



ADOPTED BUDGET 2025 - 2026



**Rancho Santiago Community College District
2025-26**

ADOPTED BUDGET

Submitted on September 15, 2025

by

Marvin Martinez, Chancellor

to the

BOARD OF TRUSTEES

Daisy Tong, President

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Tina Arias Miller, Ed.D., Clerk

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Rancho Santiago Community College District
Adopted Budget
2025-26

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Chancellor's Message Adopted Budget 2025/26

The proposed fiscal year 2025/26 Adopted Budget is the result of a process of participatory governance led by both the Planning and Organizational Effectiveness (POE) Committee, which provides general planning related to the budget, and the Fiscal Resources Committee (FRC), which reviews the budget assumptions that were used as the basis for this budget. District Council, our primary participatory governance body, provides the final review and recommendation to me.

The approved State budget for 2025/26 allocates a Cost of Living Adjustment (COLA) of 2.3% and 2.35% for growth. The district continues to grow its Full-time Equivalent Students (FTES) and expects to receive over \$13 million in growth funding this year, along with the addition of the Sheriff's Regional Training Academy facility as a third educational center for the district, adding \$2.2 million in funding. Overall, the budget assumptions provide for a balanced budget with additional ongoing funds of \$3.3 million allocated through the district's Budget Allocation Model (BAM) to the colleges.

This budget continues to include a Board Policy Contingency of approximately \$72 million, or 16.67% of the Combined General Fund, meeting the Board's target of two months of total General Fund budgeted expenditures. In addition, the colleges' carryover funds are \$22.6 million to start the year.

The fiscal year 2025/26 proposed Adopted Budget was reviewed by the Fiscal Resources Committee and District Council and I recommend your review and adoption.

Sincerely,

Marvin Martinez
Chancellor

Rancho Santiago Community College District
Adopted Budget
2025-26

List of Funds Budgeted

| | | |
|--|-------------------|------------------------------|
| General Fund | | |
| Expenditures | \$ 429,702,244 | |
| Board Policy Contingency | 71,617,041 | |
| Restricted Reserves | 1,855,377 | |
| Budget Stabilization | 3,000,000 | |
| Unrestricted Contingency | <u>21,768,651</u> | |
| Total General Fund | | \$ 527,943,313 |
| Bond Interest and Redemption Funds | | 69,350,997 |
| Bookstore Fund | | 7,359,371 |
| Debt Service Fund | | 7,733,692 |
| Child Development Fund | | 20,800,510 |
| Capital Outlay Projects Fund | | 133,300,653 |
| Self-Insurance Fund - Property and Liability | | 13,071,582 |
| Self-Insurance Fund - Workers' Compensation | | 7,335,372 |
| Retiree Benefits Fund | | (25,143,568) |
| Associated Students Fund | | 2,021,215 |
| Representation Fee Trust Fund | | 336,598 |
| Student Financial Aid Fund | | 36,570,251 |
| Community Education Fund | | 2,444,556 |
| Retiree Benefits-Irrevocable Trust Fund | | 99,318,225 |
| Diversified Trust Fund | | <u>3,161,467</u> |
| Total All Funds | | <u><u>\$ 905,604,234</u></u> |

Rancho Santiago Community College District
Adopted Budget
2025-26

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
2025-26

| Unrestricted General Fund Revenue Budget - Fund 11 | | | | | | |
|--|---|------------------------------|------------------------------|--------------------------------|------------------------------|--|
| | | 2023-24 Actual Revenue | 2024-25 Actual Revenue | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| <u>Revenues by Source</u> | | | | | | |
| 8100 | Federal Revenues | | | | | |
| 8110 | Forest Reserve | \$4,624 | \$4,802 | \$0 | \$0 | (100.00) |
| | Total Federal Revenues | 4,624 | 4,802 | 0 | 0 | (100.00) |
| 8600 | State Revenues | | | | | |
| 8611 | Apprenticeship Allowance | 7,262,747 | 9,862,271 | 5,733,479 | 6,407,234 | (35.03) |
| 8612 | State General Apportionment | 76,762,085 | 73,314,741 | 74,917,691 | 74,923,977 | * 2.19 |
| 8612 | State General Apportionment-estimated COLA | 16,090,921 | 2,409,837 | 5,524,591 | 5,515,216 | * 128.86 |
| 8612 | State General Apportionment-Deficit | (4,674,899) | 0 | (4,911,001) | 0 | * - |
| 8612-8630 | State General Apportionment&EPA-prior year adjustment | 11,467,557 | 3,668,790 | 0 | 0 | (100.00) |
| 8619 | Other General Apportionments-FT Faculty Allocation | 3,325,444 | 3,325,444 | 3,325,444 | 3,325,444 | - |
| 8619 | Other General Apportionments-Enrollment Fee Admin-2% | 245,695 | 219,878 | 219,878 | 219,878 | - |
| 8619 | Other General Apportionments-PT Faculty Compensation | 558,571 | 707,056 | 707,056 | 707,056 | - |
| 8619 | Other General Apportionments-PT Health Insurance | 48,577 | 227,578 | 0 | 0 | (100.00) |
| 8630 | Education Protection Account | 19,483,379 | 35,170,223 | 32,015,508 | 42,329,100 | * 20.35 |
| 8672-8673 | Homeowners' Property Tax Relief/Timber Yield Tax | 252,524 | 248,313 | 261,247 | 261,247 | * 5.21 |
| 8681 | State Lottery Proceeds | 6,861,753 | 6,278,873 | 6,072,039 | 5,956,130 | (5.14) |
| 8682 | State Mandated Costs | 934,725 | 1,027,404 | 1,046,832 | 1,052,295 | 2.42 |
| 8699 | Other Misc State Revenue | 0 | 1,611 | 0 | 0 | (100.00) |
| | Total State Revenues | 138,619,079 | 136,462,019 | 124,912,764 | 140,697,577 | 3.10 |
| 8800 | Local Revenues | | | | | |
| 8811 | Tax Allocation, Secured Roll | 62,549,641 | 64,889,955 | 71,053,504 | 71,053,504 | * 9.50 |
| 8812 | Tax Allocation, Supplement Roll | 1,639,652 | 1,646,839 | 2,551,559 | 2,439,664 | * 48.14 |
| 8813 | Tax Allocation, Unsecured Roll | 1,867,222 | 2,085,558 | 1,867,222 | 2,117,222 | * 1.52 |
| 8816 | Prior Years' Taxes | 505,354 | 645,368 | 505,354 | 655,354 | * 1.55 |
| 8817 | Education Revenue Augmentation Fund (ERAF) | 35,857,012 | 39,727,367 | 35,857,012 | 39,857,012 | * 0.33 |
| 8818 | RDA Funds - Pass Thru AB | 776,817 | 1,783,313 | 776,817 | 1,776,817 | * (0.36) |
| 8819 | RDA Funds - Residuals | 8,811,668 | 8,575,884 | 8,811,668 | 8,811,668 | * 2.75 |
| 8820 | Contrib, Gifts, Grants & Endowment | 0 | 45,794 | 0 | 0 | (100.00) |

Rancho Santiago Community College District
Adopted Budget
2025-26

Unrestricted General Fund Revenue Budget - Fund 11

| | | 2023-24 | 2024-25 | 2025-26 | 2025-26 | % change |
|----------------------------------|--|----------------|----------------|------------------|----------------|---------------------|
| | | Actual | Actual | Tentative | Adopted | 25/26 Adopt/ |
| <u>Revenues by Source</u> | | Revenue | Revenue | Budget | Budget | 24/25 Actual |
| 885x | Rents and Leases | 64,457 | 179,180 | 338,480 | 338,480 | 88.91 |
| 8860 | Interest & Investment Income | 7,962,049 | 8,560,067 | 3,000,000 | 3,000,000 | (64.95) |
| 8874 | CCC Enrollment Fees | 7,660,762 | 6,989,815 | 8,657,316 | 8,657,316 | * 23.86 |
| 8875 | Bachelor's Program Fee | 85,008 | 70,980 | 40,000 | 40,000 | (43.65) |
| 8880 | Nonresident Tuition | 3,741,128 | 4,021,603 | 4,000,000 | 4,000,000 | (0.54) |
| 8890 | Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.) | 3,072,990 | 1,646,377 | 524,200 | 524,200 | (68.16) |
| 8891 | Other Local Rev - Special Proj | 0 | 0 | 0 | 0 | - |
| | Total Local Revenues | 134,593,760 | 140,868,100 | 137,983,132 | 143,271,237 | 1.71 |
| 8900 | Other Financing Sources | | | | | |
| 8910 | Proceeds-Sale of Equip & Suppl | 104,344 | 14,117 | 5,000 | 5,000 | (64.58) |
| 8981/8983 | Interfund Transfer In/Intrafund Transfer In | 7,354 | 7,595 | 0 | 0 | (100.00) |
| | Total Other Sources | 111,698 | 21,712 | 5,000 | 5,000 | (76.97) |
| | Total Revenues | 273,329,161 | 277,356,633 | 262,900,896 | 283,973,814 | 2.39 |
| | Net Beginning Balance | 0 | 0 | 0 | 0 | - |
| | Adjustments to Beginning Balance | 0 | 0 | 0 | 0 | - |
| | Adjusted Beginning Fund Balance | 0 | 0 | 0 | 0 | - |
| | Total Revenues, Other Financing Sources and Beginning Fund Balance | \$273,329,161 | \$277,356,633 | \$262,900,896 | \$283,973,814 | 2.39 |
| | * Component of Apportionment | | | | \$258,398,097 | |

Rancho Santiago Community College District
Adopted Budget
2025-26

Unrestricted General Fund Expenditure Budget - Fund 11

| Expenditures by Object | | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
|-------------------------------|---|--|--|---|---------------------------------------|---|
| 1000 | Academic Salaries | | | | | |
| 1100 | Instructional Salaries, Regular Contract | \$34,392,900 | \$35,579,997 | \$37,845,339 | \$40,902,603 | 14.96 |
| 1200 | Non-Instructional Salaries, Regular Contract | 16,960,656 | 19,637,974 | 20,591,759 | 21,310,654 | 8.52 |
| 1300 | Instructional Salaries, Other Non-Regular | 43,283,721 | 49,360,599 | 33,699,563 | 36,795,760 | (25.46) |
| 1400 | Non-Instructional Salaries, Other Non-Regular | 2,551,709 | 2,203,411 | 1,915,642 | 2,064,440 | (6.31) |
| | Subtotal | <u>97,188,986</u> | <u>106,781,981</u> | <u>94,052,303</u> | <u>101,073,457</u> | (5.35) |
| 2000 | Classified Salaries | | | | | |
| 2100 | Non-Instructional Salaries, Regular Full Time | 39,259,325 | 43,408,511 | 49,210,782 | 49,936,848 | 15.04 |
| 2200 | Instructional Aides, Regular Full Time | 694,399 | 884,327 | 988,933 | 1,063,780 | 20.29 |
| 2300 | Non-Instructional Salaries, Other | 2,106,593 | 2,280,674 | 1,815,483 | 1,822,650 | (20.08) |
| 2400 | Instructional Aides, Other | 1,354,554 | 1,460,425 | 1,835,288 | 1,832,421 | 25.47 |
| | Subtotal | <u>43,414,871</u> | <u>48,033,937</u> | <u>53,850,486</u> | <u>54,655,699</u> | 13.79 |
| 3000 | Employee Benefits | | | | | |
| 3100 | State Teachers' Retirement System Fund | 15,877,614 | 17,266,530 | 16,987,787 | 18,306,717 | 6.02 |
| 3200 | Public Employees' Retirement System Fund | 11,859,384 | 13,558,594 | 15,224,990 | 15,470,753 | 14.10 |
| 3300 | Old Age, Survivors, Disability, and Health Ins. | 4,941,783 | 5,500,037 | 5,773,457 | 5,945,484 | 8.10 |
| 3400 | Health and Welfare Benefits | 25,052,566 | 26,405,644 | 30,093,731 | 30,569,574 | 15.77 |
| 3500 | State Unemployment Insurance | 112,003 | 138,924 | 326,010 | 330,395 | 137.82 |
| 3600 | Workers' Compensation Insurance | 2,140,095 | 2,372,596 | 2,240,294 | 2,750,070 | 15.91 |
| 3900 | Other Benefits | 3,258,853 | 4,328,893 | 2,364,973 | 2,382,223 | (44.97) |
| | Subtotal | <u>63,242,298</u> | <u>69,571,218</u> | <u>73,011,242</u> | <u>75,755,216</u> | 8.89 |
| | TOTAL SALARIES/BENEFITS | 203,846,155 | 224,387,136 | 220,914,031 | 231,484,372 | 3.16 |
| | Salaries/Benefits Cost % of Total Expenditures | 90.34% | 90.71% | 89.24% | 88.12% | |

Rancho Santiago Community College District
Adopted Budget
2025-26

Unrestricted General Fund Expenditure Budget - Fund 11

| | | 2023-24 | 2024-25 | 2025-26 | 2025-26 | % change |
|--------------------------------------|---|--------------------|--------------------|--------------------|--------------------|---------------------|
| | | Actual | Actual | Tentative | Adopted | 25/26 Adopt/ |
| | | Expenses | Expenses | Budget | Budget | 24/25 Actual |
| <u>Expenditures by Object</u> | | | | | | |
| 4000 | Books and Supplies | | | | | |
| 4100 | Textbooks | 0 | 0 | 0 | 0 | - |
| 4200 | Other Books | 6,384 | 4,389 | 7,168 | 668 | (84.78) |
| 4300 | Instructional Supplies | 53,887 | 49,161 | 3,072 | 3,072 | (93.75) |
| 4400 | Media Supplies | 0 | 0 | 0 | 0 | - |
| 4500 | Maintenance Supplies | 83,624 | 83,751 | 142,952 | 204,952 | 144.72 |
| 4600 | Non-Instructional Supplies | 689,910 | 617,422 | 755,593 | 982,434 | 59.12 |
| 4700 | Food Supplies | 19,830 | 14,185 | 20,699 | 22,199 | 56.50 |
| | Subtotal | <u>853,635</u> | <u>768,908</u> | <u>929,484</u> | <u>1,213,325</u> | 57.80 |
| 5000 | Services and Other Operating Expenses | | | | | |
| 5100 | Personal & Consultant Svcs | 2,197,083 | 2,167,848 | 2,883,950 | 3,298,254 | 52.14 |
| 5200 | Travel & Conference Expenses | 174,606 | 171,565 | 279,577 | 342,484 | 99.62 |
| 5300 | Dues & Memberships | 134,645 | 141,825 | 158,153 | 223,485 | 57.58 |
| 5400 | Insurance | 0 | 0 | 0 | 0 | - |
| 5500 | Utilities & Housekeeping Svcs | 4,414,699 | 2,883,519 | 5,555,668 | 5,643,668 | 95.72 |
| 5600 | Rents, Leases & Repairs | 2,293,113 | 2,120,929 | 3,955,813 | 4,322,928 | 103.82 |
| 5700 | Legal, Election & Audit Exp | 742,037 | 1,204,485 | 1,074,797 | 1,185,197 | (1.60) |
| 5800 | Other Operating Exp & Services | 3,814,449 | 5,649,488 | 6,247,092 | 8,821,968 | 56.16 |
| 5900 | Other (Transp., Postage, Reproduction, Special Proj., etc.) | 2,637,648 | 3,695,794 | 4,978,142 | 5,647,077 | 52.80 |
| | Subtotal | <u>16,408,280</u> | <u>18,035,453</u> | <u>25,133,192</u> | <u>29,485,061</u> | 63.48 |
| 6000 | Sites, Buildings, Books, and Equipment | | | | | |
| 6100 | Sites & Site Improvements | 684,384 | 302,185 | 0 | 0 | (100.00) |
| 6200 | Buildings | 2,760,014 | 2,890,247 | 0 | 0 | (100.00) |
| 6300 | Library Books | 948 | 796 | 800 | 800 | 0.50 |
| 6400 | Equipment | 1,088,835 | 976,319 | 569,925 | 500,905 | (48.69) |
| | Subtotal | <u>4,534,181</u> | <u>4,169,547</u> | <u>570,725</u> | <u>501,705</u> | (87.97) |
| | Subtotal, Expenditures (1000 - 6000) | <u>225,642,251</u> | <u>247,361,044</u> | <u>247,547,432</u> | <u>262,684,463</u> | 6.19 |

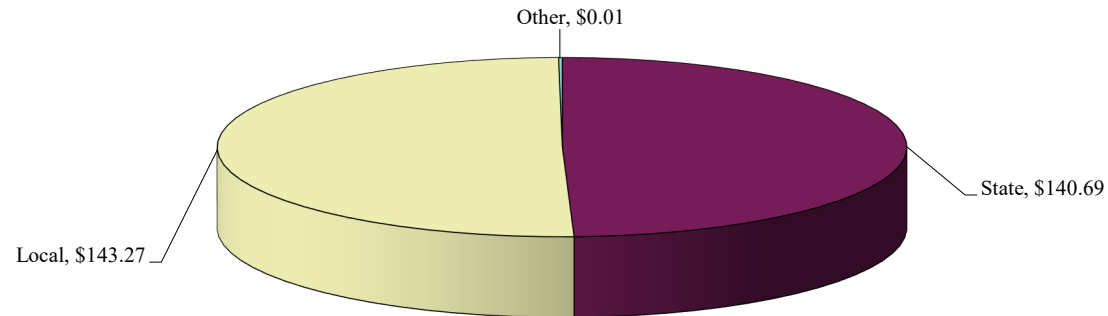
Rancho Santiago Community College District
Adopted Budget
2025-26

Unrestricted General Fund Expenditure Budget - Fund 11

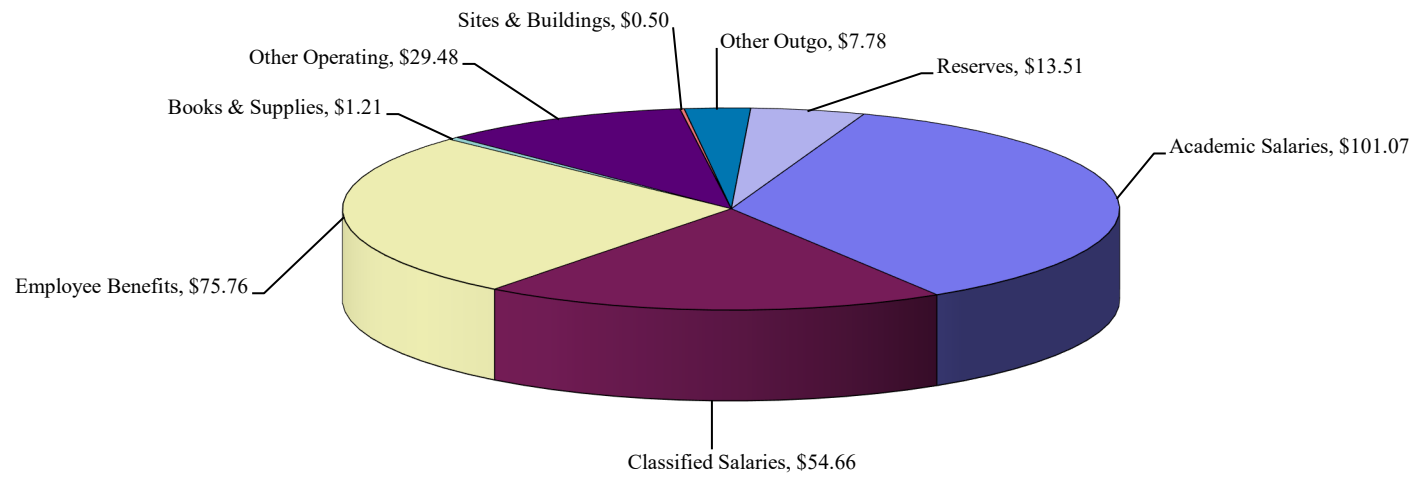
| | | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
|--|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|------------------------------|--|
| <u>Expenditures by Object</u> | | | | | | |
| 7000 | Other Outgo | | | | | |
| 7200 | Intrafund Transfers Out | (6,720) | 7,473 | 0 | 0 | (100.00) |
| 7300 | Interfund Transfers Out | 4,244,000 | 13,315,879 | 5,400,000 | 7,600,000 | (42.93) |
| 7600 | Other Student Aid | 0 | 0 | 0 | 175,000 | - |
| | Subtotal | <u>4,237,280</u> | <u>13,323,352</u> | <u>5,400,000</u> | <u>7,775,000</u> | (41.64) |
| | Subtotal, Expenditures (1000 - 7000) | <u>229,879,531</u> | <u>260,684,396</u> | <u>252,947,432</u> | <u>270,459,463</u> | 3.75 |
| 7900 | Reserve for Contingencies | | | | | |
| 7910 | Unrestricted Contingency | <u>43,449,630</u> | <u>16,672,237</u> | <u>9,953,464</u> | <u>13,514,351</u> | (100.00) |
| | Subtotal Expenditures (7900) | <u>43,449,630</u> | <u>16,672,237</u> | <u>9,953,464</u> | <u>13,514,351</u> | (18.94) |
| Total Expenditures, Other Outgo and Ending Fund Balance | | <u><u>\$273,329,161</u></u> | <u><u>\$277,356,633</u></u> | <u><u>\$262,900,896</u></u> | <u><u>\$283,973,814</u></u> | 2.39 |

Rancho Santiago Community College District
Adopted Budget 2025-26
General Fund - Unrestricted - Fund 11

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2025-26

Unrestricted - One-Time - General Fund Revenue Budget - Fund 13

| | | 2023-24 Actual Revenue | 2024-25 Actual Revenue | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
|----------------------------------|--|---------------------------------------|---------------------------------------|---|---------------------------------------|---|
| <u>Revenues by Source</u> | | | | | | |
| 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 | 6,424,110 | 7,068,626 | 7,584,025 | 7,584,025 | 7.29 |
| | Total State Revenues | 6,424,110 | 7,068,626 | 7,584,025 | 7,584,025 | 7.29 |
| 8800 | Local Revenues | | | | | |
| 883x | Contract Instructional Service/All Other Contract Serv | 0 | 27,167 | 0 | 0 | (100.00) |
| 885x | Rents and Leases | 53,113 | 273,419 | 528,840 | 528,840 | 93.42 |
| 8890 | Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.) | 5,592,286 | 258,539 | 254,922 | 254,922 | (1.40) |
| 8891 | Other Local Rev - Special Proj | 0 | 0 | 0 | 0 | - |
| | Total Local Revenues | 5,645,399 | 559,125 | 783,762 | 783,762 | 40.18 |
| 8900 | Other Financing Sources | | | | | |
| 8910 | Proceeds-Sale of Equip & Suppl | 0 | 0 | 0 | 0 | - |
| 8981/8983 | Interfund Transfer In/Intrafund Transfer In | 0 | 0 | 0 | 0 | - |
| | Total Other Sources | 0 | 0 | 0 | 0 | - |
| | Total Revenues | 12,069,509 | 7,627,751 | 8,367,787 | 8,367,787 | 9.70 |
| | Net Beginning Balance | 69,995,935 | 108,927,680 | 91,755,767 | 101,397,477 | (6.91) |
| | Adjustments to Beginning Balance | 0 | 0 | 0 | 0 | - |
| | Adjusted Beginning Fund Balance | 69,995,935 | 108,927,680 | 91,755,767 | 101,397,477 | (6.91) |
| | Total Revenues, Other Financing Sources and Beginning Fund Balance | \$82,065,444 | \$116,555,431 | \$100,123,554 | \$109,765,264 | (5.83) |

Rancho Santiago Community College District
Adopted Budget
2025-26

| Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13 | | | | | |
|--|--|--|---|---------------------------------------|---|
| <u>Expenditures by Object</u> | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 1000 Academic Salaries | | | | | |
| 1100 Instructional Salaries, Regular Contract | \$173,357 | \$163,284 | \$0 | \$0 | (100.00) |
| 1200 Non-Instructional Salaries, Regular Contract | 238,148 | 378,669 | 0 | 0 | (100.00) |
| 1300 Instructional Salaries, Other Non-Regular | 40,642 | 0 | 400,000 | 400,000 | - |
| 1400 Non-Instructional Salaries, Other Non-Regular | 523,292 | 627,017 | 0 | 2,010 | (99.68) |
| Subtotal | <u>975,439</u> | <u>1,168,970</u> | <u>400,000</u> | <u>402,010</u> | (65.61) |
| 2000 Classified Salaries | | | | | |
| 2100 Non-Instructional Salaries, Regular Full Time | 81,648 | 141,566 | 154,254 | 161,407 | 14.02 |
| 2200 Instructional Aides, Regular Full Time | 0 | 0 | 0 | 0 | - |
| 2300 Non-Instructional Salaries, Other | 423,753 | 346,898 | 24,043 | 28,843 | (91.69) |
| 2400 Instructional Aides, Other | 1,909 | 0 | 0 | 0 | - |
| Subtotal | <u>507,310</u> | <u>488,464</u> | <u>178,297</u> | <u>190,250</u> | (61.05) |
| 3000 Employee Benefits | | | | | |
| 3100 State Teachers' Retirement System Fund | 6,550,389 | 7,224,606 | 7,660,425 | 7,660,809 | 6.04 |
| 3200 Public Employees' Retirement System Fund | 51,559 | 90,091 | 46,335 | 48,253 | (46.44) |
| 3300 Old Age, Survivors, Disability, and Health Ins. | 44,066 | 56,810 | 18,960 | 19,536 | (65.61) |
| 3400 Health and Welfare Benefits | 102,356 | 113,192 | 41,152 | 41,152 | (63.64) |
| 3500 State Unemployment Insurance | 696 | 858 | 293 | 299 | (65.15) |
| 3600 Workers' Compensation Insurance | 23,035 | 27,697 | 8,722 | 8,950 | (67.69) |
| 3900 Other Benefits | 6,553 | 18,402 | 2,779 | 2,779 | (84.90) |
| Subtotal | <u>6,778,654</u> | <u>7,531,656</u> | <u>7,778,666</u> | <u>7,781,778</u> | 3.32 |
| <i>TOTAL SALARIES/BENEFITS</i> | 8,261,403 | 9,189,090 | 8,356,963 | 8,374,038 | (8.87) |

Rancho Santiago Community College District
Adopted Budget
2025-26

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

| | | 2023-24 | 2024-25 | 2025-26 | 2025-26 | % change |
|--------------------------------------|---|------------|------------|------------|------------|--------------|
| | | Actual | Actual | Tentative | Adopted | 25/26 Adopt/ |
| | | Expenses | Expenses | Budget | Budget | 24/25 Actual |
| <u>Expenditures by Object</u> | | | | | | |
| 4000 | Books and Supplies | | | | | |
| 4100 | Textbooks | 0 | 0 | 0 | 0 | - |
| 4200 | Other Books | 6,270 | 557 | 0 | 0 | (100.00) |
| 4300 | Instructional Supplies | 8,698 | 10,326 | 2,060 | 2,060 | (80.05) |
| 4400 | Media Supplies | 0 | 0 | 0 | 0 | - |
| 4500 | Maintenance Supplies | 79,772 | 71,335 | 92,000 | 59,000 | (17.29) |
| 4600 | Non-Instructional Supplies | 389,690 | 655,087 | 431,091 | 436,311 | (33.40) |
| 4700 | Food Supplies | 14,429 | 27,230 | 66,577 | 75,866 | 178.61 |
| | Subtotal | 498,859 | 764,535 | 591,728 | 573,237 | (25.02) |
| 5000 | Services and Other Operating Expenses | | | | | |
| 5100 | Personal & Consultant Svcs | 1,570,102 | 2,252,491 | 2,656,174 | 2,276,839 | 1.08 |
| 5200 | Travel & Conference Expenses | 243,581 | 288,874 | 170,352 | 146,066 | (49.44) |
| 5300 | Dues & Memberships | 84,154 | 101,879 | 145,465 | 107,318 | 5.34 |
| 5400 | Insurance | 0 | 0 | 0 | 0 | - |
| 5500 | Utilities & Housekeeping Svcs | 337,606 | 1,909,081 | 90,600 | 90,640 | (95.25) |
| 5600 | Rents, Leases & Repairs | 988,319 | 1,119,821 | 843,200 | 802,218 | (28.36) |
| 5700 | Legal, Election & Audit Exp | 106,635 | 618,468 | 274,505 | 197,080 | (68.13) |
| 5800 | Other Operating Exp & Services | 1,829,119 | 3,506,908 | 2,984,618 | 2,090,410 | (40.39) |
| 5900 | Other (Transp., Postage, Reproduction, Special Proj., etc.) | 144,277 | 813,883 | 2,897,228 | 9,756,820 | 1,098.80 |
| | Subtotal | 5,303,793 | 10,611,405 | 10,062,142 | 15,467,391 | 45.76 |
| 6000 | Sites, Buildings, Books, and Equipment | | | | | |
| 6100 | Sites & Site Improvements | 0 | 0 | 0 | 0 | - |
| 6200 | Buildings | 0 | 0 | 750 | 750 | - |
| 6300 | Library Books | 0 | 0 | 0 | 0 | - |
| 6400 | Equipment | 306,447 | 361,114 | 18,153 | 88,361 | (75.53) |
| | Subtotal | 306,447 | 361,114 | 18,903 | 89,111 | (75.32) |
| | Subtotal, Expenditures (1000 - 6000) | 14,370,502 | 20,926,144 | 19,029,736 | 24,503,777 | 17.10 |

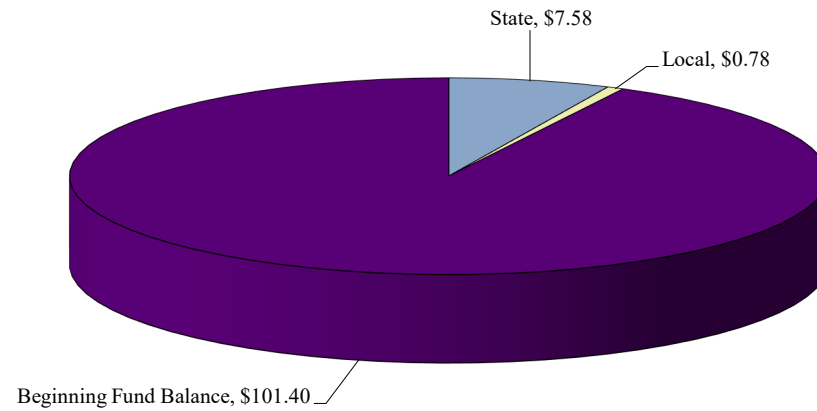
Rancho Santiago Community College District
Adopted Budget
2025-26

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

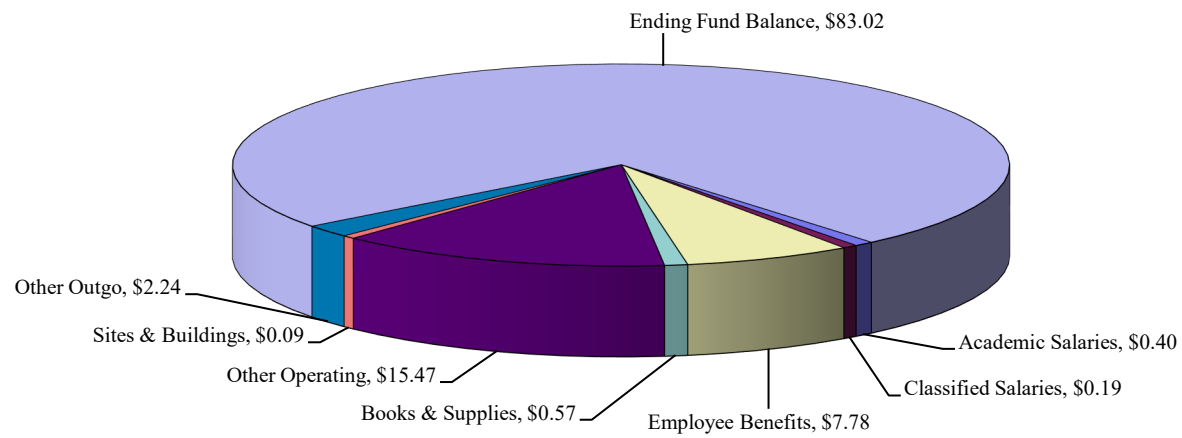
| Expenditures by Object | | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
|--|--------------------------------------|--|--|---|---------------------------------------|---|
| 7000 | Other Outgo | | | | | |
| 7200 | Intrafund Transfers Out | 10,000 | 0 | 0 | 0 | - |
| 7300 | Interfund Transfers Out | 2,172,788 | 10,736,328 | 2,240,146 | 2,240,146 | (79.13) |
| 7600 | Other Student Aid | 34,104 | 167,719 | 175,000 | 0 | (100.00) |
| | Subtotal | <u>2,216,892</u> | <u>10,904,047</u> | <u>2,415,146</u> | <u>2,240,146</u> | (79.46) |
| | Subtotal, Expenditures (1000 - 7000) | <u>16,587,394</u> | <u>31,830,191</u> | <u>21,444,882</u> | <u>26,743,923</u> | (15.98) |
| 7900 | Reserve for Contingencies | | | | | |
| 7930 | Board Policy Contingency | 0 | 0 | 71,584,073 | 71,617,041 | - |
| 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 | 6,640,118 | 3,000,000 | - |
| | Total Designated | <u>0</u> | <u>0</u> | <u>78,374,191</u> | <u>74,767,041</u> | - |
| 7910 | Unrestricted Contingency | <u>65,478,050</u> | <u>84,725,240</u> | <u>304,481</u> | <u>8,254,300</u> | (90.26) |
| | Subtotal Expenditures (7900) | <u>65,478,050</u> | <u>84,725,240</u> | <u>78,678,672</u> | <u>83,021,341</u> | (2.01) |
| Total Expenditures, Other Outgo and Ending Fund Balance | | <u>\$82,065,444</u> | <u>\$116,555,431</u> | <u>\$100,123,554</u> | <u>\$109,765,264</u> | (5.83) |

Rancho Santiago Community College District
Adopted Budget 2025-26
Unrestricted - One-Time - General Fund - Fund 13

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2025-26

| General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13 | | | | | | | |
|---|--|------------------------------|--------------------------------|------------------------------|---|------------------------------|--|
| | | 2024-25 Adopted Budget | 2024-25 Allocated Budget | 2024-25 Actual Revenue | % change 24/25 Actual/ 24/25 Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| <u>Revenues by Source</u> | | | | | | | |
| 8100 | Federal Revenues | | | | | | |
| 8110 | Forest Reserve | \$0 | \$0 | \$4,802 | - | \$0 | (100.00) |
| | Total Federal Revenues | 0 | 0 | 4,802 | - | 0 | (100.00) |
| 8600 | State Revenues | | | | | | |
| 8611 | Apprenticeship Allowance | 5,227,354 | 9,862,271 | 9,862,271 | - | 6,407,234 | (35.03) |
| 8612 | State General Apportionment | 73,179,827 | 73,179,827 | 73,314,741 | 0.18 | 74,923,977 | 2.19 |
| 8612 | State General Apportionment-estimated COLA | 2,409,837 | 2,409,837 | 2,409,837 | - | 5,515,216 | 128.86 |
| 8612 | State General Apportionment-Deficit | (8,395,559) | 0 | 0 | - | 0 | - |
| 8612-8630 | State General Apportionment-Prior year adjustment | 0 | 0 | 3,668,790 | - | 0 | (100.00) |
| 8619 | State General Apportionments-Full-Time Faculty Alloc | 3,325,444 | 3,325,444 | 3,325,444 | - | 3,325,444 | - |
| 8619 | Other General Apportionments-Enroll Fee Admin-2% | 245,695 | 245,695 | 219,878 | (10.51) | 219,878 | - |
| 8619 | Other General Apportionments-Part-Time Fac Comp | 597,489 | 597,489 | 707,056 | 18.34 | 707,056 | - |
| 8619 | Other General Apportionments-PT Health Insurance | 0 | 0 | 227,578 | - | 0 | (100.00) |
| 8630 | Education Protection Account | 31,343,535 | 31,343,535 | 35,170,223 | 12.21 | 42,329,100 | 20.35 |
| 8672/8673 | Homeowners' Property Tax Relief/Timber Yield Tax | 261,247 | 261,247 | 248,313 | (4.95) | 261,247 | 5.21 |
| 8681 | State Lottery Proceeds | 5,671,365 | 5,671,365 | 6,278,873 | 10.71 | 5,956,130 | (5.14) |
| 8682 | State Mandated Costs | 1,046,832 | 1,046,832 | 1,027,404 | (1.86) | 1,052,295 | 2.42 |
| 8699 | Other Misc State Revenue | 7,584,025 | 7,584,025 | 7,070,237 | (6.77) | 7,584,025 | 7.27 |
| | Total State Revenues | 122,497,091 | 135,527,567 | 143,530,645 | 5.91 | 148,281,602 | 3.31 |
| 8800 | Local Revenues | | | | | | |
| 8811 | Tax Allocation, Secured Roll | 71,053,504 | 71,053,504 | 64,889,955 | (8.67) | 71,053,504 | 9.50 |
| 8812 | Tax Allocation, Supplement Roll | 2,551,559 | 2,551,559 | 1,646,839 | (35.46) | 2,439,664 | 48.14 |
| 8813 | Tax Allocation, Unsecured Roll | 1,867,222 | 1,867,222 | 2,085,558 | 11.69 | 2,117,222 | 1.52 |
| 8816 | Prior Years' Taxes | 505,354 | 505,354 | 645,368 | 27.71 | 655,354 | 1.55 |
| 8817 | Education Revenue Augmentation Fund (ERAF) | 35,857,012 | 35,857,012 | 39,727,367 | 10.79 | 39,857,012 | 0.33 |
| 8818 | RDA Funds - Pass Thru AB | 776,817 | 776,817 | 1,783,313 | 129.57 | 1,776,817 | (0.36) |
| 8819 | RDA Funds - Residuals | 8,811,668 | 8,811,668 | 8,575,884 | (2.68) | 8,811,668 | 2.75 |
| 883x | Contract Instructional Service/All Other Contract Serv | 0 | 0 | 27,167 | - | 0 | (100.00) |

