



SANTA ANA
COLLEGE



Planning & Budget Committee

September 3rd, 2024

Outline of Presentation

- ☞ Budget Updates
- ☞ FY23/24 Year-End Budget Performance Reports (Fund 11 & 13)
- ☞ FY24/25 Adopted Budget (Fund 11 & 13)
- ☞ Fund 13 Carryover Budget
- ☞ FY24/25 Fund 13 Expenditure Plan (Handout)

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FY 2024-25 Budget Updates

- Enacted State Budget reflects lower revenues than expected, resulting in a budget deficit of \$45 billion.
- State budget will use built up reserves and deferral payments to address most of this deficit.
- Something to watch:
 - An 8.74% deficit funding factor applied to FY23.24 CC revenues. Payments for this deficit factor are scheduled to be released in FY24.25. State is estimating deficit factor will be eliminated once all revenues are released.
- No major funding reductions noted to community college programs, services or the SCFF.
- 1.07% Cost-of-Living adjustment (COLA). Compared to 8.22% in FY23.24 & 6.56% FY22.23.

FY 2024-25 Budget Updates

- ✧ RSCCD has now grown out of hold harmless (FY17.18 Total Computational Revenue plus any COLA's), have received all available FTES Restoration Authority Revenue (which is the ability to restore FTES that have declined in the previous 3 years) and is now 1 of only 17 districts state-wide receiving growth \$'s.
- ✧ A reminder, the 2022 state budget act extended revenue protections, in that, starting in 2025-26, districts will be funded at their SCFF generated amount for that year or their floor (2024-25 funding amount), whichever is higher.

Predictability & Stability

Provides Districts a Funding Floor That Won't Decrease

2024-25 Funding Floor



FY 2024-25 Budget Updates

SCFF rates for 2024-25

Allocations	2023-24 Rates	2024-25 Rates	Change from 2023-24 (Amount)	Change from 2023-24 (Percent)
Base Credit ^a	\$5,238	\$5,294	\$56	1.07%
Incarcerated Credit ^a	7,346	7,425	79	1.07%
Special Admit Credit ^a	7,346	7,425	79	1.07%
CDCP	7,346	7,425	79	1.07%
Noncredit	4,417	4,465	48	1.07%
Supplemental Point Value	1,239	1,252	13	1.07%
Student Success Main Point Value	730	738	8	1.07%
Student Success Equity Point Value	184	186	2	1.07%
Basic Allocations	2023-24	2024-25	Change from 2023-24 (Amount)	Change from 2023-24 (Percent)
Multi College District				
Small College	6,439,546	6,508,449	68,903	1.07%
Medium College	7,512,806	7,593,194	80,388	1.07%
Large College	8,586,065	8,677,936	91,871	1.07%
Designated Rural College	2,048,173	2,070,088	21,915	1.07%
State Approved Centers	2,146,516	2,169,484	22,968	1.07%

FY 2024-25 Budget Updates

A few highlights for SAC

- ☞ \$2.6 million in funding for FY23.24 Resource Allocation Requests.
- ☞ \$1 million in funding for new technology/computers in FY23.24 (650 computers have now been deployed).
- ☞ SAC mediation/av equipment upgrades, totaling \$750,000 (Bldg.'s I&F).
- ☞ CEC mediation/av equipment upgrades, totaling \$1,070,000 (31 classrooms).
- ☞ Hiring of 15 FT Faculty for SAC & 4 FT Faculty for CEC.
- ☞ Hiring of 29 FT classified position's (via Fund 11 \$'s) spread over FY23.24 & FY24.25.

FY 2024-25 Budget Updates

A few highlights for SAC

- ☞ Currently have 23 active Facility Modification Request (capital improvement projects) totaling roughly \$9 million. **Some examples include:**
Bldg. K welding canopy, football field synthetic turf, central mall shade project, Dunlap amphitheater shade project, FPA dust collector, FPA lockers & various CEC upgrades
- ☞ We need to continue to monitor our hourly instructional expenses.
FY23.24 \$29,670,922 vs. \$20,575,354 in FY21.22 (\$9 million increase).
- ☞ Need to continue to monitor utility expenses which have increased by \$1.2 million since FY21.22.
- ☞ **HUGE ACCOMPLISHMENT:**
SAC's share of apportionment GF revenue's have increased from \$103 million in FY22.23 to \$134 million in FY23.24 (a 30% increase).

