

FY 2025-26 RSCCD Adopted Budget

- **Board of Trustees Meeting**
- **September 15, 2025**
- Iris Ingram, Vice Chancellor, Business Services

2025-26 State Budget

- 2025-26 State Budget Agreement signed on June 27th by Governor Newsom
 - Main Budget Bill
 - Agreement between the Assembly & Senate necessary to meet constitutional deadline of June 15 to pass a budget plan
 - Budget Bill Junior
 - Agreement reached between the Administration and the Legislature
 - Makes necessary amendments to the main 2025-26 State Budget bill
 - Makes changes to the three prior fiscal years
 - TK-14 education,
 - Adjusts required deposit into the Public School System Stabilization Account
 - Adjustment to Proposition 98 Rainy Day Fund to \$455 million



2025-26 State Budget (continued)

- Budget Trailer Bills (some)
 - Bill that makes policy changes impacting higher education
 - Makes policy changes impacting TK-12 education.
 - Calculates the Proposition 98 minimum guarantee at \$120 billion in 2024-25
 - Appropriates \$118 billion, creating a settle-up amount for 2025-26 of approximately \$1.9 billion Funding for the cost of transitional kindergarten enrollment from the Local Control Funding Formula outside of the Proposition 98 split between TK-12 education and the California Community Colleges starting in 2025-26
 - Shifting approximately \$233 million from community colleges to TK-12

2025-26 State Budget (continued)

- Defers \$300 million from June 2025 to July 2025
- Defers \$108.3 million from May 2025 to July 2025
- Funds the 2.30% statutory COLA for the Student-Centered Funding Formula (SCFF)
- Provides \$210.2 million one-time to pay back the 2024-25 SCFF deferral
- Funds \$100 million to support enrollment growth in 2024-25
- Funds \$39.9 million ongoing in 2025-26 to support enrollment growth
- Results in a combined growth percentage of 2.35% in 2025-26

Macroeconomic Impacts

- U.S. economic growth contracted by 0.5% in the first quarter of 2025
 - California faring slightly better with a 0.2% contraction
 - Department of Finance reports that inflation accelerated for most goods and services in June increased on a year-over-year basis to 2.7%
 - 0.3% increase from May's figures
 - Core inflation(excludes food and energy) increased to 2.9% in June (0.1% increase from May)
- The year-to-date State General Fund revenues were \$2.7 billion, or 1.3%, above the most recent forecast.
- June personal income tax revenues for the full 2024-25 fiscal year were above the year-to-date forecast by \$939 million.
- Corporation taxes exceeded forecasted figures for the month as well as for the full 2024-25 fiscal year.
- Sales and use tax receipts were above forecast in June by 0.9%
 - On a year-to-date basis they fell \$87 million, or 0.2% below estimates. Actual versus forecast "Big Three" tax collections for the 2024-25 fiscal year are listed in the table contained in the Appendix.

Macroeconomic Impacts

- Income Tax due date for the second quarter estimated payment for personal and corporate income taxes falls in June, representing 40% of the estimated tax payments for the 2025 tax year.
- Monthly cash projections for 2025-26 factor in the assumed fiscal impact of the extension of tax deadlines to October 15, 2025, for Los Angeles County taxpayers in recognition of the January fires.
- California is tied with Nevada for the second-highest state unemployment rate at 5.4%.
 - This is a 0.1% increase over May unemployment figures.
 - Only the District of Columbia surpasses California with an unemployment rate of 5.9%.



Macroeconomic Impacts

- Four sectors saw an increase in jobs—private education and health services, leisure and hospitality, construction, and government.
- Overall, most sectors declined in June, with professional and business services, manufacturing, information, trade, transportation and utilities, financial activities, and other services all experiencing a decline.
- Building activity has increased by 2.0% since April 2025, although year-over-year, it has decreased by 6.0%.
- The median sales price of existing single-family homes decreased to \$899,560.
 - This represents a 0.1% decrease since both May 2025 and June 2024.
- Housing is one of the state's highest priorities in 2025-26, and the Enacted Budget included a trailer bill intended to address the housing crisis.



