



Rancho Santiago Community College District
District Council Meeting

June 1, 2026

1:30 p.m.

Via Zoom

<https://rsccd-edu.zoom.us/j/86986742600>

669-444-9171 / 869 8674 2600

Agenda

- | | |
|---|----------------|
| 1. Call to Order/Update | Martinez |
| 2. Approval of District Council Meeting Minutes - ACTION
a. May 4, 2026 Meeting | Martinez |
| 3. Approval of 2026-2027 Tentative Budget - ACTION | Ingram |
| 4. Committee Reports – INFORMATION
a. Planning & Organizational Effectiveness Committee | Perez |
| b. Human Resources Committee | Olson |
| c. Fiscal Resources Committee | Ingram |
| d. Physical Resources Committee | Ingram |
| e. Technology Advisory Group | Gonzalez |
| 5. Constituent Representative Reports - INFORMATION
a. Academic Senate - SAC | Coyne |
| b. Academic Senate - SCC | Kubicka-Miller |
| c. Classified Staff | Johnson |
| d. Student Government - SAC | Ramirez |
| e. Student Government – SCC | Lopez |

Next Meeting:
July 20, 2026



Rancho Santiago Community College District District Council Meeting

MINUTES May 4, 2026

Members:	Marvin Martinez	Present
	Enrique Perez	Present
	Adam O'Connor for Iris Ingram	Present
	Kristin Olson	Present
	Annebelle Nery	Present
	Jeannie Kim	Absent
	Jesse Gonzalez	Present
	Claire Coyne	Present
	Tara Kubicka-Miller	Present
	Steve Bautista	Present
	Sara Gonzalez	Present
	Song Graham	Absent
	Tyler Johnson	Present
	Diana Casares	Present
	Bridgette Hernandez	Present
	Kimberly Ramirez	Present
	Kayla Lopez	Absent
Guests:	Rasel Menendez	

1. Call to Order/Update
 - a. Chancellor Martinez convened the meeting via Zoom Conference at 1:37 p.m.
2. Approval of Minutes
 - a. It was moved by Ms. Coyne and seconded by Ms. Olson to approve the minutes of the March 30, 2026 meeting. The motion carried with abstentions from Steve Bautista, Sara Gonzalez and Bridgette Hernandez.
3. Approval of Human Resources Items
 - a. Reorg #1480 – DO/Business Svcs/Fiscal Services: It was moved by Ms. Coyne and seconded by Ms. Hernandez to approve Reorg #1480. Discussion ensued. The motion carried unanimously.

4. Board Policies and Administrative Regulations
 - a. AR 3750.2 Data Classification (NEW): It was moved by Mr. Johnson and seconded by Mr. Bautista to approve AR 3750.2 Data Classification. Discussion ensued. It was suggested that “immigration status” be added as a bullet item under Restricted data on page 4 of the draft AR. It was agreed that Mr. Gonzalez would bring back after consultation with the appropriate parties.

5. FRC Recommended Updates to the Budget Allocation Model
 - a. It was moved by Dr. Nery and seconded by Ms. Coyne to approve the FRC recommended updates to the Budget Allocation Model. Discussion ensued. The motion carried unanimously.

6. 2026-2027 District Council Meeting Dates
 - a. Chancellor Martinez presented the 2026-2027 District Council meeting dates and asked all to place them on their calendars.

7. Committee Reports
 - a. Planning and Organizational Effectiveness Committee (POEC)
Co-Chair Coyne reported on the April 22, 2026 meeting.
 - b. Human Resources Committee (HRC)
Vice Chancellor Olson reported on the April 1, 2026 meeting.
 - c. Fiscal Resources Committee (FRC)
Asst. Vice Chancellor O’Connor reported on the April 15, 2026 meeting.
 - d. Physical Resources Committee (PRC)
Asst. Vice Chancellor O’Connor reported that PRC was scheduled to meet on May 6, 2026.
 - e. Technology Advisory Group (TAG)
Asst. Vice Chancellor Gonzalez reported on the April 2, 2026 meeting.