FY 23/24 Year-End Budget Performance Report

Fund 11					
Description	2023-24 Allocated Budget		2023-24 Actual Expenses		Balance % Used
Academic Salaries	35,243,048		35,418,694		-175,646
Academic Salaries - non contract	29,991,973		29,670,922		321,051
Academic Salaries - non instructional	1,272,842		1,412,007		-139,165
Classified Salaries	15,543,247		15,532,369		10,878
Employee Benefits	30,539,495		30,535,360		4,135
Total Salaries & Benefits	112,590,605		112,569,351		21,254 99.98%
Supplies & Materials	577,147		485,893		91,254
Other Operating Exp & Services	2,598,789		1,582,553		1,016,236
Utilities	2,828,534		2,825,087		3,447
Capital Outlay	138,796		110,374		28,422
Total Operating Expenses	6,143,266		5,003,908		1,139,358 81.45%
Grand Totals	\$118,733,871		\$117,573,259		\$1,160,612 99.02%
Check	-		-		-

FY 23/24

Year-End Budget Performance Report

Fund 13					
Description	2023-24 Allocated Budget		2023-24 Actual Expenses		Balance % Used
Academic Salaries	190,833		78,517		112,316
Academic Salaries - non contract	0		0		0
Academic Salaries - non instructional	332,871		327,141		5,730
Classified Salaries	263,268		154,742		108,526
Employee Benefits	273,139		153,156		119,983
Total Salaries & Benefits	1,060,111		713,557		346,554 67%
Supplies & Materials	346,119		220,129		125,990
Other Operating Exp & Services	4,193,375		3,193,250		1,000,125
Utilities	8,000		6,634		1,366
Capital Outlay	364,906		318,173		46,733
Total Operating Expenses	4,912,400		3,738,187		1,174,213 76%
Totals	\$5,972,511		\$4,451,744		\$1,520,767 75%
Institutional Contingency	1,417,161		-		1,417,161
Grand Totals	\$7,389,672		\$4,451,744		\$2,937,928 60%
Check	-		-		-

FY 24/25 Adopted Budget

Fund 11				
Description	2022-23 Actual Expenses	2023-24 Actual Expenses	2024-25 Adopted Budget	% of FY24/25 Adopted Budget
Academic Salaries	30,469,518	35,418,694	39,190,960	
Academic Salaries - non contract	23,661,466	29,670,922	24,168,159	
Academic Salaries - non instructional	1,172,485	1,412,007	1,217,710	
Classified Salaries	13,405,437	15,532,369	20,400,653	
Employee Benefits	25,599,370	30,535,360	35,487,844	
Total Salaries & Benefits	94,308,275	112,569,351	120,465,326	93%
Supplies & Materials	396,453	485,893	505,047	
Other Operating Exp & Services	2,138,383	1,582,553	4,235,298	
Holding Account	0	0	524,276	
Utilities	2,610,490	2,825,087	3,211,318	
Capital Outlay	2,590	110,374	383,583	
Transfer Out	0	0	-	
Total Operating Expenses	5,147,915	5,003,908	8,859,522	7%
Grand Totals	\$99,456,190	\$117,573,259	\$129,324,848	100%
Check	-	-	-	

FY 24/245 Adopted Budget

Fund 13				
Description	2022-23 Actual Expenses	2023-24 Actual Expenses	2024-25 Adopted Budget	% of FY24/25 Adopted Budget
Academic Salaries	24,523	78,517	622,484	
Academic Salaries - non contract	1,743,326	0	3,563,635	
Academic Salaries - non instructional	288,873	327,141	102,728	
Classified Salaries	269,612	154,742	164,680	
Employee Benefits	491,800	153,156	1,218,392	
Total Salaries & Benefits	2,818,134	713,557	5,671,919	34%
Supplies & Materials	306,216	220,129	291,272	
Other Operating Exp & Services	2,557,600	3,193,250	10,391,582	
Utilities	330,726	6,634	0	
Capital Outlay	334,705	318,173	218,697	
Transfer Out	0	0	-	
Total Operating Expenses	3,529,247	3,738,187	10,901,551	66%
Grand Totals	\$6,347,381	\$4,451,744	\$16,573,470	100%
Allocated Budget (minus contingency)	7,130,278	5,972,511	16,573,470	
Intuitionl Contingency	1,302,956	1,417,161	4,143,367	
Total Allocated Budget	\$8,433,234	\$7,389,672	\$20,716,837	
YE Balance	2,085,853	2,937,928		
% Used (minus contingency)	89%	75%		
Check	-	-	-	