2025-26 State Budget (continued)

- Student Support Block Grant
 - \$60 million one-time for specified student supports
- Rising Scholars Augmentation
 - Increase of \$10 million ongoing
- Common Cloud Data Platform
 - Provides \$12 million one-time
- Credit for Prior Learning Initiative
 - Provides \$15 million one-time and \$5 million ongoing
- Financial Aid Support and Outreach to Students
 - \$5.1 million one-time



Rancho Santiago CCD Budget



2025-26 RSCCD Budget

- A Total **General Fund** Budget of \$527,943,313
- A Total **ALL Funds** Budget of \$905,604,234
- COLA of 2.30%
- Growth of 2.35%
- Restored FTES and state-fund growth allocation
- Balanced budget (4th year) with no structural deficit
- Additional \$6.9M in one-time funds to the Colleges through the Budget Allocation Model (BAM)
 - Does not include additional college added on-going costs or changes in employee health/welfare plans savings

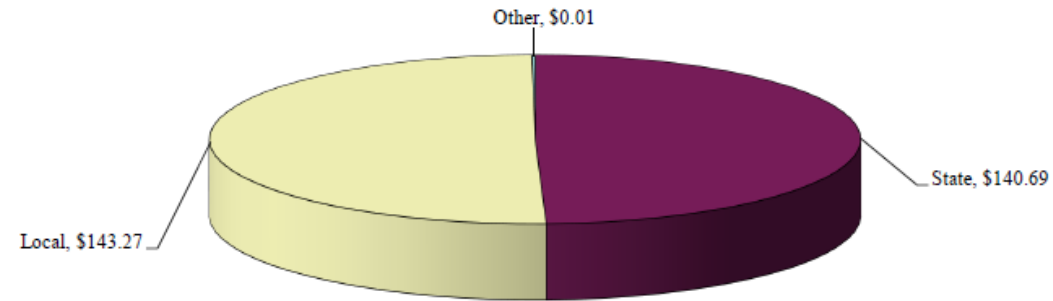


Rancho Santiago Community College District

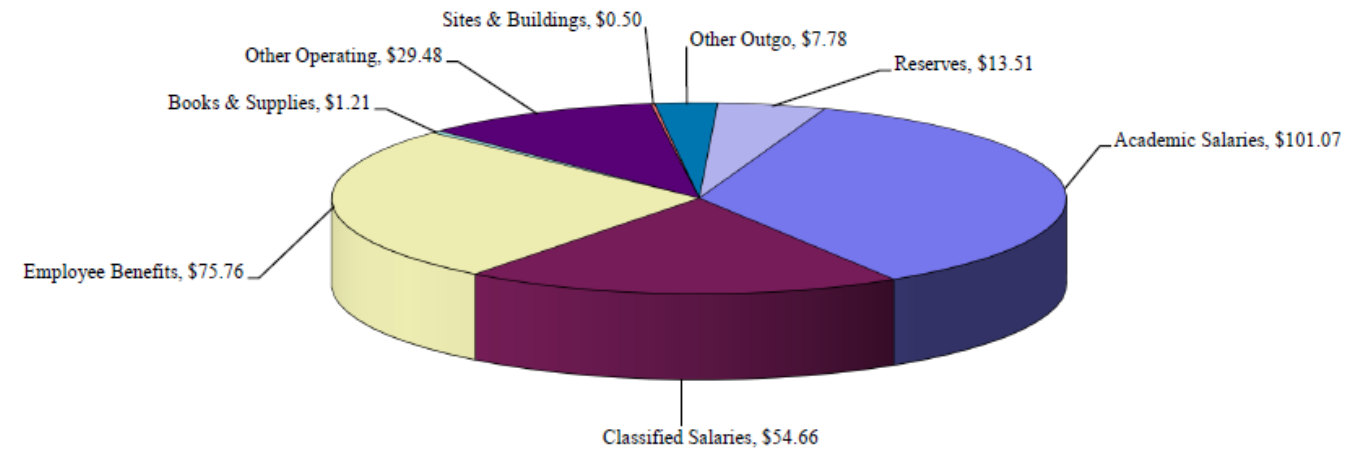
Adopted Budget 2025-26