8. Constituent Representative Reports
 - a. Academic Senate/SAC: Ms. Coyne reported on the SAC Academic Senate meetings and activities.
 - b. Academic Senate/SCC: Ms. Kubicka-Miller reported on the SCC Academic Senate meetings and activities.
 - c. CSEA: Mr. Johnson reported on CSEA 579 activities.
 - d. Student Government/SAC: Ms. Ramirez reported on SAC ASG activities.
 - e. Student Government/SCC: No report.

Next Meeting: The next meeting will be held on Monday, June 1, 2026
Meeting Adjourned: 2:17 p.m.

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2026/27 Tentative Budget Assumptions
May 20, 2026

I. State Revenue

A. The District's earned revenue is projected to be greater than hold harmless. Budgeting for 2026/27 will use the Student Centered Funding Formula (SCFF) at the full calculated revenue.

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth	Funded Growth
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	27,316.74	4.16%	0.40%
2023/24	Recal	29,002.84	28,664.35	6.26%	4.93%
2024/25	Recal	31,020.35	29,703.50	6.96%	3.63%
2025/26	P2	33,147.83	30,267.47 P1	6.86%	1.90%

The governor's state budget proposal includes 1.50% systemwide growth funding and 4.31% 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 4.31%	\$11,303,614
Projected Growth of 1.5%	\$4,030,910

Fund 13 set aside for 2% Deficit Factor (SAC=\$3,717,800/SCC=\$1,459,474) \$5,177,274

2026/27 Potential Growth at 1.5% 33,645 FTES

C. Education Protection Account (EPA) funding estimated at \$42,329,100 based on 2025/26 @ Advance. 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 (\$6,394,726). Restricted lottery at \$82 per FTES (\$2,759,829). (2025/26 @ P1 of resident & nonresident factored FTES, 33,656.45 x \$190 = \$6,394,726 unrestricted lottery; 33,656.45 x \$82 = \$2,759,829 restricted lottery)

E. Estimated reimbursement for part-time faculty compensation is estimated at \$722,412 (2025/26 @ Advance). Estimated reimbursement for part-time faculty health benefits is estimated at \$215,434 (2024/25 actuals).

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 2025/26 @ Advance of \$355,987.

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 \$4,300,000. (SAC \$2,700,000, SCC \$1,600,000).

J. Interest earnings estimated at \$3,000,000.

K. Other miscellaneous income (includes fines, fees, rents, etc.) is estimated at approximately \$464,737.

L. Apprenticeship revenue estimated at \$6,562,448 (620,856 hrs x \$10.57). Adjusted for COLA, increase of \$155,214

M. Scheduled Maintenance/Instructional Equipment allocation - \$3 million estimated.

N. Full-time Faculty Hiring Allocation - no new allocation is proposed at this time.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2026/27 Tentative Budget Assumptions
May 20, 2026**

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 - estimated 3.2% for unrestricted general fund = \$6.7 million.
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 \$2.6 million for all funds. The estimated cost of a 1% salary increase is \$2.1 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$2.37 million including benefits for FD 11 (FARSCCD approximate cost \$666,340, CSEA approximate cost \$1,153,518, Management/Other approximate cost \$554,912) For all funds, it is estimated to = \$3.34 million (FARSCCD = \$771,360, CSEA = \$1,796,029, Management/Others = \$769,961) 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 11.0% for an additional cost of approximately \$1,051,973 for active employees. For retirees estimated to be \$464,504. PT Health continue budget of \$1M.
State Unemployment Insurance (.05%). Workers' Compensation Insurance (1.75%)
CalSTRS employer contribution rate will stay the same in 2026/27 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 2026/27 from 26.81% to 26.40% for a decrease of \$215,233.
(Note: The cost of each 1% increase in the PERS rate is approximately \$464,000.)
- E. The full-time faculty obligation (FON) for Fall 2026 is estimated to be 358. The Fall 2025 report indicated the District was 32.6 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 \$197,863. Penalties for not meeting the obligation amount to approximately \$92,322 per FTE not filled. Each faculty hired over the FON adds cost of (\$197,863 - \$74,531) = \$123,332 if deduct hourly cost. A minimum of 10 faculty need to be hired to meet FON for Fall 2026. (SAC - hiring 11 credit/1 non-fon/1 categorical/SCC - 0 new faculty)
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/26 for hourly faculty is \$112.81 x 18 hrs/LHE= \$2.031 (FY 2026/27) (Total cost of salary and benefits of part-time faculty to teach 30 LHE = \$74,531)
- 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). Removal of transfer \$2.2 million from General Fund to Debt Service Fund to repay Certificates of Participation (COP) until COPs are issued.
- I. Utilities cost increases of 15%, estimated at \$115,000.
- J. Information Technology licensing contract escalation cost estimated at \$252,000.
- K. Property and Liability Insurance transfer estimated at \$3,900,000.
- L. Other additional DSO/Institutional Cost expenses:

