



SANTA ANA
COLLEGE



Planning & Budget Committee

September 5th, 2023

Outline of Presentation

- ☞ Budget Updates
- ☞ FY22/23 Year-End Budget Performance Reports (Fund 11 & 13)
- ☞ FY23/24 Adopted Budget (Fund 11 & 13)
- ☞ Fund 13 Carryover Budget
- ☞ FY23/24 Fund 13 Expenditure Plan (Handout)

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FY 2023-24 Budget Updates

- ∞ The States FY23.24 enacted budget was shaped around the Vision for Success goals. These goals intend to advance equity, student success and the systems ability to prepare students for California's future. With this roadmap, the state would like to reach a goal of having 70% of working age Californians possess a degree or credential by 2030.
- ∞ 8.22% cost-of-living adjustment. Largest increase for community colleges in over 40 years (6.56% in FY22.23). Roughly \$16 million in new revenue for RSCCD.
- ∞ One-time funding in the enacted budget is limited but provides some flexibility. Districts remaining retention & enrollment, COVID Block Grant & deferred Maintenance \$'s can be used for any of these 3 purposes.

FY 2023-24 Budget Updates

- ❧ RSCCD grew out of hold harmless in FY22.23. The district is now eligible for restoration and growth \$'s.
- ❧ A reminder that hold harmless state-wide provisions have been extended through FY24.25, in order to provide predictability & stable funding in FY25.26. FY24.25 funding amounts will now represent a districts new “floor” below which it cannot drop.

Predictability & Stability

Provides Districts a Funding Floor That Won't Decrease

2024-25 Funding Floor



FY 2023-24 Budget Updates

SCFF rates for 2023-24

Category	2022-23 Rates (rounded)	2023-24 Rates (rounded)
FTES – Credit*	\$4,840	\$5,238
FTES – Incarcerated Credit*	6,788	7,346
FTES – Special Admit Credit*	6,788	7,346
FTES – CDCP	6,788	7,346
FTES – Noncredit	4,082	4,417
Supplemental Point Value	1,145	1,239
Student Success Main Point Value	675	730
Student Success Equity Point Value	170	184
Multi College District		
Small College	5,950,421	6,439,546
Medium College	6,942,161	7,512,806
Large College	7,933,899	8,586,065

FY 2023-24 Budget Updates

A few highlights/ challenges:

- ☞ SAC has successfully closeout out (spent down) our HEERF/ COVID Funds (\$52 million) by our performance end date of 6.30.23.
- ☞ Utilizing our annually program review/ RAR process, SAC has successfully closeout out (spent down) our Instructional Equipment Funds (\$1million) by our performance end date of 6.30.23.
- ☞ Utility cost have increased by \$1.2 million from FY21.22, budget adjustments will be necessary for FY23.24.
- ☞ Academic Salaries – non contract (13xx accounts) have increased by \$4.8 million from FY21.22. Although some of this cost should be reduced in FY23.24 due to the hiring of new FT Faculty, budget adjustment are necessary.
- ☞ Academic Salaries - non instructional (14xx accounts) have increased by \$430,000, budget adjustments will be necessary for FY23.24.

FY 22/23 Year-End Budget Performance Report

Fund 11				
Description	2022-23 Allocated Budget	2022-23 Actual Expenses	Balance	% Used
Academic Salaries	32,422,305	30,469,518	1,952,787	
Academic Salaries - non contract	21,882,389	23,661,466	-1,779,077	
Academic Salaries - non instructional	991,429	1,172,485	-181,056	
Classified Salaries	12,980,902	13,405,437	-424,535	
Employee Benefits	26,207,192	25,599,370	607,822	
Total Salaries & Benefits	94,484,217	94,308,275	175,942	99.81%
Supplies & Materials	460,730	396,453	64,277	
Other Operating Exp & Services	2,992,278	2,138,383	853,895	
Utilities	2,594,629	2,610,490	-15,861	
Capital Outlay	22,952	2,590	20,362	
Transfer Out	0	0	-	
Total Operating Expenses	6,070,589	5,147,915	922,674	84.80%
Grand Totals	\$100,554,806	\$99,456,190	\$1,098,616	98.91%
Check	-	-	-	

FY 22/23 Year-End Budget Performance Report

Fund 13				
Description	2022-23 Allocated Budget	2022-23 Actual Expenses	Balance	% Used
Academic Salaries	29,761	24,523	5,238	
Academic Salaries - non contract	1,743,326	1,743,326	0	
Academic Salaries - non instructional	284,140	288,873	-4,733	
Classified Salaries	383,224	269,612	113,612	
Employee Benefits	626,777	491,800	134,977	
Total Salaries & Benefits	3,067,228	2,818,134	249,094	92%
Supplies & Materials	448,525	306,216	142,309	
Other Operating Exp & Services	2,841,348	2,557,600	283,748	
Utilities	347,000	330,726	16,274	
Capital Outlay	426,177	334,705	91,472	
Total Operating Expenses	4,063,050	3,529,247	533,803	87%
Totals	\$7,130,278	\$6,347,381	\$782,897	89%
Institutional Contingency	1,302,956	-	1,302,956	
Grand Totals	\$8,433,234	\$6,347,381	\$2,085,853	75%
Check	-	-	-	