General Fund - Unrestricted - Fund 11

Revenue in Millions



Expenditures in Millions

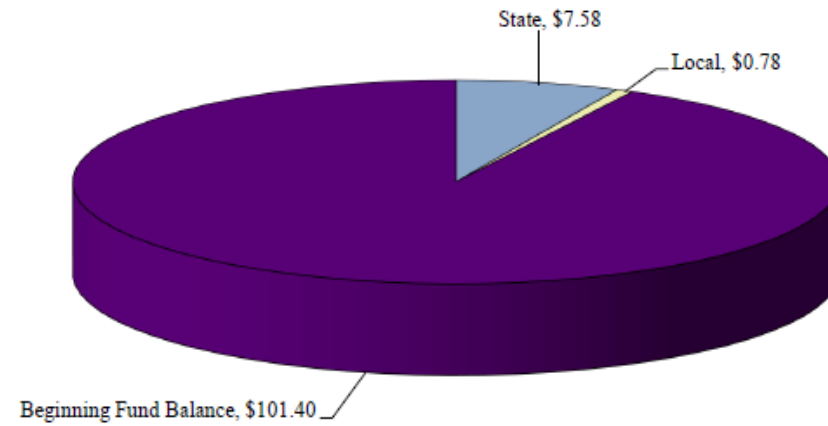


Rancho Santiago Community College District

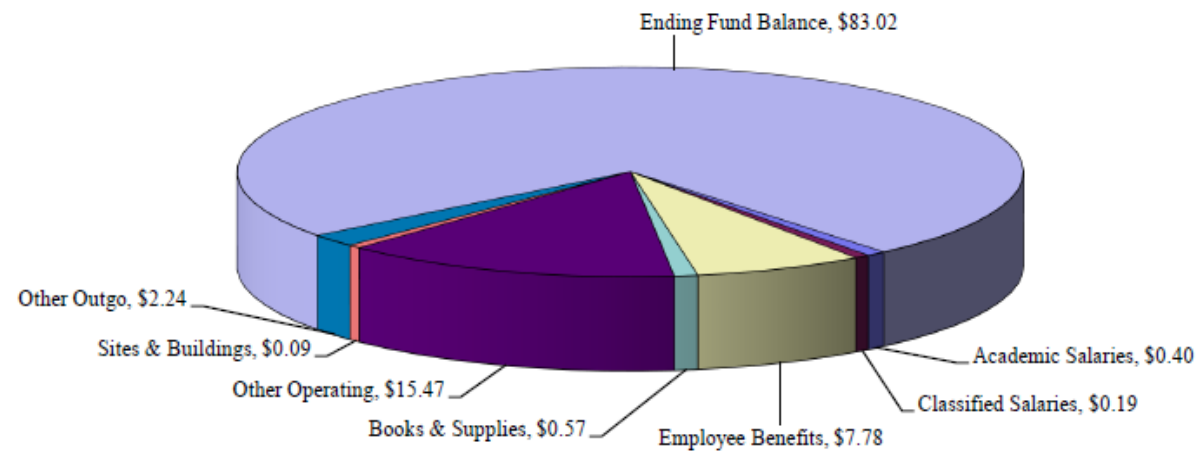
Adopted Budget 2025-26

Unrestricted - One-Time - General Fund - Fund 13

Revenue in Millions

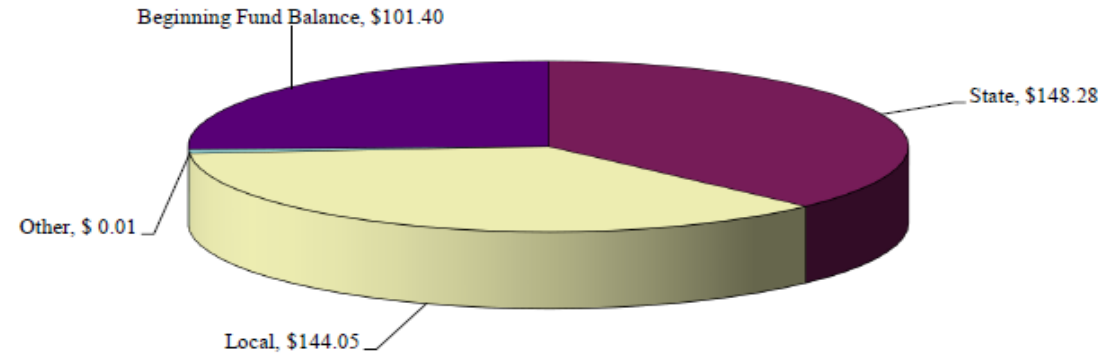


Expenditures in Millions

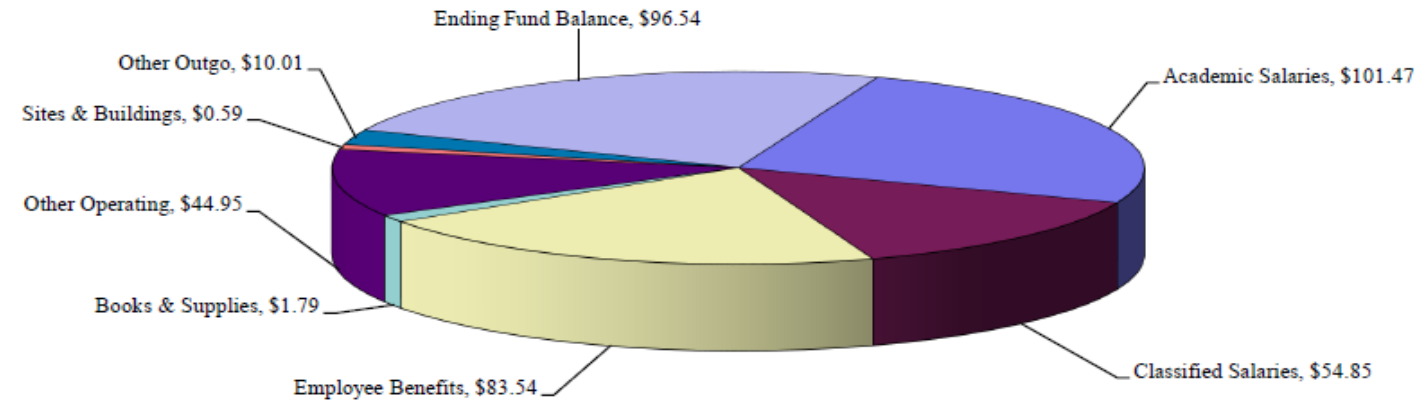


Rancho Santiago Community College District
Adopted Budget 2025-26
General Fund - Combined - Unrestricted - Fund 11, 13