Rancho Santiago Community College District
Adopted Budget
2025-26

| General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13 | | | | | | |
|---|------------------------------|--------------------------------|------------------------------|---|------------------------------|--|
| <u>Revenues by Source</u> | 2024-25 Adopted Budget | 2024-25 Allocated Budget | 2024-25 Actual Revenue | % change 24/25 Actual/ 24/25 Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 885x Rents and Leases | 398,480 | 464,870 | 452,599 | (2.64) | 867,320 | 91.63 |
| 8860 Interest & Investment Income | 3,000,000 | 8,560,066 | 8,560,067 | 0.00 | 3,000,000 | (64.95) |
| 8867 Gain(Loss)on Invest-Unrealized | 0 | 0 | 0 | - | 0 | - |
| 8874 CCC Enrollment Fees | 8,657,316 | 8,657,316 | 6,989,815 | (19.26) | 8,657,316 | 23.86 |
| 8875 Bachelor's Program Fee | 40,000 | 40,000 | 70,980 | 77.45 | 40,000 | (43.65) |
| 8880 Nonresident Tuition | 3,700,000 | 3,700,000 | 4,021,603 | 8.69 | 4,000,000 | (0.54) |
| Other Local Revenues (Student Transcript/ 8890 Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.) | 785,172 | 790,214 | 1,904,916 | 141.06 | 779,122 | (59.10) |
| 8891 Other Local Rev - Special Proj | 0 | 0 | 0 | - | 0 | - |
| Total Local Revenues | 138,004,104 | 143,635,602 | 141,427,225 | (1.54) | 144,054,999 | 1.86 |
| 8900 Other Financing Sources | | | | | | |
| 8910 Proceeds-Sale of Equip & Suppl | 5,000 | 5,000 | 14,117 | 182.34 | 5,000 | (64.58) |
| 8981/8983 Interfund Transfer In/Intrafund Transfer In | 0 | 0 | 7,595 | - | 0 | (100.00) |
| Total Other Sources | 5,000 | 5,000 | 21,712 | 334.24 | 5,000 | (76.97) |
| Total Revenues | 260,506,195 | 279,168,169 | 284,984,384 | 2.08 | 292,341,601 | 2.58 |
| Net Beginning Balance | 108,927,680 | 108,927,680 | 108,927,680 | - | 101,397,477 | (6.91) |
| Adjustments to Beginning Balance | 0 | 0 | 0 | - | 0 | - |
| Adjusted Beginning Fund Balance | 108,927,680 | 108,927,680 | 108,927,680 | - | 101,397,477 | (6.91) |
| Total Revenues, Other Financing Sources and Beginning Fund Balance | \$369,433,875 | \$388,095,849 | \$393,912,064 | 1.50 | \$393,739,078 | (0.04) |

Rancho Santiago Community College District
Adopted Budget
2025-26

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

| Expenditures by Object | | 2024-25 Adopted Budget | 2024-25 Allocated Budget | 2024-25 Actual Expenses | % change 24/25 Actual/ 24/25 Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
|-------------------------------|---|---------------------------------------|---|--|--|---------------------------------------|---|
| 1000 | Academic Salaries | | | | | | |
| 1100 | Instructional Salaries, Regular Contract | \$38,542,317 | \$36,860,312 | \$35,743,281 | (3.03) | \$40,902,603 | 14.43 |
| 1200 | Non-Instructional Salaries, Regular Contract | 20,545,442 | 26,144,448 | 20,016,643 | (23.44) | 21,310,654 | 6.46 |
| 1300 | Instructional Salaries, Other Non-Regular | 33,231,725 | 45,262,048 | 49,360,599 | 9.06 | 37,195,760 | (24.64) |
| 1400 | Non-Instructional Salaries, Other Non-Regular | 2,018,370 | 2,515,419 | 2,830,428 | 12.52 | 2,066,450 | (26.99) |
| | Subtotal | <u>94,337,854</u> | <u>110,782,227</u> | <u>107,950,951</u> | (2.56) | <u>101,475,467</u> | (6.00) |
| 2000 | Classified Salaries | | | | | | |
| 2100 | Non-Instructional Salaries, Regular Full Time | 48,793,124 | 45,852,834 | 43,550,077 | (5.02) | 50,098,255 | 15.04 |
| 2200 | Instructional Aides, Regular Full Time | 1,033,010 | 1,033,010 | 884,327 | (14.39) | 1,063,780 | 20.29 |
| 2300 | Non-Instructional Salaries, Other | 1,866,758 | 2,054,176 | 2,627,572 | 27.91 | 1,851,493 | (29.54) |
| 2400 | Instructional Aides, Other | 1,811,336 | 1,808,042 | 1,460,425 | (19.23) | 1,832,421 | 25.47 |
| | Subtotal | <u>53,504,228</u> | <u>50,748,062</u> | <u>48,522,401</u> | (4.39) | <u>54,845,949</u> | 13.03 |
| 3000 | Employee Benefits | | | | | | |
| 3100 | State Teachers' Retirement System Fund | 24,722,788 | 24,731,658 | 24,491,136 | (0.97) | 25,967,526 | 6.03 |
| 3200 | Public Employees' Retirement System Fund | 15,115,974 | 14,402,800 | 13,648,685 | (5.24) | 15,519,006 | 13.70 |
| 3300 | Old Age, Survivors, Disability, and Health Ins. | 5,714,466 | 5,600,183 | 5,556,847 | (0.77) | 5,965,020 | 7.35 |
| 3400 | Health and Welfare Benefits | 30,111,031 | 29,009,445 | 26,518,836 | (8.59) | 30,610,726 | 15.43 |
| 3500 | State Unemployment Insurance | 326,306 | 327,724 | 139,782 | (57.35) | 330,694 | 136.58 |
| 3600 | Workers' Compensation Insurance | 2,239,538 | 2,258,410 | 2,400,293 | 6.28 | 2,759,020 | 14.95 |
| 3900 | Other Benefits | 3,535,703 | 3,474,569 | 4,347,295 | 25.12 | 2,385,002 | (45.14) |
| | Subtotal | <u>81,765,806</u> | <u>79,804,789</u> | <u>77,102,874</u> | (3.39) | <u>83,536,994</u> | 8.34 |
| | TOTAL SALARIES/BENEFITS | 229,607,888 | 241,335,078 | 233,576,226 | (10.33) | 239,858,410 | 2.69 |
| | Salaries/Benefits Cost % of Total Expenditures | 81% | 85% | 87% | | 84% | |

Rancho Santiago Community College District
Adopted Budget
2025-26

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

| | | 2024-25 Adopted Budget | 2024-25 Allocated Budget | 2024-25 Actual Expenses | % change 24/25 Actual/ 24/25 Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
|--------------------------------------|--|---------------------------------------|---|--|--|---------------------------------------|---|
| <u>Expenditures by Object</u> | | | | | | | |
| 4000 | Books and Supplies | | | | | | |
| 4100 | Textbooks | 0 | 0 | 0 | - | 0 | - |
| 4200 | Other Books | 7,168 | 13,068 | 4,946 | (62.15) | 668 | (86.49) |
| 4300 | Instructional Supplies | 16,271 | 30,471 | 59,487 | 95.22 | 5,132 | (91.37) |
| 4400 | Media Supplies | 0 | 0 | 0 | - | 0 | - |
| 4500 | Maintenance Supplies | 212,151 | 288,385 | 155,086 | (46.22) | 263,952 | 70.20 |
| 4600 | Non-Instructional Supplies | 1,187,596 | 1,785,538 | 1,272,509 | (28.73) | 1,418,745 | 11.49 |
| 4700 | Food Supplies | 41,012 | 95,283 | 41,415 | (56.53) | 98,065 | 136.79 |
| | Subtotal | <u>1,464,198</u> | <u>2,212,745</u> | <u>1,533,443</u> | (30.70) | <u>1,786,562</u> | 16.51 |
| 5000 | Services and Other Operating Expenses | | | | | | |
| 5100 | Personal & Consultant Svcs | 5,800,667 | 5,744,138 | 4,420,339 | (23.05) | 5,575,093 | 26.12 |
| 5200 | Travel & Conference Expenses | 487,281 | 669,075 | 460,439 | (31.18) | 488,550 | 6.11 |
| 5300 | Dues & Memberships | 298,863 | 337,845 | 243,704 | (27.87) | 330,803 | 35.74 |
| 5400 | Insurance | 0 | 0 | 0 | - | 0 | - |
| 5500 | Utilities & Housekeeping Svcs | 5,739,718 | 4,837,551 | 4,792,600 | (0.93) | 5,734,308 | 19.65 |
| 5600 | Rents, Leases & Repairs | 4,860,568 | 3,813,924 | 3,240,750 | (15.03) | 5,125,146 | 58.15 |
| 5700 | Legal, Election & Audit Exp | 1,340,038 | 2,079,917 | 1,822,953 | (12.35) | 1,382,277 | (24.17) |
| 5800 | Other Operating Exp & Services | 8,019,763 | 12,229,475 | 9,156,396 | (25.13) | 10,912,378 | 19.18 |
| 5900 | Other (Transp., Postage, Reprod., Spec. Proj., etc.) | 23,683,471 | 6,521,850 | 4,509,677 | (30.85) | 15,403,897 | 241.57 |
| | Subtotal | <u>50,230,369</u> | <u>36,233,775</u> | <u>28,646,858</u> | (20.94) | <u>44,952,452</u> | 56.92 |
| 6000 | Sites, Buildings, Books, and Equipment | | | | | | |
| 6100 | Sites & Site Improvements | 0 | 0 | 302,185 | - | 0 | (100.00) |
| 6200 | Buildings | 750 | 3,160,750 | 2,890,247 | (8.56) | 750 | (99.97) |
| 6300 | Library Books | 800 | 800 | 796 | (0.50) | 800 | 0.50 |
| 6400 | Equipment | 735,077 | 1,658,149 | 1,337,433 | (19.34) | 589,266 | (55.94) |
| | Subtotal | <u>736,627</u> | <u>4,819,699</u> | <u>4,530,661</u> | (6.00) | <u>590,816</u> | (86.96) |
| | Subtotal, Expenditures (1000 - 6000) | <u>282,039,082</u> | <u>284,601,297</u> | <u>268,287,188</u> | (5.73) | <u>287,188,240</u> | 7.05 |

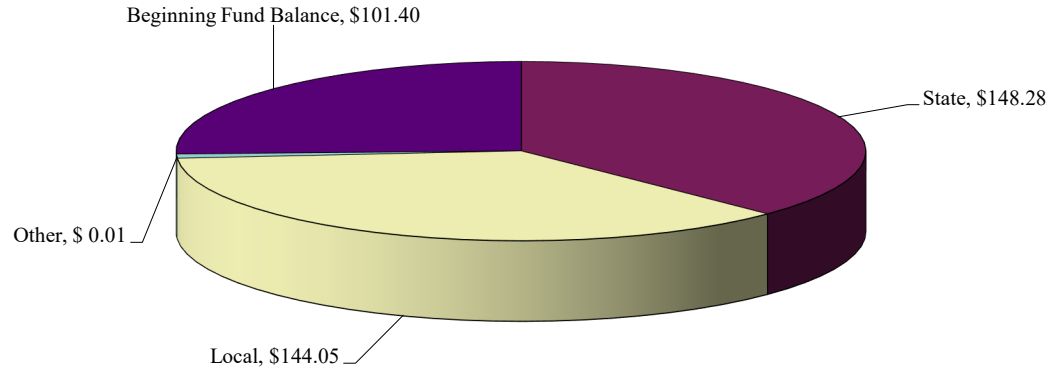
Rancho Santiago Community College District
Adopted Budget
2025-26

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

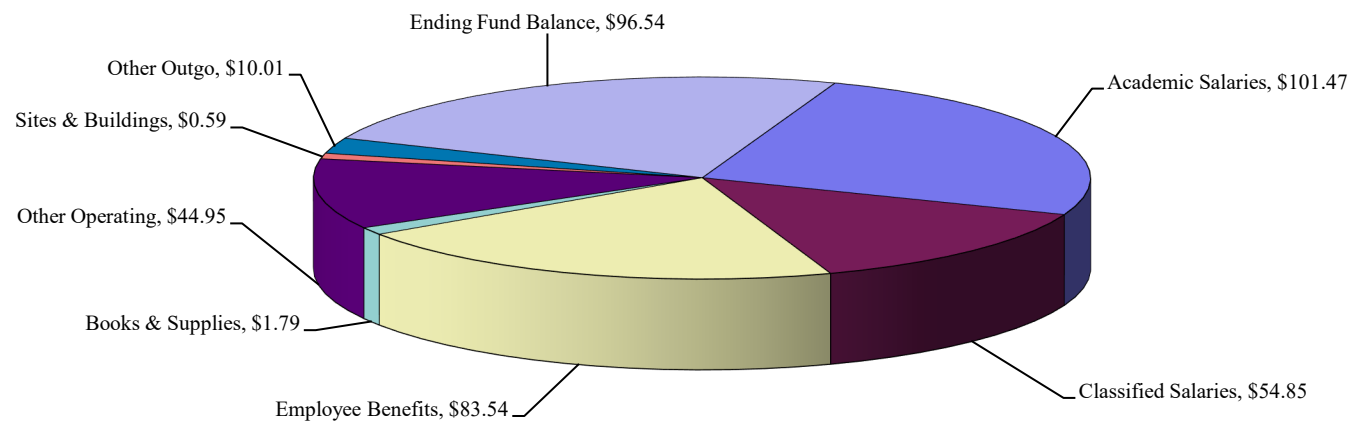
| | | 2024-25 Adopted Budget | 2024-25 Allocated Budget | 2024-25 Actual Expenses | % change 24/25 Actual/ 24/25 Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
|--|--------------------------------------|---------------------------------------|---|--|--|---------------------------------------|---|
| <u>Expenditures by Object</u> | | | | | | | |
| 7000 | Other Outgo | | | | | | |
| 7200 | Intrafund Transfers Out | 0 | 0 | 7,473 | - | 0 | (100.00) |
| 7300 | Interfund Transfers Out | 6,598,477 | 24,052,186 | 24,052,207 | 0.00 | 9,840,146 | (59.09) |
| 7600 | Other Student Aid | 0 | 398,234 | 167,719 | (57.88) | 175,000 | 4.34 |
| | Subtotal | 6,598,477 | 24,450,420 | 24,227,399 | (0.91) | 10,015,146 | (58.66) |
| | Subtotal, Expenditures (1000 - 7000) | 288,637,559 | 309,051,717 | 292,514,587 | (5.35) | 297,203,386 | 1.60 |
| 7900 | Reserve for Contingencies | | | | | | |
| 7930 | Board Policy Contingency | 71,584,073 | 71,584,073 | 0 | (100.00) | 71,617,041 | - |
| 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 | 6,790,118 | 6,312,876 | 0 | (100.00) | 3,000,000 | - |
| | Total Designated | 78,524,191 | 78,046,949 | 0 | (100.00) | 74,767,041 | - |
| 7910 | Unrestricted Contingency | 2,272,125 | 997,183 | 101,397,477 | 10,068.39 | 21,768,651 | (78.53) |
| | Subtotal Expenditures (7900) | 80,796,316 | 79,044,132 | 101,397,477 | 28.28 | 96,535,692 | (4.79) |
| Total Expenditures, Other Outgo and Ending Fund Balance | | <u>\$369,433,875</u> | <u>\$388,095,849</u> | <u>\$393,912,064</u> | 1.50 | <u>\$393,739,078</u> | (0.04) |
| FD 11 & 13 Budgeted Expense | | | | | | \$297,203,386 | |
| FD 12 Budgeted Expense | | | | | | <u>\$132,498,858</u> | |
| Total General Fund Budgeted Expense | | | | | | <u>\$429,702,244</u> | |
| 2 months expense - estimate required reserve | | | | | | \$71,617,041 | 16.67% |
| Current Reserve | | | | | | \$71,617,041 | 16.67% |

Rancho Santiago Community College District
Adopted Budget 2025-26
General Fund - Combined - Unrestricted - Fund 11, 13

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2025-26

| Restricted General Fund Revenue Budget - Fund 12 | | | | | | |
|--|---|------------------------------|------------------------------|--------------------------------|------------------------------|--|
| | | 2023-24 Actual Revenue | 2024-25 Actual Revenue | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| <u>Revenues by Source</u> | | | | | | |
| 8100 | Federal Revenues | | | | | |
| 8120 | Higher Education Act | \$4,180,643 | \$5,074,553 | \$8,126,375 | \$4,536,446 | (10.60) |
| 8140 | Temporary Assistance for Needy Families (TANF) | 116,189 | 89,092 | 142,243 | 142,243 | 59.66 |
| 8150 | Student Financial Aid | 4,212 | 3,410 | 293,076 | 363,562 | 10,561.64 |
| 8170 | Vocational Technical Education Act (VTEA) | 1,262,807 | 1,449,092 | 843,146 | 1,625,369 | 12.16 |
| 8199 | Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF) | 3,943,776 | 5,483,692 | 11,303,974 | 8,631,509 | 57.40 |
| | Total Federal Revenues | 9,507,627 | 12,099,839 | 20,708,814 | 15,299,129 | 26.44 |
| 8600 | State Revenues | | | | | |
| 8622 | Extended Opportunity Programs & Services (EOPS) | 2,465,095 | 2,362,454 | 2,842,720 | 2,738,310 | 15.91 |
| 8623 | Disabled Students Programs & Services (DSPS) | 1,856,175 | 2,186,854 | 3,653,135 | 3,769,461 | 72.37 |
| 8625 | CalWORKS | 940,471 | 1,015,475 | 1,373,586 | 1,374,708 | 35.38 |
| 8626 | Telecomm./Technology Infrastructure Prog. (TTIP) | 0 | 0 | 2,341 | 2,341 | - |
| 8629 | Other Gen Categorical Apport-BSI | 582,944 | 581,404 | 814,044 | 813,993 | 40.00 |
| 8629 | Other Gen Categorical Apport-CARE | 185,852 | 123,332 | 211,369 | 193,852 | 57.18 |
| 8629 | Other Gen Categorical Apport-Adult Ed Block/CTE SWP | 37,609,113 | 27,119,497 | 51,525,088 | 33,004,708 | 21.70 |
| 8629 | Other Gen Categorical Apport-Equal Employment Opportunity | 232,111 | 312,221 | 550,371 | 375,136 | 20.15 |
| 8629 | Other Gen Categorical Apport-Guided Pathways | 312,679 | 420,203 | 582,121 | 240,071 | (42.87) |
| 8629 | Other Gen Categorical Apport-Instructional Equipment | 0 | 0 | 0 | 0 | - |
| 8629 | Other Gen Categorical Apport-Matriculation-Credit | 4,997,823 | 5,598,547 | 6,731,453 | 6,130,470 | 9.50 |
| 8629 | Other Gen Categorical Apport-Matriculation-Non-Credit | 1,744,389 | 1,744,493 | 1,772,791 | 1,744,495 | 0.00 |
| 8629 | Other Gen Categorical Apport-SEAP | 5,417,100 | 5,033,284 | 5,594,143 | 5,406,573 | 7.42 |
| 8629 | Other Gen Categorical Apport-Student Equity | 1,771,710 | 2,860,164 | 3,800,888 | 3,395,456 | 18.72 |
| 8629 | Other Gen Categorical Apport-Student Financial Aid Admin | 1,373,742 | 2,068,135 | 2,090,693 | 1,769,688 | (14.43) |
| 8629 | Other Gen Categorical Apport-Other | 5,998,651 | 7,769,357 | 20,821,050 | 17,496,452 | 125.20 |
| 8659 | Other Reimb Categorical Allow-Career Tech/Econ Dev | 2,288,795 | 2,620,374 | 10,313,060 | 6,011,560 | 129.42 |
| 8659 | Other Reimb Categorical Allow-Other | 663,187 | 52,305 | 9,702,165 | 147,501 | 182.00 |
| 8681 | State Lottery Proceeds | 3,569,257 | 2,989,800 | 2,606,844 | 2,570,540 | (14.02) |

Rancho Santiago Community College District
Adopted Budget
2025-26

| Restricted General Fund Revenue Budget - Fund 12 | | | | | | |
|---|--|------------------------------|------------------------------|--------------------------------|------------------------------|--|
| | | 2023-24 Actual Revenue | 2024-25 Actual Revenue | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| Revenues by Source | | | | | | |
| 8699 | Other Misc State | 4,480,257 | 4,356,439 | 5,312,633 | 12,672,403 | 190.89 |
| | Total State Revenues | 76,489,351 | 69,214,338 | 130,300,495 | 99,857,718 | 44.27 |
| 8800 | Local Revenues | | | | | |
| 8820 | Contrib, Gifts, Grants & Endowment | 0 | 0 | 500 | 0 | - |
| 883x | Contract Instructional Service/All Other Contract Serv | 1,392,552 | 1,428,111 | 5,390,501 | 8,030,458 | 462.31 |
| 8876 | Health Services Fees | 1,086,301 | 1,278,212 | 972,300 | 972,300 | (23.93) |
| 8882 | Parking Fees & Bus Passes | 411,600 | 463,904 | 1,513,122 | 1,513,122 | 226.17 |
| 8890 | Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.) | 277,635 | 274,915 | 287,562 | 324,294 | 17.96 |
| 8891 | Other Local Rev - Special Proj | 294,662 | 285,936 | 901,223 | 943,826 | 230.08 |
| | Total Local Revenues | 3,462,750 | 3,731,078 | 9,065,208 | 11,784,000 | 215.83 |
| 8900 | Other Financing Sources | | | | | |
| 8910 | Proceeds-Sale of Equip & Suppl | 0 | 0 | 0 | 0 | - |
| 8981/8983 | Interfund Transfer In/Intrafund Transfer In | 133,705 | 0 | 0 | 0 | - |
| 8999 | Revenue - Clearing | 0 | 0 | 0 | 0 | - |
| | Total Other Sources | 133,705 | 0 | 0 | 0 | - |
| | Total Revenues | 89,593,433 | 85,045,255 | 160,074,517 | 126,940,847 | 49.26 |
| | Net Beginning Balance | 6,089,542 | 7,055,845 | 2,556,062 | 7,263,388 | 2.94 |
| | Adjustments to Beginning Balance | 0 | 0 | 0 | 0 | - |
| | Adjusted Beginning Fund Balance | 6,089,542 | 7,055,845 | 2,556,062 | 7,263,388 | 2.94 |
| Total Revenues, Other Financing Sources and Beginning Fund Balance | | \$95,682,975 | \$92,101,100 | \$162,630,579 | \$134,204,235 | 45.71 |

Rancho Santiago Community College District
Adopted Budget
2025-26

Restricted General Fund Expenditure Budget - Fund 12

| <u>Expenditures by Object</u> | | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
|--------------------------------------|---|--|--|---|---------------------------------------|---|
| 1000 | Academic Salaries | | | | | |
| 1100 | Instructional Salaries, Regular Contract | \$157,621 | \$262,658 | \$435,459 | \$416,088 | 58.41 |
| 1200 | Non-Instructional Salaries, Regular Contract | 7,241,732 | 7,520,228 | 10,761,600 | 9,287,863 | 23.51 |
| 1300 | Instructional Salaries, Other Non-Regular | 194,657 | 277,052 | 441,178 | 208,004 | (24.92) |
| 1400 | Non-Instructional Salaries, Other Non-Regular | 5,832,798 | 6,615,252 | 9,187,202 | 7,195,186 | 8.77 |
| | Subtotal | <u>13,426,808</u> | <u>14,675,190</u> | <u>20,825,439</u> | <u>17,107,141</u> | 16.57 |
| 2000 | Classified Salaries | | | | | |
| 2100 | Non-Instructional Salaries, Regular Full Time | 11,967,859 | 13,813,689 | 25,316,628 | 21,411,236 | 55.00 |
| 2200 | Instructional Aides, Regular Full Time | 57,329 | 134,372 | 176,333 | 129,966 | (3.28) |
| 2300 | Non-Instructional Salaries, Other | 4,508,209 | 5,396,325 | 7,916,208 | 6,671,808 | 23.64 |
| 2400 | Instructional Aides, Other | 864,110 | 789,543 | 1,411,683 | 1,340,531 | 69.79 |
| | Subtotal | <u>17,397,507</u> | <u>20,133,929</u> | <u>34,820,852</u> | <u>29,553,541</u> | 46.78 |
| 3000 | Employee Benefits | | | | | |
| 3100 | State Teachers' Retirement System Fund | 2,879,057 | 3,243,708 | 4,210,046 | 3,560,546 | 9.77 |
| 3200 | Public Employees' Retirement System Fund | 4,038,592 | 4,606,299 | 8,242,943 | 7,045,693 | 52.96 |
| 3300 | Old Age, Survivors, Disability, and Health Ins. | 1,421,110 | 1,600,620 | 2,819,059 | 2,363,640 | 47.67 |
| 3400 | Health and Welfare Benefits | 4,225,589 | 4,379,570 | 7,819,737 | 6,435,296 | 46.94 |
| 3500 | State Unemployment Insurance | 14,752 | 16,535 | 67,236 | 52,753 | 219.04 |
| 3600 | Workers' Compensation Insurance | 459,296 | 519,222 | 855,437 | 774,961 | 49.25 |
| 3900 | Other Benefits | 310,631 | 466,234 | 636,610 | 521,727 | 11.90 |
| | Subtotal | <u>13,349,027</u> | <u>14,832,188</u> | <u>24,651,068</u> | <u>20,754,616</u> | 39.93 |
| | TOTAL SALARIES/BENEFITS | 44,173,342 | 49,641,307 | 80,297,359 | 67,415,298 | 35.80 |

Rancho Santiago Community College District
Adopted Budget
2025-26

Restricted General Fund Expenditure Budget - Fund 12

| | | 2023-24 | 2024-25 | 2025-26 | 2025-26 | % change |
|--------------------------------------|---|-------------------|-------------------|--------------------|--------------------|---------------------|
| | | Actual | Actual | Tentative | Adopted | 25/26 Adopt/ |
| | | Expenses | Expenses | Budget | Budget | 24/25 Actual |
| <u>Expenditures by Object</u> | | | | | | |
| 4000 | Books and Supplies | | | | | |
| 4100 | Textbooks | 0 | 0 | 0 | 0 | - |
| 4200 | Other Books | 105,270 | 118,663 | 344,252 | 338,127 | 184.95 |
| 4300 | Instructional Supplies | 1,884,253 | 2,110,997 | 2,500,758 | 6,404,700 | 203.40 |
| 4400 | Media Supplies | 0 | 0 | 0 | 0 | - |
| 4500 | Maintenance Supplies | 16,422 | 17,539 | 17,500 | 17,500 | (0.22) |
| 4600 | Non-Instructional Supplies | 662,815 | 747,992 | 1,276,982 | 1,238,884 | 65.63 |
| 4700 | Food Supplies | 440,868 | 528,602 | 811,850 | 863,012 | 63.26 |
| | Subtotal | <u>3,109,628</u> | <u>3,523,793</u> | <u>4,951,342</u> | <u>8,862,223</u> | 151.50 |
| 5000 | Services and Other Operating Expenses | | | | | |
| 5100 | Personal & Consultant Svcs | 30,315,645 | 19,830,818 | 43,269,467 | 28,005,443 | 41.22 |
| 5200 | Travel & Conference Expenses | 761,417 | 806,645 | 1,855,041 | 1,902,438 | 135.85 |
| 5300 | Dues & Memberships | 40,371 | 39,511 | 104,836 | 100,478 | 154.30 |
| 5400 | Insurance | 53,357 | 55,934 | 59,995 | 60,995 | 9.05 |
| 5500 | Utilities & Housekeeping Svcs | 48,120 | 65,097 | 80,253 | 117,052 | 79.81 |
| 5600 | Rents, Leases & Repairs | 167,926 | 140,528 | 398,745 | 268,365 | 90.97 |
| 5700 | Legal, Election & Audit Exp | 74,680 | 39,995 | 120,000 | 155,323 | 288.36 |
| 5800 | Other Operating Exp & Services | 1,233,296 | 1,576,475 | 3,316,952 | 2,498,827 | 58.51 |
| 5900 | Other (Transp., Postage, Reproduction, Special Proj., etc.) | 2,681,652 | 2,472,950 | 17,604,134 | 15,327,256 | 519.80 |
| | Subtotal | <u>35,376,464</u> | <u>25,027,953</u> | <u>66,809,423</u> | <u>48,436,177</u> | 93.53 |
| 6000 | Sites, Buildings, Books, and Equipment | | | | | |
| 6100 | Sites & Site Improvements | 37,744 | 172,256 | 423,041 | 262,276 | 52.26 |
| 6200 | Buildings | 306,509 | 455,890 | 784,880 | 1,050,962 | 130.53 |
| 6300 | Library Books | 213,911 | 208,013 | 272,132 | 265,720 | 27.74 |
| 6400 | Equipment | 3,316,735 | 4,031,225 | 4,662,515 | 4,064,494 | 0.83 |
| 6900 | Project Contingencies | 0 | 0 | 17,250 | 25,000 | - |
| | Subtotal | <u>3,874,899</u> | <u>4,867,384</u> | <u>6,159,818</u> | <u>5,668,452</u> | 16.46 |
| | Subtotal, Expenditures (1000 - 6000) | <u>86,534,333</u> | <u>83,060,437</u> | <u>158,217,942</u> | <u>130,382,150</u> | 56.97 |

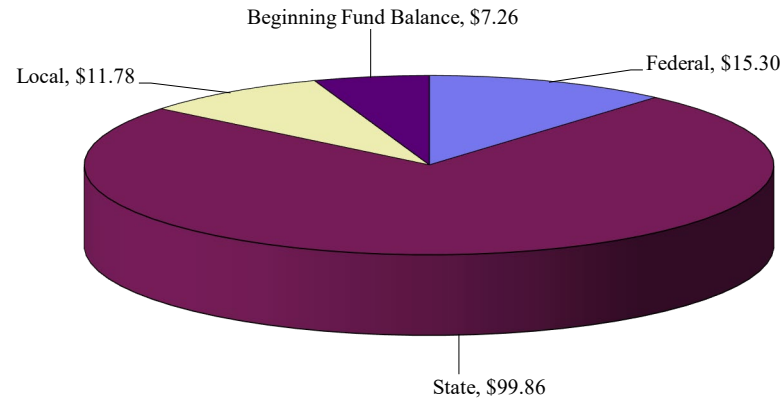
Rancho Santiago Community College District
Adopted Budget
2025-26

Restricted General Fund Expenditure Budget - Fund 12

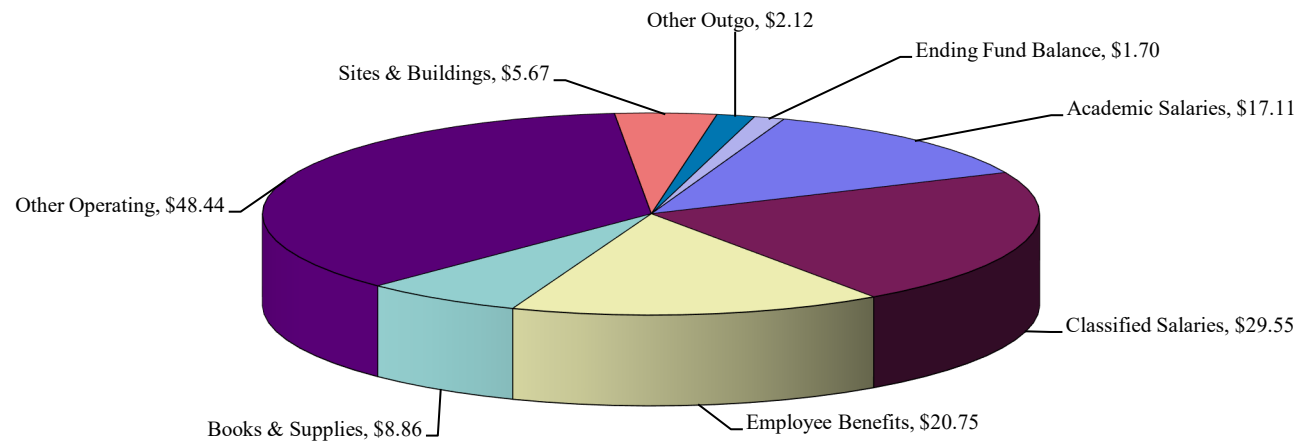
| | | 2023-24 | 2024-25 | 2025-26 | 2025-26 | % change |
|--|--|---------------------|---------------------|----------------------|----------------------|--------------|
| | | Actual | Actual | Tentative | Adopted | 25/26 Adopt/ |
| | | Expenses | Expenses | Budget | Budget | 24/25 Actual |
| <u>Expenditures by Object</u> | | | | | | |
| 7000 | Other Outgo | | | | | |
| 7200 | Intrafund Transfers Out | 130,425 | (7,473) | 0 | 0 | (100.00) |
| 7300 | Interfund Transfers Out | 936 | 3,154 | 0 | 0 | (100.00) |
| 7400 | Other Transfers | 419,992 | 440,289 | 440,289 | 0 | (100.00) |
| 7600 | Other Student Aid | 1,541,444 | 1,341,305 | 2,699,720 | 2,116,708 | 57.81 |
| | Subtotal | <u>2,092,797</u> | <u>1,777,275</u> | <u>3,140,009</u> | <u>2,116,708</u> | 19.10 |
| | Subtotal, Expenditures (1000 - 7000) | <u>88,627,130</u> | <u>84,837,712</u> | <u>161,357,951</u> | <u>132,498,858</u> | 56.18 |
| 7900 | Reserve for Contingencies | | | | | |
| 7920 | Restricted Contingency-Family Pact-2339 & 2340 | 0 | 0 | 134,094 | 140,786 | - |
| 7920 | Restricted Contingency-Campus Health Services-3250 | 0 | 0 | 144,578 | 151,012 | - |
| 7920 | Restricted Contingency-Health Services Fees-3450 | 0 | 0 | 993,956 | 1,413,579 | - |
| 7920 | Restricted Contingency-Safety & Parking-3610 | 0 | 0 | 0 | 0 | - |
| | Total Designated | <u>0</u> | <u>0</u> | <u>1,272,628</u> | <u>1,705,377</u> | - |
| 7910 | Unrestricted Contingency | 7,055,845 | 7,263,388 | 0 | 0 | (100.00) |
| | Subtotal Expenditures (7900) | <u>7,055,845</u> | <u>7,263,388</u> | <u>1,272,628</u> | <u>1,705,377</u> | (76.52) |
| Total Expenditures, Other Outgo and Ending Fund Balance | | <u>\$95,682,975</u> | <u>\$92,101,100</u> | <u>\$162,630,579</u> | <u>\$134,204,235</u> | 45.71 |

Rancho Santiago Community College District
Adopted Budget 2025-26
General Fund - Restricted - Fund 12