	Ongoing Cost	One-time Cost
HR - budget TB test reimbursement	\$ 8,000	
ITS - centralized funding for software requests	\$ 406,077	
Board special counsel	\$ 100,000	
CEFA MOU re: participatory governance	\$ 10,000	
Out-of-State payroll processing	\$ -	
- M. Tenth & final contribution of Santiago Canyon College ADA Settlement expenses of \$2 million from available one-time funds.
- N. SRP 2 Expense Reduction (SRP completely paid).

Rancho Santiago Community College District
Unrestricted General Fund Summary
2026/27 Tentative Budget Assumptions
May 20, 2026

*	<u>New Revenues</u>	Ongoing Only	One-Time
A	Student Centered Funding Formula		
B	Projected COLA of 4.31%	\$11,303,614	
B	Projected Growth of 1.5%	\$4,030,910	
D	Unrestricted Lottery	\$438,596	
H	Mandates Block Grant	\$0	
I	Non-Resident Tuition	\$300,000	
J	Interest Earnings	\$0	
L	Apprenticeship - SCC	\$155,214	
EGK	Misc Income	\$426,899	
N	Full-time Faculty Allocation	\$0	
	Total	\$16,655,233	
	 <u>New Expenditures</u>		
B	Salary Schedule Increases/Collective Bargaining	\$6,716,183	
C	Step/Column	\$2,374,770	
D	Health and Welfare/Benefits Est. Increase 11.0% - Active	\$1,051,973	
D	Health and Welfare/Benefits - Retirees	\$464,504	
D	Health and Welfare - Part-time Faculty (placeholder)	\$0	
D	CalSTRS Changes	\$0	
D	CalPERS Changes	(\$215,233)	
D	Workers' Compensation Insurance (WCI)	\$0	
E	Full Time Faculty Obligation Hires	\$2,176,493	
E	Non-Credit Faculty (Non FON)	\$197,863	
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	(\$2,200,000)	
I	Utilities Increase	\$115,000	
J	ITS Licensing/Contract Escalation Cost	\$252,000	
K	Property, Liability and All Risks Insurance	\$0	
II.L	Apprenticeship - SCC	\$0	
L	Other Additional DSO/Institutional Costs	\$524,077	
M	SCC ADA Settlement Costs-final payment	\$0	\$2,000,000
N	SRP 2 Expense Reduction (SRP completely paid).	(\$765,064)	
	Total	\$10,692,565	\$2,000,000
	2026/27 Budget Year Unallocated (Deficit)	\$5,962,667	
	2025/26 Structural Unallocated (Deficit)	\$3,286,511	
**	SCC est. ongoing budget reductions	\$1,100,000	
	Vacancies / Reorgs / Other Adjustments	\$488,279	
	Total Est. Unallocated (Deficit)	\$10,837,457	