Revenue in Millions



Expenditures in Millions

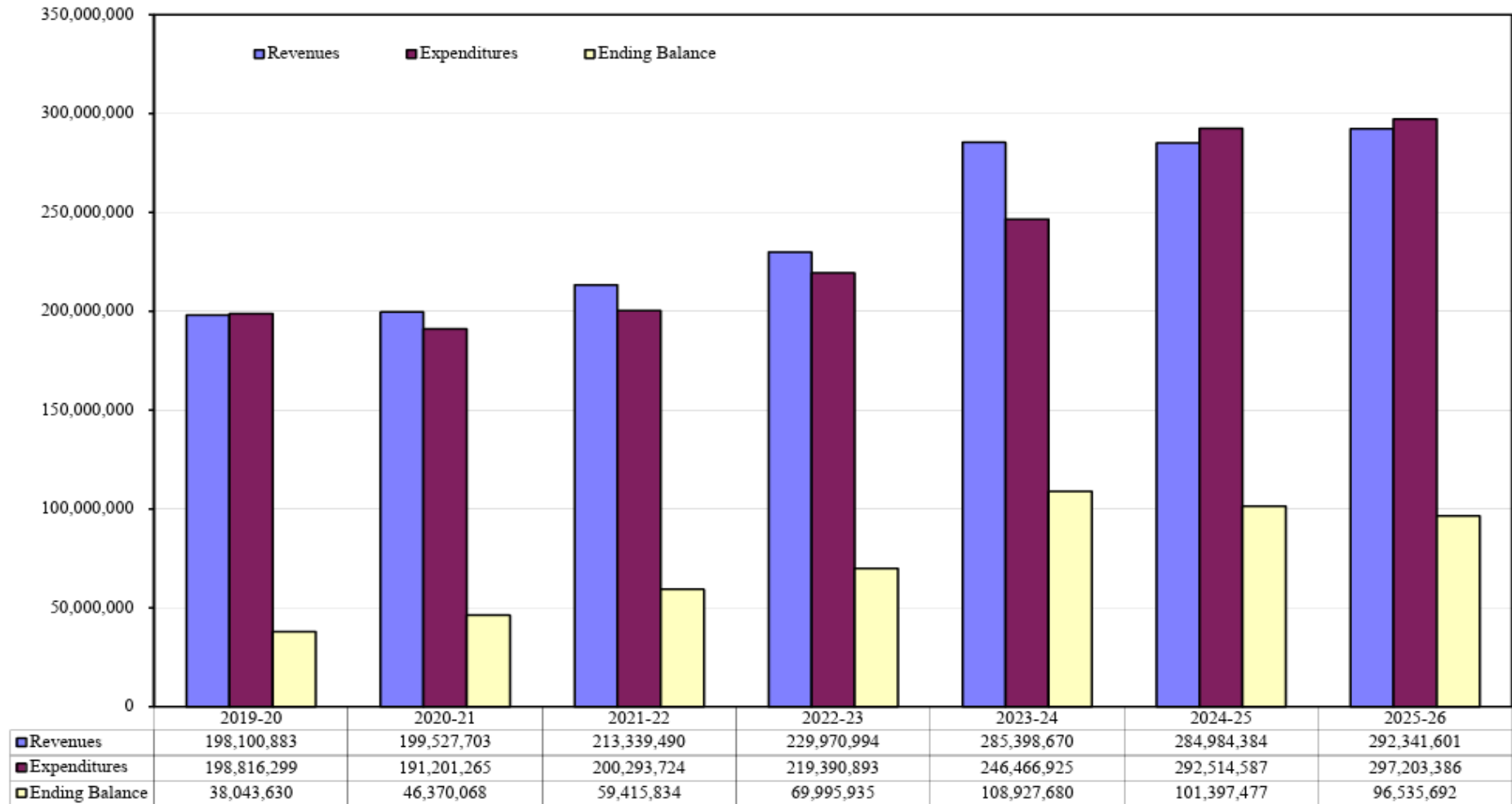


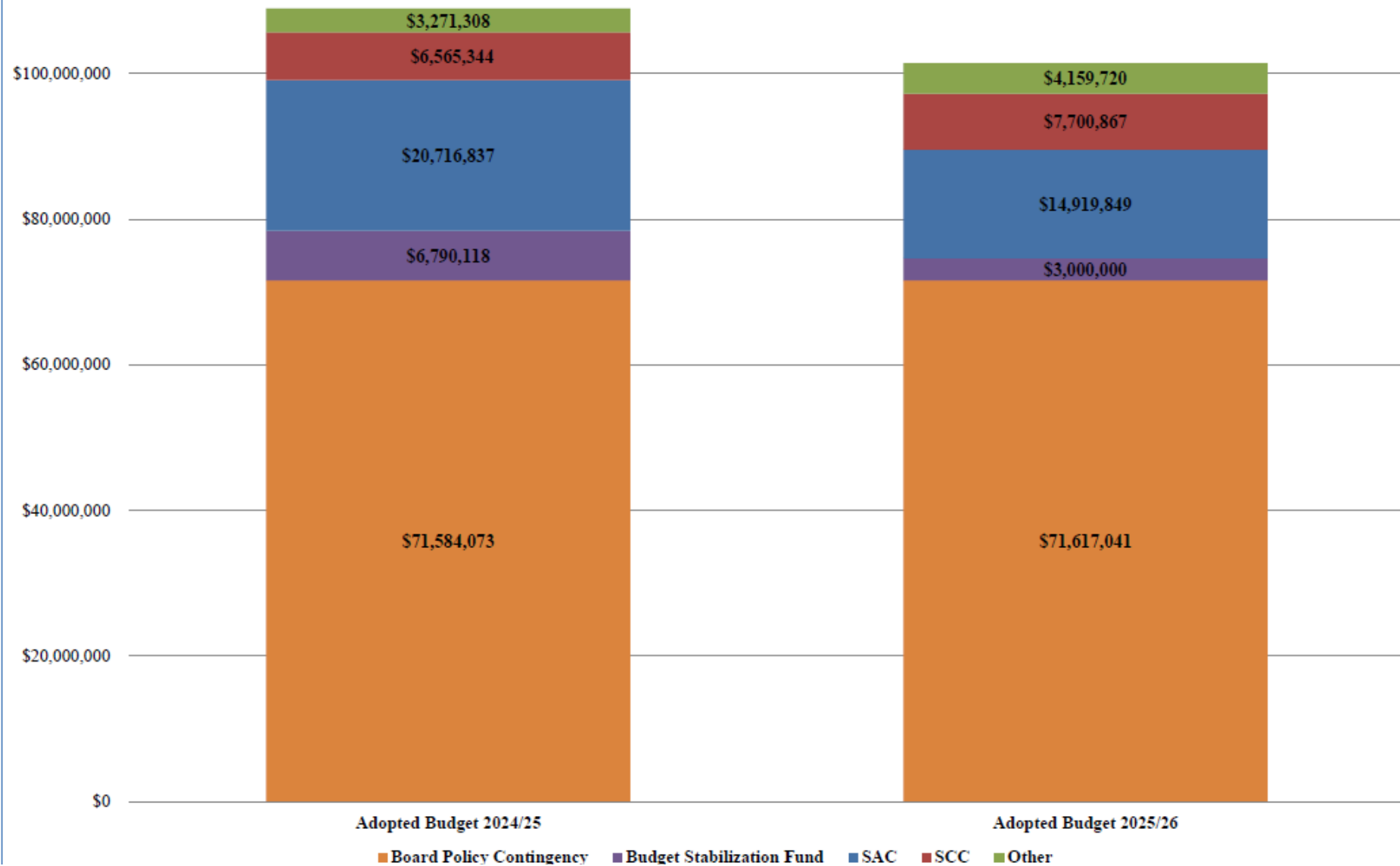
Rancho Santiago Community College District

Adopted Budget

2025-26

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





Appendix

- Details of Funds 11 and 13
- Details of Reserve levels
- Comparison of tax revenues 2024-25 to 2025-26
- 2025-26 SCFF Rates
- Budget Planning Factors & Financial Projections



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 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>						
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						
<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	\$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	97,188,986	106,781,981	94,052,303	101,073,457	(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	43,414,871	48,033,937	53,850,486	54,655,699	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	63,242,298	69,571,218	73,011,242	75,755,216	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 Actual Expenses	2024-25 Actual Expenses	2025-26 Tentative Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
Expenditures by Object						
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	853,635	768,908	929,484	1,213,325	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	16,408,280	18,035,453	25,133,192	29,485,061	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	4,534,181	4,169,547	570,725	501,705	(87.97)
	Subtotal, Expenditures (1000 - 6000)	225,642,251	247,361,044	247,547,432	262,684,463	6.19



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>						