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2025-26

| Santa Ana College | Fund 11 Unrestricted | % | Fund 13 One-Time | % | Fund 11/13 Unrestricted | % | Fund 12 Restricted | % | Fund 11/12/13 Combined | % |
|--------------------------------|---------------------------------|---------------|-----------------------------|---------------|------------------------------------|---------------|-------------------------------|---------------|-----------------------------------|---------------|
| Academic Salaries | 69,021,801 | | 1,710 | | 69,023,511 | | 9,409,757 | | 78,433,268 | |
| Classified Salaries | 20,978,780 | | 154,254 | | 21,133,034 | | 14,161,012 | | 35,294,046 | |
| Employee Benefits | 36,981,975 | | 101,047 | | 37,083,022 | | 10,154,876 | | 47,237,898 | |
| Supplies & Materials | 796,181 | | 194,191 | | 990,372 | | 5,681,016 | | 6,671,388 | |
| Other Operating Exp & Services | 10,380,643 | | 8,962,058 | | 19,342,701 | | 10,525,109 | | 29,867,810 | |
| Capital Outlay | 86,508 | | 78,270 | | 164,778 | | 3,953,604 | | 4,118,382 | |
| Other Outgo | 175,472 | | 6,212,081 | | 6,387,553 | | 2,357,850 | | 8,745,403 | |
| Grand Total | \$138,421,360 | 53.99% | \$15,703,611 | 62.10% | \$154,124,971 | 54.72% | \$56,243,224 | 42.14% | \$210,368,195 | 50.68% |

| Santiago Canyon College | Fund 11 Unrestricted | % | Fund 13 One-Time | % | Fund 11/13 Unrestricted | % | Fund 12 Restricted | % | Fund 11/12/13 Combined | % |
|--------------------------------|---------------------------------|---------------|-----------------------------|---------------|------------------------------------|---------------|-------------------------------|---------------|-----------------------------------|---------------|
| Academic Salaries | 31,602,660 | | 400,300 | | 32,002,960 | | 7,593,039 | | 39,595,999 | |
| Classified Salaries | 10,746,443 | | 28,843 | | 10,775,286 | | 9,380,654 | | 20,155,940 | |
| Employee Benefits | 17,973,934 | | 94,112 | | 18,068,046 | | 6,795,380 | | 24,863,426 | |
| Supplies & Materials | 96,407 | | 315,185 | | 411,592 | | 3,013,412 | | 3,425,004 | |
| Other Operating Exp & Services | 7,336,393 | | 4,570,062 | | 11,906,455 | | 7,181,749 | | 19,088,204 | |
| Capital Outlay | 770 | | 10,000 | | 10,770 | | 1,527,241 | | 1,538,011 | |
| Other Outgo | 1,350,161 | | 2,282,365 | | 3,632,526 | | 1,464,235 | | 5,096,761 | |
| Grand Total | \$69,106,768 | 26.96% | \$7,700,867 | 30.45% | \$76,807,635 | 27.27% | \$36,955,710 | 27.69% | \$113,763,345 | 27.41% |

| District Services and Operations | Fund 11 Unrestricted | % | Fund 13 One-Time | % | Fund 11/13 Unrestricted | % | Fund 12 Restricted | % | Fund 11/12/13 Combined | % |
|---|---------------------------------|---------------|-----------------------------|--------------|------------------------------------|---------------|-------------------------------|---------------|-----------------------------------|---------------|
| Academic Salaries | 448,996 | | 0 | | 448,996 | | 104,345 | | 553,341 | |
| Classified Salaries | 22,930,476 | | 7,153 | | 22,937,629 | | 6,011,875 | | 28,949,504 | |
| Employee Benefits | 13,434,147 | | 2,594 | | 13,436,741 | | 3,065,802 | | 16,502,543 | |
| Supplies & Materials | 320,737 | | 63,861 | | 384,598 | | 167,795 | | 552,393 | |
| Other Operating Exp & Services | 11,285,139 | | 1,810,271 | | 13,095,410 | | 30,729,319 | | 43,824,729 | |
| Capital Outlay | 414,427 | | 841 | | 415,268 | | 187,607 | | 602,875 | |
| Other Outgo | 0 | | 0 | | 0 | | 0 | | 0 | |
| Grand Total | \$48,833,922 | 19.05% | \$1,884,720 | 7.45% | \$50,718,642 | 18.01% | \$40,266,743 | 30.17% | \$90,985,385 | 21.92% |

| | | | | | | | | | | |
|--|----------------------|----------------|---------------------|----------------|----------------------|----------------|----------------------|----------------|----------------------|----------------|
| Total Expenditures-excludes Institutional Costs | \$256,362,050 | 100.00% | \$25,289,198 | 100.00% | \$281,651,248 | 100.00% | \$133,465,677 | 100.00% | \$415,116,925 | 100.00% |
|--|----------------------|----------------|---------------------|----------------|----------------------|----------------|----------------------|----------------|----------------------|----------------|

| Institutional Costs | Fund 11 Unrestricted | | Fund 13 One-Time | | Fund 11/13 Unrestricted | | Fund 12 Restricted | | Fund 11/12/13 Combined | |
|--|---------------------------------|--|-----------------------------|--|------------------------------------|--|-------------------------------|--|-----------------------------------|--|
| Employee Benefits-retiree benefits/ local experience charge/STRS & PERS on behalf | 6,957,982 | | 7,584,025 | | 14,542,007 | | 738,558 | | 15,280,565 | |
| Election | 125,000 | | 125,000 | | 250,000 | | 0 | | 250,000 | |
| Other Operating Exp & Services-prop&liability ins | 3,900,000 | | 0 | | 3,900,000 | | 0 | | 3,900,000 | |
| Other Operating - SCC-ADA settlement expense | 0 | | 2,000,000 | | 2,000,000 | | 0 | | 2,000,000 | |
| Other Outgo-Interfund Transfers to Capital Outlay | 3,700,000 | | 0 | | 3,700,000 | | 0 | | 3,700,000 | |
| Other Outgo-Board Policy Contingency | 0 | | 71,617,041 | | 71,617,041 | | 0 | | 71,617,041 | |
| Other Outgo-Reserves SRP exp | 765,064 | | 0 | | 765,064 | | 0 | | 765,064 | |
| Other Outgo-Reserves | 12,163,718 | | 3,150,000 | | 15,313,718 | | 0 | | 15,313,718 | |
| Grand Total | \$27,611,764 | | \$84,476,066 | | \$112,087,830 | | \$738,558 | | \$112,826,388 | |

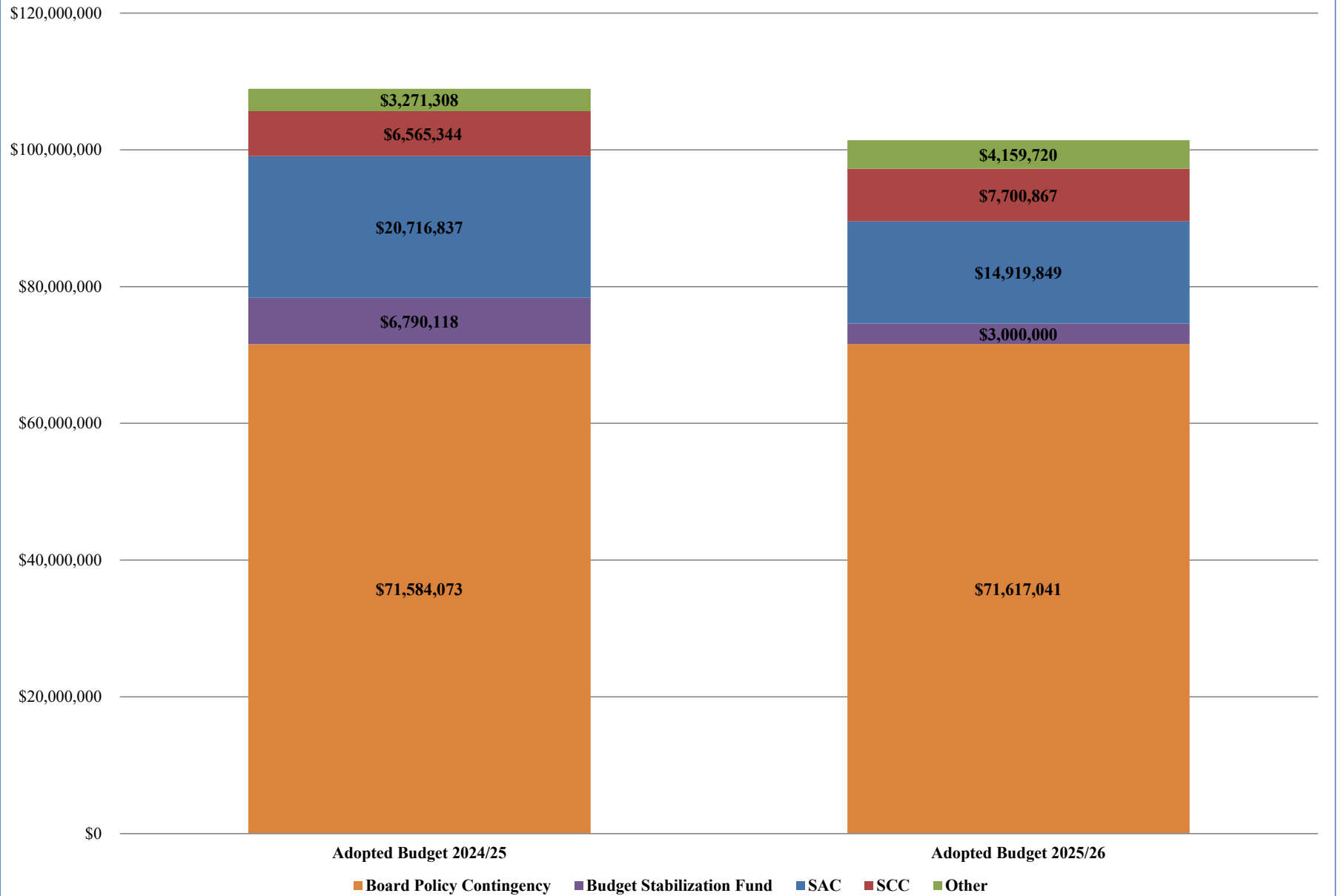
| | | | | | | | | | | |
|--|----------------------|--|----------------------|--|----------------------|--|----------------------|--|----------------------|--|
| Total Expenditures-includes Institutional Costs | \$283,973,814 | | \$109,765,264 | | \$393,739,078 | | \$134,204,235 | | \$527,943,313 | |
|--|----------------------|--|----------------------|--|----------------------|--|----------------------|--|----------------------|--|

Rancho Santiago Community College District
Adopted Budget
2025-26

| FY 2024-25 Ending Balance and Carryover | | |
|--|----------------|----------------------------|
| BREAKDOWN OF FUND BALANCE | | |
| 2024-25 Beginning Fund Balance | | \$ 108,927,680 |
| 2024-25 Change in Fund Balance | | <u>(7,530,203)</u> |
| Ending Balance FY 2024-25 / Beginning Balance FY 2025-26 | | <u>101,397,477</u> |
| Carryover for Santa Ana College | \$ 14,919,849 | |
| Carryover for Santiago Canyon College | 7,700,867 | |
| Carryover for District Services and Operations | | |
| Business Services | 88,933 | |
| HR (temporary help/districtwide professional development/legal&classification) | 1,026,817 | |
| Educational Services (PY indirect)/Publication | 460,781 | |
| Chancellor (PY indirect) | 205,150 | |
| 50 % Indirect - Chancellor (FY 2024-25) | <u>103,039</u> | |
| Total Budget Center Carryovers | | 24,505,436 |
| SCC ADA Settlement Costs | | 2,000,000 |
| Election Carryover | | 125,000 |
| Revolving Cash/Vacation Payout | | 150,000 |
| Board Policy Contingency | | 71,617,041 |
| Ending Budget Stabilization | | <u>3,000,000</u> |
| Unrestricted Balance | | <u>\$ 0</u> |
| Beginning Budget Stabilization Fund | | \$ 6,790,118 |
| HR Classification Study | | (270,000) |
| Fund Forensic Audit | | (93,492) |
| Fund FM3 Post Election Survey | | (95,000) |
| Fund Cassidy & Associates | | (18,750) |
| Awards Incentives | | 5,000 |
| Gains (Loss)/Outlawed Checks | | (490,855) |
| Proceeds-sales of equipment | | 14,117 |
| 25% DS Indirect | | 51,519 |
| Other Distribution & Board Policy Contingency | | <u>(2,892,657)</u> |
| Ending Budget Stabilization Fund | | <u><u>\$ 3,000,000</u></u> |

Rancho Santiago Community College District
Adopted Budget
2025-26

Components of Unrestricted General Fund Beginning Fund Balance



RSCCD - Estimate 2025/26 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on Student Centered Funding Formula

| | SAC/CEC | SAC | CEC | SCC/OEC | SCC | OEC | DSO | Institutional Cost | TOTAL |
|--|-----------------------|------------------------|----------------------|------------------------|------------------------|----------------------|----------------------|----------------------|-----------------------|
| APPORTIONMENT REVENUE | | | | | | | | | |
| Basic Allocation | \$ 13,066,802 | \$ 8,677,936 | \$ 4,388,866 | \$ 8,677,933 | \$ 6,508,449 | \$ 2,169,484 | | \$ | 21,744,735 |
| FTES - based on 24/25 @ Annual | \$ 118,072,737 | \$ 75,217,533 | \$ 42,855,204 | \$ 47,431,084 | \$ 29,025,123 | \$ 18,405,961 | | \$ | 165,503,821 |
| SCFF - Supplemental Allocation | \$ 22,992,271 | \$ 22,992,271 | - | \$ 6,775,616 | \$ 6,775,616 | - | | \$ | 29,767,887 |
| SCFF - Student Success Allocation | \$ 14,910,987 | \$ 14,910,987 | - | \$ 7,516,952 | \$ 7,516,952 | - | | \$ | 22,427,939 |
| Projected Growth/Restoration | \$ 9,449,952 | \$ 6,899,325 | \$ 2,550,627 | \$ 3,988,547 | \$ 2,822,085 | \$ 1,166,462 | | \$ | 13,438,499 |
| Subtotal | \$ 178,492,750 | \$ 128,698,053 | \$ 49,794,697 | \$ 74,390,131 | \$ 52,648,224 | \$ 21,741,907 | | \$ | 252,882,881 |
| 25/26 COLA - 2.30% | \$ 3,892,814 | \$ 2,806,823 | \$ 1,085,991 | \$ 1,622,402 | \$ 1,148,225 | \$ 474,177 | | \$ | 5,515,216 |
| Deficit Coefficient | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ | - |
| TOTAL ESTIMATED APPORTIONMENT REVENUE | \$ 182,385,564 | \$ 131,504,876 | \$ 50,880,688 | \$ 76,012,533 | \$ 53,796,448 | \$ 22,216,084 | | \$ | 258,398,097 |
| Percentages | 70.58% | 50.89% | 19.69% | 29.42% | 20.82% | 8.60% | | | |
| OTHER STATE REVENUE | | | | | | | | | |
| Lottery, Unrestricted | \$ 4,277,199 | \$ 2,897,369 | \$ 1,379,830 | \$ 1,678,931 | \$ 1,090,942 | \$ 587,989 | | \$ | 5,956,130 |
| State Mandate | \$ 755,681 | \$ 755,681 | - | \$ 296,614 | \$ 296,614 | - | | \$ | 1,052,295 |
| Full-Time Faculty Hiring Allocation | \$ 2,217,074 | \$ 2,217,074 | - | \$ 1,108,370 | \$ 1,108,370 | - | | \$ | 3,325,444 |
| Part-Time Faculty Compensation | \$ 507,756 | \$ 340,323 | \$ 167,433 | \$ 199,300 | \$ 127,952 | \$ 71,348 | | \$ | 707,056 |
| Subtotal, Other State Revenue | \$ 7,757,709 | \$ 6,210,447 | \$ 1,547,262 | \$ 3,283,216 | \$ 2,623,879 | \$ 659,338 | | \$ | 11,040,925 |
| TOTAL ESTIMATED REVENUE | \$ 190,143,273 | \$ 137,715,323 | \$ 52,427,950 | \$ 79,295,749 | \$ 56,420,327 | \$ 22,875,422 | | \$ | 269,439,022 |
| Percentages | 70.57% | 51.11% | 19.46% | 29.43% | 20.94% | 8.49% | | | |
| Less Institutional Cost Expenditures | | | | | | | | \$ | 23,560,189 |
| Less Net District Services and Operations Expenditures | | | | | | | | \$ | 45,083,694 |
| | | | | | | | | \$ | 200,795,139 |
| ESTIMATED REVENUE | \$ 141,701,245 | \$ 102,630,151 | \$ 39,071,095 | \$ 59,093,894 | \$ 42,046,350 | \$ 17,047,544 | | \$ | 200,795,139 |
| BUDGET EXPENDITURES FOR FY 2025/26 | | | | | | | | | |
| SAC/CEC Expenses - F/T & Ongoing | \$ 138,421,360 | \$ 117,113,598 | \$ 21,307,762 | | | | | \$ | 138,421,360 |
| SCC/OEC Expenses - F/T & Ongoing | | | | \$ 69,106,768 | \$ 57,384,557 | \$ 11,722,211 | | \$ | 69,106,768 |
| District Services and Operations Expenses - F/T & Ongoing | | | | | | \$ 48,833,922 | | \$ | 48,833,922 |
| SRP Expenses | \$ 317,271 | \$ 317,271 | | \$ 243,943 | \$ 243,943 | \$ 203,850 | | \$ | 765,064 |
| Institutional Cost | | | | | | | | | |
| Retirees Instructional-local experience charge | | | | | | | | \$ 2,873,739 | \$ 2,873,739 |
| Retirees Non-Instructional-local experience charge | | | | | | | | \$ 4,084,243 | \$ 4,084,243 |
| Set Aside COLA | | | | | | | | \$ 8,877,207 | \$ 8,877,207 |
| Interfund Transfer - Property & Liability & AB218 Assessment | | | | | | | | \$ 3,900,000 | \$ 3,900,000 |
| Election | | | | | | | | \$ 125,000 | \$ 125,000 |
| Interfund Transfer - Capital Outlay & Certificate of Participation | | | | | | | | \$ 3,700,000 | \$ 3,700,000 |
| TOTAL ESTIMATED EXPENDITURES | \$ 138,738,631 | \$ 117,430,869 | \$ 21,307,762 | \$ 69,350,711 | \$ 57,628,500 | \$ 11,722,211 | \$ 49,037,772 | \$ 23,560,189 | \$ 280,687,303 |
| Percent of Total Estimated Expenditures | 49.43% | 41.84% | 7.59% | 24.71% | 20.53% | 4.18% | 17.47% | 8.39% | |
| ESTIMATED EXPENSES UNDER/(OVER) REVENUE | \$ 2,962,614 | \$ (14,800,718) | \$ 17,763,333 | \$ (10,256,817) | \$ (15,582,150) | \$ 5,325,333 | | \$ | (7,294,203) |
| OTHER STATE REVENUE | | | | | | | | | |
| Apprenticeship | | | | \$ 6,407,234 | \$ 6,407,234 | | | \$ | 6,407,234 |
| Enrollment Fees 2% | | | | | | | | \$ 219,878 | \$ 219,878 |
| LOCAL REVENUE | | | | | | | | | |
| Non Resident Tuition | \$ 2,500,000 | \$ 2,500,000 | | \$ 1,500,000 | \$ 1,500,000 | | | \$ | 4,000,000 |
| Interest/Investments | | | | | | | | \$ 3,000,000 | \$ 3,000,000 |
| 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 | \$ 2,548,480 | \$ 2,548,480 | \$ - | \$ 8,032,234 | \$ 8,032,234 | \$ - | \$ 205,000 | \$ 3,749,078 | \$ 14,534,792 |
| ESTIMATED ENDING BALANCE FOR 6/30/26 | \$ 5,511,094 | \$ (12,252,238) | \$ 17,763,333 | \$ (2,224,583) | \$ (7,549,916) | \$ 5,325,333 | | \$ | 3,286,511 |

Rancho Santiago Community College District
Adopted Budget
2025-26

Bond Interest and Redemption Funds

The Bond Interest and Redemption Fund is the designated fund referred to as the interest and sinking fund. These funds are to be used only for transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the district. Each separate issuance will be accounted for in its own project code. For budgeting and reporting purposes, we have combined all issuances into one fund for presentation only.

Rancho Santiago Community College District
Adopted Budget
2025-26

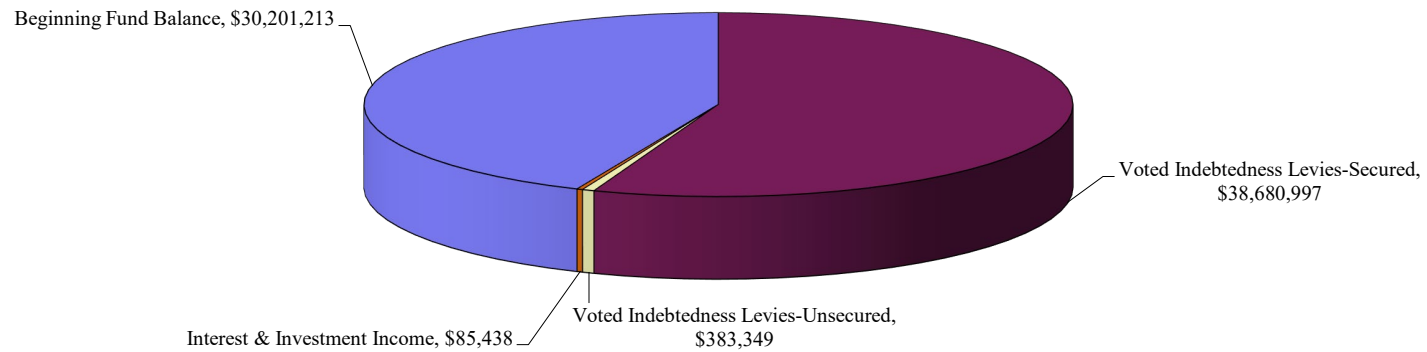
| Bond Interest and Redemption Funds - Combined - Fund 24 | | | | | |
|---|---------------------------------------|---------------------------------------|---|---------------------------------------|---|
| Revenue Budget | | | | | |
| <u>Revenue by Source</u> | 2023-24 Actual Revenue | 2024-25 Actual Revenue | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 8600 State Revenues | | | | | |
| 8671 Voted Indebtedness Levies-HOPTR | \$135,487 | \$133,801 | \$0 | \$0 | (100.00) |
| 8800 Local Revenues | | | | | |
| 8814 Voted Indebtedness Levies-Secured | 34,205,571 | 34,137,499 | 36,307,866 | 38,680,997 | 13.31 |
| 8815 Voted Indebtedness Levies-Unsecured | 3,275,346 | 3,426,904 | 565,435 | 383,349 | (88.81) |
| 8860 Interest & Investment Income | 1,045,740 | 1,110,289 | 110,569 | 85,438 | (92.30) |
| 8890 Other Local Revenue | 1,694 | 1,501 | 0 | 0 | (100.00) |
| Total Local Revenues | 38,528,351 | 38,676,193 | 36,983,870 | 39,149,784 | 1.22 |
| 8900 Other Financing Sources | | | | | |
| 8945 Premium From Sale of Bonds/ Other Proceeds on Bonds Issued | 3,435 | 0 | 0 | 0 | - |
| 8981/8983 Interfund/Intrafund Transfers In | 0 | 0 | 0 | 0 | - |
| Total Revenues and Other Financing Sources | 38,667,273 | 38,809,994 | 36,983,870 | 39,149,784 | 0.88 |
| Beginning Fund Balance | 35,260,619 | 38,043,617 | 38,043,617 | 30,201,213 | (20.61) |
| Adjustment to Beginning Fund Balance | 0 | 0 | 0 | 0 | - |
| Adjusted Beginning Fund Balance | 35,260,619 | 38,043,617 | 38,043,617 | 30,201,213 | (20.61) |
| Total Revenues, Other Financing Sources and Beginning Fund Balance | \$73,927,892 | \$76,853,611 | \$75,027,487 | \$69,350,997 | (9.76) |

Rancho Santiago Community College District
Adopted Budget
2025-26

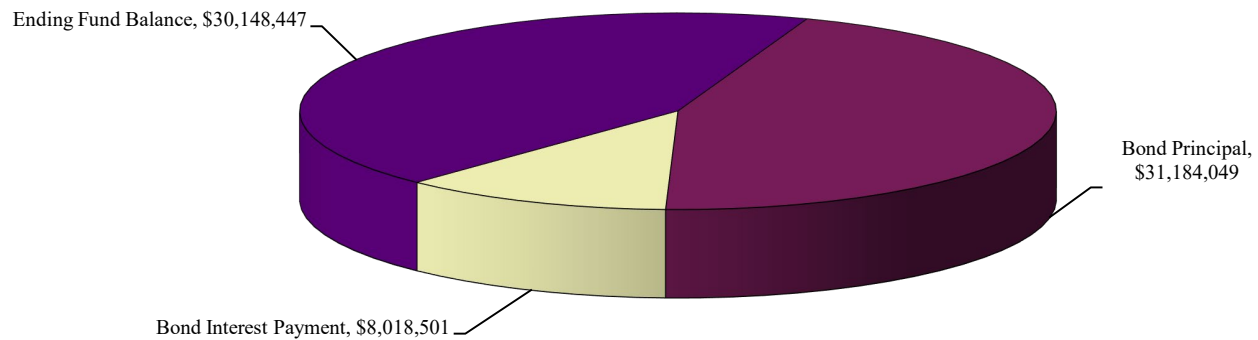
| Bond Interest and Redemption Funds - Combined - Fund 24 | | | | | |
|--|--|--|---|---------------------------------------|---|
| Expenditure Budget | | | | | |
| <u>Expenditures by Object</u> | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 5000 Other Operating Expenses | | | | | |
| 5885 Investment & Interest Expense | \$7,132 | \$5,976 | \$0 | \$0 | (100.00) |
| 5900 Other Operating Exp & Services | 0 | 0 | 0 | 0 | - |
| Subtotal | <u>7,132</u> | <u>5,976</u> | <u>0</u> | <u>0</u> | (100.00) |
| 7000 Other Outgo | | | | | |
| 7110 Debt Payment - Principal | 27,317,845 | 34,720,685 | 28,165,685 | 31,184,049 | (10.19) |
| 7120 Debt Payment - Interest | 8,559,298 | 11,925,737 | 9,787,228 | 8,018,501 | (32.76) |
| 7200/7300 Intrafund/Interfund Transfers Out | 0 | 0 | 0 | 0 | - |
| Subtotal | <u>35,877,143</u> | <u>46,646,422</u> | <u>37,952,913</u> | <u>39,202,550</u> | (15.96) |
| Subtotal, Expenditures (1000 - 7000) | <u>35,884,275</u> | <u>46,652,398</u> | <u>37,952,913</u> | <u>39,202,550</u> | (15.97) |
| 7900 Reserve for Contingencies | | | | | |
| 7920 Restricted Contingency | 38,043,617 | 30,201,213 | 37,074,574 | 30,148,447 | (0.17) |
| Total Fund Balance | <u>38,043,617</u> | <u>30,201,213</u> | <u>37,074,574</u> | <u>30,148,447</u> | (0.17) |
| Total Expenditures, Other Outgo and Ending Fund Balance | <u>\$73,927,892</u> | <u>\$76,853,611</u> | <u>\$75,027,487</u> | <u>\$69,350,997</u> | (9.76) |

Rancho Santiago Community College District
Adopted Budget 2025-26
Bond Interest and Redemption Funds - Combined - Fund 24

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2025-26

Debt Service Fund

Established in July 2025, this Debt Service Fund is used to account for the accumulation of resources for, and the payments of, the required capital lease obligations related to district-issued Certificates of Participation (COPs). The projects funded by the COPs are accounted for in the Capital Outlay Fund.

Rancho Santiago Community College District
Adopted Budget
2025-26

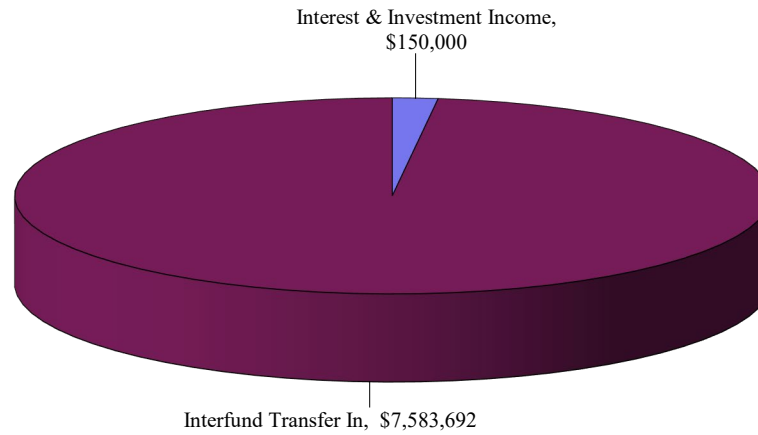
| Debt Service Fund - Fund 29 | | | | | |
|---|--|--|---|---------------------------------------|---|
| Revenue Budget | | | | | |
| <u>Revenues by Source</u> | | | | | |
| | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 8800 Local Revenues | | | | | |
| 8860 Interest & Investment Income | \$0 | \$0 | \$0 | \$150,000 | - |
| 8900 Other Financing | | | | | |
| 8981 Interfund Transfers | 0 | 0 | 0 | 7,583,692 | - |
| Total Revenues | <u>0</u> | <u>0</u> | <u>0</u> | <u>7,733,692</u> | - |
| Beginning Fund Balance | 0 | 0 | 0 | 0 | - |
| Prior Year Adj | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | - |
| Total Revenues and Beginning Fund Balance | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$7,733,692</u></u> | - |

Rancho Santiago Community College District
Adopted Budget
2025-26

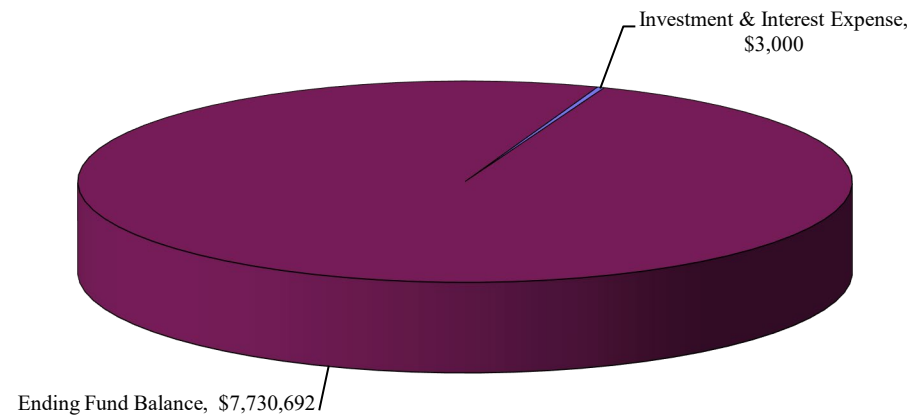
| Debt Service Fund - Fund 29 | | | | | |
|--|--|--|---|---------------------------------------|---|
| Expenditure Budget | | | | | |
| <u>Expenditures by Object</u> | | | | | |
| | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 5000 Services and Other Operating Expenses | | | | | |
| 5885 Investment & Interest Expense | \$0 | \$0 | \$0 | \$3,000 | - |
| Subtotal, Expenditures (1000 - 7000) | <u>0</u> | <u>0</u> | <u>0</u> | <u>3,000</u> | - |
| 7900 Reserve for Contingencies | | | | | |
| 7910 Unrestricted Contingency | <u>0</u> | <u>0</u> | <u>0</u> | <u>7,730,692</u> | - |
| Total Expenditures and Ending Fund Balance | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$7,733,692</u></u> | - |

Rancho Santiago Community College District
Adopted Budget 2025-26
Debt Service Fund - Fund 29

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2025-26

Bookstore Fund

The Bookstore Fund is a special revenue fund designated to receive the proceeds derived from the District's operation of a community college bookstore pursuant to *EC* § 81676. All necessary expenses, including salaries, wages, operating expenses, cost of goods sold, and cost of capital improvements for the bookstore may be paid from generated revenue.

Rancho Santiago Community College District
Adopted Budget
2025-26

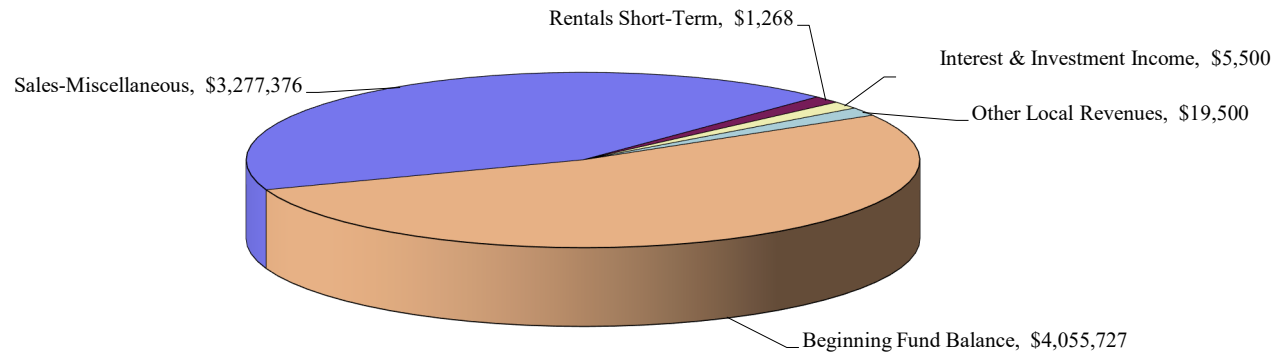
| Bookstore Fund - Fund 31 | | | | | |
|---|--|--|---|---------------------------------------|---|
| Revenue Budget | | | | | |
| <u>Revenues by Source</u> | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 8600 State Revenues | | | | | |
| 8699 Other Misc State Revenue | \$0 | \$0 | \$0 | \$0 | - |
| 8800 Local Revenues | | | | | |
| 8843 Sales-Miscellaneous | 2,892,497 | 2,726,792 | 3,277,376 | 3,277,376 | 20.19 |
| 8850 Rentals Short-Term | 121 | 456 | 1,268 | 1,268 | 178.07 |
| 8860 Interest & Investment Income | 14,919 | 10,069 | 5,500 | 5,500 | (45.38) |
| 8890 Other Local Revenues | 142,871 | 216,486 | 19,500 | 19,500 | (90.99) |
| 8900 Other Financing | | | | | |
| 8981 Interfund Transfers | 0 | 0 | 0 | 0 | - |
| Total Revenues | <u>3,050,408</u> | <u>2,953,803</u> | <u>3,303,644</u> | <u>3,303,644</u> | 11.84 |
| Beginning Fund Balance | 6,453,737 | 5,530,207 | 5,506,714 | 4,055,727 | (26.66) |
| Prior Year Adj | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | - |
| Total Revenues and Beginning Fund Balance | <u><u>\$9,504,145</u></u> | <u><u>\$8,484,010</u></u> | <u><u>\$8,810,358</u></u> | <u><u>\$7,359,371</u></u> | (13.26) |

Rancho Santiago Community College District
Adopted Budget
2025-26

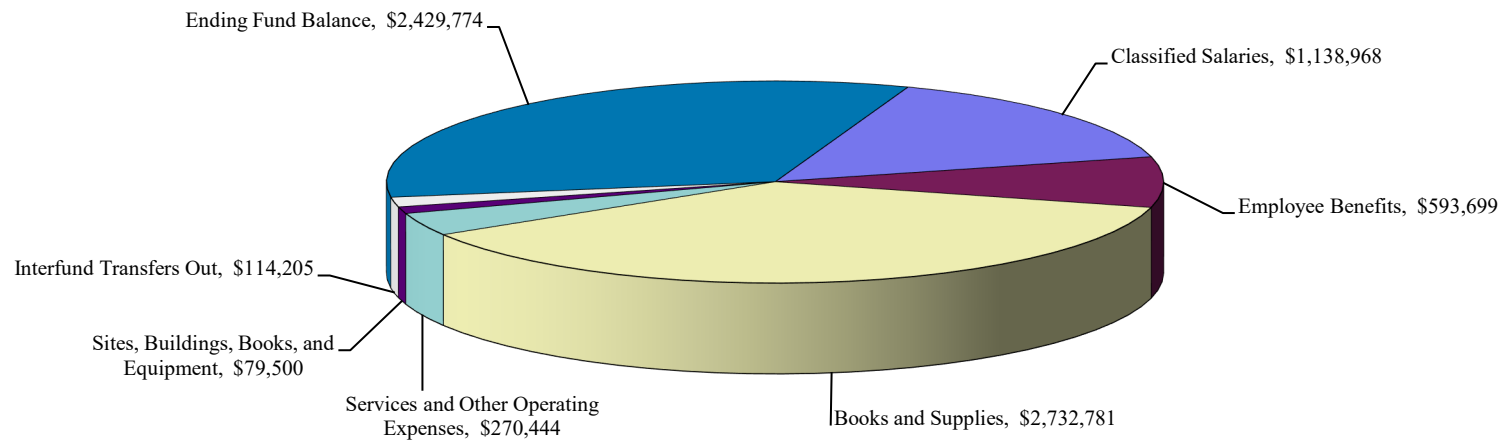
| | | Bookstore Fund - Fund 31 | | | | |
|---|--|---------------------------------|---------------------------|---------------------------|---------------------------|---------------------|
| | | Expenditure Budget | | | | |
| | | 2023-24 | 2024-25 | 2025-26 | 2025-26 | % change |
| | | Actual | Actual | Tentative | Adopted | 25/26 Adopt/ |
| | | Expenses | Expenses | Budget | Budget | 24/25 Actual |
| <u>Expenditures by Object</u> | | | | | | |
| 2000 | Classified Salaries | \$1,063,406 | \$1,182,477 | \$1,138,968 | \$1,138,968 | (3.68) |
| 3000 | Employee Benefits | 532,576 | 631,989 | 593,699 | 593,699 | (6.06) |
| 4000 | Books and Supplies | 2,020,456 | 2,329,760 | 2,732,781 | 2,732,781 | 17.30 |
| 5000 | Services and Other Operating Expenses | 238,101 | 223,077 | 270,444 | 270,444 | 21.23 |
| 6000 | Sites, Buildings, Books, and Equipment | 23,239 | 60,980 | 79,500 | 79,500 | 30.37 |
| | Subtotal, Expenditures (1000 - 6000) | <u>3,877,778</u> | <u>4,428,283</u> | <u>4,815,392</u> | <u>4,815,392</u> | 8.74 |
| 7300 | Interfund Transfers Out | 96,160 | 0 | 114,205 | 114,205 | - |
| | Subtotal, Expenditures (1000 - 7000) | <u>3,973,938</u> | <u>4,428,283</u> | <u>4,929,597</u> | <u>4,929,597</u> | 11.32 |
| 7900 | Reserve for Contingencies | | | | | |
| 7910 | Unrestricted Contingency | <u>5,530,207</u> | <u>4,055,727</u> | <u>3,880,761</u> | <u>2,429,774</u> | (40.09) |
| Total Expenditures and Ending Fund Balance | | <u><u>\$9,504,145</u></u> | <u><u>\$8,484,010</u></u> | <u><u>\$8,810,358</u></u> | <u><u>\$7,359,371</u></u> | (13.26) |
| <i>Total of \$678,556 of inventory is budgeted in the Reserve for Contingency Account (SAC=\$432,076 and SCC=\$246,480)</i> | | | | | | |

Rancho Santiago Community College District
Adopted Budget 2025-26
Bookstore Fund - Fund 31

Revenue by Source



Expenditures by Object



Total of \$678,556 of inventory is included in the Ending Fund Balance (SAC=\$432,076 and SCC=\$246,480)

Rancho Santiago Community College District
Adopted Budget
2025-26

Child Development Fund

The Child Development Fund is a special revenue fund designated to account for all revenues for or from the operation of child care and development services, including federal, state or local grants and student fees for child development services.

