFA requires that user to provide an additional verification method to prove you have access to a trusted device
- The initial rollout will only be required while accessing the in-scope resources when you are connecting remotely

Roadmap and Timeline

- Summer 2022 (Tentative) – Employees Only, from external networks
 - Office 365 (i.e., email, OneDrive, Teams, and all Office 365 Apps)
 - Outlook Web Mail Access (mail.rsccd.edu)
 - Remote Access Portal (remote.rsccd.edu)
 - Adobe Creative Cloud
 - Ellucian Applications (Colleague, Self-Service, WebAdvisor...)
 - Canvas

Q & A