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	4,237,280	13,323,352	5,400,000	7,775,000	(41.64)
	Subtotal, Expenditures (1000 - 7000)	229,879,531	260,684,396	252,947,432	270,459,463	3.75
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	43,449,630	16,672,237	9,953,464	13,514,351	(100.00)
	Subtotal Expenditures (7900)	43,449,630	16,672,237	9,953,464	13,514,351	(18.94)
Total Expenditures, Other Outgo and Ending Fund Balance		<u>\$273,329,161</u>	<u>\$277,356,633</u>	<u>\$262,900,896</u>	<u>\$283,973,814</u>	2.39



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	975,439	1,168,970	400,000	402,010	(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	507,310	488,464	178,297	190,250	(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	6,778,654	7,531,656	7,778,666	7,781,778	3.32
	TOTAL SALARIES/BENEFITS	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					
<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 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					
<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					
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	2,216,892	10,904,047	2,415,146	2,240,146	(79.46)
Subtotal, Expenditures (1000 - 7000)	16,587,394	31,830,191	21,444,882	26,743,923	(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	0	0	78,374,191	74,767,041	-
7910 Unrestricted Contingency	65,478,050	84,725,240	304,481	8,254,300	(90.26)
Subtotal Expenditures (7900)	65,478,050	84,725,240	78,678,672	83,021,341	(2.01)
Total Expenditures, Other Outgo and Ending 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