Costs incurred in the operation and maintenance of the child care and development services are paid from this fund. However, those segments of child care and development activities that are part of the instructional activity of the district must be accounted for in the General Fund.

The District currently operates five Child Development Centers at Santa Ana College, Santiago Canyon College, Centennial Education Center and Orange Education Center and Santa Ana East Campus.

Due to the reimbursement basis of certain grants within the Child Development Fund, as part of the approval of the budget by the Board of Trustees, authorization is given, as needed throughout the fiscal year, for temporary intra-year borrowing from the General Fund up to \$1 million for cash flow purposes.

Rancho Santiago Community College District
Adopted Budget
2025-26

| Child Development Fund - Fund 33 | | | | | |
|--|-----------------------------------|----------------------------|----------------------------|----------------------------|---------------------|
| Revenue Budget | | | | | |
| | | 2023-24 | 2024-25 | 2025-26 | % change |
| | | Actual | Actual | Tentative | 25/26 Adopt/ |
| | | Revenue | Revenue | Budget | 24/25 Actual |
| <u>Revenues by Source</u> | | | | | |
| 8100 | Federal Revenues | | | | |
| 8191 | Child Dev Apport - Fe | \$241,720 | \$799,062 | \$820,370 | 44.40 |
| 8199 | Other Federal Revenue | 2,947,691 | 2,662,486 | 3,191,400 | (27.48) |
| | Total Federal Revenues | <u>3,189,411</u> | <u>3,461,548</u> | <u>4,011,770</u> | <u>(10.89)</u> |
| 8600 | State Revenues | | | | |
| 8621 | Child Development Apportionment | 7,077,287 | 7,506,678 | 9,822,050 | 36.02 |
| 8629 | Other Categorical Apportionment | 322,014 | 325,479 | 324,424 | 2.29 |
| 8659 | Other Reimb Categorical | 100,697 | 176,315 | 456,799 | 111.55 |
| 8699 | Other Miscellaneous State Revenue | 286,744 | 378,270 | 3,467,159 | 867.30 |
| | Total State Revenues | <u>7,786,742</u> | <u>8,386,742</u> | <u>14,070,432</u> | <u>73.80</u> |
| 8800 | Local Revenues | | | | |
| 8860 | Interest & Investment Income | 157,602 | 249,520 | 150,000 | (39.28) |
| 8871 | Child Development Services | 54,769 | 39,168 | 71,231 | 81.86 |
| 8890 | Other Local Rev | 40,640 | 1,708 | 0 | (100.00) |
| 8893 | Outlawed Checks | 14 | 0 | 0 | - |
| | Total Local Revenues | <u>253,025</u> | <u>290,396</u> | <u>221,231</u> | <u>(23.30)</u> |
| 8900 | Other Financing Sources | | | | |
| 8981 | Interfund Transfers In | 0 | 3,154 | 0 | (100.00) |
| | Total Other Financing Sources | <u>0</u> | <u>3,154</u> | <u>0</u> | <u>(100.00)</u> |
| | Total Revenues | <u>11,229,178</u> | <u>12,141,840</u> | <u>18,303,433</u> | <u>47.29</u> |
| | Beginning Fund Balance | <u>2,000,385</u> | <u>2,362,056</u> | <u>2,362,056</u> | <u>23.50</u> |
| Total Revenues, Other Financing Sources and Beginning Fund Balance | | <u><u>\$13,229,563</u></u> | <u><u>\$14,503,896</u></u> | <u><u>\$20,665,489</u></u> | <u><u>43.41</u></u> |

Rancho Santiago Community College District
Adopted Budget
2025-26

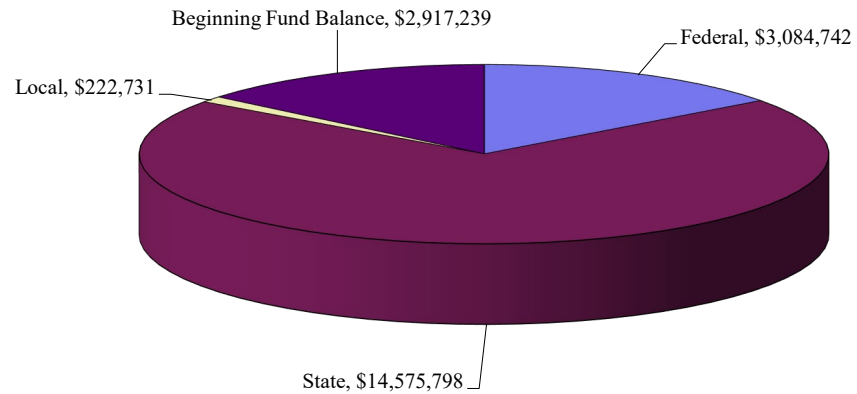
| Child Development Fund - Fund 33 | | | | | |
|--|--|--|---|---------------------------------------|---|
| Expenditure Budget | | | | | |
| <u>Expenditures by Object</u> | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 1000 Academic Salaries | | | | | |
| 1200 Non-instructional Salaries, Regular Contract | \$3,272,841 | \$3,392,270 | \$3,570,364 | \$3,045,593 | (10.22) |
| 1400 Non-instructional Salaries, Other Non-Regular | 53,892 | 40,159 | 36,000 | 74,088 | 84.49 |
| Subtotal | 3,326,733 | 3,432,429 | 3,606,364 | 3,119,681 | (9.11) |
| 2000 Classified Salaries | | | | | |
| 2100 Non-instructional Salaries, Regular Full Time | 897,063 | 885,287 | 995,648 | 891,389 | 0.69 |
| 2300 Non-instructional Salaries, Other | 2,570,839 | 3,491,453 | 5,114,006 | 4,735,566 | 35.63 |
| Subtotal | 3,467,902 | 4,376,740 | 6,109,654 | 5,626,955 | 28.56 |
| 3000 Employee Benefits | | | | | |
| 3100 State Teachers' Retirement System Fund | 848,990 | 874,674 | 1,045,893 | 927,628 | 6.05 |
| 3200 Public Employees' Retirement System Fund | 526,612 | 509,246 | 571,641 | 510,957 | 0.34 |
| 3300 Old Age, Survivors, Disability, and Health Ins. | 235,892 | 224,727 | 230,248 | 207,290 | (7.76) |
| 3400 Health and Welfare Benefits | 1,256,639 | 1,189,872 | 1,253,363 | 1,126,557 | (5.32) |
| 3500 State Unemployment Insurance | 2,975 | 2,838 | 3,568 | 3,205 | 12.93 |
| 3600 Workers' Compensation Insurance | 103,385 | 119,120 | 146,604 | 151,880 | 27.50 |
| 3900 Other Benefits | 92,520 | 91,007 | 102,979 | 91,809 | 0.88 |
| Subtotal | 3,067,013 | 3,011,484 | 3,354,296 | 3,019,326 | 0.26 |
| 4000 Books and Supplies | | | | | |
| 4200 Books, Mags & Ref Mat | 738 | 3,829 | 23,262 | 23,262 | 507.52 |
| 4300 Instructional Supplies | 128,838 | 94,327 | 626,788 | 634,688 | 572.86 |
| 4500 Maintenance Supplies | 0 | 0 | 0 | 0 | - |
| 4600 Non-Instructional Supplies | 235,243 | 153,207 | 474,684 | 573,771 | 274.51 |
| 4700 Food Supplies | 180,982 | 140,382 | 293,500 | 186,995 | 33.20 |
| Subtotal | 545,801 | 391,745 | 1,418,234 | 1,418,716 | 262.15 |

Rancho Santiago Community College District
Adopted Budget
2025-26

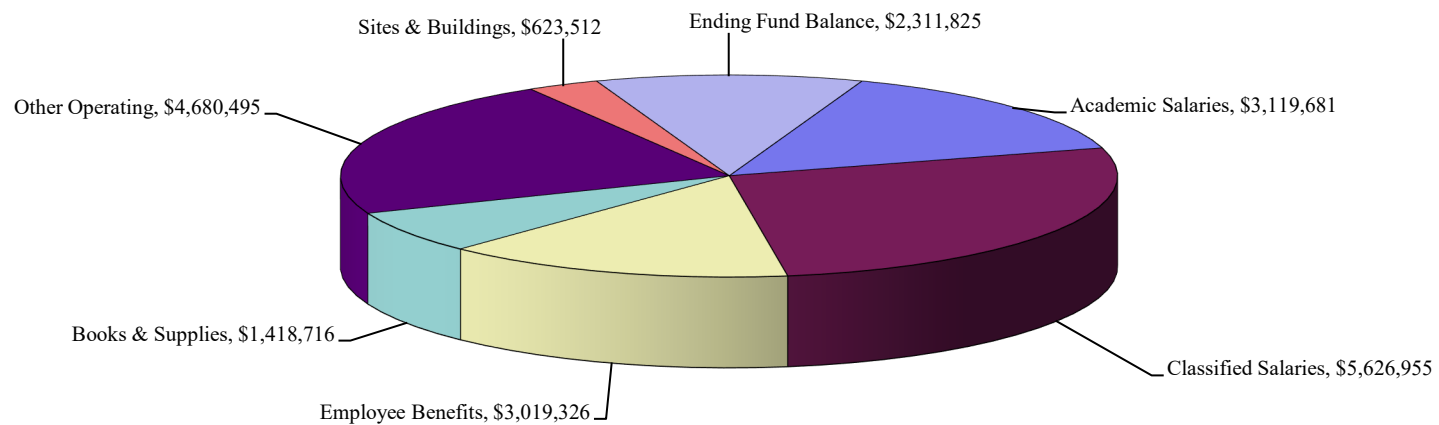
| Child Development Fund - Fund 33 | | | | | |
|--|--|--|---|---------------------------------------|---|
| Expenditure Budget | | | | | |
| <u>Expenditures by Object</u> | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 5000 Services and Other Operating Expenses | | | | | |
| 5100 Personal & Consultant Svcs | 81,688 | 106,348 | 220,000 | 202,203 | 90.13 |
| 5200 Travel & Conference Expenses | 44,185 | 44,739 | 110,346 | 134,566 | 200.78 |
| 5300 Dues & Memberships | 5,024 | 4,479 | 11,000 | 11,050 | 146.71 |
| 5500 Utilities & Housekeeping Svcs | 0 | 0 | 0 | 0 | - |
| 5600 Rents, Leases & Repairs | 11,672 | 13,004 | 38,000 | 44,493 | 242.15 |
| 5800 Other Operating Exp & Services | 109,382 | 111,143 | 197,636 | 154,651 | 39.15 |
| 5900 Other | 21,104 | 20,449 | 3,190,445 | 4,133,532 | 20,113.86 |
| Subtotal | <u>273,055</u> | <u>300,162</u> | <u>3,767,427</u> | <u>4,680,495</u> | 1,459.32 |
| 6000 Sites, Buildings, Books, and Equipment | | | | | |
| 6200 Buildings | 58,289 | 33,663 | 72,000 | 72,000 | 113.88 |
| 6400 Equipment | 128,714 | 40,434 | 530,160 | 542,512 | 1,241.72 |
| 6900 Project Contingency | 0 | 0 | 9,000 | 9,000 | - |
| Subtotal | <u>187,003</u> | <u>74,097</u> | <u>611,160</u> | <u>623,512</u> | 741.48 |
| 7000 Other Outgo | | | | | |
| 7200 Intrafund Transfer Out | 0 | 0 | 0 | 0 | - |
| 7670 Other Exp Paid for Students | 0 | 0 | 0 | 0 | - |
| Subtotal | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | - |
| Subtotal, Expenditures (1000 - 7000) | <u>10,867,507</u> | <u>11,586,657</u> | <u>18,867,135</u> | <u>18,488,685</u> | 59.57 |
| 7900 Reserve for Contingencies | | | | | |
| 7920 Restricted Contingency | <u>2,362,056</u> | <u>2,917,239</u> | <u>1,798,354</u> | <u>2,311,825</u> | (20.75) |
| Total Expenditures, Other Outgo and Ending Fund Balance | <u>\$13,229,563</u> | <u>\$14,503,896</u> | <u>\$20,665,489</u> | <u>\$20,800,510</u> | 43.41 |

Rancho Santiago Community College District
Adopted Budget 2025-26
Child Development Fund - Fund 33

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2025-26

Capital Outlay Projects Fund

The Capital Outlay Projects Fund is used to account for the accumulation of moneys for the acquisition or construction of capital outlay items including scheduled maintenance projects exceeding \$5,000, sites, site improvements, buildings, and initial building contents such as library books, furniture, fixtures, equipment, etc.

This fund may provide for the accumulation of monies over a period of years for specific capital outlay purposes (including district match for Deferred Maintenance and Special Repairs (DMSR) projects as defined in *EC* § 84660 through interfund transfers of general purpose monies to the Capital Outlay Projects Fund. State monies for DMSR projects are recorded directly into this fund. DMSR is defined in *EC* § 84660 as "unusual, nonrecurring work to restore a facility to a safe and continually usable condition for which it was intended." These items are divided into five funding categories: roofs, utilities, mechanical, exterior, and other.

Rancho Santiago Community College District
Adopted Budget
2025-26

| Capital Outlay Projects Fund - Fund 41 | | | | | |
|---|---------------------------------------|---------------------------------------|---|---------------------------------------|---|
| Revenue Budget | | | | | |
| <u>Revenue by Source</u> | 2023-24 Actual Revenue | 2024-25 Actual Revenue | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 8600 State Revenues | | | | | |
| 8629 Other Gen Categorical | \$60,256 | \$0 | \$0 | \$0 | - |
| 8651 Community College Const. Act | 1,340,755 | 1,378,245 | 0 | 0 | (100.00) |
| 8652 Scheduled Maintenance & Special Rep. Prog. | 128,753 | 0 | 128,753 | 0 | - |
| State Revenues | <u>1,529,764</u> | <u>1,378,245</u> | <u>128,753</u> | <u>0</u> | <u>(100.00)</u> |
| 8800 Local Revenues | | | | | |
| 8851 Leases-Facilities/Land/Bldg | 0 | 0 | 0 | 0 | - |
| 8860 Interest & Investment Income | 4,616,252 | 4,422,719 | 3,600,000 | 3,600,000 | (18.60) |
| 8866 Gain (Loss) on Invest-Realized | 0 | 0 | 0 | 0 | - |
| 8881 Nonresident Tuition-Capital | 472,139 | 560,888 | 455,199 | 455,199 | (18.84) |
| 8888 Utility Rebate Incentives | 80,864 | 0 | 0 | 0 | - |
| 8890 Other Local Revenue | 50,939 | 468 | 12,418 | 12,418 | 2,553.42 |
| 8894 Discounts Taken | 0 | 0 | 72 | 72 | - |
| 8897 Redevelopment Rev/Health&Safety | 4,824,135 | 4,888,800 | 4,824,135 | 5,596,968 | 14.49 |
| Local Revenues | <u>10,044,329</u> | <u>9,872,875</u> | <u>8,891,824</u> | <u>9,664,657</u> | <u>(2.11)</u> |
| 8900 Other Financing Sources | | | | | |
| 8981 Interfund Transfers - In | 3,789,283 | 20,949,186 | 3,550,000 | 3,550,000 | (83.05) |
| Total Other Financing Sources | <u>3,789,283</u> | <u>20,949,186</u> | <u>3,550,000</u> | <u>3,550,000</u> | <u>(83.05)</u> |
| Total Revenues and Other Financing Sources | 15,363,376 | 32,200,306 | 12,570,577 | 13,214,657 | (58.96) |
| Beginning Fund Balance | 103,505,251 | 104,005,302 | 103,456,209 | 120,085,996 | 15.46 |
| Total Revenues, Other Financing Sources and Beginning Fund Balance | <u><u>\$118,868,627</u></u> | <u><u>\$136,205,608</u></u> | <u><u>\$116,026,786</u></u> | <u><u>\$133,300,653</u></u> | <u><u>(2.13)</u></u> |

Rancho Santiago Community College District
Adopted Budget
2025-26

| Capital Outlay Projects Fund - Fund 41 | | | | | |
|---|--|--|---|---------------------------------------|---|
| Expenditure Budget | | | | | |
| <u>Expenditures by Object</u> | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 4000 Supplies | | | | | |
| 4310 Instructional Supplies | \$1,908 | \$0 | \$18,092 | \$18,092 | - |
| 4610 Non-Instructional Supplies | 127,604 | 57,142 | 184,875 | 208,968 | 265.70 |
| Subtotal | <u>129,512</u> | <u>57,142</u> | <u>202,967</u> | <u>227,060</u> | 297.36 |
| 5000 Services and Other Operating Expenses | | | | | |
| 5100 Personal & Consultant Svcs | 94,830 | 268,569 | 486,225 | 485,715 | 80.85 |
| 5500 Utilities & Housekeeping | 36,544 | 38,492 | 21 | 26,324 | (31.61) |
| 5600 Rents, Leases & Repairs | 225,325 | 257,094 | 483,041 | 489,667 | 90.46 |
| 5700 Legal, Election & Audit Exp | 0 | 0 | 200,086 | 200,086 | - |
| 5800 Other Operating Exp & Services | 37,979 | 30,353 | 40,012 | 40,012 | 31.82 |
| 5900 Other | 1,108 | 601 | 14,762 | 14,785 | 2,360.07 |
| Subtotal | <u>395,786</u> | <u>595,109</u> | <u>1,224,147</u> | <u>1,256,589</u> | 111.15 |
| 6100 Sites and Site Improvements | | | | | |
| 6115 Sites - Contracted Services | 0 | 0 | 178,494 | 138,847 | - |
| 6121 Site Improv - Legal | 0 | 0 | 5,000 | 5,000 | - |
| 6122 Site Improv - Contract | 4,498,684 | 4,095,049 | 10,226,747 | 15,351,088 | 274.87 |
| 6123 Site Improv - Archit | 244,588 | 485,680 | 877,563 | 1,029,666 | 112.01 |
| 6124 Site Improv - Blueprint/Reproduction | 22,593 | 48,053 | 21,106 | 45,045 | (6.26) |
| 6125 Site Improv - Construction Mgmt | 186,361 | 420,341 | 787,480 | 818,459 | 94.71 |
| 6127 Site Improv - Demolition | 0 | 0 | 1,115 | 11,115 | - |
| 6128 Site Improv - DSA Fees | 13,389 | 32,955 | 40,475 | 39,028 | 18.43 |
| 6129 Site Improv - Engineer | 0 | 0 | 0 | 170,000 | - |
| 6133 Site Improv - Facili | 0 | 502 | 0 | 9,498 | 1,792.03 |
| 6135 Site Improv - Lic/Ta | 0 | 0 | 1,503 | 1,503 | - |
| 6141 Site Improv - Spcl Ins/Mat Tes | 22,452 | 50,173 | 252,387 | 270,907 | 439.95 |

Rancho Santiago Community College District
Adopted Budget
2025-26

| Capital Outlay Projects Fund - Fund 41 | | | | | |
|---|--|--|---|---------------------------------------|---|
| Expenditure Budget | | | | | |
| Expenditures by Object | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 6142 Site Improv - DSA Project Insp | 198,072 | 126,405 | 449,904 | 458,694 | 262.88 |
| 6143 Site Improv - Cost E | 21,550 | 0 | 34,710 | 17,750 | - |
| 6144 Site Improv - Haz Mat | 0 | 3,942 | 26,052 | 26,053 | 560.91 |
| 6145 Site Improv - Geotech/Geohaz | 55,065 | 46,613 | 172,595 | 227,226 | 387.47 |
| 6147 Site Improv - SWPPP | 704 | (104) | 0 | 1,539 | (1,579.81) |
| 6148 Site Improv - Utility | 41,000 | 0 | 42,200 | 47,200 | - |
| 6149 Site Improv - Land Sur | 32,745 | 72,956 | 1,047,924 | 1,092,826 | 1,397.92 |
| 6150 Site Improv - CEQA | 11,906 | 34,580 | 152,649 | 154,552 | 346.94 |
| 6151 Site Improv - Environ | 0 | 0 | 0 | 25,000 | - |
| 6153 Site Improv - City Permit/Fees | 0 | 0 | 5,000 | 4,000 | - |
| 6154 Site Improv - Other | (3,825) | 0 | 1,282,379 | 1,573,242 | - |
| 6155 Site Improv - Materials OFIBO | 0 | 0 | 1,524 | 691,524 | - |
| 6156 Site Improv - Constructability | 16,645 | 13,222 | 24,175 | 34,175 | 158.47 |
| 6157 Site Improv - Planning & Proje | 0 | 0 | 48,277 | 78,278 | - |
| Subtotal | <u>5,361,929</u> | <u>5,430,367</u> | <u>15,679,259</u> | <u>22,322,215</u> | 311.06 |
| 6200 Buildings | | | | | |
| 6201 Buildings - Architects Fee | 244,274 | (107,000) | 435,344 | 435,344 | (506.86) |
| 6202 Buildings - Blueprint/Reprod | 1,420 | 0 | 14,771 | 14,771 | - |
| 6203 Buildings - Construction Mgmt | 258,629 | 89,600 | 559,745 | 19,736 | (77.97) |
| 6204 Buildings - Construction Tests | 0 | 0 | 10,724 | 10,724 | - |
| 6205 Buildings - Contracted Svcs | 3,609,111 | 1,174,523 | 7,460,740 | 5,982,717 | 409.37 |
| 6206 Buildings - Demolition | 0 | 0 | 6,495 | 75,074 | - |
| 6207 Buildings - DSA Fees | 12,975 | 0 | 38,465 | 37,025 | - |
| 6208 Buildings - Engineering Costs | 18,750 | 0 | 625 | 625 | - |
| 6211 Buildings - Facilities | 396,558 | 408,051 | 7 | 242,248 | (40.63) |

Rancho Santiago Community College District
Adopted Budget
2025-26

| Capital Outlay Projects Fund - Fund 41 | | | | | |
|---|--|--|---|---------------------------------------|---|
| Expenditure Budget | | | | | |
| Expenditures by Object | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 6213 Buildings - Labor Compliance | 14,164 | 0 | 51,139 | 51,139 | - |
| 6214 Buildings - Legal Expenses | 40,445 | 0 | 0 | 1,159,492 | - |
| 6215 Buildings - Licenses, Taxes | 843 | 0 | 515 | 515 | - |
| 6217 Buildings - Relocation | 21,047 | 0 | 93,566 | 140,101 | - |
| 6220 Building Improvements | 0 | 0 | 2,381 | 2,381 | - |
| 6223 Buildings - Commissio | 44,180 | 0 | 54,073 | 54,073 | - |
| 6224 Buildings - Spcl Ins | 0 | 9,308 | 278,340 | 269,032 | 2,790.33 |
| 6225 Buildings - DSA Proje | 5,292 | 0 | 835,416 | 0 | - |
| 6227 Buildings - Haz Mat | 102,859 | 24,449 | 19,600 | 39,201 | 60.34 |
| 6228 Buildings - Geotech/G | 1,255 | 0 | 71,779 | 71,779 | - |
| 6230 Buildings - OCIP | 31,022 | (22,901) | 24,611 | 24,611 | (207.47) |
| 6231 Buildings - SWPPP | 0 | 0 | 791 | 791 | - |
| 6233 Buildings - Land Surv | 0 | 0 | 4,375 | 4,375 | - |
| 6234 Buildings - CEQA | 13,575 | 0 | 8,491 | 8,491 | - |
| 6235 Buildings - Environmental | 0 | 0 | 76,716 | 76,716 | - |
| 6238 Buildings - Other Ser | 32,658 | 14,422 | 32,088 | 64,087 | 344.37 |
| 6239 Bldgs - Constructabili | 3,360 | 0 | 17,140 | 17,140 | - |
| 6240 Bldgs - Planning & Pr | 0 | 0 | 13,560 | 13,560 | - |
| 6250 Bldg Impr - AE Fee | 287,450 | 876,960 | 6,451,826 | 10,504,662 | 1,097.85 |
| 6251 Bldg Impr - Blueprint | 56,443 | 102,770 | 35,579 | 39,579 | (61.49) |
| 6252 Bldg Impr - Construction | 0 | 0 | 290,034 | 257,000 | - |
| 6253 Bldg Impr - Contracted Svcs | 1,834,578 | 5,147,290 | 24,869,258 | 35,325,276 | 586.29 |
| 6254 Bldg Impr - Demolition | 0 | 0 | 3,070,099 | 3,085,099 | - |
| 6255 Bldg Impr - DSA Fees | 750 | 43,096 | 93,379 | 186,381 | 332.48 |
| 6256 Bldg Impr - Engineering Costs | 11,133 | 51,500 | 893,756 | 893,106 | 1,634.19 |
| 6259 Bldg Impr - Facility | 0 | 26,313 | 26,313 | 0 | (100.00) |

Rancho Santiago Community College District
Adopted Budget
2025-26

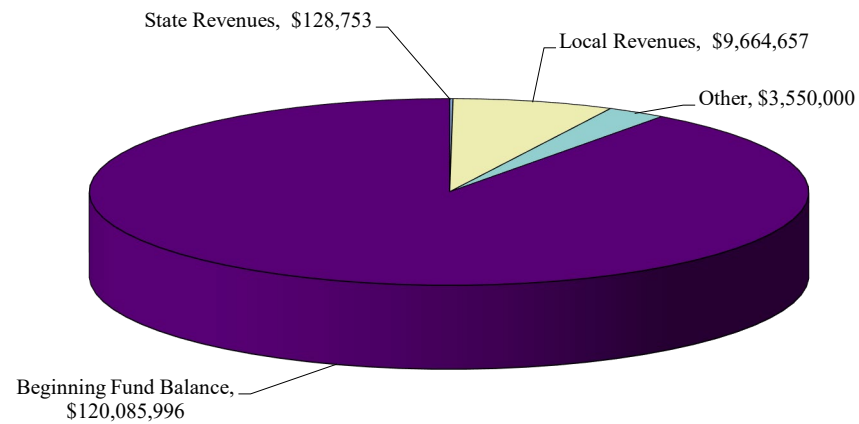
| Capital Outlay Projects Fund - Fund 41 | | | | | |
|---|--|--|---|---------------------------------------|---|
| Expenditure Budget | | | | | |
| Expenditures by Object | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 6262 Bldg Impr - Legal Expenses | 35,538 | 85,390 | 150,283 | 109,072 | 27.73 |
| 6263 Bldg Impr - Lic/Tax/Agcy Fees | 3,777 | 4,042 | 41,223 | 41,981 | 938.62 |
| 6265 Bldg Impr - Relocation | 0 | 25,755 | 59,265 | 120,827 | 369.14 |
| 6268 Bldg Impr - Precon Services | 0 | 0 | 41,714 | 41,714 | - |
| 6269 Bldg Impr - Commissioning | 3,140 | 0 | 68,105 | 188,105 | - |
| 6270 Bldg Impr - Spcl Ins/Mat Tes | 6,471 | 13,787 | 156,095 | 216,095 | 1,467.38 |
| 6271 Bldg Impr - DSA Project Insp | 169,191 | 181,071 | 353,241 | 658,050 | 263.42 |
| 6272 Bldg Impr - Cost Estimating | 29,000 | 10,505 | 369,784 | 441,849 | 4,106.08 |
| 6273 Bldg Impr - Haz Mat | 4,764 | (7,296) | 231,209 | 273,209 | (3,844.64) |
| 6274 Bldg Impr - Geotech/G | 0 | 67,232 | 346,135 | 300,538 | 347.02 |
| 6275 Bldg Impr - OCIP | 0 | 0 | 0 | 62,874 | - |
| 6277 Bldg Impr - Utility L | 2,750 | 0 | 36,000 | 41,000 | - |
| 6278 Bldg Impr - Land Survey | 0 | 82,248 | 76,769 | 91,830 | 11.65 |
| 6279 Bldg Impr - CEQA | 0 | 41,619 | 675,637 | 722,407 | 1,635.76 |
| 6280 Bldg Impr - Environmental | 0 | 22,459 | 1,076,590 | 1,067,798 | 4,654.43 |
| 6281 Bldg Impr - Utility F | 35,775 | 149,331 | 87,510 | 8,189 | (94.52) |
| 6282 Bldg Impr - City Permit/Fees | 0 | 688 | 60,312 | 60,312 | 8,666.28 |
| 6283 Bldg Impr - Other Services | 176,117 | 55,442 | 1,491,831 | 1,525,677 | 2,651.84 |
| 6284 Bldg Impr - Materials | 181,360 | 903,915 | 189,185 | 383,399 | (57.58) |
| 6285 Bldg Impr - Constructab | 0 | 0 | 40,000 | 62,000 | - |
| 6286 Bldg Impr - Planning & Project | 129,328 | 120,782 | 3,621,940 | 3,793,870 | 3,041.09 |
| Subtotal | 7,819,982 | 9,595,351 | 55,014,569 | 69,317,647 | 622.41 |
| 6400 Equipment | 1,156,116 | 441,643 | 3,568,174 | 4,345,676 | 883.98 |
| 6900 Project Contingencies | 0 | 0 | 4,265,357 | 11,467,115 | - |
| Subtotal, Expenditures (1000 - 6000) | 14,863,325 | 16,119,612 | 79,954,473 | 108,936,302 | 575.80 |

Rancho Santiago Community College District
Adopted Budget
2025-26

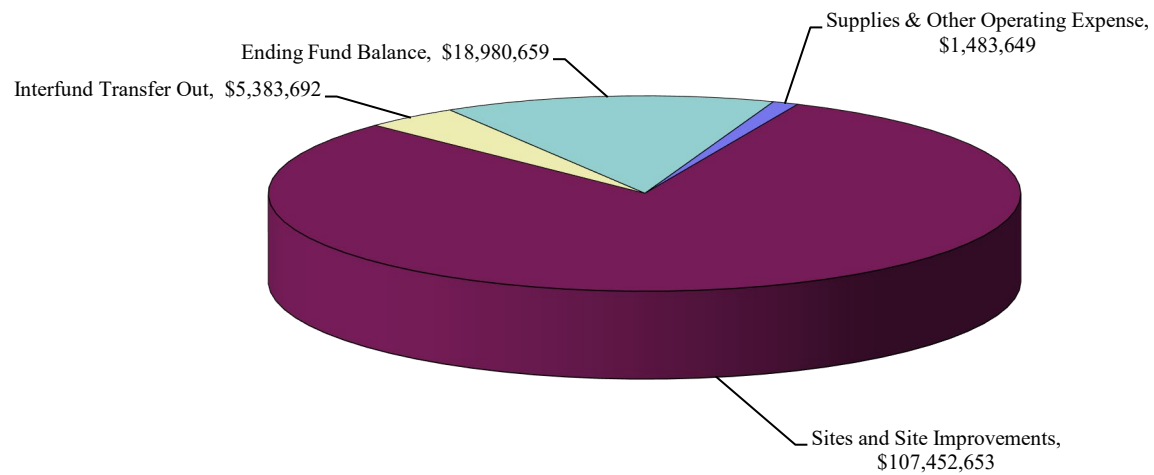
| Capital Outlay Projects Fund - Fund 41 | | | | | |
|--|--|--|---|---------------------------------------|---|
| Expenditure Budget | | | | | |
| <u>Expenditures by Object</u> | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 7000 Other Outgo | | | | | |
| 7300 Interfund Transfers Out | 0 | 0 | 0 | 5,383,692 | - |
| Subtotal | 0 | 0 | 0 | 5,383,692 | - |
| Subtotal, Expenditures (1000 - 7000) | 14,863,325 | 16,119,612 | 79,954,473 | 114,319,994 | 609.20 |
| 7900 Reserve for Contingencies | | | | | |
| 7910 Unrestricted Contingency | 104,005,302 | 120,085,996 | 17,359,880 | 8,062,424 | (93.29) |
| 7920 Restricted Contingency | 0 | 0 | 18,712,433 | 10,918,235 | - |
| | 104,005,302 | 120,085,996 | 36,072,313 | 18,980,659 | (84.19) |
| Total Expenditures, Other Outgo and Ending Fund Balance | \$118,868,627 | \$136,205,608 | \$116,026,786 | \$133,300,653 | (2.13) |

Rancho Santiago Community College District
Adopted Budget 2025-26
Capital Outlay Projects Fund - Fund 41

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2025-26

Self-Insurance Funds

The internal Self-Insurance Funds are used to account for the financing of goods or services provided by one department or organizational unit to other units. The Self-Insurance Funds are the funds designated to account for income and expenditures of self-insurance programs.

The fund shall account for all activities of the self-insurance program and shall be operated as an internal service fund. In accordance with Internal Service Fund accounting, the Self-Insurance Funds shall charge other funds for their proportionate share of the estimated claims and expenses incurred plus contingencies and reflect the receipt of monies as revenue.

The District has established separate Self-Insurance Funds for two types of self-insurance activity: property and liability insurance (Fund 61) and worker's compensation (Fund 62). All losses or claims covered by the Self-Insurance Funds are paid directly from the respective Self-Insurance Fund. If all funds of a district are combined to reflect total district revenues and expenditures, the Self-Insurance Funds revenues and expenditures are excluded since inclusion would overstate the totals, however, aggregate balance sheets would include the Self-Insurance Funds.

