



# Planning & Budget Committee

*September 6th, 2022*

# Outline of Presentation

- ∞ FY22/23 Budget Updates
- ∞ FY21/22 Year-End Budget Performance Reports (Fund 11 & 13)
- ∞ FY22/23 Adopted Budget (Fund 11 & 13)
- ∞ Fund 13 Carryover Budget
- ∞ FY22/23 Fund 13 Expenditure Plan (Handout)

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# FY 2022-23 Budget Updates

- ∞ The FY22.23 state budget provides total additional resources of \$4 billion to California Community Colleges from prior years state budget.
- ∞ \$493 million in a cost-of-living adjustment (6.56%). Largest increase for community colleges in over 40 years
- ∞ \$600 million to increase SCFF's funding rates for the base, supplemental, and success allocations.

Basic Allocations	2021-22 Rates	2022-23 Rates	Percent Change
<b>Multi College</b>			
Small	4,250,609	5,814,600	36.79%
Medium	4,959,046	6,783,703	36.79%
Large	5,667,482	7,752,804	36.79%

# FY 2022-23 Budget Updates

- ✎ RSCCD is currently in “hold harmless” funding status through FY24.25 (FY17.18 metrics adjusted for COLA annually). To avoid sharp fiscal declines in FY25.26, this year’s state budget establishes a provision where a district’s FY24.25 funding amount will represent its new “floor” below which it cannot drop.

## **Predictability & Stability**

**Provides Districts a Funding Floor That Won't Decrease**

**2024-25 Funding Floor**



# FY 2022-23 Budget Updates

<b>Current Unfunded Liabilities - SAC Capital Projects</b>	
<b>Health Sciences Building_41-2398</b>	
Est. Budget	<b>58,800,000</b>
State Funds 41-2398	(20,475,000)
Prior year funds 41-2398	(21,447,309)
FY18/19 Fund 11 Transfer 41-2398	(2,500,000)
FY19/20 Fund 11 Transfer 41-2398	(2,500,000)
FY20/21 Fund 11 Transfer 41-2398	(2,500,000)
RDA Funds (in FY19.20)	(1,000,000)
RDA Funds (in FY20.21)	(6,000,000)
<b>Measure Q left over funds</b>	<b>(2,377,691)</b>
<b>Est. Unfunded Balance</b>	<b>\$0</b>
<b>Campus Entrance Improvement (CEI)_41-3276</b>	
Est. Budget (Phase 1 only)	<b>5,300,000</b>
RDA Funds (in FY19.20)	(600,000)
FY21.22 Fund 11 Transfer 41-3276	(1,000,000)
<b>Measure Q left over funds</b>	<b>(3,700,000)</b>
<b>Est. Unfunded Balance</b>	<b>\$0</b>
<b>Grand Total</b>	<b>\$0</b>
As of 6.30.22	

# FY 2022-23 Budget Updates

## Supplemental Retirement Program (SRP I & II) SAC:

\***Faculty** (23 in total)

11 SRP I

12 SRP II

\***CSEA** (36 in total)

27 SRP I

9 SRP II

\***Management** (4 in total)

2 SRP I

2 SRP II

### *SRP Savings/Rightsizing Recap*

Beginning Balance 7/1/21 SRP Savings	\$3,433,866
Estimate SRP Savings FY 2021/22	<b>\$9,201,153</b>
One-time Faculty Hiring	\$2,020,503
<b>Estimate Ending Balance 6/30/22</b>	<b><u>\$14,655,522</u></b>

# FY 21/22 Year-End Budget Performance Report

<b>Fund 11</b>				
<b>Description</b>	<b>2021-22 Allocated Budget</b>	<b>2021-22 Actual Expenses</b>	<b>Balance</b>	<b>% Used</b>
Academic Salaries	49,525,958	50,972,988	-1,447,030	
Classified Salaries	13,311,746	12,455,686	856,060	
Employee Benefits	25,107,646	24,788,538	319,108	
<b>Total Salaries &amp; Benefits</b>	<b>87,945,350</b>	<b>88,217,212</b>	<b>-271,862</b>	<b>100.31%</b>
Supplies & Materials	452,741	333,540	119,201	
Other Operating Exp & Services	4,340,409	3,753,331	587,078	
Indirect Cost	-	-1,887,574	1,887,574	
Capital Outlay	42,683	7,969	34,714	
Transfer Out	1,000,000	1,000,000	-	
<b>Total Operating Expenses</b>	<b>5,835,833</b>	<b>3,207,266</b>	<b>2,628,567</b>	<b>54.96%</b>
<b>Grand Totals</b>	<b>\$93,781,183</b>	<b>\$91,424,478</b>	<b>\$2,356,705</b>	<b>97.49%</b>
Check	-	-	-	

# FY 21/22 Year-End Budget Performance Report

Fund 13				
Description	2021-22 Allocated Budget	2021-22 Actual Expenses	Balance	% Used
Academic Salaries	319,562	335,396	-15,834	
Classified Salaries	221,833	164,456	57,377	
Employee Benefits	161,251	136,099	25,152	
<b>Total Salaries &amp; Benefits</b>	<b>702,646</b>	<b>635,951</b>	<b>66,695</b>	<b>91%</b>
Supplies & Materials	596,787	323,854	272,933	
Other Operating Exp & Services	3,957,662	3,144,498	813,164	
Capital Outlay	351,497	231,581	119,916	
Transfer Out	50,000	50,000	-	
<b>Total Operating Expenses</b>	<b>4,955,946</b>	<b>3,749,933</b>	<b>1,206,013</b>	<b>76%</b>
<b>Totals</b>	<b>\$5,658,592</b>	<b>\$4,385,883</b>	<b>\$1,272,709</b>	<b>78%</b>
<b>Institutional Contingency</b>	1,414,648	-	1,414,648	
<b>Grand Totals</b>	<b>\$7,073,240</b>	<b>\$4,385,883</b>	<b>\$2,687,357</b>	<b>62%</b>
Check	-	-	-	