* Reference to budget assumption number

** Subject to SCC participatory governance process

Rancho Santiago Community College District
Tentative Budget
2026-27

Unrestricted General Fund Revenue Budget - Fund 11						
Revenues by Source		2024-25 Actual Revenue	2025-26 Revised Budget	2025-26 Estimated Revenue	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8100	Federal Revenues					
8110	Forest Reserve	\$4,802	\$0	\$5,002	\$0	(100.00)
	Total Federal Revenues	<u>4,802</u>	<u>0</u>	<u>5,002</u>	<u>0</u>	(100.00)
8600	State Revenues					
8611	Apprenticeship Allowance	9,862,271	6,407,234	6,407,234	6,562,448	2.42
8612	State General Apportionment	73,314,741	74,923,977	74,923,977	84,470,103 *	12.74
8612	State General Apportionment-estimated COLA	2,409,837	5,515,216	5,515,216	11,303,614 *	104.95
8612	State General Apportionment-Deficit	0	0	0	0 *	-
8611-8630	State General Apportionment&EPA&Appr-prior year adjustment	3,668,790	0	0	0	-
8619	Other General Apportionments-Full-time Faculty Allocation	3,325,444	3,325,444	3,325,444	3,325,444	-
8619	Other General Apportionments-Enrollment Fee Admin-2%	219,878	219,878	219,878	355,987	61.90
8619	Other General Apportionments-PT Faculty Comp & Office Hr	707,056	707,056	707,056	722,412	2.17
8619	Other General Apportionments-PT Health Insurance	227,578	0	200,000	215,434	7.72
8630	Education Protection Account	35,170,223	42,329,100	42,329,100	42,329,100 *	-
8672-8673	Homeowners' Property Tax Relief/Timber Yield Tax	248,313	261,247	261,247	261,247 *	-
8681	State Lottery Proceeds	6,278,873	5,956,130	5,956,130	6,394,726	7.36
8682	State Mandated Costs	1,027,404	1,052,295	1,052,295	1,052,295	-
8699	Other Misc State Revenue	1,611	0	0	0	-
	Total State Revenues	<u>136,462,019</u>	<u>140,697,577</u>	<u>140,897,577</u>	<u>156,992,810</u>	11.42
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	64,889,955	71,053,504	71,053,504	71,053,504 *	-
8812	Tax Allocation, Supplement Roll	1,646,839	2,439,664	2,439,664	2,439,664 *	-
8813	Tax Allocation, Unsecured Roll	2,085,558	2,117,222	2,117,222	2,117,222 *	-
8816	Prior Years' Taxes	645,368	655,354	655,354	655,354 *	-
8817	Education Revenue Augmentation Fund (ERAF)	39,727,367	39,857,012	39,857,012	39,857,012 *	-
8818	RDA Funds - Pass Thru AB	1,783,313	1,776,817	1,776,817	1,776,817 *	-

Rancho Santiago Community College District
Tentative Budget
2026-27

Unrestricted General Fund Revenue Budget - Fund 11

		2024-25	2025-26	2025-26	2026-27	% change
Revenues by Source		Actual	Revised	Estimated	Tentative	26/27 Tent/ 25/26 Est
		Revenue	Budget	Revenue	Budget	
8819	RDA Funds - Residuals	8,575,884	8,811,668	8,811,668	8,811,668	* -
8820	Contrib, Gifts, Grants & Endowment	45,794	0	0	0	-
8850	Rents and Leases	179,180	406,861	406,861	338,480	(16.81)
8860	Interest & Investment Income	8,560,067	3,000,000	4,675,761	3,000,000	(35.84)
8874	CCC Enrollment Fees	6,989,815	8,657,316	8,657,316	8,657,316	* -
8875	Bachelor's Program Fee	70,980	40,000	126,420	100,000	(20.90)
8880	Nonresident Tuition	4,021,603	4,000,000	4,795,844	4,300,000	(10.34)
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	1,646,377	524,200	524,200	524,200	-
	Total Local Revenues	140,868,100	143,339,618	145,897,643	143,631,237	(1.55)
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	14,117	5,000	26,645	5,000	(81.23)
8981/8983	Interfund/Intrafund Transfer In	7,595	0	0	0	-
	Total Other Sources	21,712	5,000	26,645	5,000	(81.23)
	Total Revenues	277,356,633	284,042,195	286,826,867	300,629,047	4.81
	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	\$277,356,633	\$284,042,195	\$286,826,867	\$300,629,047	4.81