Rancho Santiago Community College District
Adopted Budget
2025-26

Self-Insurance Fund - Property and Liability - Fund 61
Revenue Budget

| <u>Revenue by Source</u> | 2023-24 Actual Revenue | 2024-25 Actual Revenue | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
|---|---------------------------------------|---------------------------------------|---|---------------------------------------|---|
| 8800 Local Revenues | | | | | |
| 8839 All Other Contract Services | \$2,691,192 | \$0 | \$0 | \$0 | - |
| 8860 Interest & Investment Income | 225,202 | 285,950 | 200,000 | 200,000 | (30.06) |
| 8866 Gain (Loss) on Invest-Realized | 0 | 0 | 0 | 0 | - |
| 8890 Other Local Revenues | 0 | 0 | 0 | 0 | - |
| Total Local Revenues | <u>2,916,394</u> | <u>285,950</u> | <u>200,000</u> | <u>200,000</u> | (30.06) |
| 8900 Other Financing Sources | | | | | |
| 8981 Interfund Transfers In | 2,500,000 | 2,900,000 | 3,900,000 | 3,900,000 | 34.48 |
| Total Other Financing Sources | <u>2,500,000</u> | <u>2,900,000</u> | <u>3,900,000</u> | <u>3,900,000</u> | 34.48 |
| Total Revenues | 5,416,394 | 3,185,950 | 4,100,000 | 4,100,000 | 28.69 |
| Beginning Fund Balance | <u>5,925,828</u> | <u>8,593,089</u> | <u>8,211,614</u> | <u>8,971,582</u> | 4.40 |
| Total Revenues and Beginning Fund Balance | <u><u>\$11,342,222</u></u> | <u><u>\$11,779,039</u></u> | <u><u>\$12,311,614</u></u> | <u><u>\$13,071,582</u></u> | 10.97 |

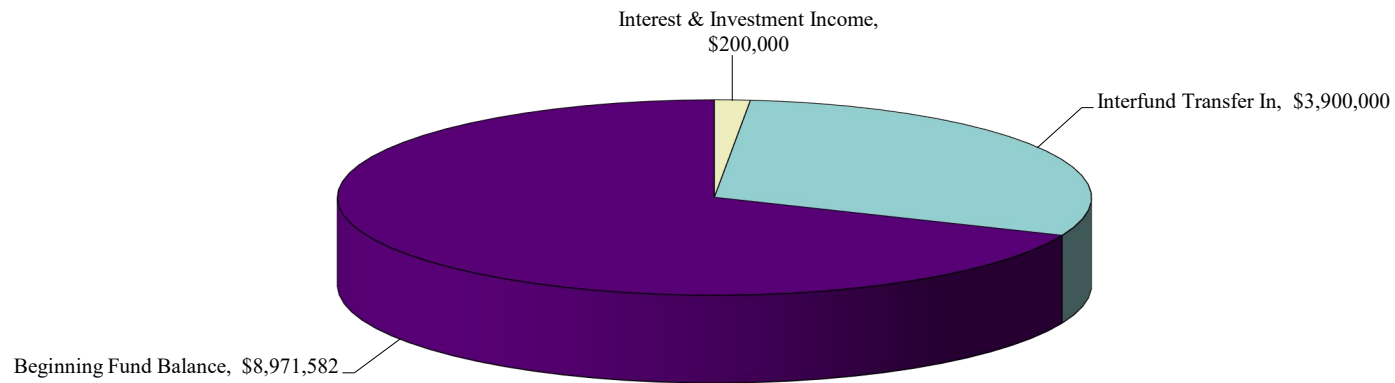
Rancho Santiago Community College District
Adopted Budget
2025-26

Self-Insurance Fund - Property and Liability - Fund 61
Expenditure Budget

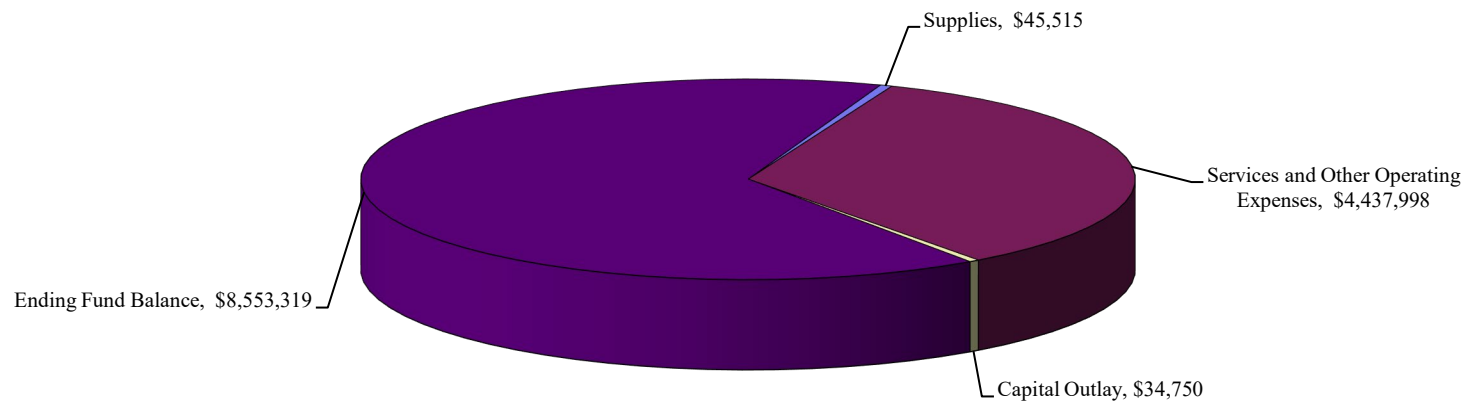
| | | 2023-24 | 2024-25 | 2025-26 | 2025-26 | % change |
|--------------------------------------|--|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------------|
| | | Actual | Actual | Tentative | Adopted | |
| <u>Expenditures by Object</u> | | Expenses | Expenses | Budget | Budget | 25/26 Adopt/ 24/25 Actual |
| 4000 | Supplies | | | | | |
| 4310 | Instructional Supplies | 1,526 | 0 | 40,000 | 40,000 | - |
| 4610 | Non-instructional Supplies | 22 | 0 | 5,515 | 5,515 | - |
| | Subtotal | <u>1,548</u> | <u>0</u> | <u>45,515</u> | <u>45,515</u> | - |
| 5000 | Services and Other Operating Expenses | | | | | |
| 5100 | Personal & Consultant Svcs | 251,601 | 372,643 | 442,491 | 442,491 | 18.74 |
| 5400 | Insurance | 2,441,733 | 2,397,911 | 3,608,307 | 3,608,307 | 50.48 |
| 5500 | Utilities & Housekeeping | 35,638 | 24,639 | 40,000 | 40,000 | 62.34 |
| 5700 | Legal, Election & Audit Exp | 0 | 0 | 223,500 | 223,500 | - |
| 5800 | Other Operating Exp & Services | (216) | 1,837 | 45,500 | 45,500 | 2,376.86 |
| 5900 | Other | 11,074 | 10,217 | 78,200 | 78,200 | 665.39 |
| | Subtotal | <u>2,739,830</u> | <u>2,807,247</u> | <u>4,437,998</u> | <u>4,437,998</u> | 58.09 |
| 6000 | Capital Outlay | | | | | |
| 6100 | Sites & Sites Improvement | 0 | 0 | 0 | 0 | - |
| 6400 | Equipment | 0 | 0 | 34,750 | 34,750 | - |
| 7000 | Other Outgo | | | | | |
| 7300 | Interfund Transfer Out | 0 | 0 | 0 | 0 | - |
| | Subtotal, Expenditures (1000 - 7000) | <u>2,749,133</u> | <u>2,807,457</u> | <u>4,518,263</u> | <u>4,518,263</u> | 60.94 |
| 7900 | Reserve for Contingencies | | | | | |
| 7940 | Reserved for Special Purposes | 8,593,089 | 8,971,582 | 7,793,351 | 8,553,319 | (4.66) |
| | Total Expenditures and Ending Fund Balance | <u><u>\$11,342,222</u></u> | <u><u>\$11,779,039</u></u> | <u><u>\$12,311,614</u></u> | <u><u>\$13,071,582</u></u> | 10.97 |

Rancho Santiago Community College District
Adopted Budget 2025-26
Self-Insurance Fund - Property and Liability - Fund 61

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2025-26

Self-Insurance Fund - Workers' Compensation - Fund 62
Revenue Budget

| <u>Revenue by Source</u> | 2023-24 Actual Revenue | 2024-25 Actual Revenue | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
|---|---------------------------------------|---------------------------------------|---|---------------------------------------|---|
| 8600 State Revenues | | | | | |
| 8699 Other Misc State Revenue | \$0 | \$0 | \$0 | \$0 | - |
| 8800 Local Revenues | | | | | |
| 8839 All Other Contract Services | 2,755,582 | 3,070,076 | 3,053,193 | 3,053,193 | (0.55) |
| 8860 Interest & Investment Income | 105,585 | 109,438 | 80,000 | 80,000 | (26.90) |
| 8866 Gain (Loss) on Invest-Realized | 0 | 0 | 0 | 0 | - |
| Total Revenues | <u>2,861,167</u> | <u>3,179,514</u> | <u>3,133,193</u> | <u>3,133,193</u> | (1.46) |
| Beginning Fund Balance | <u>3,751,516</u> | <u>3,972,397</u> | <u>3,798,895</u> | <u>4,202,179</u> | 5.78 |
| Total Revenues and Beginning Fund Balance | <u><u>\$6,612,683</u></u> | <u><u>\$7,151,911</u></u> | <u><u>\$6,932,088</u></u> | <u><u>\$7,335,372</u></u> | 2.57 |

Rancho Santiago Community College District
Adopted Budget
2025-26

Self-Insurance Fund - Workers' Compensation - Fund 62
Expenditure Budget

| <u>Expenditures by Object</u> | | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
|--------------------------------------|---|--|--|---|---------------------------------------|---|
| 1000 | Certificated Salaries | | | | | |
| 1200 | Non-instructional Salaries, Regular Contract | \$0 | \$0 | \$0 | \$0 | - |
| 2000 | Classified Salaries | | | | | |
| 2100 | Non-instructional Salaries, Regular Full Time | 420,419 | 363,766 | 366,093 | 366,093 | 0.64 |
| 2300 | Non-instructional Salaries, Other | 0 | 0 | 10,279 | 10,279 | - |
| | | 420,419 | 363,766 | 376,372 | 376,372 | 3.47 |
| 3000 | Employee Benefits | | | | | |
| 3100 | State Teachers' Retirement System Fund | 0 | 0 | 0 | 0 | - |
| 3200 | Public Employees' Retirement System Fund | 81,390 | 97,489 | 101,580 | 101,580 | 4.20 |
| 3300 | Old Age, Survivors, Disability, and Health Ins. | 24,954 | 27,324 | 28,439 | 28,439 | 4.08 |
| 3400 | Health and Welfare Benefits | 64,143 | 65,911 | 73,544 | 73,544 | 11.58 |
| 3500 | State Unemployment Insurance | 194 | 181 | 649 | 649 | 258.56 |
| 3600 | Workers' Compensation Insurance | 6,385 | 5,541 | 5,579 | 5,579 | 0.69 |
| 3900 | Other Benefits | 5,450 | 6,550 | 6,655 | 6,655 | 1.60 |
| | Subtotal | 182,516 | 202,996 | 216,446 | 216,446 | 6.63 |
| 4000 | Supplies | | | | | |
| 4600 | Non-Instructional Supplies | 3,063 | 4,695 | 5,374 | 5,374 | 14.46 |

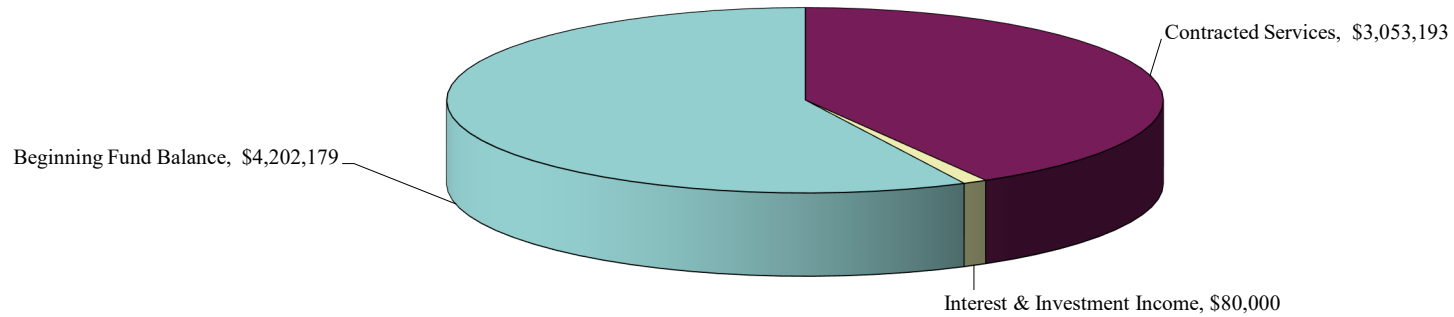
Rancho Santiago Community College District
Adopted Budget
2025-26

Self-Insurance Fund - Workers' Compensation - Fund 62
Expenditure Budget

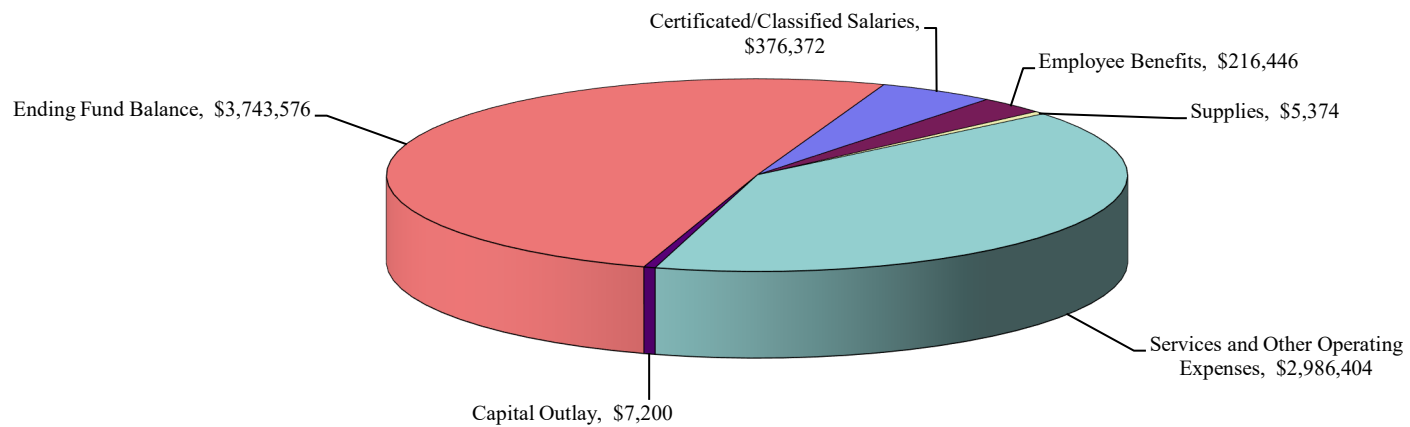
| | | 2023-24 | 2024-25 | 2025-26 | 2025-26 | % change |
|--|---------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------|
| | | Actual | Actual | Tentative | Adopted | 25/26 Adopt/ |
| <u>Expenditures by Object</u> | | Expenses | Expenses | Budget | Budget | 24/25 Actual |
| 5000 | Services and Other Operating Expenses | | | | | |
| 5100 | Consultants and Contracted Services | 7,350 | 7,350 | 13,750 | 13,750 | 87.07 |
| 5200 | Conference Expenses | 2,592 | 1,184 | 4,200 | 4,200 | 254.73 |
| 5400 | Insurance | 2,021,873 | 2,365,593 | 2,806,027 | 2,962,404 | 25.23 |
| 5800 | Other Operating Exp & Services | 762 | 691 | 6,050 | 6,050 | 775.54 |
| | Subtotal | <u>2,032,577</u> | <u>2,374,818</u> | <u>2,830,027</u> | <u>2,986,404</u> | 25.75 |
| 6000 | Capital Outlay | 1,711 | 3,457 | 7,200 | 7,200 | 108.27 |
| | Subtotal, Expenditures (1000 - 6000) | <u>2,640,286</u> | <u>2,949,732</u> | <u>3,435,419</u> | <u>3,591,796</u> | 21.77 |
| 7000 | Other Outgo | | | | | |
| 7300 | Interfund Transfer Out | 0 | 0 | 0 | 0 | - |
| 7900 | Reserve for Contingencies | | | | | |
| 7940 | Reserved for Special Purposes | <u>3,972,397</u> | <u>4,202,179</u> | <u>3,496,669</u> | <u>3,743,576</u> | (10.91) |
| Total Expenditures and Ending Fund Balance | | <u><u>\$6,612,683</u></u> | <u><u>\$7,151,911</u></u> | <u><u>\$6,932,088</u></u> | <u><u>\$7,335,372</u></u> | 2.57 |

Rancho Santiago Community College District
Adopted Budget 2025-26
Self-Insurance Fund - Workers' Compensation - Fund 62

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2025-26

Retiree Benefits Fund

As part of the collective bargaining agreements and Board policies, the District offers benefits to eligible employees for their post-employment healthcare benefits. Each year, the District is required to calculate this cost, through an independent actuarial assessment, associated with current employees and retired employees in order to properly record this liability within the District's annual financial statements and to determine the annual funding requirement.

This fund is used to account for a portion of the monies accumulated to pay the district's future obligation for retirees' benefits as determined by the actuarial assessments performed. Accounting principles provide that the cost of retiree benefits should be "accrued" over employees' working lifetime. The Governmental Accounting Standards Board (GASB) issued in 2015 Accounting Statements 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees, and the district complies with these standards.

At the end of fiscal year 2018/19, the District opened an irrevocable trust (Fund 78) with \$40 million of the accumulated funds. Rather than sequestering all of the funds in an irrevocable trust, the District accounts for a portion of the deposits within this separate fund (Fund 63) of the District.

Cash balance as of June 30, 2025 is \$48,304,252

Rancho Santiago Community College District
Adopted Budget
2025-26

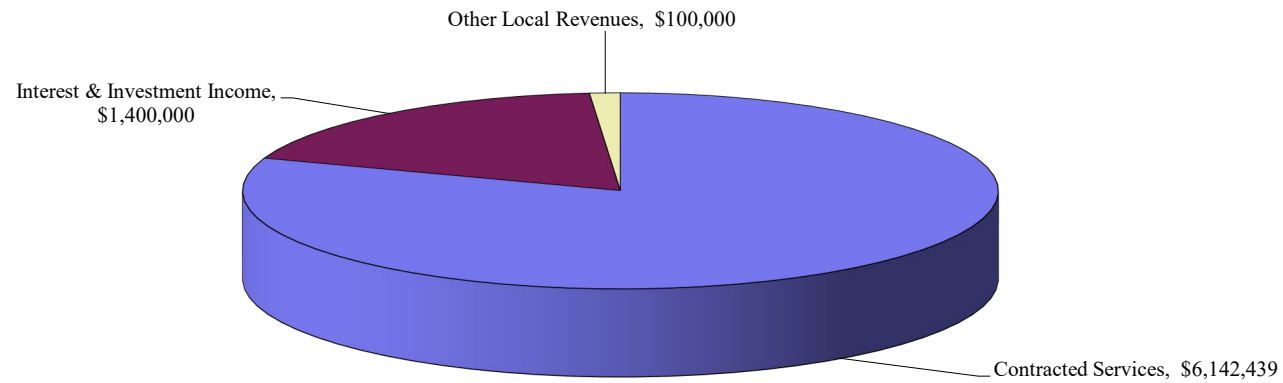
| Retiree Benefits Fund - Fund 63 | | | | | |
|---|---------------------------------------|---------------------------------------|---|---------------------------------------|---|
| Revenue Budget | | | | | |
| <u>Revenue by Source</u> | 2023-24 Actual Revenue | 2024-25 Actual Revenue | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 8800 Local Revenues | | | | | |
| 8839 All Other Contract Services | \$6,356,184 | \$5,407,018 | \$6,142,439 | \$6,142,439 | 13.60 |
| 8860 Interest & Investment Income | 1,899,390 | 2,029,228 | 1,250,000 | 1,400,000 | (31.01) |
| 8866 Gain (Loss) on Invest-Realized | 0 | 0 | 0 | 0 | - |
| 8890 Other Local Revenues | 75,297 | 23,258 | 100,000 | 100,000 | 329.96 |
| Total Local Revenues | <u>8,330,871</u> | <u>7,459,504</u> | <u>7,492,439</u> | <u>7,642,439</u> | 2.45 |
| 8900 Other Financing Sources | | | | | |
| 8981 Interfund Transfers In | 0 | 0 | 0 | 0 | - |
| Total Revenues | <u>8,330,871</u> | <u>7,459,504</u> | <u>7,492,439</u> | <u>7,642,439</u> | 2.45 |
| Beginning Fund Balance | (37,746,658) | (34,757,980) | (32,548,962) | (32,786,007) | (5.67) |
| Total Revenues and Beginning Fund Balance | <u><u>(\$29,415,787)</u></u> | <u><u>(\$27,298,476)</u></u> | <u><u>(\$25,056,523)</u></u> | <u><u>(\$25,143,568)</u></u> | (7.89) |

Rancho Santiago Community College District
Adopted Budget
2025-26

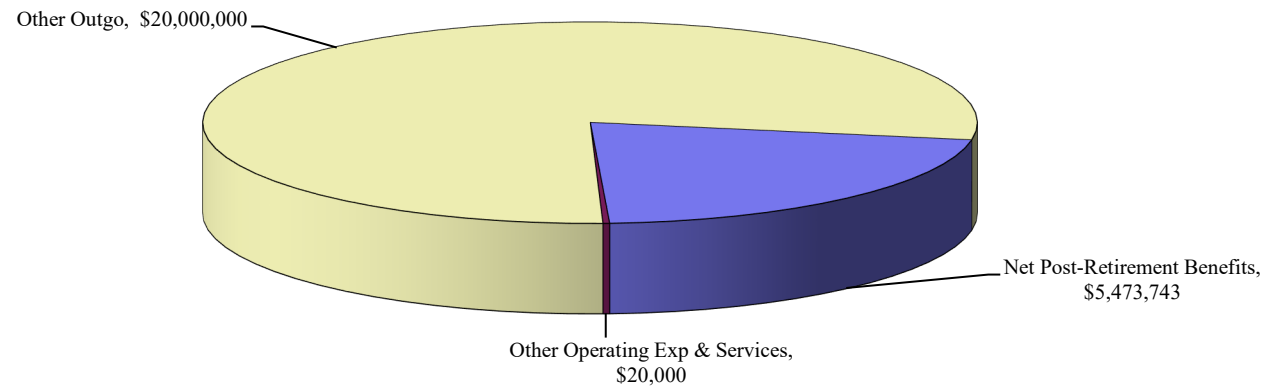
| Retiree Benefits Fund - Fund 63 | | | | | |
|--|--|--|---|---------------------------------------|---|
| Expenditure Budget | | | | | |
| <u>Expenditures by Object</u> | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 3000 Employee Benefits | | | | | |
| 3400 Net Post-Retirement Benefits | \$5,327,245 | \$5,473,743 | \$5,473,743 | \$5,473,743 | - |
| 5000 Other Operating Exp & Services | | | | | |
| 5885 Investment & Interest Expense | 14,948 | 13,788 | 35,000 | 20,000 | 45.05 |
| 7000 Other Outgo | | | | | |
| 7300 Interfund Transfers Out | 0 | 0 | 0 | 20,000,000 | - |
| Subtotal, Expenditures (1000 - 7000) | <u>5,342,193</u> | <u>5,487,531</u> | <u>5,508,743</u> | <u>25,493,743</u> | 364.58 |
| 7900 Reserve for Contingencies | | | | | |
| 7940 Reserved for Special Purposes | (34,757,980) | (32,786,007) | (30,565,266) | (50,637,311) | 54.45 |
| Total Expenditures and Ending Fund Balance | <u><u>(\$29,415,787)</u></u> | <u><u>(\$27,298,476)</u></u> | <u><u>(\$25,056,523)</u></u> | <u><u>(\$25,143,568)</u></u> | (7.89) |

Rancho Santiago Community College District
Adopted Budget 2025-26
Retiree Benefit Fund - Fund 63

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2025-26

Associated Students Fund

The Associated Students Fund is designated to account for the monies held in trust by the district for organized student body associations. In a multi-college district, such a fund may be established for each college's student body. This fund is used for raising and expending money to promote the general welfare, morale, and educational experience of the student body.

Rancho Santiago Community College District
Adopted Budget
2025-26

Associated Students Fund - Fund 71
Revenue Budget

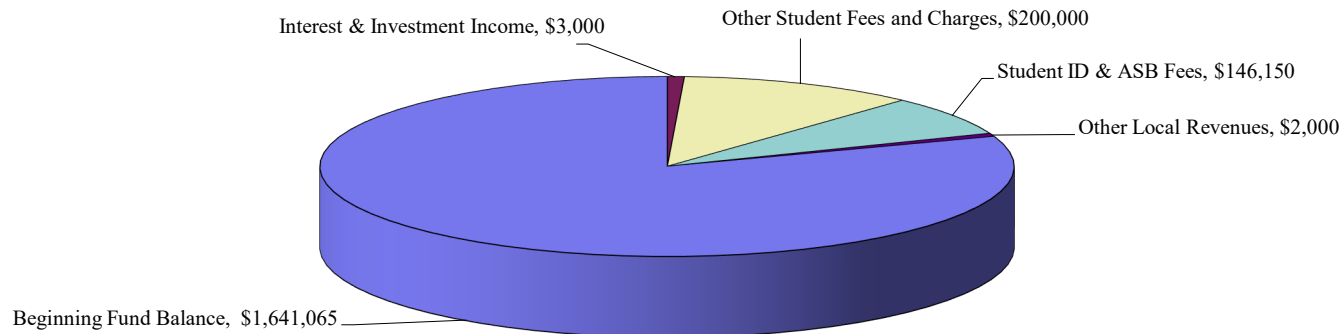
| <u>Revenue by Source</u> | | 2023-24 Actual Revenue | 2024-25 Actual Revenue | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
|---|---|---------------------------------------|---------------------------------------|---|---------------------------------------|---|
| 8600 | State Revenues | | | | | |
| 8699 | Other Misc State Revenue | \$0 | \$0 | \$0 | \$0 | - |
| 8800 | Local Revenues | | | | | |
| 8860 | Interest & Investment Income | 9,540 | 6,869 | 6,000 | 6,000 | (12.65) |
| 8870 | Other Student Fees and Charges | 0 | 0 | 226,000 | 226,000 | - |
| 8885 | Student ID & ASB Fees | 437,335 | 444,850 | 146,150 | 146,150 | (67.15) |
| 8890 | Other Local Revenues | 11,517 | 1,193 | 2,000 | 2,000 | 67.64 |
| | Total Local Revenues | <u>458,392</u> | <u>452,912</u> | <u>380,150</u> | <u>380,150</u> | (16.07) |
| 8900 | Other Financing Sources | | | | | |
| 8983 | Intrafund Transfers In | 0 | 0 | 0 | 0 | - |
| | Total Revenues and Other Financing Sources | <u>458,392</u> | <u>452,912</u> | <u>380,150</u> | <u>380,150</u> | (16.07) |
| | Beginning Fund Balance | <u>1,567,251</u> | <u>1,667,463</u> | <u>1,638,463</u> | <u>1,641,065</u> | (1.58) |
| Total Revenues, Other Financing Sources and Beginning Fund Balance | | <u><u>\$2,025,643</u></u> | <u><u>\$2,120,375</u></u> | <u><u>\$2,018,613</u></u> | <u><u>\$2,021,215</u></u> | (4.68) |

Rancho Santiago Community College District
Adopted Budget
2025-26

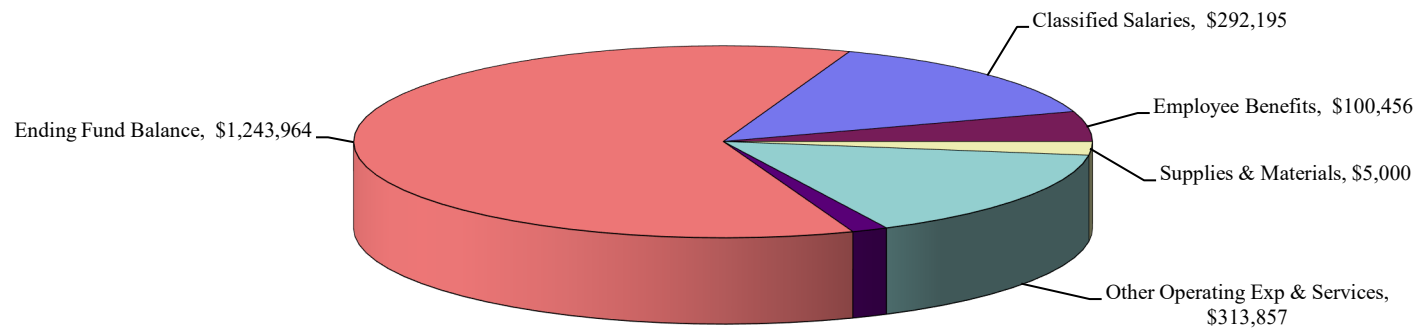
| | | Associated Students Fund - Fund 71 | | | | |
|--|--------------------------------------|---|--|---|---------------------------------------|---|
| | | Expenditure Budget | | | | |
| <u>Expenditures by Object</u> | | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 2000 | Classified Salaries | \$127,660 | \$169,952 | \$292,195 | \$292,195 | 71.93 |
| 3000 | Employee Benefits | 46,928 | 64,461 | 102,699 | 102,699 | 59.32 |
| 4000 | Supplies & Materials | 4,612 | 36,118 | 36,500 | 36,500 | 1.06 |
| 5000 | Other Operating Exp & Services | 178,980 | 179,384 | 313,857 | 313,857 | 74.96 |
| 6000 | Capital Outlay | <u>0</u> | <u>29,395</u> | <u>32,000</u> | <u>32,000</u> | 8.86 |
| | Subtotal, Expenditures (1000 - 6000) | 358,180 | 479,310 | 777,251 | 777,251 | 62.16 |
| 7200/7300 | Intrafund/Interfund Transfers Out | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | - |
| | Subtotal Expenditures (1000 - 7000) | <u>358,180</u> | <u>479,310</u> | <u>777,251</u> | <u>777,251</u> | 62.16 |
| 7900 | Reserve for Contingencies | | | | | |
| 7910 | Unrestricted Contingency | 1,667,463 | 1,641,065 | 1,241,362 | 1,243,964 | (24.20) |
| Total Expenditures and Ending Fund Balance | | <u><u>\$2,025,643</u></u> | <u><u>\$2,120,375</u></u> | <u><u>\$2,018,613</u></u> | <u><u>\$2,021,215</u></u> | (4.68) |

Rancho Santiago Community College District
Adopted Budget 2025-26
Associated Students Fund - Fund 71

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2025-26

Representation Fee Trust Fund

The Student Representation Fee Trust Fund is used to account for moneys collected pursuant to *EC* § 76060.5. The fee amount is set at \$2 per semester. Half of the fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government. The second half of the fee is remitted to the State Chancellor's office to be expended in support of the operation of the statewide community college student organization.

Student Representation Fee Trust Fund moneys shall be expended in accordance with procedures established by the student body with the requirements of *EC* § 76063.

Rancho Santiago Community College District
Adopted Budget
2025-26

Representation Fee Trust Fund - Fund 72
Revenue Budget

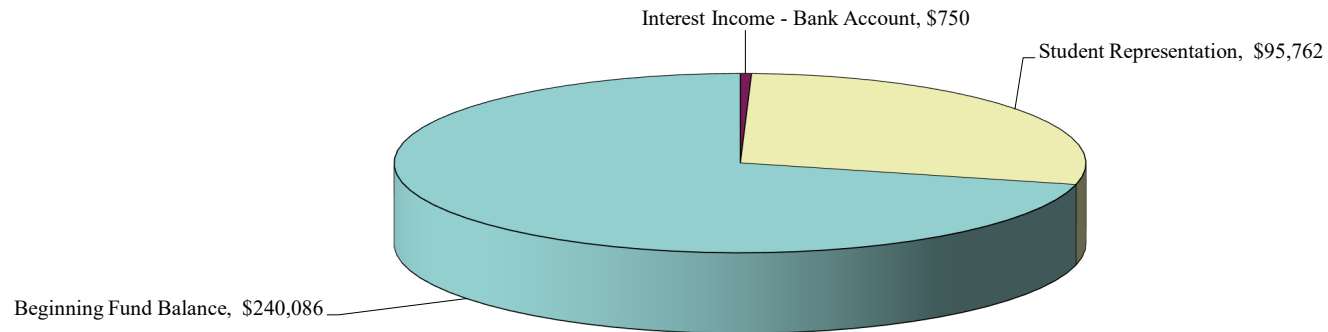
| <u>Revenues by Source</u> | | 2023-24 | 2024-25 | 2025-26 | 2025-26 | % change |
|----------------------------------|---|---------------------------|---------------------------|-----------------------------|---------------------------|--------------------------------------|
| | | Actual Revenue | Actual Revenue | Tentative Budget | Adopted Budget | 25/26 Adopt/ 24/25 Actual |
| 8800 | Local Revenues | | | | | |
| 8861 | Interest Income - Bank Account | \$1,486 | \$915 | \$750 | \$750 | (18.03) |
| 8887 | Student Representation | 105,062 | 108,502 | 95,762 | 95,762 | (11.74) |
| | Total Revenues | <u>106,548</u> | <u>109,417</u> | <u>96,512</u> | <u>96,512</u> | (11.79) |
| | Beginning Fund Balance | <u>216,456</u> | <u>218,331</u> | <u>215,581</u> | <u>240,086</u> | 9.96 |
| | Total Revenues and Beginning Fund Balance | <u><u>\$323,004</u></u> | <u><u>\$327,748</u></u> | <u><u>\$312,093</u></u> | <u><u>\$336,598</u></u> | 2.70 |

Rancho Santiago Community College District
Adopted Budget
2025-26

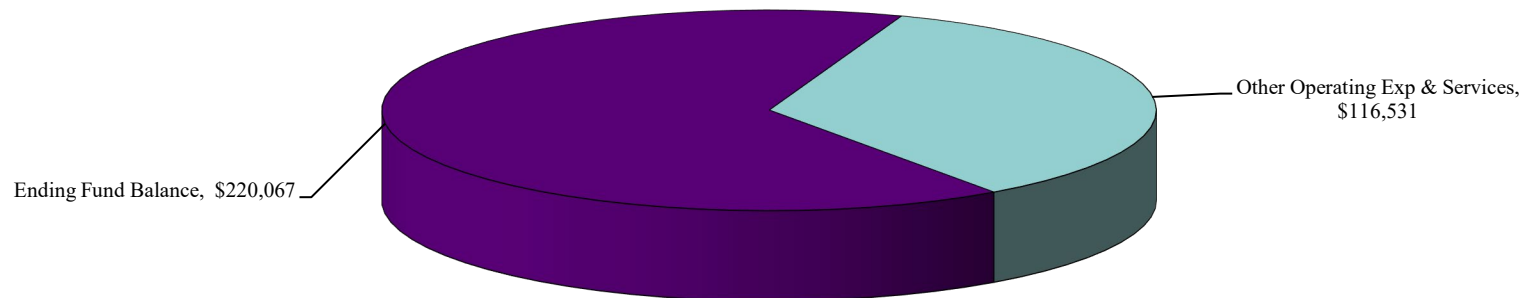
| | | Representation Fee Trust Fund - Fund 72 | | | | |
|--|--------------------------------------|--|-------------------------|-------------------------|-------------------------|---------------------|
| | | Expenditure Budget | | | | |
| | | 2023-24 | 2024-25 | 2025-26 | 2025-26 | % change |
| | | Actual | Actual | Tentative | Adopted | 25/26 Adopt/ |
| | | Expenses | Expenses | Budget | Budget | 24/25 Actual |
| <u>Expenditures by Object</u> | | | | | | |
| 5000 | Other Operating Exp & Services | \$97,318 | \$80,067 | \$116,531 | \$116,531 | 45.54 |
| 7300 | Interfund Transfers Out | 7,355 | 7,595 | 0 | 0 | (100.00) |
| | Subtotal, Expenditures (1000 - 7000) | <u>104,673</u> | <u>87,662</u> | <u>116,531</u> | <u>116,531</u> | 32.93 |
| 7900 | Reserve for Contingencies | | | | | |
| 7910 | Unrestricted Contingency | 218,331 | 240,086 | 195,562 | 220,067 | (8.34) |
| | | <u>218,331</u> | <u>240,086</u> | <u>195,562</u> | <u>220,067</u> | |
| Total Expenditures and Ending Fund Balance | | <u><u>\$323,004</u></u> | <u><u>\$327,748</u></u> | <u><u>\$312,093</u></u> | <u><u>\$336,598</u></u> | 2.70 |

Rancho Santiago Community College District
Adopted Budget 2025-26
Representation Fee Trust Fund - Fund 72

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2025-26

Student Financial Aid Fund

The Student Financial Aid Fund is the fund designated to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other similar purposes and the required district matching share of payments to students.