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

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%
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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	
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Rancho Santiago Community College District

Adopted Budget

2025-26

General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13						
<u>Expenditures by Object</u>		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
1200	Non-Instructional Salaries, Regular Contract	20,545,442	26,144,448	20,016,643	(23.44)	21,310,654
1300	Instructional Salaries, Other Non-Regular	33,231,725	45,262,048	49,360,599	9.06	37,195,760
1400	Non-Instructional Salaries, Other Non-Regular	2,018,370	2,515,419	2,830,428	12.52	2,066,450
	Subtotal	94,337,854	110,782,227	107,950,951	(2.56)	101,475,467
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	48,793,124	45,852,834	43,550,077	(5.02)	50,098,255
2200	Instructional Aides, Regular Full Time	1,033,010	1,033,010	884,327	(14.39)	1,063,780
2300	Non-Instructional Salaries, Other	1,866,758	2,054,176	2,627,572	27.91	1,851,493
2400	Instructional Aides, Other	1,811,336	1,808,042	1,460,425	(19.23)	1,832,421
	Subtotal	53,504,228	50,748,062	48,522,401	(4.39)	54,845,949
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	24,722,788	24,731,658	24,491,136	(0.97)	25,967,526
3200	Public Employees' Retirement System Fund	15,115,974	14,402,800	13,648,685	(5.24)	15,519,006
3300	Old Age, Survivors, Disability, and Health Ins.	5,714,466	5,600,183	5,556,847	(0.77)	5,965,020
3400	Health and Welfare Benefits	30,111,031	29,009,445	26,518,836	(8.59)	30,610,726
3500	State Unemployment Insurance	326,306	327,724	139,782	(57.35)	330,694
3600	Workers' Compensation Insurance	2,239,538	2,258,410	2,400,293	6.28	2,759,020
3900	Other Benefits	3,535,703	3,474,569	4,347,295	25.12	2,385,002
	Subtotal	81,765,806	79,804,789	77,102,874	(3.39)	83,536,994
	TOTAL SALARIES/BENEFITS	229,607,888	241,335,078	233,576,226	(10.33)	239,858,410
	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						
<u>Expenditures by Object</u>	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
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	1,464,198	2,212,745	1,533,443	(30.70)	1,786,562	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	50,230,369	36,233,775	28,646,858	(20.94)	44,952,452	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	736,627	4,819,699	4,530,661	(6.00)	590,816	(86.96)
Subtotal, Expenditures (1000 - 6000)	282,039,082	284,601,297	268,287,188	(5.73)	287,188,240	7.05



Rancho Santiago Community College District
Adopted Budget
2025-26

General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13						
<u>Expenditures by Object</u>	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
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	\$369,433,875	\$388,095,849	\$393,912,064	1.50	\$393,739,078	(0.04)
FD 11 & 13 Budgeted Expense					\$297,203,386	
FD 12 Budgeted Expense					\$132,498,858	
Total General Fund Budgeted Expense					\$429,702,244	
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

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		(7,530,203)
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>\$ 3,000,000</u>



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
8860	Interest & Investment Income	3,000,000	8,560,066	8,560,067	0.00	3,000,000
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
8875	Bachelor's Program Fee	40,000	40,000	70,980	77.45	40,000
8880	Nonresident Tuition	3,700,000	3,700,000	4,021,603	8.69	4,000,000
	Other Local Revenues (Student Transcript/ Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.)	785,172	790,214	1,904,916	141.06	779,122
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
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	5,000	5,000	14,117	182.34	5,000
8981/8983	Interfund Transfer In/Intrafund Transfer In	0	0	7,595	-	0
	Total Other Sources	5,000	5,000	21,712	334.24	5,000
	Total Revenues	260,506,195	279,168,169	284,984,384	2.08	292,341,601
	Net Beginning Balance	108,927,680	108,927,680	108,927,680	-	101,397,477
	Adjustments to Beginning Balance	0	0	0	-	0
	Adjusted Beginning Fund Balance	108,927,680	108,927,680	108,927,680	-	101,397,477
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$369,433,875	\$388,095,849	\$393,912,064	1.50	\$393,739,078