* Component of Apportionment

\$273,732,621

Rancho Santiago Community College District
Tentative Budget
2026-27

Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>		2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$35,579,997	\$40,870,163	\$39,473,899	\$43,406,877	9.96
1200	Non-Instructional Salaries, Regular Contract	19,637,974	22,158,225	21,492,887	24,096,744	12.11
1300	Instructional Salaries, Other Non-Regular	49,360,599	37,969,585	51,006,797	37,933,209	(25.63)
1400	Non-Instructional Salaries, Other Non-Regular	2,203,411	2,068,969	2,450,758	2,060,818	(15.91)
	Subtotal	<u>106,781,981</u>	<u>103,066,942</u>	<u>114,424,341</u>	<u>107,497,648</u>	(6.05)
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	43,408,511	53,685,168	49,023,372	56,054,922	14.34
2200	Instructional Aides, Regular Full Time	884,327	1,147,442	1,037,434	1,244,940	20.00
2300	Non-Instructional Salaries, Other	2,280,674	2,176,443	2,174,572	2,110,015	(2.97)
2400	Instructional Aides, Other	1,460,425	1,939,875	1,592,459	1,983,066	24.53
	Subtotal	<u>48,033,937</u>	<u>58,948,928</u>	<u>53,827,837</u>	<u>61,392,943</u>	14.05
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	17,266,530	18,629,765	19,640,180	19,344,448	(1.51)
3200	Public Employees' Retirement System Fund	13,558,594	16,603,528	15,381,757	17,324,765	12.63
3300	Old Age, Survivors, Disability, and Health Ins.	5,500,037	6,311,593	6,068,713	6,631,344	9.27
3400	Health and Welfare Benefits	26,405,644	30,560,633	29,216,975	33,517,179	14.72
3500	State Unemployment Insurance	138,924	333,911	145,535	336,656	131.32
3600	Workers' Compensation Insurance	2,372,596	2,861,124	3,073,987	2,985,330	(2.88)
3900	Other Benefits	4,328,893	2,385,721	2,805,598	1,668,819	(40.52)
	Subtotal	<u>69,571,218</u>	<u>77,686,275</u>	<u>76,332,745</u>	<u>81,808,541</u>	7.17
	TOTAL SALARIES/BENEFITS	224,387,136	239,702,145	244,584,923	250,699,132	2.50
	Salaries/Benefits Cost % of Total Expenditures	90.71%	88.14%	89.83%	88.63%	

Rancho Santiago Community College District
Tentative Budget
2026-27

Unrestricted General Fund Expenditure Budget - Fund 11

		2024-25	2025-26	2025-26	2026-27	% change
Expenditures by Object		Actual	Revised	Estimated	Tentative	26/27 Tent/ 25/26 Est
		Expenses	Budget	Expenses	Budget	
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	-
4200	Other Books	4,389	668	0	668	-
4300	Instructional Supplies	49,161	64,230	86,148	3,072	(96.43)
4400	Media Supplies	0	0	0	0	-
4500	Maintenance Supplies	83,751	187,973	133,032	201,452	51.43
4600	Non-Instructional Supplies	617,422	1,137,839	807,195	1,025,434	27.04
4700	Food Supplies	14,185	35,199	24,601	22,199	(9.76)
	Subtotal	<u>768,908</u>	<u>1,425,909</u>	<u>1,050,976</u>	<u>1,252,825</u>	19.21
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	2,167,848	3,167,138	2,375,057	3,490,654	46.97
5200	Travel & Conference Expenses	171,565	417,043	234,190	367,105	56.76
5300	Dues & Memberships	141,825	225,091	163,314	224,535	37.49
5400	Insurance	0	0	0	0	-
5500	Utilities & Housekeeping Svcs	2,883,519	5,371,552	3,447,368	5,730,997	66.24
5600	Rents, Leases & Repairs	2,120,929	3,657,796	2,586,545	4,666,028	80.40
5700	Legal, Election & Audit Exp	1,204,485	1,486,026	1,532,317	1,284,197	(16.19)
5800	Other Operating Exp & Services	5,649,488	9,055,205	7,434,250	8,862,296	19.21
5900	Other (Transp., Postage, Reproduction, Special Proj., etc.)	3,695,794	6,327,351	4,801,587	5,785,483	20.49
	Subtotal	<u>18,035,453</u>	<u>29,707,202</u>	<u>22,574,628</u>	<u>30,411,295</u>	34.71
6000	Sites, Buildings, Books, and Equipment					
6100	Sites & Site Improvements	302,185	0	0	0	-
6200	Buildings	2,890,247	0	3,000,000	0	(100.00)
6300	Library Books	796	800	770	800	3.90
6400	Equipment	976,319	1,106,776	1,049,514	501,905	(52.18)
	Subtotal	<u>4,169,547</u>	<u>1,107,576</u>	<u>4,050,284</u>	<u>502,705</u>	(87.59)
	Subtotal, Expenditures (1000 - 6000)	<u>247,361,044</u>	<u>271,942,832</u>	<u>272,260,811</u>	<u>282,865,957</u>	3.90