Rancho Santiago Community College District
Adopted Budget
2025-26

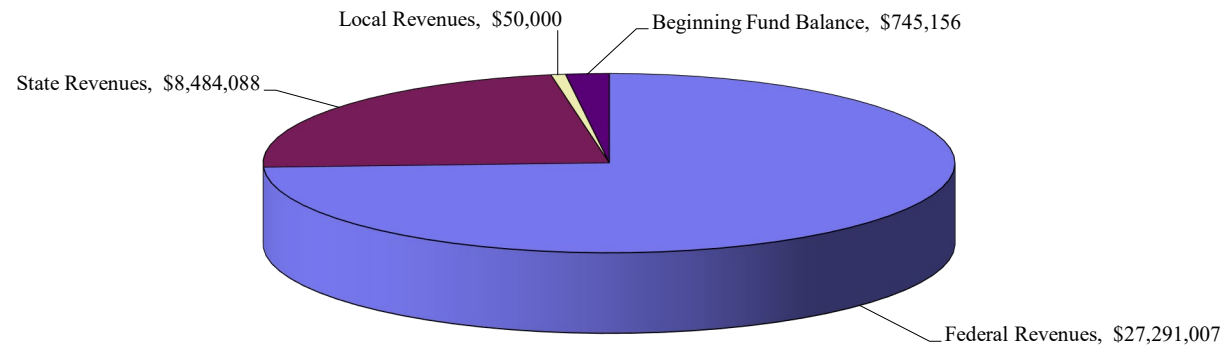
| Student Financial Aid Fund - Fund 74 | | | | | |
|--|---------------------------------------|---------------------------------------|---|---------------------------------------|---|
| Revenue Budget | | | | | |
| <u>Revenue by Source</u> | 2023-24 Actual Revenue | 2024-25 Actual Revenue | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 8100 Federal Revenues | | | | | |
| 8120 Higher Education Act | \$19,880 | \$52,160 | \$84,865 | \$47,260 | (9.39) |
| 8140 TANF | 36,213 | 55,185 | 33,724 | 33,724 | (38.89) |
| 8150 Student Financial Aid | 29,256,416 | 35,180,392 | 26,164,593 | 27,210,023 | (22.66) |
| 8199 Other Federal Revenue | 59,267 | 147,021 | 83,576 | 0 | (100.00) |
| Total Federal Revenue | <u>29,371,776</u> | <u>35,434,758</u> | <u>26,366,758</u> | <u>27,291,007</u> | (22.98) |
| 8600 State Revenues | | | | | |
| 8622 Extended Opportunity Programs & Services | 778,040 | 698,850 | 742,257 | 848,406 | 21.40 |
| 8629 Other Categorical Apportionment-CARE | 7,706,994 | 5,564,478 | 6,174,383 | 5,548,218 | (0.29) |
| 8659 Cal Grant & Other Reimb Categorical Allow | 4,299,560 | 4,828,442 | 2,026,420 | 2,026,420 | (58.03) |
| 8681 State Lottery Proceeds | 0 | 17,750 | 0 | 0 | (100.00) |
| 8699 Other Misc State Revenue | 4,561,898 | 3,669,198 | 3,888,185 | 61,044 | (98.34) |
| Total State Revenues | <u>17,346,492</u> | <u>14,778,718</u> | <u>12,831,245</u> | <u>8,484,088</u> | (42.59) |
| 8800 Local Revenues | | | | | |
| 8860 Interest & Investment Income | 81,434 | 84,420 | 50,000 | 50,000 | (40.77) |
| 8890 Other Local Revenues | 0 | 0 | 0 | 0 | - |
| 8893 Outlawed Checks | 3,700 | 0 | 0 | 0 | - |
| Total Local Revenues | <u>85,134</u> | <u>84,420</u> | <u>50,000</u> | <u>50,000</u> | (40.77) |
| Total Revenues | <u>46,803,402</u> | <u>50,297,896</u> | <u>39,248,003</u> | <u>35,825,095</u> | (28.77) |
| Beginning Fund Balance | <u>757,403</u> | <u>755,316</u> | <u>755,316</u> | <u>745,156</u> | (1.35) |
| Total Revenues and Beginning Fund Balance | <u><u>\$47,560,805</u></u> | <u><u>\$51,053,212</u></u> | <u><u>\$40,003,319</u></u> | <u><u>\$36,570,251</u></u> | (28.37) |

Rancho Santiago Community College District
Adopted Budget
2025-26

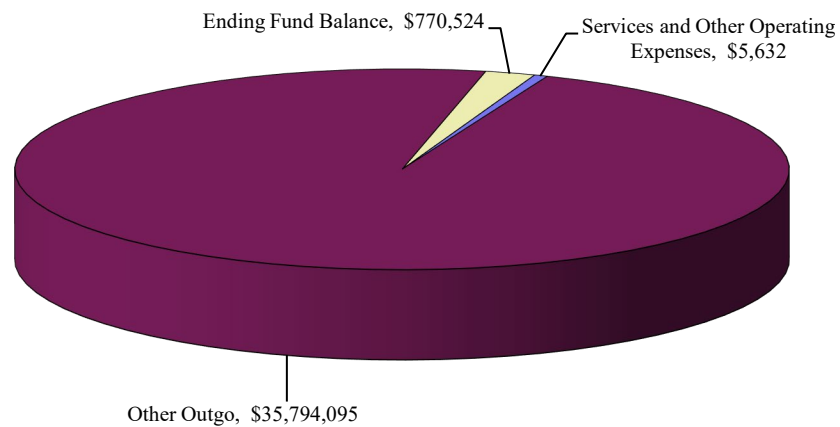
| Student Financial Aid Fund - Fund 74 | | | | | |
|---|--|--|---|---------------------------------------|---|
| Expenditure Budget | | | | | |
| <u>Expenditures by Object</u> | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 5000 Services and Other Operating Expenses | | | | | |
| 5810 Bank/Credit Card Use | (\$73) | \$0 | \$2,025 | \$2,025 | - |
| 5885 Investment & Interest Expense | 644 | 676 | 2,532 | 2,532 | 274.56 |
| 5900 Other | 0 | 0 | 1,075 | 1,075 | - |
| Subtotal | 571 | 676 | 5,632 | 5,632 | 733.14 |
| 7000 Other Outgo | | | | | |
| 7502 Cal Grant B | 4,286,727 | 4,720,978 | 2,026,420 | 2,026,420 | (57.08) |
| 7504 CARE Grant | 241,535 | 211,589 | 218,629 | 246,668 | 16.58 |
| 7505 E O P S Grant | 144,840 | 222,000 | 222,000 | 281,192 | 26.66 |
| 7506 F S E O G | 657,876 | 782,673 | 911,779 | 911,779 | 16.50 |
| 7508 Pell Grant | 26,599,709 | 32,571,504 | 24,015,557 | 25,700,249 | (21.10) |
| 7509 SSS Grant | 18,000 | 51,400 | 73,345 | 36,500 | (28.99) |
| 7510 Upward Bound Student | 1,880 | 760 | 11,520 | 10,760 | 1,315.79 |
| 7523 Pell Grant Over Awards | 0 | 0 | 8,500 | 8,500 | - |
| 7525 CA College Promise Grant | 101,949 | 107,882 | 150,000 | 0 | (100.00) |
| 7526 Student Success Completion Grant | 5,701,296 | 3,842,540 | 4,157,495 | 4,416,785 | 14.94 |
| 7542 Federal Direct Loan | 2,088,003 | 1,920,119 | 1,247,757 | 608,495 | (68.31) |
| 7590 Student Scholarships | 5,367,306 | 4,522,543 | 4,751,932 | 979,533 | (78.34) |
| 7610 Books Paid for Student | 633,200 | 476,850 | 520,257 | 567,214 | 18.95 |
| 7630 Supplies Paid for Student | 251,815 | 184,461 | 201,812 | 0 | (100.00) |
| 7640 Tuition Paid for Student | 649,395 | 616,894 | 600,000 | 0 | (100.00) |
| 7670 Other Exp Paid for Students | 61,387 | 75,187 | 100,000 | 0 | (100.00) |
| Subtotal | 46,804,918 | 50,307,380 | 39,217,003 | 35,794,095 | (28.85) |
| Subtotal, Expenditures (1000 - 7000) | 46,805,489 | 50,308,056 | 39,222,635 | 35,799,727 | (28.84) |
| 7910 Unrestricted Contingency | 755,316 | 745,156 | 780,684 | 770,524 | 3.40 |
| Total Expenditures and Ending Fund Balance | \$47,560,805 | \$51,053,212 | \$40,003,319 | \$36,570,251 | (28.37) |

Rancho Santiago Community College District
Adopted Budget 2025-26
Student Financial Aid Fund - Fund 74

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2025-26

Community Education Fund

The Community Education Fund is used to account for the revenues and expenditures related to the operation of classes for the Community Services Programs.

Rancho Santiago Community College District
Adopted Budget
2025-26

Community Education Fund - Fund 76
Revenue Budget

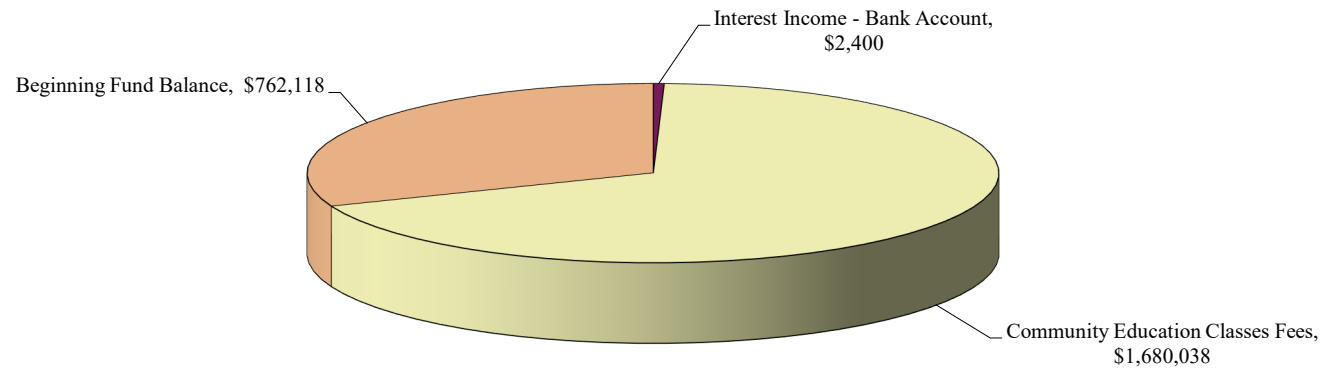
| <u>Revenues by Source</u> | | 2023-24 | 2024-25 | 2025-26 | 2025-26 | % change |
|---|----------------------------------|--------------------|--------------------|---------------------|--------------------|------------------------------|
| | | Actual Revenue | Actual Revenue | Tentative Budget | Adopted Budget | 25/26 Adopt/ 24/25 Actual |
| 8600 | State Revenues | | | | | |
| 8699 | Other Misc State Revenue | \$0 | \$0 | \$0 | \$0 | - |
| 8800 | Local Revenues | | | | | |
| 8861 | Interest Income - Bank Account | 5,664 | 4,660 | 2,400 | 2,400 | (48.50) |
| 8872 | Community Education Classes Fees | 1,366,996 | 775,762 | 1,680,038 | 1,680,038 | 116.57 |
| 8890 | Other Local Income | 0 | 0 | 0 | 0 | - |
| 8900 | Other Financing Sources | | | | | |
| 8981 | Interfund Transfers In | 0 | 0 | 0 | 0 | - |
| | Total Revenues | 1,372,660 | 780,422 | 1,682,438 | 1,682,438 | 115.58 |
| | Beginning Fund Balance | 954,806 | 1,176,458 | 1,171,773 | 762,118 | (35.22) |
| | PY Adjustment | 0 | 0 | 0 | 0 | - |
| Total Revenues and Beginning Fund Balance | | <u>\$2,327,466</u> | <u>\$1,956,880</u> | <u>\$2,854,211</u> | <u>\$2,444,556</u> | 24.92 |

Rancho Santiago Community College District
Adopted Budget
2025-26

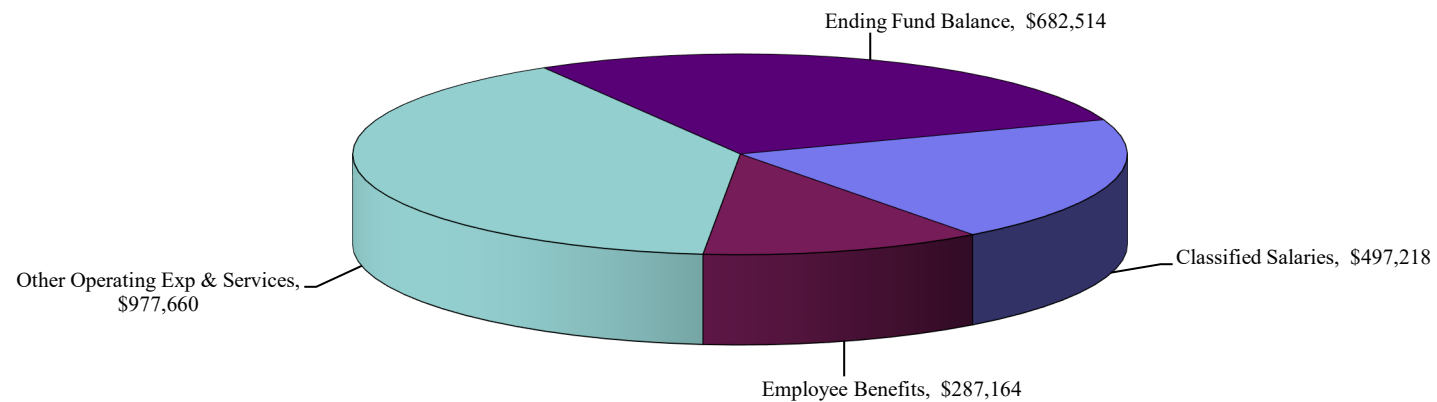
| | | Community Education Fund - Fund 76 | | | | |
|--|--------------------------------------|---|---------------------------|---------------------------|---------------------------|---------------------|
| | | Expenditure Budget | | | | |
| | | 2023-24 | 2024-25 | 2025-26 | 2025-26 | % change |
| | | Actual | Actual | Tentative | Adopted | 25/26 Adopt/ |
| <u>Expenditures by Object</u> | | Expenses | Expenses | Budget | Budget | 24/25 Actual |
| 2000 | Classified Salaries | \$315,295 | \$350,170 | \$497,218 | \$497,218 | 41.99 |
| 3000 | Employee Benefits | 130,499 | 208,282 | 287,164 | 287,164 | 37.87 |
| 4000 | Supplies & Materials | 0 | 0 | 0 | 0 | - |
| 5000 | Other Operating Exp & Services | 705,214 | 636,310 | 977,660 | 977,660 | 53.65 |
| 6000 | Capital Outlay | 0 | 0 | 0 | 0 | - |
| | Subtotal, Expenditures (1000 - 6000) | <u>1,151,008</u> | <u>1,194,762</u> | <u>1,762,042</u> | <u>1,762,042</u> | 47.48 |
| 7200/7300 | Intrafund/Interfund Transfers Out | 0 | 0 | 0 | 0 | - |
| | Subtotal, Expenditures (1000 - 7000) | <u>1,151,008</u> | <u>1,194,762</u> | <u>1,762,042</u> | <u>1,762,042</u> | 47.48 |
| 7900 | Reserve for Contingencies | | | | | |
| 7910 | Unrestricted Contingency | 1,176,458 | 762,118 | 1,092,169 | 682,514 | (10.45) |
| | | <u>1,176,458</u> | <u>762,118</u> | <u>1,092,169</u> | <u>682,514</u> | |
| Total Expenditures and Ending Fund Balance | | <u><u>\$2,327,466</u></u> | <u><u>\$1,956,880</u></u> | <u><u>\$2,854,211</u></u> | <u><u>\$2,444,556</u></u> | 24.92 |

Rancho Santiago Community College District
Adopted Budget 2025-26
Community Education Fund - Fund 76

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2025-26

Retiree Benefits - Irrevocable Trust Fund

As part of the collective bargaining agreements and Board policies, the District offers benefits to eligible employees for their post-employment healthcare benefits. Each year, the District is required to calculate this cost, through an independent actuarial assessment, associated with current employees and retired employees in order to properly record this liability within the District's annual financial statements and to determine the annual funding requirement.

This fund is used to account for a portion of the monies accumulated to pay the district's future obligation for retirees' benefits as determined by the actuarial assessments performed. Accounting principles provide that the cost of retiree benefits should be "accrued" over employees' working lifetime. The Governmental Accounting Standards Board (GASB) issued in 2015 Accounting Statements 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees, and the district complies with these standards.

At the end of fiscal year 2018/19, the District opened this irrevocable trust (Fund 78) with \$40 million of the accumulated funds. Rather than sequestering all of the funds in an irrevocable trust, the District accounts for a portion of the deposits within a separate fund (Fund 63) of the District.

Investment balance as of June 30, 2025 is \$73,318,225.

Rancho Santiago Community College District
Adopted Budget
2025-26

Retiree Benefits - Irrevocable Trust - Fund 78
Revenue Budget

| <u>Revenue by Source</u> | | 2023-24 Actual Revenue | 2024-25 Actual Revenue | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
|---------------------------------|---|---------------------------------------|---------------------------------------|---|---------------------------------------|---|
| 8800 | Local Revenues | | | | | |
| 8860 | Interest & Investment Income | \$7,082,889 | \$8,218,150 | \$5,000,000 | \$6,000,000 | (26.99) |
| 8900 | Other Financing Sources | | | | | |
| 8981 | Interfund Transfers In | 0 | 0 | 0 | 20,000,000 | - |
| | Total Revenues | <u>7,082,889</u> | <u>8,218,150</u> | <u>5,000,000</u> | <u>26,000,000</u> | 216.37 |
| | Beginning Fund Balance | <u>58,306,705</u> | <u>65,255,781</u> | <u>69,658,960</u> | <u>73,318,225</u> | 12.36 |
| | Total Revenues and Beginning Fund Balance | <u><u>\$65,389,594</u></u> | <u><u>\$73,473,931</u></u> | <u><u>\$74,658,960</u></u> | <u><u>\$99,318,225</u></u> | 35.17 |

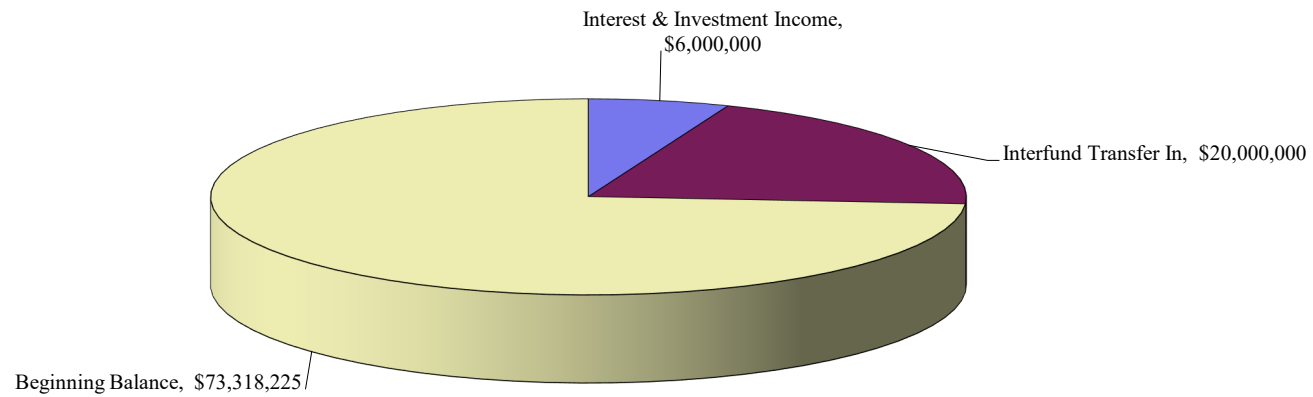
Rancho Santiago Community College District
Adopted Budget
2025-26

Retiree Benefits - Irrevocable Trust - Fund 78
Expenditure Budget

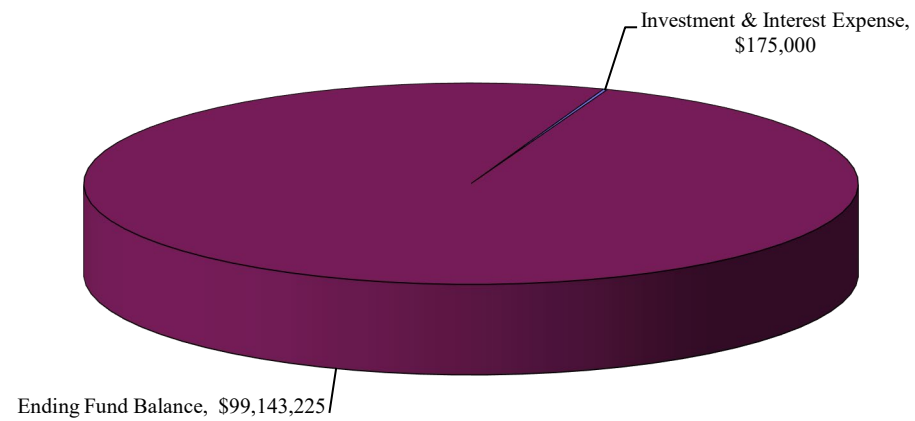
| <u>Expenditures by Object</u> | | 2023-24 | 2024-25 | 2025-26 | 2025-26 | % change |
|--|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Actual | Actual | Tentative | Adopted | 25/26 Adopt/ |
| | | Expenses | Expenses | Budget | Budget | 24/25 Actual |
| 5000 | Other Operating Exp & Services | | | | | |
| 5885 | Investment & Interest Expense | \$133,813 | \$155,706 | \$150,000 | \$175,000 | 12.39 |
| | Subtotal, Expenditures (1000 - 7000) | <u>133,813</u> | <u>155,706</u> | <u>150,000</u> | <u>175,000</u> | 12.39 |
| 7900 | Reserve for Contingencies | | | | | |
| 7940 | Reserved for Special Purposes | 65,255,781 | 73,318,225 | 74,508,960 | 99,143,225 | 35.22 |
| | | <u>65,255,781</u> | <u>73,318,225</u> | <u>74,508,960</u> | <u>99,143,225</u> | |
| Total Expenditures and Ending Fund Balance | | <u>\$65,389,594</u> | <u>\$73,473,931</u> | <u>\$74,658,960</u> | <u>\$99,318,225</u> | 35.17 |

Rancho Santiago Community College District
Adopted Budget 2025-26
Retiree Benefits - Irrevocable Trust - Fund 78

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2025-26

Diversified Trust Fund

The Diversified Trust Fund is used to account for monies collected for field trips, student clubs, trusts, food services, and Adult Education vending revenues that will be disbursed for the educational and co-curricular experiences of the students.

Rancho Santiago Community College District
Adopted Budget
2025-26

Diversified Trust Fund - Fund 79
Revenue Budget

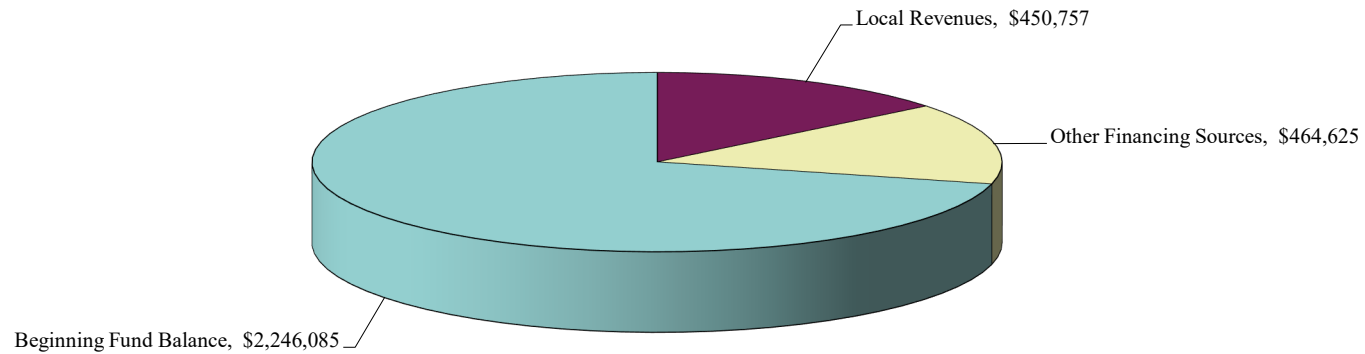
| <u>Revenue by Source</u> | | 2023-24 Actual Revenue | 2024-25 Actual Revenue | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
|---|--|---------------------------------------|---------------------------------------|---|---------------------------------------|---|
| 8600 | State Revenues | \$0 | \$0 | \$0 | \$0 | - |
| 8800 | Local Revenues | 376,154 | 439,812 | 450,757 | 450,757 | 2.49 |
| 8900 | Other Financing Sources | | | | | |
| 8981/8983 | Interfund/Intrafund Transfers In | 224,601 | 203,020 | 464,625 | 464,625 | 128.86 |
| | Total Revenue and Other Financing Sources | 600,755 | 642,832 | 915,382 | 915,382 | 42.40 |
| | Adjustment to Beginning Fund Balance | 0 | 0 | 0 | 0 | - |
| | Beginning Fund Balance | 2,223,389 | 2,178,448 | 2,061,817 | 2,246,085 | 3.10 |
| Total Revenues, Other Financing Sources and Beginning Fund Balance | | <u>\$2,824,144</u> | <u>\$2,821,280</u> | <u>\$2,977,199</u> | <u>\$3,161,467</u> | 12.06 |

Rancho Santiago Community College District
Adopted Budget
2025-26

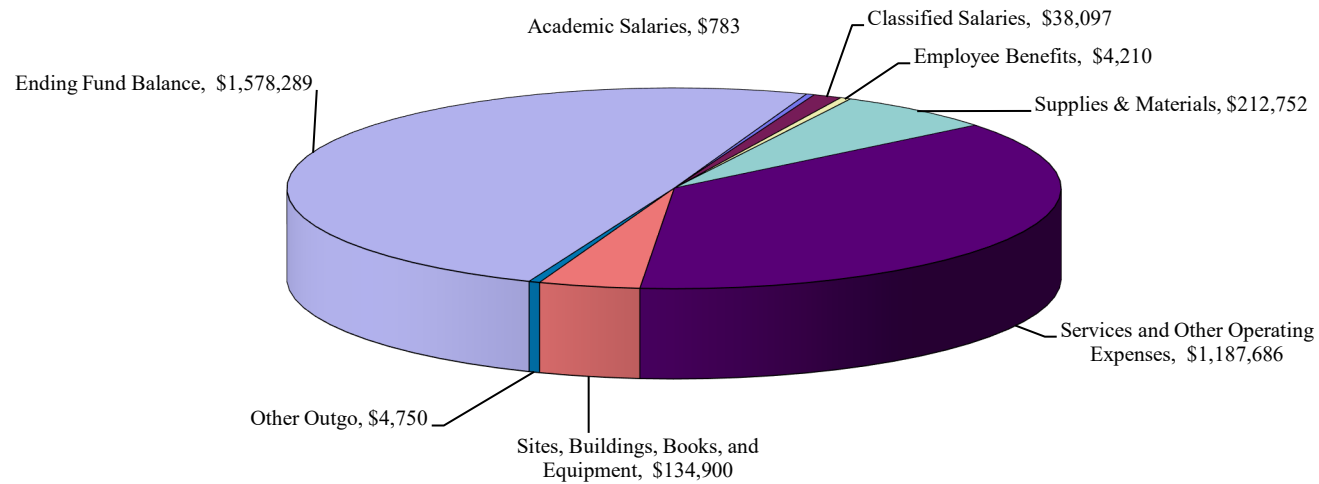
| | | Diversified Trust Fund - Fund 79 | | | | |
|--|--|---|--|---|---------------------------------------|---|
| | | Expenditure Budget | | | | |
| <u>Expenditures by Object</u> | | 2023-24 Actual Expenses | 2024-25 Actual Expenses | 2025-26 Tentative Budget | 2025-26 Adopted Budget | % change 25/26 Adopt/ 24/25 Actual |
| 1000 | Academic Salaries | \$0 | \$0 | \$783 | \$783 | - |
| 2000 | Classified Salaries | 36,025 | 824 | 38,097 | 38,097 | 4,523.42 |
| 3000 | Employee Benefits | 1,851 | 35 | 4,210 | 4,210 | 11,928.57 |
| 4000 | Supplies & Materials | 125,210 | 127,490 | 212,752 | 212,752 | 66.88 |
| 5000 | Services and Other Operating Expenses | 453,362 | 312,858 | 1,187,686 | 1,187,686 | 279.62 |
| 6000 | Sites, Buildings, Books, and Equipment | 29,248 | 134,250 | 134,900 | 134,900 | 0.48 |
| | Subtotal Expenditures (1000 - 6000) | <u>645,696</u> | <u>575,457</u> | <u>1,578,428</u> | <u>1,578,428</u> | 174.29 |
| 7200/7300 | Intrafund/Interfund Transfers Out | 0 | 0 | 4,750 | 4,750 | - |
| 7670 | Other Student Aid | <u>0</u> | <u>(262)</u> | <u>0</u> | <u>0</u> | (100.00) |
| | Subtotal Expenditures (1000 - 7000) | <u>645,696</u> | <u>575,195</u> | <u>1,583,178</u> | <u>1,583,178</u> | 175.24 |
| 7900 | Reserve for Contingencies | | | | | |
| 7910 | Unrestricted Contingency | 2,178,448 | 2,246,085 | 1,392,384 | 1,576,652 | (29.80) |
| 7940 | Reserved for Special Purposes | 0 | 0 | 1,637 | 1,637 | - |
| Total Expenditures and Ending Fund Balance | | <u><u>\$2,824,144</u></u> | <u><u>\$2,821,280</u></u> | <u><u>\$2,977,199</u></u> | <u><u>\$3,161,467</u></u> | 12.06 |

Rancho Santiago Community College District
Adopted Budget 2025-26
Diversified Trust Fund - Fund 79

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2025-26

SUPPLEMENTAL DATA

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2025/26 Adopted Budget Assumptions
August 11, 2025**

I. State Revenue

- A. The District's earned revenue is projected to be greater than hold harmless in 2023/24. Budgeting for 2025/26 will use the Student Centered Funding Formula (SCFF) at the full calculated revenue less estimated deficit factor.

B. FTES Workload Measure Assumptions:

| Year | Base | Actual | Funded | | Actual Growth | Funded Growth |
|---------|-----------|-----------|-----------|----|---------------|---------------|
| 2016/17 | 28,901.64 | 27,517.31 | 28,901.64 | a | -4.79% | 0.00% |
| 2017/18 | 28,901.64 | 29,378.53 | 29,375.93 | b | 1.65% | 1.64% |
| 2018/19 | Recal | 25,925.52 | 28,068.86 | c | -11.75% | -4.45% |
| 2019/20 | Recal | 27,028.98 | 26,889.30 | | 4.26% | -4.20% |
| 2020/21 | Recal | 25,333.74 | 26,993.32 | | -6.27% | 0.39% |
| 2021/22 | Recal | 26,202.98 | 27,208.25 | | 3.43% | 0.80% |
| 2022/23 | Recal | 27,294.07 | 26,783.85 | | 4.16% | -1.56% |
| 2023/24 | Recal | 29,002.84 | 28,827.28 | | 6.26% | 7.63% |
| 2024/25 | Annual | 30,668.01 | 28,861.63 | P2 | 5.74% | 0.12% |

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 2.35% systemwide growth funding and 2.30% COLA. The components 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 2.30% | \$5,515,216 | |
| Projected SCFF Base Increase | \$0 | |
| Projected 3rd Approved Center | \$2,219,382 | |
| Projected Growth/Restoration | \$13,438,499 | |
| Deficit Factor (from 3.55% to 0%) | \$8,395,559 | |
| Fund 13 set aside for 2% Deficit Factor (SAC=\$3,717,800/SCC=\$1,459,474) | | \$5,177,274 |

2025/26 Potential Growth at 2.35%

31,389 FTES

- C. Education Protection Account (EPA) funding estimated at \$48,505,849 based on 2024/25 @ P2. 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 \$190 per FTES (\$5,956,130). Restricted lottery at \$82 per FTES (\$2,570,540). (2024/25 @ Annual of resident & nonresident factored FTES, 31,348.05 x \$190 = \$5,956,130 unrestricted lottery; 31,348.05 x \$82 = \$2,570,540 restricted lottery)
- E. Estimated reimbursement for part-time faculty compensation is estimated at \$707,056 (2024/25 @ P2).
- 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 2024/25 @ P2 of \$219,878.
- H. Mandated Programs Block Grant estimated at a total budget of \$1,052,295 (\$36.46 x 28,861.63 Funded FTES @ P2). Increase of \$5,463. No additional one-time allocation proposed.

II. Other Revenue

- I. Non-Resident Tuition budgeted at \$4,000,000. (SAC \$2,500,000, SCC \$1,500,000). Increase of \$300,000.
- J. Interest earnings estimated at \$3,000,000.
- K. Other miscellaneous income (includes fines, fees, rents, etc.) is estimated at approximately \$404,737.
- L. Apprenticeship revenue estimated at \$6,407,234 (620,856 hrs x \$10.32). Increase of \$1,179,880.
- M. Scheduled Maintenance/Instructional Equipment allocation - no new allocation is proposed at this time.
- N. Full-time Faculty Hiring Allocation - no new allocation is proposed at this time.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2025/26 Adopted Budget Assumptions
August 11, 2025**

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. Salary Schedule Adjustments - unrestricted general fund settlement placeholder = \$17M
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 \$2.49 million for all funds. The estimated cost of a 1% salary increase is \$1.86 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$2.35 million including benefits for FD 11 (FARSCCD approximate cost \$758,246 CSEA approximate cost \$658,140, Management/Other approximate cost \$935,559) For all funds, it is estimated to = \$3.74 million (FARSCCD = \$863,599, CSEA = \$1,516,603, Management/Others = \$1,355,858) 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 1/1/2026 is estimated at 4.0% for an additional cost of approximately \$843,181 for active employees. For retirees estimated to be \$247,543. PT Health continue budget of \$1M.
State Unemployment Insurance (.05%). Workers' Compensation Insurance from 1.50% to 1.75%
CalSTRS employer contribution rate will stay the same in 2025/26 at 19.10% for no increase.
(Note: The cost of each 1% increase in the STRS rate is approximately \$760,000.)
CalPERS employer contribution rate will decrease in 2025/26 from 27.05% to 26.81% for a decrease of \$111,474.
(Note: The cost of each 1% increase in the PERS rate is approximately \$464,000.)
- E. The full-time faculty obligation (FON) for Fall 2025 is estimated to be 354. The Fall 2024 report indicated the District was 66.6 faculty over its FON and will meet its Fall 2025 obligation without the need to hire additional faculty. The current cost for a new position is budgeted at Class VI, Step 11 at approximately \$192,628. Penalties for not meeting the obligation amount to approximately \$92,322 per FTE not filled. Each faculty hired over the FON adds cost of (\$192,628 - \$68,785) = \$123,843 if deduct hourly cost.
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/25 for hourly faculty is \$104.11 x 18 hrs/LHE= \$1,874 (FY 2025/26) (Total cost of salary and benefits of part-time faculty to teach 30 LHE = \$68,785)
- G. Retiree Health Benefit Fund (OPEB/GASB 75 Obligation) - The calculated Employer Contribution Target is estimated to be less than our current pay as you go therefore the district employer payroll contribution remains at 0% of total salaries.
- H. Capital Projects - The District will continue to budget \$1.5 million for capital outlay needs as a transfer from General Fund to Capital Outlay Fund (no change). Transfer \$2.2 million from General Fund to Debt Service Fund to repay Certificates of Participation (Payment 1 of 30).
- I. Utilities cost increases of 15%, estimated at \$100,000.
- J. Information Technology licensing contract escalation cost of 5%, estimated at \$240,000.
- K. Property and Liability Insurance transfer estimated at \$3,900,000 adding \$1M for expected annual cost of AB218 assessments.
- L. Other additional DSO/Institutional Cost expenses: approved on 11/4/24 at DC
- | | Ongoing Cost | One-time Cost |
|---|--------------|---------------|
| Business Services | | |
| (Reorg 1436 - Senior Communications Dispatcher Clerk) (Reorg 1437 - Senior District Safety Officer) | \$ 233,294 | |
| District Safety Officers, Senior Armed (1) - approved at POE 6/25/25 | \$ 127,151 | |
| ITS Positions | | |
| (Reorg 1429 -Networks Specialist III) | \$ 198,387 | |
| (Reorg 1430 - Information Security Specialist) | | |
| ITS - Distance Education Technology | \$ 492,432 | |
| Applications Specialist IV - approved at POE 6/25/25 | \$ 208,940 | |
| Principal Human Resources Analyst - approved at POE 6/25/25 | \$ 208,131 | |
| Board of Trustee -food | \$ 1,500 | |
- M. Ninth contribution of Santiago Canyon College ADA Settlement expenses of \$2 million from available one-time funds.
- N. SRP 1 Expense Reduction

Rancho Santiago Community College District
Unrestricted General Fund Summary
2025/26 Adopted Budget Assumptions
August 11, 2025

| * | <u>New Revenues</u> | Ongoing Only | One-Time |
|-------------|---|----------------------------|---------------------------|
| A | Student Centered Funding Formula | | |
| B | Projected COLA of 2.30% | \$5,515,216 | |
| B | Projected SCFF Base Increase | \$0 | |
| B | Projected 3rd Approved Center | \$2,219,382 | |
| B | Projected Growth/Restoration | \$13,438,499 | |
| B | Deficit Factor (from 3.55% to 0%) | \$8,395,559 | |
| D | Unrestricted Lottery | \$284,764 | |
| H | Mandates Block Grant | \$5,463 | |
| I | Non-Resident Tuition | \$300,000 | |
| J | Interest Earnings | \$0 | |
| L | Apprenticeship - SCC | \$1,179,880 | |
| EGK | Misc Income | \$83,750 | |
| N | Full-time Faculty Allocation | \$0 | |
| | Total | <u>\$31,422,514</u> | |
| | <u>New Expenditures</u> | | |
| B | Salary Schedule Increases/Collective Bargaining | \$17,000,000 | |
| C | Step/Column | \$2,351,945 | |
| D | Health and Welfare/Benefits Est. Increase 4.0% - Active | \$843,181 | |
| D | Health and Welfare/Benefits - Retirees | \$247,543 | |
| D | Health and Welfare - Part-time Faculty (placeholder) | \$0 | |
| D | CalSTRS Changes | \$0 | |
| D | CalPERS Changes | (\$111,474) | |
| D | Workers' Compensation Insurance (WCI) | \$373,739 | |
| E | Full Time Faculty Obligation Hires | \$0 | |
| E | Non-Credit Faculty (Non FON) | \$0 | |
| E/F | Hourly Faculty Budgets (Match Budget to Actual Expense) | \$0 | |
| G | Cost of Retiree Health Benefit (OPEB Cost) | \$0 | |
| H | Capital Outlay/Scheduled Maintenance | \$0 | |
| H | Certificates of Participation - Payment 1 of 30 | \$2,200,000 | |
| I | Utilities Increase | \$100,000 | |
| J | ITS Licensing/Contract Escalation Cost | \$240,000 | |
| K | Property, Liability and All Risks Insurance | \$1,000,000 | |
| II.L | Apprenticeship - SCC | \$0 | |
| L | Other Additional DSO/Institutional Costs | \$1,469,835 | |
| M | SCC ADA Settlement Costs | \$0 | \$2,000,000 |
| N | SRP 1 Expense Reduction | (\$1,214,561) | |
| | Total | <u>\$24,500,208</u> | <u>\$2,000,000</u> |
| | 2025/26 Budget Year Unallocated (Deficit) | <u>\$6,922,306</u> | |
| | 2024/25 Structural Unallocated (Deficit) | \$1,943,969 | |
| | Additional College added ongoing cost during FY 24/25 | (1,007,627) | |
| | Employee Changes in H/W Plan Savings & Other | (4,572,137) | |
| | Total Est. Unallocated (Deficit) | <u>\$3,286,511</u> | |