Rancho Santiago Community College District
Adopted Budget
2025-26

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%	

2025-26 Comparison to Actual & Forecast YTD of Big-3 Tax Revenues

	Forecast	Actual	Difference	Percent Difference
Personal Income	\$125,754	\$126,693	\$939	0.7%
Corporation	\$39,108	\$39,544	\$435	0.4%
Sales & Use	\$34,822	\$34,735	(\$87)	(0.2%)



FY2025-26 SCFF Rates (incl. COLA)

Category	2024-25 Rates	2025-26 Rates
FTES – Credit*	\$5,294.42	\$5,416.20
FTES – Incarcerated Credit*	\$7,424.53	\$7,595.29
FTES – Special Admit Credit*	\$7,424.53	\$7,595.29
FTES – CDCP	\$7,424.53	\$7,595.29
FTES – Noncredit	\$4,464.58	\$4,567.26
Supplemental Point Value	\$1,251.96	\$1,280.76
Student Success Main Point Value	\$738.23	\$755.21
Student Success Equity Point Value	\$186.21	\$190.49
<u>Single College District</u>		
Small College	\$6,508,449.14	\$6,658,143.47
Medium College	\$8,677,936.16	\$8,877,528.70
Large College	\$10,847,419.78	\$11,096,910.43
<u>Multi College District</u>		
Small College	\$6,508,449.14	\$6,658,143.47

Rates continued

Category	2024-25 Rates	2025-26 Rates
Medium College	\$7,593,193.50	\$7,767,836.95
Large College	\$8,677,936.16	\$8,877,528.70
Designated Rural College	\$2,070,087.77	\$2,117,699.79
State Approved Center	\$2,169,483.61	\$2,219,381.74
<u>Legacy (Grandparented) Centers</u>		
Small Center	\$271,187.37	\$277,424.68
Small Medium Center	\$542,371.33	\$554,845.87
Medium Center	\$1,084,740.95	\$1,109,690.00
Medium Large Center	\$1,627,112.28	\$1,664,535.87
Large Center	\$2,169,483.61	\$2,219,381.74

**Ten districts receive higher credit FTES rates, as specified in EDC 84750.4(d).*

2025-26 Advance SCFF Summary

SCFF Component	2025-26 AD Amount (Statewide) (In Millions)
FTES Allocation	\$6,052
Basic Allocation	\$1,024
Supplemental Allocation	\$1,659

Deficit Factor	0.1799%
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Budget Planning Factors & Financial Projections

SCFF PLANNING FACTORS					
Factor	2024-25	2025-26	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	1.07%	2.30% ¹	3.02%	3.42%	3.31%
Growth Funding	0.50%	2.35%	TBD	TBD	TBD

SCFF RATE FACTORS FOR 2024-25 AND 2025-26		
	2024-25	2025-26
Base Credit	\$5,294	\$5,416
Supplemental Point Value	\$1,252	\$1,281
Student Success Main Point Value	\$738	\$755
Student Success Equity Point Value	\$186	\$190
Incarcerated Credit, Special Admit Credit, CDCP*	\$7,425	\$7,596
Noncredit	\$4,465	\$4,568

OTHER PLANNING FACTORS						
Factors		2024-25	2025-26	2026-27	2027-28	2028-29
California CPI		2.86%	3.09%	2.82%	2.72%	2.79%
California Lottery	Unrestricted per FTES**	\$195.37	\$190.00	\$190.00	\$190.00	\$190.00
	Restricted per FTES	\$88.22	\$82.00	\$82.00	\$82.00	\$82.00
Mandate Block Grant		\$35.64	\$36.46	\$37.56	\$38.84	\$40.13
Interest Rate for Ten-Year Treasuries		4.23%	4.50%	4.36%	4.40%	4.50%
CalSTRS Employer Rate ²		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ²		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate ³		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁴		\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

*Career development and college preparation (CDCP)

**Full-time equivalent student (FTES)