Rancho Santiago Community College District
Tentative Budget
2026-27

Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object		2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
7000	Other Outgo					
7200	Intrafund Transfers	7,473	0	218	0	(100.00)
7300	Interfund Transfers Out	13,315,879	7,600,000	5,400,000	5,400,000	-
7600	Other Student Aid	0	175,000	21,256	175,000	723.30
	Subtotal	<u>13,323,352</u>	<u>7,775,000</u>	<u>5,421,474</u>	<u>5,575,000</u>	2.83
	Subtotal, Expenditures (1000 - 7000)	<u>260,684,396</u>	<u>279,717,832</u>	<u>277,682,285</u>	<u>288,440,957</u>	3.87
7900	Reserve for Contingencies					
7910	Estimated COLA	0	0	0	0	-
7910	SAC/SCC	0	2,421,692	0	1,350,633	-
7950	Budget Stabilization	0	0	0	0	-
	Total Designated	<u>0</u>	<u>2,421,692</u>	<u>0</u>	<u>1,350,633</u>	-
7910	Unrestricted Contingency	16,672,237	1,902,671	9,144,582	10,837,457	18.51
	Subtotal Expenditures (7900)	<u>16,672,237</u>	<u>4,324,363</u>	<u>9,144,582</u>	<u>12,188,090</u>	33.28
	Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$277,356,633</u>	<u>\$284,042,195</u>	<u>\$286,826,867</u>	<u>\$300,629,047</u>	4.81

Rancho Santiago Community College District
Tentative Budget
2026-27

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

		2024-25	2025-26	2025-26	2026-27	% change
<u>Revenues by Source</u>		Actual	Revised	Estimated	Tentative	26/27 Tent/ 25/26 Est
		Revenue	Budget	Revenue	Budget	
8100	Federal Revenues					
	Total Federal Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	-
8600	State Revenues					
8611	Apprenticeship Allowance	0	0	0	0	-
8682	State Mandated Costs	0	0	0	0	-
8699	Other Misc State Revenue	<u>7,068,626</u>	<u>7,584,025</u>	<u>7,584,025</u>	<u>7,584,025</u>	-
	Total State Revenues	<u>7,068,626</u>	<u>7,584,025</u>	<u>7,584,025</u>	<u>7,584,025</u>	-
8800	Local Revenues					
883x	Contract Instructional Service	27,167	0	0	0	-
885x	Rentals Short-term/Lease Facilities	273,419	528,840	195,279	0	(100.00)
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	258,539	264,422	117,069	290,222	147.91
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	<u>559,125</u>	<u>793,262</u>	<u>312,348</u>	<u>290,222</u>	(7.08)
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfer In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Total Revenues	<u>7,627,751</u>	<u>8,377,287</u>	<u>7,896,373</u>	<u>7,874,247</u>	(0.28)
	Net Beginning Balance	108,927,680	101,397,477	101,397,477	93,438,590	(7.85)
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>108,927,680</u>	<u>101,397,477</u>	<u>101,397,477</u>	<u>93,438,590</u>	(7.85)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$116,555,431</u></u>	<u><u>\$109,774,764</u></u>	<u><u>\$109,293,850</u></u>	<u><u>\$101,312,837</u></u>	(7.30)