* Reference to budget assumption number

Rancho Santiago Community College District
Unrestricted General Fund 5 Year MYP
Based on College's Projected Growth in Enrollment at 1.5% and Other Metrics (with 0% Deficit)

| ASSUMPTIONS | Actual 2024-25 | Projected 2025-26 | Projected 2026-27 | Projected 2027-28 | Projected 2028-29 | Projection Assumptions |
|------------------------------------|-------------------|----------------------|----------------------|----------------------|----------------------|--|
| Revenue | | | | | | |
| Apportionment COLA % | 1.07% | 2.30% | 3.02% | 3.42% | 3.31% | Based on SSC's Recommended Planning COLA |
| Credit FTES | 18,678.03 | 18,958.20 | 19,242.57 | 19,531.21 | 19,824.18 | |
| Non-credit FTES | 2,344.52 | 2,379.69 | 2,415.38 | 2,451.61 | 2,488.39 | |
| CDCP FTES | 8,012.42 | 8,132.61 | 8,254.60 | 8,378.41 | 8,504.09 | |
| Special Admit - FTES | 1,633.04 | 1,657.54 | 1,682.40 | 1,707.63 | 1,733.25 | |
| SAC growth | 8.29% | 1.50% | 1.50% | 1.50% | 1.50% | |
| SCC growth | -0.23% | 1.50% | 1.50% | 1.50% | 1.50% | |
| Total Reported FTES | 30,668.01 | 31,128.03 | 31,594.95 | 32,068.87 | 32,549.91 | |
| Total Estimated Funded FTES | 30,339.06 | 30,760.71 | 31,311.98 | 31,781.66 | 32,258.38 | |
| Change in Funded FTES | 5.74% | 1.50% | 1.50% | 1.50% | 1.50% | No borrowing in FY 25-26 |
| 3 Year Credit Average Used in SCFF | 18,349.08 | 18,590.88 | 18,959.60 | 19,244.00 | 19,532.66 | 3 Year Average Credit FTES |
| Lottery Revenue - Unrestricted \$ | 190 | \$ 190 | \$ 190 | \$ 190 | \$ 190 | Based on SSC's Dartboard 25-26 - 8/6/25 |
| Deficit Factor \$ | - | \$ - | \$ - | \$ - | \$ - | |

| | | | | | | |
|---|---------|---------------|--------------|--------------|------------|---|
| Expenditure | | | | | | |
| Expenditure COLA % | 4.00% | \$ 17,000,000 | \$ 8,000,000 | \$ 8,000,000 | 3.31% | |
| Step/Column | 1.20% | 1.67% | 1.67% | 1.67% | 1.67% | |
| STRS | 19.10% | 19.10% | 19.10% | 19.10% | 19.10% | Based on SSC's Dartboard 25-26 - 8/6/25 |
| PERS | 27.05% | 26.81% | 26.90% | 27.80% | 27.40% | Based on SSC's Dartboard 25-26 - 8/6/25 |
| SUI | 0.05% | 0.05% | 0.05% | 0.05% | 0.05% | Based on SSC's Dartboard 25-26 - 8/6/25 |
| H/W Premium Increase (District Cost) | 3.00% | 4.00% | 4.00% | 4.00% | 4.00% | |
| Utilities Cost Increase | 15.00% | 15.00% | 15.00% | 15.00% | 15.00% | |
| ITS Licensing/Contract Escalation Cost \$ | 195,000 | \$ 240,000 | \$ 252,000 | \$ 264,600 | \$ 277,830 | |
| New Faculty Hiring | | | 20 | 2 | 2 | |

| MULTI YEAR PROJECTION | Actual 2024-25 | Projected 2025-26 | Projected 2026-27 | Projected 2027-28 | Projected 2028-29 |
|-----------------------|-------------------|----------------------|----------------------|----------------------|----------------------|
| Basic Allocation | 19,525,353 | 22,193,818 | 22,864,071 | 23,646,023 | 24,428,706 |
| FTES allocation | | | | | |
| Credit | \$ 97,147,736 | \$ 100,691,788 | \$ 105,790,037 | \$ 111,049,177 | \$ 116,445,779 |
| Special Admit | \$ 12,124,554 | \$ 12,589,471 | \$ 13,164,218 | \$ 13,818,650 | \$ 14,490,188 |
| CDCP | \$ 59,488,453 | \$ 61,769,537 | \$ 64,589,502 | \$ 67,800,440 | \$ 71,095,304 |
| Non-Credit | \$ 10,467,297 | \$ 10,868,666 | \$ 11,364,853 | \$ 11,929,834 | \$ 12,509,582 |
| Supplemental | \$ 29,767,887 | \$ 30,452,514 | \$ 31,372,179 | \$ 32,445,108 | \$ 33,519,041 |
| Student Success | \$ 22,427,939 | \$ 22,943,725 | \$ 23,636,625 | \$ 24,444,998 | \$ 25,254,127 |
| Calculated Amount | 250,949,220 | 261,509,518 | 272,781,486 | 285,134,230 | 297,742,727 |

| | | | | | |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|
| Est Apportionment (FD 11) | 250,949,220 | 261,509,518 | 272,781,486 | 285,134,230 | 297,742,727 |
| Est Other Income (FD 11) | 26,407,413 | 22,464,296 | 24,946,224 | 24,946,224 | 24,946,224 |
| Est Ongoing Expense (FD 11) | 260,684,396 | 283,973,814 | 301,274,207 | 316,339,184 | 332,319,499 |
| Est One Time Net Expense (FD 13) | 24,202,440 | | | | |
| Est Unrestricted FD change | (7,530,203) | 0 | (3,546,497) | (6,258,730) | (9,630,547) |

Rancho Santiago Community College District
Unrestricted General Fund 5 Year MYP
Based on College's Projected Growth in Enrollment at 3% and Other Metrics (with 0% Deficit)

| ASSUMPTIONS | Actual 2024-25 | Projected 2025-26 | Projected 2026-27 | Projected 2027-28 | Projected 2028-29 | Projection Assumptions |
|------------------------------------|-------------------|----------------------|----------------------|----------------------|----------------------|--|
| Revenue | | | | | | |
| Apportionment COLA % | 1.07% | 2.30% | 3.02% | 3.42% | 3.31% | Based on SSC's Recommended Planning COLA |
| Credit FTES | 18,678.03 | 19,238.37 | 19,815.52 | 20,409.99 | 21,022.29 | |
| Non-credit FTES | 2,344.52 | 2,414.86 | 2,487.30 | 2,561.92 | 2,638.78 | |
| CDCP FTES | 8,012.42 | 8,252.79 | 8,500.38 | 8,755.39 | 9,018.05 | |
| Special Admit - FTES | 1,633.04 | 1,682.03 | 1,732.49 | 1,784.47 | 1,838.00 | |
| SAC growth | 8.29% | 3.00% | 3.00% | 3.00% | 3.00% | |
| SCC growth | -0.23% | 3.00% | 3.00% | 3.00% | 3.00% | |
| Total Reported FTES | 30,668.01 | 31,588.05 | 32,535.69 | 33,511.76 | 34,517.12 | |
| Total Estimated Funded FTES | 30,339.06 | 31,033.95 | 31,964.14 | 32,923.07 | 33,910.76 | |
| Change in Funded FTES | 5.74% | 3.00% | 3.00% | 3.00% | 3.00% | No borrowing in FY 25-26 |
| 3 Year Credit Average Used in SCFF | 18,349.08 | 18,684.27 | 19,243.97 | 19,821.29 | 20,415.93 | 3 Year Average Credit FTES |
| Lottery Revenue - Unrestricted \$ | 190 | \$ 190 | \$ 190 | \$ 190 | \$ 190 | Based on SSC's Dartboard 25-26 - 8/6/25 |
| Deficit Factor \$ | - | \$ - | \$ - | \$ - | \$ - | |

| | | | | | | |
|---|---------|---------------|--------------|--------------|------------|---|
| Expenditure | | | | | | |
| Expenditure COLA % | 4.00% | \$ 17,000,000 | \$ 8,000,000 | \$ 8,000,000 | 3.31% | |
| Step/Column | 1.20% | 1.67% | 1.67% | 1.67% | 1.67% | |
| STRS | 19.10% | 19.10% | 19.10% | 19.10% | 19.10% | Based on SSC's Dartboard 25-26 - 8/6/25 |
| PERS | 27.05% | 26.81% | 26.90% | 27.80% | 27.40% | Based on SSC's Dartboard 25-26 - 8/6/25 |
| SUI | 0.05% | 0.05% | 0.05% | 0.05% | 0.05% | Based on SSC's Dartboard 25-26 - 8/6/25 |
| H/W Premium Increase (District Cost) | 3.00% | 4.00% | 4.00% | 4.00% | 4.00% | |
| Utilities Cost Increase | 15.00% | 15.00% | 15.00% | 15.00% | 15.00% | |
| ITS Licensing/Contract Escalation Cost \$ | 195,000 | \$ 240,000 | \$ 252,000 | \$ 264,600 | \$ 277,830 | |
| New Faculty Hiring | | | 24 | 8 | 8 | |

| MULTI YEAR PROJECTION | Actual 2024-25 | Projected 2025-26 | Projected 2026-27 | Projected 2027-28 | Projected 2028-29 |
|-----------------------|-------------------|----------------------|----------------------|----------------------|----------------------|
| Basic Allocation | 19,525,353 | 22,193,818 | 22,864,071 | 23,646,023 | 24,428,706 |
| FTES allocation | | | | | |
| Credit | \$ 97,147,736 | \$ 101,197,607 | \$ 107,376,771 | \$ 114,380,528 | \$ 121,711,519 |
| Special Admit | \$ 12,124,554 | \$ 12,775,522 | \$ 13,556,183 | \$ 14,440,398 | \$ 15,365,927 |
| CDCP | \$ 59,488,453 | \$ 62,682,388 | \$ 66,512,658 | \$ 70,851,012 | \$ 75,392,066 |
| Non-Credit | \$ 10,467,297 | \$ 11,029,286 | \$ 11,703,242 | \$ 12,466,598 | \$ 13,265,619 |
| Supplemental | \$ 29,767,887 | \$ 30,452,514 | \$ 31,372,179 | \$ 32,445,108 | \$ 33,519,041 |
| Student Success | \$ 22,427,939 | \$ 22,943,725 | \$ 23,636,625 | \$ 24,444,998 | \$ 25,254,127 |
| Calculated Amount | 250,949,220 | 263,274,859 | 277,021,729 | 292,674,665 | 308,937,006 |

| | | | | | |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|
| Est Apportionment (FD 11) | 250,949,220 | 263,274,859 | 277,021,729 | 292,674,665 | 308,937,006 |
| Est Other Income (FD 11) | 26,407,413 | 20,698,955 | 24,946,224 | 24,946,224 | 24,946,224 |
| Est Ongoing Expense (FD 11) | 260,684,396 | 283,973,814 | 302,124,389 | 318,063,103 | 335,716,436 |
| Est One Time Net Expense (FD 13) | 24,202,440 | | | | |
| Est Unrestricted FD change | (7,530,203) | 0 | (156,436) | (442,215) | (1,833,207) |

Fiscal Health Risk Analysis for Community Colleges

The Fiscal Crisis and Management Assistance Team (FCMAT) has developed the Fiscal Health Risk Analysis (FHRA) as a tool to help evaluate a community college's fiscal health and risk of insolvency in the current and two subsequent fiscal years.

The FHRA includes 18 sections, each containing specific questions. ***In this Excel file, every question in every section must be answered with a "Yes," "No," or "N/A" for the scoring at the end to be accurate.*** Unanswered questions will be counted as "no" answers and thus will raise a district's risk score.

Each section and specific question is included based on FCMAT's work since its inception; they are the common indicators of risk or potential insolvency for districts that have neared insolvency and needed assistance from outside agencies. Each section of this analysis is critical to an organization, and lack of attention to these critical areas will eventually lead to a district's failure.

The greater the number of "no" answers to the questions in the analysis, the higher the score, which points to a greater potential risk of insolvency or fiscal issues for the district. Not all sections in the analysis, and not all questions within each section, carry equal weight; some are deemed more important and thus count more heavily toward or against a district's fiscal stability percentage. For this tool, 100% is the highest total risk that can be scored, thus a low total percentage score is desirable. A "yes" or "n/a" answer is assigned score of 0, so the risk percentage increases only with a "no" answer or with an unanswered question.

A score of 40% or more is considered high risk; a score of 25%-39% is considered moderate risk; and a score of 24% or lower is considered low risk.

Identifying issues early is the key to maintaining fiscal health. Diligent planning will enable a district to better understand its financial objectives and strategies to sustain a high level of fiscal efficiency and overall solvency. A district should consider completing the FHRA annually to assess its own fiscal health risk and progress over time.

| District | Score |
|--|-------|
| Rancho Santiago Community College District | 22% |

Score Breakdown by Section:

Note: Categorical values will calculate after all questions are answered with a "Yes", "No" or "N/A" on the Tool tab.

Because the score is not calculated by category, category values provided are subject to minor rounding errors and are provided for informational purposes only.

| | |
|---|------|
| Annual Independent Audit Report | 0.2% |
| Budget Development and Adoption | 1.0% |
| Budget Monitoring and Updates | 2.0% |
| Cash Management | 0.0% |
| Collective Bargaining Agreements | 2.9% |
| Intrafund and Interfund Transfers | 0.0% |
| Deficit Spending | 0.0% |
| Employee Benefits | 0.6% |
| Enrollment and Attendance | 2.9% |
| Facilities | 0.2% |
| Fund Balance and Reserve for Economic Uncertainty | 0.0% |
| General Fund - Current Year | 2.0% |
| Information Systems and Data Management | 2.0% |
| Internal Controls and Fraud Prevention | 2.0% |
| Leadership and Stability | 0.0% |
| Multiyear Projections | 0.0% |
| Non-Voter-Approved Debt and Risk Management | 1.0% |
| Position Control | 5.5% |

Fiscal Health Risk Analysis for Community Colleges



District:
Rancho Santiago Community College District

Total Risk Score, All Areas

22%

| | Response |
|---|----------|
| Annual Independent Audit Report | |
| 1.1 Has the independent audit report for the most recent fiscal year been completed and presented to the board by the statutory timeline of December 31? (Extensions of the timeline granted by the Chancellor's Office should be explained.) | no |
| 1.2 Were the district's most recent and prior two independent audits reports free of material findings of weakness? | no |
| 1.3 Has the district corrected all audit findings from the recent and prior two audits? | yes |
| 1.4 Has the district corrected the most recent and prior two years' audit findings without affecting its fiscal health (e.g., material apportionment or internal control findings)? | yes |

Section Score (0.5% maximum):

0.2%

Self-assessment notes:

In the 2023/24 audit a material weakness was identified which required a restatement of the beginning net position. In addition, there was a state compliance finding related to incorrect data being submitted for certain student success metrics. Lastly, this audit was not submitted on time as the audit firm chose to wait for the results of a pending forensic audit. The district was granted an extension and the audit was submitted by the March 31 date.

Fiscal Health Risk Analysis for Community Colleges

District:

Rancho Santiago Community College District

Total Risk Score, All Areas

22%

Budget Development and Adoption

| | |
|--|-----|
| 2.1 Does the district develop and use written budget assumptions and multiyear projections that are reasonable, clearly articulated, and aligned with the signed state budget and the Student-Centered Funding Formula (SCFF)? | yes |
| 2.2 Does the district use a budget development method other than a prior-year rollover budget, and if so, is there a procedure to evaluate prior year and future expenses (nonfixed expenditures, supplies, adjunct and other hourly positions) and removal of one-time revenues and expenses? | yes |
| 2.3 Does the district use position control data for budget development? | no |
| 2.4 Does the district coordinate program review as part of the budget development process and include input from faculty/staff, administrators, the governing board, and the budget committee in accordance with a documented planning model? | yes |
| 2.5 Does the budget development process include an explanation of the calculation of the SCFF (base full time equivalent students [FTES], supplemental low income and student success portion of the funding) with reasonable assumptions? | yes |
| 2.6 Does the district budget and expend restricted funds as authorized by the funding source before expending unrestricted funds? | n/a |
| 2.7 Does the district have a documented policy and/or procedure for evaluating the proposed acceptance of grants and other types of restricted funds to assess their congruence with the institution's strategic plan and the potential multiyear impact on the district's unrestricted general fund? | yes |
| 2.8 Are expected revenues (not based on actuals) more than or equal to expected expenditures (not based on actuals) in the district's adopted budget (budget is not dependent on carryover funds to be balanced)? | yes |
| 2.9 Has the district refrained from using negative or contra expenditure accounts (excluding appropriate abatements in accordance with the Budget and Accounting Manual [BAM]) in its budget? | yes |
| 2.10 Does the district have a board-adopted budget calendar that includes statutory due/closing dates (accounts receivable, accounts payable, closing of purchase orders, journal entries, etc.), major budget development tasks and deadlines, and the staff member/department responsible for completing them? | n/a |
| 2.11 Did the district close its books with the county office of education on time? | yes |

Section Score (8.0% maximum):

1.0%

Self-assessment notes:

The District uses a manual process for position control. An integrated solution has been discussed for many years without progress finding a solution that is agreeable to all parties. The District appropriately spends categorical funds. The District adheres to the FRC-approved Budget Calendar.

Fiscal Health Risk Analysis for Community Colleges

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

District:

Rancho Santiago Community College District

Total Risk Score, All Areas

22%

Budget Monitoring and Updates

| | |
|--|-----|
| 3.1 Are actual revenues and expenditures consistent with the most current budget projection of each major object code? | yes |
| 3.2 Are revenue and expenditure budget revisions posted at least quarterly in the financial system? | yes |
| 3.3 Are quarterly financial status reports, 311Q, submitted to the board quarterly with a clearly written summary of the report, budget assumptions and budget revisions? | yes |
| 3.4 Following board approval of collective bargaining agreements, does the district make necessary budget revisions in the financial system to reflect settlement costs before the next financial reporting period? | yes |
| 3.5 Has the district addressed any budget-related deficiencies identified in the most recent ACCJC Annual Fiscal Report? | n/a |
| 3.6 If a college in the district has been notified that it is on enhanced monitoring or watch-list status based on the college's ACCJC Annual Fiscal Report, have the district and college(s) created a written plan to address the issues of concern identified by the ACCJC? | n/a |
| 3.7 Does the district's enterprise software system include hard budget blocks that prevent the processing of requisitions or purchase orders when the budget is insufficient to support the expenditure? | yes |
| 3.8 Does the district encumber and adjust encumbrances for salaries and benefits? | no |
| 3.9 Are all balance sheet accounts in the general ledger reconciled each quarter, at a minimum, and at year-end close? | no |

Section Score (9.8% maximum):

2.0%

Self-assessment notes:

There were no budget-related deficiencies identified in the most recent ACCJC report. At this time the District encumbers salary but not benefits, however no one can transfer out benefits as it is tied to the salary. Certain balance sheet accounts are reconciled monthly, but others are reconciled yearly.

Fiscal Health Risk Analysis for Community Colleges



District:
Rancho Santiago Community College District

Total Risk Score, All Areas

22%

Cash Management

| | |
|---|-----|
| 4.1 Does the district balance all cash and investment accounts with bank statements monthly? | yes |
| 4.2 Are outstanding amounts in the cash and investment account reconciliations less than one year old, or if older, have a resolution? | yes |
| 4.3 Are accounts held by the county treasurer reconciled and balanced with the district's and county office of education's reports monthly? | yes |
| 4.4 Does the district forecast its general fund cash flow for the current and subsequent year and update it as needed to ensure cash flow needs are known? | yes |
| 4.5 If the district's cash flow forecast shows insufficient cash in its general fund to support its current and projected obligations, does the district have a reasonable plan to address its cash flow needs for the current and subsequent year? | n/a |
| 4.6 Does the district have sufficient cash resources in its other funds to support its current and projected obligations in those funds? | yes |
| 4.7 If interfund borrowing is occurring, does the district comply with Object Code 7300 requirements in the BAM? | n/a |
| 4.8 If the district is managing cash in any funds through external borrowing, such as a TRANS, has the district provided a written plan for repayment attributable to the same year the funds were borrowed? | n/a |

Section Score (8.6% maximum):

0.0%

Self-assessment notes:

The District forecasts cash flow for 12 months out.

Fiscal Health Risk Analysis for Community Colleges



District:
Rancho Santiago Community College District

Total Risk Score, All Areas

22%

Collective Bargaining Agreements

| | |
|--|-----|
| 5.1 Does the district accurately quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections by conducting a pre-settlement analysis and identifying ongoing revenue sources or expenditure reductions to support the agreement? | yes |
| 5.2 In the current and prior two years has the district settled all new employee compensation costs (salary, benefits, load factoring, etc.) in the bargaining agreements at or under the funded cost of living adjustment (COLA)? | no |
| 5.3 If settlements have not been reached in the past two years, has the district identified resources to cover the estimated costs of district proposals? | n/a |
| 5.4 Has the district's board of governors approved and certified collective bargaining agreements with all its bargaining units for the current and the prior two years? | no |
| 5.5 Has the district conducted a faculty release and reassign time analysis in the last two years and determined how it may impact the overall cost to the district as it relates to collective bargaining? | no |

Section Score (4.9% maximum):

2.9%

Self-assessment notes:

The District analyzes settlment costs for the year(s) being settled. The three-year settlement with labor groups ended June 30, 2025. The district has settled a new three-year agreement beginning July 1, 2025 with the credit faculty group and the continuing education faculty group and is currently in negotiations with the remaining groups.

Fiscal Health Risk Analysis for Community Colleges



District:
Rancho Santiago Community College District

| | |
|------------------------------------|------------|
| Total Risk Score, All Areas | 22% |
|------------------------------------|------------|

Intrafund and Interfund Transfers

| | |
|--|------|
| 6.1 Does the district have a board-approved plan to eliminate, reduce or control intrafund transfers from the general fund unrestricted subfund to the general fund restricted subfund? | n/a |
| 6.2 Does the board approve any intrafund or interfund transfers (contributions/encroachments) from or to the unrestricted general fund prior to occurrence? | yes |
| 6.3 If the district has deficit spending in funds other than the unrestricted general fund, has it included in its multiyear projection any transfers from the unrestricted general fund to any resulting negative fund balance (e.g., interfund transfers)? | n/a |
| 6.4 If any interfund transfers were required for other funds in either of the prior two fiscal years, and the need is recurring in the current year, did the district budget for them at reasonable levels? | n/a |
| Section Score (4.1% maximum): | 0.0% |

Self-assessment notes:
The Board authorizes all intrafund and interfund transfers.

Fiscal Health Risk Analysis for Community Colleges



District:
Rancho Santiago Community College District

| | |
|------------------------------------|------------|
| Total Risk Score, All Areas | 22% |
|------------------------------------|------------|

Deficit Spending

| | |
|---|------|
| 7.1 Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.) If no, has the board approved and implemented a plan to reduce and/or eliminate deficit spending? | yes |
| 7.2 If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending to ensure fiscal solvency? | n/a |
| 7.3 Has the district decreased deficit spending over the past two fiscal years? | n/a |
| Section Score (2.7% maximum): | 0.0% |

Self-assessment notes:
The District is currently avoiding deficit spending due to FTES growth funding.

Fiscal Health Risk Analysis for Community Colleges

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

District:

Rancho Santiago Community College District

Total Risk Score, All Areas

22%

Employee Benefits

| | |
|---|-----|
| 8.1 Has the district completed an actuarial valuation in accordance with Governmental Accounting Standards Board (GASB) requirements to determine its unfunded liability for other post-employment benefits (OPEB)? | yes |
| 8.2 Is the district funding a board-adopted plan to fund its projected liabilities for retiree health benefits? | yes |
| 8.3 Is the district funding a board-adopted plan to fund its projected employer contributions to CalSTRS and CalPERS? | yes |
| 8.4 Is the district following a board-adopted policy to limit faculty banked hours? | yes |
| 8.5 Within the last five years, has the district conducted a verification and determination of eligibility for benefits for all active and retired employees and dependents? | no |
| 8.6 Does the district track, reconcile and report employees' compensated leave balances on the balance sheet? | yes |

Section Score (4.1% maximum):

0.6%

Self-assessment notes:

All employees were last required to verify all benefits information in the fall of 2011. Risk Management/Benefits currently has no plans to conduct a new verification and determination of eligibility. They only verify new enrollments. CalSTRS and CalPERS rate increases are included in each year's budget assumptions.

Fiscal Health Risk Analysis for Community Colleges



District:
Rancho Santiago Community College District

Total Risk Score, All Areas **22%**

Enrollment and Attendance

| | | |
|-----|---|-----|
| 9.1 | Has the district's enrollment been increasing or remained stable for the current and two prior years? | yes |
| 9.2 | Does the district monitor and analyze enrollment, weekly student contact hours (WSCH) and full-time equivalent students (FTES) data at least monthly through the second reporting period (P2)? | yes |
| 9.3 | Does the district track historical WSCH and FTES data to establish future trends? | yes |
| 9.4 | Do colleges within a multi-college district maintain a record of WSCH or FTES that is reconciled monthly at the college and district levels at least through the second reporting period? | yes |
| 9.5 | Are the district's enrollment projections and assumptions based on historical data, demographic trend analysis, high school enrollments, community participation rates and other industry standards, in addition to any board policies that limit enrollment? | yes |
| 9.6 | Do the institutional research staff and business/fiscal staff work together to develop enrollment and FTES predictions? | no |
| 9.7 | Do the colleges' comprehensive enrollment plans set goals for the funding elements in the SCFF? | no |
| 9.8 | Does the comprehensive enrollment plan establish academic productivity goals? | no |

Section Score (7.1% maximum): 2.9%

Self-assessment notes:
The colleges are responsible for enrollment management.

Fiscal Health Risk Analysis for Community Colleges



District:

Rancho Santiago Community College District

Total Risk Score, All Areas

22%

Facilities

| | |
|--|-----|
| 10.1 Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects? | yes |
| 10.2 Does the district properly track and account for facility-related projects? | yes |
| 10.3 Does the district use lecture classrooms for at least 48 or 53 hours per 70-hour week as defined by the Board of Governors (BOG) policy on Utilization and Space Standards? | no |
| 10.4 Does the district use laboratory classrooms for at least 27.5 hours per 70-hour week as defined by the BOG policy on Utilization and Space Standards? | no |
| 10.5 Does the district include facility needs (maintenance, repair and operating requirements) when adopting a budget? | yes |
| 10.6 Has a quantitative Facilities Condition Index assessment been conducted sometime in the last three years through the Foundation for California Community Colleges? | yes |
| 10.7 Does the district follow a five-year scheduled maintenance plan? | yes |
| 10.8 If the district passed a Proposition 39 general obligation bond, has it met the requirements for audit, reporting, and a citizens' bond oversight committee? | n/a |
| 10.9 If the district has passed a Proposition 39 general obligation bond or a parcel tax and it has received any legal challenges or program audit findings concerning the use of those funds, has it resolved those complaints and/or findings? | n/a |
| 10.10 Does the district have a long-range facilities master plan that reflects its current and projected facility needs and aligns with the five-year capital outlay plan? | yes |
| 10.11 Is the district following an Americans with Disabilities Act (ADA) transition plan that was developed within the past 5 to 10 years? | yes |

Section Score (0.8% maximum):

0.2%

Self-assessment notes:

All bond funds have previously been spent and oversight committee therefore disbanded.

Fiscal Health Risk Analysis for Community Colleges



District:
Rancho Santiago Community College District

Total Risk Score, All Areas **22%**

Fund Balance and Reserve for Economic Uncertainty

In this section, all questions refer to the Unrestricted General Fund (URGF).

| | |
|---|-----|
| 11.1 Has the district adopted policies to maintain sufficient unrestricted reserves with a suggested minimum of two months of general fund operating expenditures or revenues, consistent with Budgeting Best Practices published by the Government Finance Officers Association, which they have followed? | yes |
| 11.2 Did the district's adopted budgets for the subsequent two years include at least two months of operating expenditures in the Reserve for Economic Uncertainty? | yes |
| 11.3 Does the district have at least a minimum of two months of general fund operating expenditures or revenues in the Reserve for Economic Uncertainty in its budget projections for the two subsequent years? | yes |
| 11.4 If the district's budget projections for the subsequent two years do not include at least a minimum of two months of general fund operating expenditures or revenues in the Reserve for Economic Uncertainty, does the district's multiyear fiscal plan include a board-approved plan to restore at least the Reserve for Economic Uncertainty to at least a minimum of general fund operating expenditures or revenues? | n/a |
| 11.5 Is the district's projected unrestricted general fund ending balance stable or increasing in the two subsequent fiscal years? | yes |
| 11.6 If the district has unfunded or contingent liabilities or one-time costs other than post-employment benefits, does the unrestricted general fund balance include sufficient reserves above the recommended minimum reserve level of two months of operating expenditures? | yes |

Section Score (5.7% maximum): 0.0%

Self-assessment notes:

The Board adopted BP6250 on 5/30/23 and established a reserve level goal to match the GFOA recommendation of a minimum two months of total general fund operating expenditures, but no less than 12.5% while making progress toward this goal. As of the 2024/25 Adopted Budget, the District has met this goal and remains on target.

Fiscal Health Risk Analysis for Community Colleges

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

District:

Rancho Santiago Community College District

Total Risk Score, All Areas

22%

General Fund - Current Year

| | |
|---|-----|
| 12.1 Does the district ensure that one-time revenues do not pay for ongoing expenditures? | yes |
| 12.2 Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits, instructional service agreement, backfill of categorical to employee compensation, and pay as you go retiree health benefit expenses at or below 85% for the three prior years as reported by the CCCCCO? | no |
| 12.3 Is the district in compliance with the Fifty Percent Law (Education Code Section 84362) for the last three years? | yes |
| 12.4 Is the district at or above its Full-Time Obligation Number (FON)? If the district is over its FON, is it within 3% of the published FON? | no |
| 12.5 Does the district either ensure that restricted dollars are sufficient to pay for staff assigned to restricted programs or have a plan to fund these positions with unrestricted funds? | yes |
| 12.6 Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time? | yes |
| 12.7 Does the district consistently account for all program costs, including maximum allowable indirect costs, for each restricted resource? | yes |

Section Score (5.5% maximum):

2.0%

Self-assessment notes:

The colleges are responsible for ensuring that one-time revenues do not pay for ongoing expenditures in their own budgets. The district's budget allocation model requires that ongoing expenditures are accounted for in Fund 11.

Fiscal Health Risk Analysis for Community Colleges



District:
Rancho Santiago Community College District

| | |
|------------------------------------|------------|
| Total Risk Score, All Areas | 22% |
|------------------------------------|------------|

Information Systems and Data Management

| | |
|--|-----|
| 13.1 Does the district use a human resources system and position control system that is integrated with the financial reporting system? | no |
| 13.2 Does the district have an emergency data recovery systems? | yes |
| 13.3 Are enrollment class schedule software and budget development systems integrated? | no |
| 13.4 Does the district conduct regularly scheduled evaluation tests of the security measures that protect student and employee personal information? | yes |
| 13.5 Does the district use reports from its management information systems to validate the supplemental and success outcomes funded in the SCFF? | yes |

| | |
|--------------------------------------|-------------|
| <i>Section Score (3.7% maximum):</i> | <i>2.0%</i> |
|--------------------------------------|-------------|

Self-assessment notes:

Fiscal Health Risk Analysis for Community Colleges



FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

District:

Rancho Santiago Community College District

Total Risk Score, All Areas

22%

Internal Controls and Fraud Prevention

| | |
|--|-----|
| 14.1 Does the district have controls that limit access to and include multiple levels of authorizations within its financial system? | yes |
| 14.2 Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (e.g., resignations, terminations, promotions or demotions) and at least annually? | no |
| 14.3 Is there a desk manual that segregates duties in the following areas, and are staff supervised and monitored accordingly? | |
| a. Accounts payable | yes |
| b. Accounts receivable | yes |
| c. Cash management | yes |
| d. Budget monitoring and review | yes |
| e. Purchasing and contracts | yes |
| f. Payroll | yes |
| g. Human resources | no |
| h. Associated student body | yes |
| i. Warehouse and receiving | yes |
| 14.4 Are beginning balances for the new fiscal year posted and reconciled with the ending balances for each fund from the prior fiscal year? | yes |
| 14.5 Does the district review and clear prior year accruals by October 31? | yes |
| 14.6 Does the district reconcile all suspense accounts, including salaries and benefits, at least each quarter and at the close of the fiscal year? | yes |
| 14.7 Has the district reconciled and closed the general ledger (books) within the time prescribed by the county office of education? | yes |
| 14.8 Does the district have processes and procedures to discourage and detect fraud? | yes |
| 14.9 Does the district maintain an independent fraud reporting hotline or other reporting service(s)? | yes |
| 14.10 Does the district have a process for collecting and following up on reports of possible fraud (such as an anonymous fraud reporting hotline)? | yes |
| 14.11 Does the district have an internal audit department or dedicated staff? | yes |
| 14.12 Does the district limit the issuance of Cal-Cards (credit cards) and have procedures in place for appropriate use (e.g., allowable expenses, daily limit, etc.)? | yes |

Fiscal Health Risk Analysis for Community Colleges



District:
Rancho Santiago Community College District

| | |
|---------------------------------------|-------------|
| Total Risk Score, All Areas | 22% |
| <i>Section Score (14.5% maximum):</i> | <i>2.0%</i> |

Self-assessment notes:
The District implemented an external, confidential fraud and waste hotline/online reporting tool in February 2024. The district has one staff person in internal audit and contracts with external firms to provide internal audit support.

Fiscal Health Risk Analysis for Community Colleges



District:
Rancho Santiago Community College District

Total Risk Score, All Areas **22%**

Leadership and Stability

| | |
|--|-----|
| 15.1 Does the district have a chief business official (CBO) who has been with the district as CBO for more than two years? | yes |
| 15.2 Does the district have a chief executive officer (CEO) who has been with the district as CEO for more than two years? | yes |
| 15.3 Does the CEO meet on a scheduled and regular basis with all members of their administrative cabinet? | yes |
| 15.4 Is training on the financial procedure manual, budget, and procurement development provided to district, college and department administrators who are responsible for budget management? | yes |
| 15.5 Does the governing board follow an approved schedule to review and revise policies and administrative regulations? | yes |
| 15.6 Are newly adopted or revised board policies and administrative regulations formally implemented, communicated and available to staff? | yes |
| 15.7 Do all board members attend training on the budget and governance at least every two years? | yes |
| 15.8 Is the CEO's evaluation performed according to the terms of the contract? | yes |

Section Score (6.5% maximum): *0.0%*

Self-assessment notes:

The Board reviews policies and new administrative regulations each year as necessary.

Fiscal Health Risk Analysis for Community Colleges



District:
Rancho Santiago Community College District

| | |
|------------------------------------|------------|
| Total Risk Score, All Areas | 22% |
|------------------------------------|------------|

Multiyear Projections

| | |
|---|------|
| 16.1 Has the district developed multiyear projections that include detailed assumptions aligned with industry standards, including CCCCCO and ACCJC? | yes |
| 16.2 Did the district include the calculation of SCFF breakdown (base FTES, supplemental low income, and student success portions) with multiyear considerations to help calculate its multiyear projections? | yes |
| 16.3 Does the district use its most current multiyear projection when making financial decisions? | yes |
| Section Score (3.1% maximum): | 0.0% |
| Self-assessment notes: | |

Fiscal Health Risk Analysis for Community Colleges



District:
Rancho Santiago Community College District

Total Risk Score, All Areas **22%**

Non-Voter-Approved Debt and Risk Management

| | |
|---|------|
| 17.1 Are the sources of repayment for non-voter-approved debt (such as certificates of participation (COPs), bridge financing, bond anticipation notes [BANS] and tax revenue anticipation notes [TRANS]) predictable and stable, and not from the unrestricted general fund? | no |
| 17.2 If the district has issued non-voter-approved debt, has its credit rating remained stable or improved during the current and two prior fiscal years? | n/a |
| 17.3 If the district is self-insured, does the district have a recent (every two years) actuarial study and a plan to pay for any unfunded liabilities? | n/a |
| 17.4 If the district has non-voter-approved debt (such as COPs, bridge financing, BANS, TRANS and others), is the total of annual debt service payments no greater than 2% of the district's unrestricted general fund revenues? | n/a |
| Section Score (3.7% maximum): | 1.0% |

Self-assessment notes:

The board authorized an issuance of \$60 million in COPs. Once issued, the debt will be serviced using all future RDA funds and an annual transfer from the Unrestricted General Fund.