FY 23/24 Adopted Budget

Fund 11				
Description	2021-22 Actual Expenses	2022-23 Actual Expenses	2023-24 Adopted Budget	% of FY23/24 Adopted Budget
Academic Salaries	29,285,018	30,469,518	36,564,311	
Academic Salaries - non contract	20,575,354	23,661,466	19,015,643	
Academic Salaries - non instructional	1,112,616	1,172,485	980,610	
Classified Salaries	12,455,686	13,405,437	18,082,701	
Employee Benefits	24,788,538	25,599,370	31,820,795	
Total Salaries & Benefits	88,217,212	94,308,275	106,464,060	90%
Supplies & Materials	333,540	396,453	426,576	
Other Operating Exp & Services	187,874	2,138,383	2,803,896	
Holding Account	0	0	7,257,601	
Utilities	1,677,181	2,610,490	1,667,204	
Capital Outlay	7,969	2,590	18,792	
Transfer Out	1,000,702	0	-	
Total Operating Expenses	3,207,266	5,147,915	12,174,069	10%
Grand Totals	\$91,424,478	\$99,456,190	\$118,638,129	100%
Check	-	-	-	

FY 23/24 Adopted Budget

Fund 13				
Description	2021-22 Actual Expenses	2022-23 Actual Expenses	2023-24 Adopted Budget	% of FY22/23 Adopted Budget
Academic Salaries	88,132	24,523	89,642	
Academic Salaries - non contract	0	1,743,326	0	
Academic Salaries - non instructional	247,264	288,873	206,154	
Classified Salaries	164,456	269,612	120,116	
Employee Benefits	136,099	491,800	168,125	
Total Salaries & Benefits	635,951	2,818,134	584,037	10%
Supplies & Materials	323,854	306,216	243,541	
Other Operating Exp & Services	2,632,131	2,557,600	4,535,394	
Utilities	512,367	330,726	400,000	
Capital Outlay	231,581	334,705	109,399	
Transfer Out	50,000	0	-	
Total Operating Expenses	3,749,933	3,529,247	5,288,334	90%
Grand Totals	\$4,385,883	\$6,347,381	\$5,872,371	100%
Allocated Budget (minus contingency)	5,127,985	7,130,278	5,872,371	
Intuitional Contingency	1,257,404	1,302,956	1,417,161	
Total Allocated Budget	\$6,385,389	\$8,433,234	\$7,289,532	
YE Balance	1,999,506	2,085,853		
% Used (minus contingency)	86%	89%		
Check	-	-	-	

Fund 13 Carryover Budget

Rancho Santiago Community College District Adopted Budget 2023-24

Budget Allocation Model FTES Credit vs. Non-Credit Breakdown					
	Santa Ana College		Santiago Canyon College		Total FTES
	FTES	%	FTES	%	
<u>Full-Time Equivalent Students</u>					
2023/24 Projected					
Credit	14,707	71.43%	5,881	28.57%	20,588
CDCP	4,528	68.97%	2,037	31.03%	6,565
Non-Credit	916	57.65%	673	42.35%	1,589
Total	<u>20,151</u>	<u>70.11%</u>	<u>8,591</u>	<u>29.89%</u>	<u>28,743</u>
2022/23 Annual					
Credit	13,918	71.37%	5,582	28.63%	19,501
CDCP	4,285	68.90%	1,934	31.10%	6,219
Non-Credit	867	57.58%	639	42.42%	1,506
Total	<u>19,070</u>	<u>70.05%</u>	<u>8,155</u>	<u>29.95%</u>	<u>27,225</u>
<u>SCFF Calculation - FY 22/23</u>					
Base + FTES	\$107,767,940	67.78%	\$51,233,424	32.22%	\$159,001,364
Supplemental	17,708,411	74.78%	5,973,768	25.22%	23,682,179
Student Success	13,455,647	65.12%	7,205,990	34.88%	20,661,637
	<u>\$138,931,998</u>	<u>68.32%</u>	<u>\$64,413,182</u>	<u>31.68%</u>	<u>\$203,345,180</u>

Fund 13 Carryover Budget

2022-23 Revenue Allocation Model				
	SAC	SCC	District	Totals
Apportionment Revenue	138,931,998	64,413,182		203,345,180
Adjustments/ Deficit Factor	(3,881,475)	(1,799,572)		(5,681,048)
Other State Revenue	7,155,515	3,222,391		10,377,906
Total State Revenue	142,206,038	65,836,000		208,042,038
Minus Institutional Cost	8,399,979	3,888,872	12,288,851	
Minus District Service Cost	30,182,252	13,973,238	44,155,490	
	38,582,231	17,862,110	56,444,341	
	68.35%	31.65%		
Revenue	103,623,807	47,973,891		151,597,697
FY22/23 Expenses	99,456,190	51,104,570		
Apprenticeship Revenue	-	4,665,132		
Local Revenue	2,315,491	1,381,743		
Ending Fund 11 Balance 6/30/22	6,483,108	2,916,196		
Carryover Fund 13	1,969,100	1,243,122		
Carryover Fund 11	6,483,107	2,916,196		
Minus SCC ADA Lawsuit	(1,366,400)	(633,600)		
Total Carryover Balance	7,085,807	3,525,718		
check	-	-		

Fund 13 Expenditure Plan

Please See Handout