Fund 13 Carryover Budget

Rancho Santiago Community College District

Adopted Budget

2024-25

FTES Analysis and Targets

As of July 5, 2024

	2017/18		2021/22		2022/23		2023/24					2024/25	
	Actual w/ borrowing	%	Actual w/ borrowing	%	Actual w/ borrowing	%	Target	Actual w/ borrowing @ P3	%	Difference Target to Actual		Target	%
SAC/CEC													
Credit	16,238.52	55.27%	13,605.16	51.92%	13,954.82	51.13%	14,707.00	14,213.58	48.86%	(493.42)	-3.36%	14,922.84	48.93%
CDCP	3,537.62	12.04%	3,688.79	14.08%	4,287.01	15.71%	4,528.00	4,624.00	15.90%	96.00	2.12%	4,854.74	15.92%
Non-credit	666.33	2.27%	640.36	2.44%	867.00	3.18%	916.00	1,562.67	5.37%	646.67	70.60%	1,640.65	5.38%
	20,442.47	69.58%	17,934.31	68.44%	19,108.83	70.01%	20,151.00	20,400.25	70.13%	249.25	1.24%	21,418.22	70.23%
SCC/OEC													
Credit	7,066.02	24.05%	5,682.42	21.69%	5,612.42	20.56%	5,881.00	5,582.44	19.19%	(298.56)	-5.08%	5,834.21	19.13%
CDCP	1,444.09	4.92%	1,947.24	7.43%	1,928.99	7.07%	2,037.00	2,247.93	7.73%	210.93	10.35%	2,349.31	7.70%
Non-credit	425.95	1.45%	639.01	2.44%	643.83	2.36%	673.00	857.29	2.95%	184.29	27.38%	895.95	2.94%
	8,936.06	30.42%	8,268.67	31.56%	8,185.24	29.99%	8,591.00	8,687.66	29.87%	96.66	1.13%	9,079.47	29.77%
District Total													
Credit	23,304.54	79.33%	19,287.58	73.61%	19,567.24	71.69%	20,588.00	19,796.02	68.06%	(791.98)	-3.85%	20,757.05	68.06%
CDCP	4,981.71	16.96%	5,636.03	21.51%	6,216.00	22.77%	6,565.00	6,871.93	23.62%	306.93	4.68%	7,204.05	23.62%
Non-credit	1,092.28	3.72%	1,279.37	4.88%	1,510.83	5.54%	1,589.00	2,419.96	8.32%	830.96	52.29%	2,536.60	8.32%
	29,378.53	100.00%	26,202.98	100.00%	27,294.07	100.00%	28,742.00	29,087.91	100.00%	345.91	1.20%	30,497.70	100.00%
			3.43%		4.16%		6.57%					4.85%	

Fund 13 Carryover Budget

2023-24 (closeout) Revenue Allocation Model

	SAC	SCC	District	Totals
Apportionment Revenue	160,952,115	72,792,848		233,744,963
Adjustments/ Deficit Factor	1,216,364	550,117		1,766,481
Other State Revenue	8,109,630	3,619,440		11,729,070
Total State Revenue	170,278,109	76,962,405		247,240,514
Minus Institutional Cost	7,862,941	3,554,136	11,417,077	4.62%
Minus District Service Cost	28,056,124	12,681,678	40,737,802	16.48%
	35,919,065	16,235,814	52,154,879	21.09%
	68.87%	31.13%		
Revenue	134,359,044	60,726,591		195,085,635
FY23/24 Expenses	117,573,259	57,534,834		
Apprenticeship Revenue	-	2,049,143		
Local Revenue	2,412,347	1,413,976		
Ending Fund 11 Balance 6/30/24	19,198,132	6,654,876		
Carryover Fund 13	2,895,905	533,268		
Carryover Fund 11	19,198,132	6,654,876		
Minus SCC ADA Lawsuit	(1,377,200)	(622,800)		
Total Carryover Balance	20,716,837	6,565,344		
check	-	-		

Fund 13 Expenditure Plan

Please See Handout