# FY 22/23 Adopted Budget

## Fund 11

Description	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Adopted Budget	% of FY22/23 Adopted Budget
Academic Salaries	48,390,151	50,972,988	51,238,860	
Classified Salaries	12,764,096	12,455,686	14,053,484	
Employee Benefits	22,859,943	24,788,538	26,782,467	
<b>Total Salaries &amp; Benefits</b>	<b>84,014,190</b>	<b>88,217,212</b>	<b>92,074,811</b>	<b>95%</b>
Supplies & Materials	197,469	333,540	434,776	
Other Operating Exp & Services	3,475,767	1,865,757	4,451,536	
Capital Outlay	20,407	7,969	16,312	
Transfer Out	2,500,000	1,000,000	-	
<b>Total Operating Expenses</b>	<b>6,193,643</b>	<b>3,207,266</b>	<b>4,902,624</b>	<b>5%</b>
<b>Grand Totals</b>	<b>\$90,207,833</b>	<b>\$91,424,478</b>	<b>\$96,977,435</b>	<b>100%</b>
Check	-	-	-	

# FY 22/23 Adopted Budget

Fund 13				
Description	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Adopted Budget	% of FY22/23 Adopted Budget
Academic Salaries	406,094	335,396	149,657	
Classified Salaries	220,977	164,456	165,310	
Employee Benefits	138,869	136,099	172,718	
<b>Total Salaries &amp; Benefits</b>	<b>765,940</b>	<b>635,951</b>	<b>487,685</b>	<b>7%</b>
Supplies & Materials	147,180	323,854	332,812	
Other Operating Exp & Services	1,357,367	3,144,498	5,641,258	
Capital Outlay	213,099	231,581	53,028	
Transfer Out	242,900	50,000	-	
<b>Total Operating Expenses</b>	<b>1,960,546</b>	<b>3,749,933</b>	<b>6,027,098</b>	<b>93%</b>
<b>Grand Totals</b>	<b>\$2,726,486</b>	<b>\$4,385,883</b>	<b>\$6,514,783</b>	<b>100%</b>
<b>Allocated Budget (minus contingency)</b>	<b>5,127,985</b>	<b>5,658,592</b>	<b>5,211,827</b>	
<b>Intuitional Contingency</b>	<b>1,257,404</b>	<b>1,414,648</b>	<b>1,302,956</b>	
<b>Total Allocated Budget</b>	<b>\$6,385,389</b>	<b>\$7,073,240</b>	<b>\$6,514,783</b>	
<b>YE Balance</b>	<b>3,658,903</b>	<b>2,687,357</b>		
<b>% Used (minus contingency)</b>	<b>53%</b>	<b>78%</b>		
Check	-	-	-	

# Fund 13 Carryover Budget

## 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	%	
<b>2022/23 Projected</b>					
Credit	13,272	71.10%	5,394	28.90%	18,666
CDCP	4,059	66.83%	2,015	33.17%	6,074
Non-Credit	696	49.89%	699	50.11%	1,395
Total	<u>18,027</u>	<u>68.98%</u>	<u>8,108</u>	<u>31.02%</u>	<u>26,135</u>
<b>2021/22 Annual</b>					
Credit	12,619	70.64%	5,244	29.36%	17,863
CDCP	3,684	65.60%	1,932	34.40%	5,616
Non-Credit	640	50.20%	635	49.80%	1,275
Total	<u>16,943</u>	<u>68.45%</u>	<u>7,811</u>	<u>31.55%</u>	<u>24,754</u>
<b><u>SCFF Calculation - FY 21/22 @ Annual</u></b>					
Base	\$90,470,404	66.80%	\$44,967,444	33.20%	\$135,437,848
Supplemental	15,906,176	74.00%	5,587,881	26.00%	21,494,057
Student Success	12,541,375	67.28%	6,099,974	32.72%	18,641,349
	<u>\$118,917,955</u>	<u>67.73%</u>	<u>\$56,655,299</u>	<u>32.27%</u>	<u>\$175,573,254</u>

# Fund 13 Carryover Budget

## 2021-22 Revenue Allocation Model

	SAC	SCC	District	Totals
Apportionment Revenue	126,007,616	60,032,980		186,040,596
Other State Revenue	5,945,558	2,823,606		8,769,164
<b>Total State Revenue</b>	<b>131,953,174</b>	<b>62,856,586</b>		<b>194,809,760</b>
Minus Institutional Cost	17,123,994	8,157,104	25,281,098	
Minus District Service Cost	21,221,599	10,109,020	31,330,620	
	38,345,593	18,266,124	56,611,718	
	<b>67.73%</b>	<b>32.27%</b>		
<b>Revenue</b>	<b>93,607,581</b>	<b>44,590,462</b>		<b>138,198,043</b>
FY21/22 Expenses	91,424,478	45,867,589		
Apprenticeship Revenue	-	3,835,723		
Local Revenue	1,998,099	1,064,748		
HEERF NR Tuition Lost Revenue	630,537	217,571		
<b>Ending Fund 11 Balance 6/30/22</b>	<b>4,811,739</b>	<b>3,840,915</b>		
Carryover Fund 13	3,057,644	1,847,365		
Carryover Fund 11	4,811,739	3,840,915		
Minus SCC ADA Lawsuit	(1,354,600)	(645,400)		
<b>Total Carryover Balance</b>	<b>6,514,783</b>	<b>5,042,880</b>		
check	-	-		

# Fund 13 Expenditure Plan

**Please See Handout**