Fiscal Health Risk Analysis for Community Colleges



District:
Rancho Santiago Community College District

Total Risk Score, All Areas **22%**

Position Control

| | |
|---|-----|
| 18.1 Does the district use a documented position control system that ties all positions and costs data to eliminate disparities between human resources, payroll, and budget? | no |
| 18.2 Does the district analyze and adjust permanent staffing based on enrollment? | no |
| 18.3 Does the district reconcile budget, payroll and position control regularly, meaning at least at budget adoption and quarterly reporting periods? | no |
| 18.4 Does the governing board approve all new positions and extra assignments with a budget source identified before positions are posted? | yes |
| 18.5 Is the approval of hiring staff using categorical or other restricted dollars subject to adequate program funding? | no |
| 18.6 Are there standing meetings for managers and staff responsible for the district's human resources, payroll and budget functions to discuss and improve processes? | no |

Section Score (6.7% maximum): 5.5%

Self-assessment notes:

The District uses a manual process for position control. An integrated solution has been discussed for many years without progress finding a solution that is agreeable to all parties. Some categorically-funded positions are advertised as subject to funding, but not all of them. Human Resources and Business Services meet regularly but not standing meetings.

Rancho Santiago Community College District
Adopted Budget
2025-26

FTES Analysis and Targets
As of July 22, 2025

| | 2017/18 | | 2018/19 | | 2019/20 | | 2020/21 | | 2021/22 | | 2022/23 | | 2023/24 | | 2024/25 | | | | 2025/26 | |
|-----------------------|------------------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------------------|----------------|------------------------------|----------------|------------------------------|----------------|------------------|------------------|----------------|--------------------------------|------------------|----------------|
| | Actual w/ Summer Shift | % | Actual | % | Actual | % | Actual | % | Actual w/ Summer Shift | % | Actual w/ Summer Shift | % | Actual w/ Summer Shift | % | Target | Actual @ P3 | % | 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% | 13,605.16 | 51.92% | 13,954.82 | 51.13% | 14,178.84 | 51.95% | 14,923.00 | 14,761.25 | 48.13% | (161.75) | 15,400.00 | 47.58% |
| CDCP | 3,537.62 | 12.04% | 3,183.21 | 12.28% | 3,160.98 | 12.48% | 3,580.06 | 14.13% | 3,688.79 | 14.08% | 4,287.01 | 15.71% | 4,738.74 | 17.36% | 4,855.00 | 5,543.24 | 18.07% | 688.24 | 5,298.00 | 16.37% |
| Non-credit | 666.33 | 2.27% | 594.43 | 2.29% | 578.25 | 2.28% | 558.49 | 2.20% | 640.36 | 2.44% | 867.00 | 3.18% | 1,420.49 | 5.20% | 1,641.00 | 1,719.02 | 5.61% | 78.02 | 1,934.00 | 5.98% |
| | 20,442.47 | 69.58% | 18,024.50 | 69.52% | 18,517.90 | 68.51% | 17,002.12 | 67.11% | 17,934.31 | 68.44% | 19,108.83 | 70.01% | 20,338.07 | 70.12% | 21,419.00 | 22,023.51 | 71.81% | 604.51 | 22,632.00 | 69.93% |
| SCC/OEC | | | | | | | | | | | | | | | | | | | | |
| Credit | 7,066.02 | 24.05% | 6,205.77 | 23.94% | 6,643.58 | 26.22% | 5,966.19 | 23.55% | 5,682.42 | 21.69% | 5,612.42 | 20.56% | 5,583.07 | 20.46% | 5,834.00 | 5,549.82 | 18.10% | (284.18) | 6,056.00 | 18.71% |
| CDCP | 1,444.09 | 4.92% | 1,349.22 | 5.20% | 1,457.44 | 5.75% | 1,761.16 | 6.95% | 1,947.24 | 7.43% | 1,928.99 | 7.07% | 2,231.65 | 8.18% | 2,349.00 | 2,469.18 | 8.05% | 120.18 | 2,738.00 | 8.46% |
| Non-credit | 425.95 | 1.45% | 346.04 | 1.33% | 410.06 | 1.62% | 604.27 | 2.39% | 639.01 | 2.44% | 643.83 | 2.36% | 850.05 | 3.11% | 896.00 | 625.50 | 2.04% | (270.50) | 938.00 | 2.90% |
| | 8,936.06 | 30.42% | 7,901.03 | 30.48% | 8,511.08 | 31.49% | 8,331.62 | 32.89% | 8,268.67 | 31.56% | 8,185.24 | 29.99% | 8,664.77 | 29.88% | 9,079.00 | 8,644.50 | 28.19% | (434.50) | 9,732.00 | 30.07% |
| District Total | | | | | | | | | | | | | | | | | | | | |
| Credit | 23,304.54 | 79.33% | 20,452.63 | 78.89% | 21,422.25 | 84.56% | 18,829.76 | 74.33% | 19,287.58 | 73.61% | 19,567.24 | 71.69% | 19,761.91 | 72.40% | 20,757.00 | 20,311.07 | 66.23% | (445.93) | 21,456.00 | 66.30% |
| CDCP | 4,981.71 | 16.96% | 4,532.43 | 17.48% | 4,618.42 | 18.23% | 5,341.22 | 21.08% | 5,636.03 | 21.51% | 6,216.00 | 22.77% | 6,970.39 | 25.54% | 7,204.00 | 8,012.42 | 26.13% | 808.42 | 8,036.00 | 24.83% |
| Non-credit | 1,092.28 | 3.72% | 940.47 | 3.63% | 988.31 | 3.90% | 1,162.76 | 4.59% | 1,279.37 | 4.88% | 1,510.83 | 5.54% | 2,270.54 | 8.32% | 2,537.00 | 2,344.52 | 7.64% | (192.48) | 2,872.00 | 8.87% |
| | 29,378.53 | 100.00% | 25,925.53 | 100.00% | 27,028.98 | 106.69% | 25,333.74 | 100.00% | 26,202.98 | 100.00% | 27,294.07 | 100.00% | 29,002.84 | 106.26% | 30,498.00 | 30,668.01 | 100.00% | 170.01 | 32,364.00 | 100.00% |

Growth

-11.75%

4.26%

-6.27%

3.43%

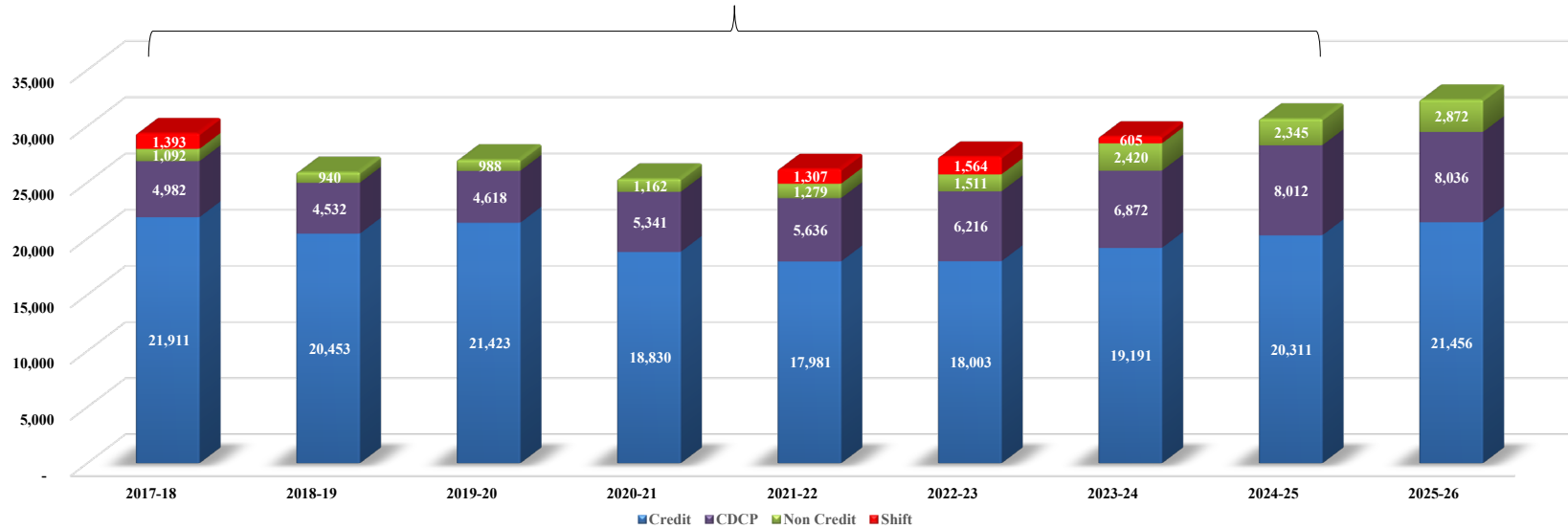
4.16%

6.26%

5.74%

5.53%

9.58% OVERALL INCREASE excluding borrowed amount



Rancho Santiago Community College District
Adopted Budget
2025-26

| 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> | | | | | | |
| 2025/26 Projected | | | | | | |
| | Credit | 15,400 | 71.77% | 6,056 | 28.23% | 21,456 |
| | CDCP | 5,298 | 65.93% | 2,738 | 34.07% | 8,036 |
| | Non-Credit | 1,934 | 67.34% | 938 | 32.66% | 2,872 |
| | Total | 22,632 | 69.93% | 9,732 | 30.07% | 32,364 |
| 2024/25 Annual | | | | | | |
| | Credit | 14,761 | 72.68% | 5,550 | 27.32% | 20,311 |
| | CDCP | 5,543 | 69.18% | 2,469 | 30.82% | 8,012 |
| | Non-Credit | 1,719 | 73.32% | 626 | 26.68% | 2,345 |
| | Total | 22,024 | 71.81% | 8,645 | 28.19% | 30,668 |
| <u>SCFF Calculation - FY 24/25</u> | | | | | | |
| | Base + FTES | \$130,725,273 | 69.68% | \$56,870,903 | 30.32% | \$187,596,176 |
| | Supplemental | 22,992,271 | 77.24% | 6,775,616 | 22.76% | 29,767,887 |
| | Student Success | 14,910,987 | 66.48% | 7,516,952 | 33.52% | 22,427,939 |
| | | \$168,628,531 | 70.32% | \$71,163,471 | 29.68% | \$239,792,002 |

| Expenditures by Major Object (2 Colleges Only) (Fund 11) | | | | | | |
|--|--|-------------------|--------|-------------------------|--------|----------------|
| | | Santa Ana College | | Santiago Canyon College | | Adopted Budget |
| | | \$ | % | \$ | % | |
| <u>Expenditures by Object</u> | | | | | | |
| 1000 | Academic Salaries | \$69,021,801 | 68.59% | \$31,602,660 | 31.41% | \$100,624,461 |
| 2000 | Classified Salaries | 20,978,780 | 66.13% | 10,746,443 | 33.87% | 31,725,223 |
| 3000 | Employee Benefits | 36,981,975 | 67.29% | 17,973,934 | 32.71% | 54,955,909 |
| 4000 | Books and Supplies | 796,181 | 89.20% | 96,407 | 10.80% | 892,588 |
| 5000 | Services and Other Operating Expenses | 10,380,643 | 58.59% | 7,336,393 | 41.41% | 17,717,036 |
| 6000 | Sites, Buildings, Books, and Equipment | 86,508 | 99.12% | 770 | 0.88% | 87,278 |
| 7000 | Other Outgo and Contingencies | 175,472 | 11.50% | 1,350,161 | 88.50% | 1,525,633 |
| | Total Expenditures | \$138,421,360 | 66.70% | \$69,106,768 | 33.30% | \$207,528,128 |

Rancho Santiago Community College District
Adopted Budget
2025-26

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 2024-25 (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 | 2022-23 | 53.65 |
| 2004-05 | 50.12 | 2023-24 | 54.63 |
| 2005-06 | 50.28 | 2024-25 | 54.11 |
| 2006-07 | 50.24 | | |
| 2007-08 | 51.16 | | |
| 2008-09 | 50.89 | | |
| 2009-10 | 50.46 | | |

Rancho Santiago Community College District
Adopted Budget
2025-26

STRS & PERS - Future Employer Rates and Additional Ongoing Unrestricted General Fund Costs

| | STRS | | | | PERS | | | | Total | Combined |
|---------|---------------|-----------|----------------------------|-------------------|---------------|---------|----------------------------|-------------------|---------------|-------------------|
| | Annual Change | Rate | Annual Impact ¹ | Cumulative Impact | Annual Change | Rate | Annual Impact ² | Cumulative Impact | Annual Impact | 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 | 1.310 | 26.680% | \$584,833 | \$6,433,306 | \$584,833 | \$15,661,568 |
| 2024-25 | 0.000 | 19.100% * | \$0 | \$9,228,262 | 0.370 | 27.050% | \$168,485 | \$6,601,791 | \$168,485 | \$15,830,053 |
| 2025-26 | 0.000 | 19.100% * | \$0 | \$9,228,262 | -0.240 | 26.810% | -\$111,474 | \$6,490,317 | -\$111,474 | \$15,718,579 |
| 2026-27 | 0.000 | 19.100% * | \$0 | \$9,228,262 | 0.090 | 26.900% | \$42,639 | \$6,532,956 | \$42,639 | \$15,761,218 |
| 2027-28 | 0.000 | 19.100% * | \$0 | \$9,228,262 | 0.900 | 27.800% | \$434,914 | \$6,967,870 | \$434,914 | \$16,196,132 |
| 2028-29 | 0.000 | 19.100% * | \$0 | \$9,228,262 | -0.400 | 27.400% | -\$197,161 | \$6,770,709 | -\$197,161 | \$15,998,971 |
| 2029-30 | 0.000 | 19.100% * | \$0 | \$9,228,262 | 0.400 | 27.800% | \$201,104 | \$6,971,813 | \$201,104 | \$16,200,075 |

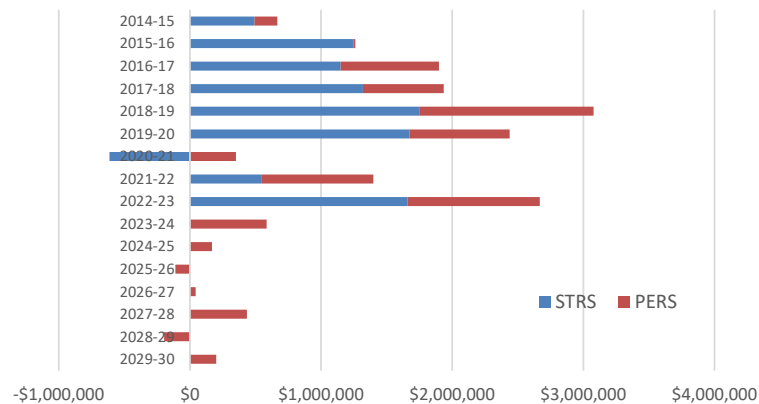
1 Each 1% increase in STRS rate is approximately \$760,000

2 Each 1% increase in PERS rate is approximately \$464,000

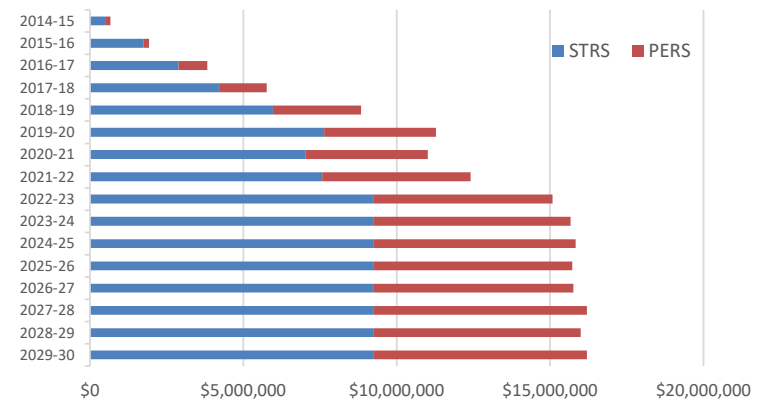
Employee Contribution % for STRS = 10.25%/10.205%

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.

Rancho Santiago Community College District
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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 the last 34 years, 35% of the time 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% | 2009-10 | 4.25% | 0.00% | 0.000% |
| 1992-93 | 2.18% | 0.00% | 0.000% | 2010-11 | -0.39% | 0.00% | 0.000% |
| 1993-94 | 2.05% | 0.00% | 2.530% | 2011-12 | 2.24% | 0.00% | 1.053% |
| 1994-95 | 1.99% | 0.00% | 0.000% | 2012-13 | 3.24% | 0.00% | 1.000% |
| 1995-96 | 3.07% | 3.00% | 3.070% | 2013-14 | 1.57% | 1.57% | 1.570% |
| 1996-97 | 3.06% | 3.06% | 5.750% | 2014-15 | 0.85% | 0.85% | 0.850% |
| 1997-98 | 2.97% | 2.97% | 2.790% | 2015-16 | 1.02% | 1.02% | 1.550% |
| 1998-99 | 2.26% | 2.26% | 3.260% | 2016-17 | 0.00% | 0.00% | 1.060% |
| 1999-00 | 1.41% | 1.41% | 1.520% | 2017-18 | 1.56% | 1.56% | 3.546% |
| 2000-01 | 3.17% | 4.17% | 6.900% | 2018-19 | 2.71% | 2.71% | 1.894%/FARSCCD 2.71% CSEA/Mgmt |
| 2001-02 | 3.87% | 3.87% | 4.260% | 2019-20 | 3.26% | 3.26% | 4% FARSCCD/CSEA |
| 2002-03 | 1.66% | 2.00% | 3.750% | 2020-21 | 2.31% | 0.00% | 4% FARSCCD/CSEA |
| 2003-04 | 1.80% | 0.00% | 0.000% | 2021-22 | 1.70% | 5.07% | 4% FARSCCD/CSEA 3% Management |
| 2004-05 | 2.41% | 2.41% | 0.000% | 2022-23 | 6.56% | 6.56% | 5.000% |
| 2005-06 | 4.23% | 4.23% | 4.000% | 2023-24 | 8.22% | 8.22% | 5.000% |
| 2006-07 | 5.92% | 5.92% | 4.000% | 2024-25 | 1.07% | 1.07% | 4.000% |
| 2007-08 | 4.53% | 4.53% | 5.000% | 2025-26 | 2.30% | 2.30% | 8%/FARSCCD CSEA/Mgmt Pending |
| 2008-09 | 4.94% | 0.00% | 0.000% | | | | |
| | | | | TOTALS | 96.79% | 74.02% | 81.63% - 97.81% |

Proposition 30, The Schools and Local Public Safety Protection Act of 2012 passed in November 2012. This proposition temporarily raises the sales and use tax by .25 cents for four years and raises the income tax rate for high income earners (\$250,000 for individuals and \$500,000 for couples) for seven years to provide continuing funding for local school districts and community colleges. The Education Protection Account (EPA) is created in the General Fund to receive and disburse these temporary tax revenues.

Districts have sole authority to determine how the moneys received from the EPA are spent, provided that the governing board makes these spending determinations in open session of a public meeting of the governing board. Each entity receiving funds must annually publish on its Internet web site an accounting of how much money was received from the EPA and how that money was spent. Additionally, the annual independent financial and compliance auditors ascertain and verify whether the funds provided from the EPA have been properly disbursed and expended as required by law. Expenses incurred to comply with these additional auditing requirements may be paid from the EPA.

Rancho Santiago Community College District
Adopted Budget
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Recap of Revenue and Expenses - General Fund 11 and 13

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2019-20 through 2025-26

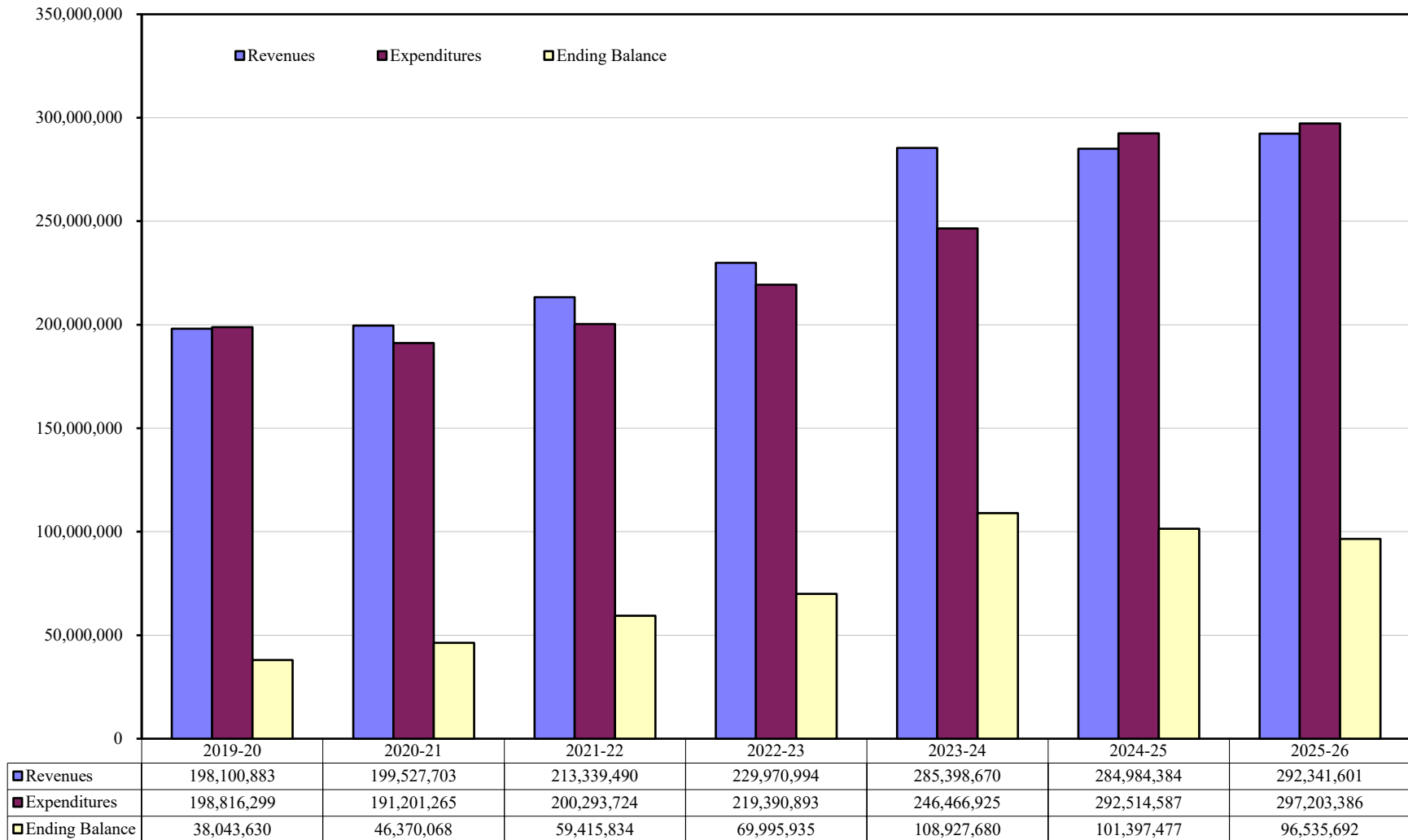
| | Actual 2019-20 | Actual 2020-21 | % Change | Actual 2021-22 | % Change | Actual 2022-23 | % Change | Actual 2023-24 | % Change | Actual 2024-25 | % Change | Adopted Budget 2025-26 | % Change |
|---------------------------------|--------------------|--------------------|---------------|--------------------|--------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|------------------------------|---------------|
| Adj. Beg. Balance | 38,759,046 | 38,043,630 | -1.85% | 46,370,068 | 21.89% | 59,415,834 | 28.13% | 69,995,935 | 17.81% | 108,927,680 | 55.62% | 101,397,477 | -6.91% |
| Revenues: | | | | | | | | | | | | | |
| Federal Income | 666 | 8,943 | 1242.79% | 9,009 | 0.74% | - | -100.00% | 4,624 | 0.00% | 4,802 | 3.85% | - | -100.00% |
| State Income: | | | | | | | | | | | | | |
| General Apportionment | 57,780,065 | 27,476,943 | -52.45% | 29,834,976 | 8.58% | 56,674,594 | 89.96% | 99,645,664 | 75.82% | 79,393,368 | -20.32% | 83,764,637 | 5.51% |
| Lottery | 3,549,384 | 4,985,883 | 40.47% | 4,015,645 | -19.46% | 5,568,007 | 38.66% | 6,861,753 | 23.24% | 6,278,873 | -8.49% | 5,956,130 | -5.14% |
| EPA | 19,755,427 | 44,529,069 | 125.40% | 53,830,227 | 20.89% | 32,382,910 | -39.84% | 19,483,379 | -39.83% | 35,170,223 | 80.51% | 42,329,100 | 20.35% |
| Other State | 14,717,082 | 13,545,073 | -7.96% | 16,168,840 | 19.37% | 15,896,355 | -1.69% | 19,052,393 | 19.85% | 22,688,181 | 19.08% | 16,231,735 | -28.46% |
| Total State | 95,801,958 | 90,536,968 | -5.50% | 103,849,688 | 14.70% | 110,521,866 | 6.42% | 145,043,189 | 31.23% | 143,530,645 | -1.04% | 148,281,602 | 3.31% |
| Local Income: | | | | | | | | | | | | | |
| Property Taxes | 61,989,928 | 65,652,735 | 5.91% | 68,890,665 | 4.93% | 73,366,422 | 6.50% | 76,150,354 | 3.79% | 79,626,917 | 4.57% | 86,854,229 | 9.08% |
| ERAF | 23,482,497 | 25,332,588 | 7.88% | 25,219,979 | -0.44% | 26,641,918 | 5.64% | 35,857,012 | 34.59% | 39,727,367 | 10.79% | 39,857,012 | 0.33% |
| Interest | 3,292,512 | 1,307,061 | -60.30% | 902,271 | -30.97% | 4,279,489 | 374.30% | 7,962,049 | 86.05% | 8,560,067 | 7.51% | 3,000,000 | -64.95% |
| Enrollment Fees | 8,690,034 | 8,645,622 | -0.51% | 8,176,934 | -5.42% | 8,516,798 | 4.16% | 7,660,762 | -10.05% | 6,989,815 | -8.76% | 8,657,316 | 23.86% |
| Non-resident Tuition | 3,166,363 | 2,600,988 | -17.86% | 2,779,742 | 6.87% | 3,452,993 | 24.22% | 3,741,128 | 8.34% | 4,021,603 | 7.50% | 4,000,000 | -0.54% |
| Other Local | 1,637,736 | 3,588,004 | 119.08% | 2,290,032 | -36.18% | 2,240,144 | -2.18% | 8,867,854 | 295.86% | 2,501,456 | -71.79% | 1,686,442 | -32.58% |
| Total Local | 102,259,070 | 107,126,998 | 4.76% | 108,259,623 | 1.06% | 118,497,764 | 9.46% | 140,239,159 | 18.35% | 141,427,225 | 0.85% | 144,054,999 | 1.86% |
| Transfers/Others | 39,189 | 1,854,794 | 4632.95% | 1,221,170 | -34.16% | 951,364 | -22.09% | 111,698 | -88.26% | 21,712 | -80.56% | 5,000 | -76.97% |
| Total Revenues | 198,100,883 | 199,527,703 | 0.72% | 213,339,490 | 6.92% | 229,970,994 | 7.80% | 285,398,670 | 24.10% | 284,984,384 | -0.15% | 292,341,601 | 2.58% |
| Total Available | 236,859,929 | 237,571,333 | 0.30% | 259,709,558 | 9.32% | 289,386,828 | 11.43% | 355,394,605 | 22.81% | 393,912,064 | 10.84% | 393,739,078 | -0.04% |
| Expenditures: | | | | | | | | | | | | | |
| Academic Salaries | 74,815,429 | 72,660,609 | -2.88% | 76,520,303 | 5.31% | 85,563,342 | 11.82% | 98,164,425 | 14.73% | 107,950,951 | 9.97% | 101,475,467 | -6.00% |
| Classified Salaries | 34,295,780 | 34,371,437 | 0.22% | 34,503,409 | 0.38% | 38,295,224 | 10.99% | 43,922,181 | 14.69% | 48,522,401 | 10.47% | 54,845,949 | 13.03% |
| Employee Benefits | 60,945,781 | 58,277,799 | -4.38% | 62,847,900 | 7.84% | 63,485,440 | 1.01% | 70,020,952 | 10.29% | 77,102,874 | 10.11% | 83,536,994 | 8.34% |
| Supplies & Materials | 1,396,400 | 629,156 | -54.94% | 1,187,001 | 88.67% | 1,318,874 | 11.11% | 1,352,494 | 2.55% | 1,533,443 | 13.38% | 1,786,562 | 16.51% |
| Other Operating | 18,437,112 | 17,207,710 | -6.67% | 18,299,839 | 6.35% | 22,366,593 | 22.22% | 21,712,073 | -2.93% | 28,646,858 | 31.94% | 44,952,452 | 56.92% |
| Capital Outlay | 2,281,923 | 1,806,576 | -20.83% | 2,241,675 | 24.08% | 4,786,193 | 113.51% | 4,840,628 | 1.14% | 4,530,661 | -6.40% | 590,816 | -86.96% |
| Transfers | 6,643,874 | 6,247,978 | -5.96% | 4,693,597 | -24.88% | 3,575,227 | -23.83% | 6,454,172 | 80.52% | 24,227,399 | 275.38% | 10,015,146 | -58.66% |
| Total Expenditures | 198,816,299 | 191,201,265 | -3.83% | 200,293,724 | 4.76% | 219,390,893 | 9.53% | 246,466,925 | 12.34% | 292,514,587 | 18.68% | 297,203,386 | 1.60% |
| Ending Balance | 38,043,630 | 46,370,068 | 21.89% | 59,415,834 | 28.13% | 69,995,935 | 17.81% | 108,927,680 | 55.62% | 101,397,477 | -6.91% | 96,535,692 | -4.79% |
| Adjustment to Beginning Balance | - | - | | - | | - | | - | | - | | - | |
| Adjusted Beginning Fund Balance | 38,043,630 | 46,370,068 | | 59,415,834 | | 69,995,935 | | 108,927,680 | | 101,397,477 | | 96,535,692 | |
| Ending Balance (% of Exp) | 19.14% | 24.25% | | 29.66% | | 31.90% | | 44.20% | | 34.66% | | 32.48% | |

Rancho Santiago Community College District

Adopted Budget

2025-26

Recap of Revenues and Expenditures
General Fund 11 and 13
2019-20 to 2025-26



Rancho Santiago Community College District
Adopted Budget
2025-26

Recap of Revenue and Expenses - General Fund 12

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2019-20 through 2025-26

| | Actual 2019-20 | Actual 2020-21 | % Change | Actual 2021-22 | % Change | Actual 2022-23 | % Change | Actual 2023-24 | % Change | Actual 2024-25 | % Change | Adopted Budget 2025-26 | % Change |
|---------------------------------|-------------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|------------------------------|-------------|
| Adj. Beg. Balance | 3,581,339 | 3,368,721 | -5.94% | 4,433,337 | 31.60% | 6,370,133 | 43.69% | 6,089,542 | -4.40% | 7,055,845 | 15.87% | 7,263,388 | 2.94% |
| Revenues: | | | | | | | | | | | | | |
| Federal Income | 9,477,974 | 20,206,781 | 113.20% | 25,854,384 | 27.95% | 14,958,900 | -42.14% | 9,507,627 | -36.44% | 12,099,839 | 27.26% | 15,299,129 | 26.44% |
| State Income: | | | | | | | | | | | | | |
| Lottery | 1,259,930 | 2,023,357 | 60.59% | 1,932,762 | -4.48% | 2,782,061 | 43.94% | 3,569,257 | 28.30% | 2,989,800 | -16.23% | 2,570,540 | -14.02% |
| Other State | 122,470,804 | 121,224,393 | -1.02% | 56,285,897 | -53.57% | 58,873,013 | 4.60% | 72,920,094 | 23.86% | 66,224,538 | -9.18% | 97,287,178 | 46.91% |
| Total State | 123,730,734 | 123,247,750 | -0.39% | 58,218,659 | -52.76% | 61,655,074 | 5.90% | 76,489,351 | 24.06% | 69,214,338 | -9.51% | 99,857,718 | 44.27% |
| Local Income: | | | | | | | | | | | | | |
| Other Local | 2,361,123 | 1,963,403 | -16.84% | 1,602,246 | -18.39% | 2,492,952 | 55.59% | 3,462,750 | 38.90% | 3,731,078 | 7.75% | 11,784,000 | 215.83% |
| Total Local | 2,361,123 | 1,963,403 | -16.84% | 1,602,246 | -18.39% | 2,492,952 | 55.59% | 3,462,750 | 38.90% | 3,731,078 | 7.75% | 11,784,000 | 215.83% |
| Transfers/Others | 26,137 | 798,264 | 2954.15% | 373,178 | -53.25% | - | -100.00% | 133,705 | 0.00% | - | -100.00% | - | 0.00% |
| Total Revenues | 135,595,968 | 146,216,198 | 7.83% | 86,048,467 | -41.15% | 79,106,926 | -8.07% | 89,593,433 | 13.26% | 85,045,255 | -5.08% | 126,940,847 | 49.26% |
| Total Available | 139,177,307 | 149,584,919 | 7.48% | 90,481,804 | -39.51% | 85,477,059 | -5.53% | 95,682,975 | 11.94% | 92,101,100 | -3.74% | 134,204,235 | 45.71% |
| Expenditures: | | | | | | | | | | | | | |
| Academic Salaries | 9,331,718 | 10,327,414 | 10.67% | 12,737,905 | 23.34% | 11,172,488 | -12.29% | 13,426,808 | 20.18% | 14,675,190 | 9.30% | 17,107,141 | 16.57% |
| Classified Salaries | 15,673,098 | 15,181,996 | -3.13% | 16,089,986 | 5.98% | 15,437,146 | -4.06% | 17,397,507 | 12.70% | 20,133,929 | 15.73% | 29,553,541 | 46.78% |
| Employee Benefits | 10,892,048 | 10,867,374 | -0.23% | 11,896,474 | 9.47% | 11,486,514 | -3.45% | 13,349,027 | 16.21% | 14,832,188 | 11.11% | 20,754,616 | 39.93% |
| Supplies & Materials | 2,467,487 | 3,218,118 | 30.42% | 3,197,570 | -0.64% | 2,915,059 | -8.84% | 3,109,628 | 6.67% | 3,523,793 | 13.32% | 8,862,223 | 151.50% |
| Other Operating | 92,860,004 | 92,333,927 | -0.57% | 29,090,292 | -68.49% | 30,118,072 | 3.53% | 35,376,464 | 17.46% | 25,027,953 | -29.25% | 48,436,177 | 93.53% |
| Capital Outlay | 3,260,667 | 3,489,880 | 7.03% | 4,583,373 | 31.33% | 3,781,708 | -17.49% | 3,874,899 | 2.46% | 4,867,384 | 25.61% | 5,668,452 | 16.46% |
| Transfers | 1,323,564 | 9,732,873 | 635.35% | 6,516,071 | -33.05% | 4,476,530 | -31.30% | 2,092,797 | -53.25% | 1,777,275 | -15.08% | 2,116,708 | 19.10% |
| Total Expenditures | 135,808,586 | 145,151,582 | 6.88% | 84,111,671 | -42.05% | 79,387,517 | -5.62% | 88,627,130 | 11.64% | 84,837,712 | -4.28% | 132,498,858 | 56.18% |
| Ending Balance | 3,368,721 | 4,433,337 | 31.60% | 6,370,133 | 43.69% | 6,089,542 | -4.40% | 7,055,845 | 15.87% | 7,263,388 | 2.94% | 1,705,377 | -76.52% |
| Adjustment to Beginning Balance | - | - | | - | | - | | - | | - | | - | |
| Adjusted Beginning Fund Balance | 3,368,721 | 4,433,337 | | 6,370,133 | | 6,089,542 | | 7,055,845 | | 7,263,388 | | 1,705,377 | |
| Ending Balance (% of Exp) | 2.48% | 3.05% | | 7.57% | | 7.67% | | 7.96% | | 8.56% | | 1.29% | |

Rancho Santiago Community College District

Adopted Budget

2025-26

Recap of Revenues and Expenditures
General Fund 12
2019-20 to 2025-26