Rancho Santiago Community College District
Tentative Budget
2026-27

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

<u>Expenditures by Object</u>	2024-25	2025-26	2025-26	2026-27	% change
	Actual Expenses	Revised Budget	Estimated Expenses	Tentative Budget	26/27 Tent/ 25/26 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$163,284	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	378,669	32,966	32,966	0	(100.00)
1300 Instructional Salaries, Other Non-Regular	0	397,750	0	397,750	-
1400 Non-Instructional Salaries, Other Non-Regular	627,017	175,785	542,956	2,550	(99.53)
Subtotal	<u>1,168,970</u>	<u>606,501</u>	<u>575,922</u>	<u>400,300</u>	(30.49)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	141,566	175,013	189,271	190,531	0.67
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	346,898	184,704	247,350	63,646	(74.27)
2400 Instructional Aides, Other	0	0	0	0	-
Subtotal	<u>488,464</u>	<u>359,717</u>	<u>436,621</u>	<u>254,177</u>	(41.79)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	7,224,606	7,699,918	7,699,918	7,660,482	(0.51)
3200 Public Employees' Retirement System Fund	90,091	51,901	55,526	60,353	8.69
3300 Old Age, Survivors, Disability, and Health Ins.	56,810	28,722	33,451	23,635	(29.34)
3400 Health and Welfare Benefits	113,192	50,343	54,120	71,391	31.91
3500 State Unemployment Insurance	858	583	479	333	(30.45)
3600 Workers' Compensation Insurance	27,697	15,630	17,743	10,465	(41.02)
3900 Other Benefits	18,402	4,701	5,971	4,330	(27.49)
Subtotal	<u>7,531,656</u>	<u>7,851,798</u>	<u>7,867,209</u>	<u>7,830,989</u>	(0.46)
TOTAL SALARIES/BENEFITS	9,189,090	8,818,016	8,879,751	8,485,466	(4.44)

Rancho Santiago Community College District
Tentative Budget
2026-27

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

		2024-25	2025-26	2025-26	2026-27	% change
Expenditures by Object		Actual	Revised	Estimated	Tentative	26/27 Tent/ 25/26 Est
		Expenses	Budget	Expenses	Budget	
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	-
4200	Other Books	557	2,805	305	2,500	719.67
4300	Instructional Supplies	10,326	5,293	2,232	500	(77.60)
4400	Media Supplies	0	0	0	0	-
4500	Maintenance Supplies	71,335	64,000	57,151	56,000	(2.01)
4600	Non-Instructional Supplies	655,087	721,929	503,265	375,103	(25.47)
4700	Food Supplies	27,230	86,566	51,717	68,922	33.27
	Subtotal	<u>764,535</u>	<u>880,593</u>	<u>614,670</u>	<u>503,025</u>	(18.16)
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	2,252,491	3,524,563	2,591,914	2,926,954	12.93
5200	Travel & Conference Expenses	288,874	313,697	222,764	185,479	(16.74)
5300	Dues & Memberships	101,879	144,674	108,206	93,375	(13.71)
5400	Insurance	0	0	0	0	-
5500	Utilities & Housekeeping Svcs	1,909,081	90,640	33,576	90,640	169.95
5600	Rents, Leases & Repairs	1,119,821	890,692	1,143,390	478,384	(58.16)
5700	Legal, Election & Audit Exp	618,468	427,680	550,254	231,410	(57.94)
5800	Other Operating Exp & Services	3,506,908	1,315,613	3,071,772	1,201,293	(60.89)
5900	Other (Transp., Postage, Reproduction, Special Proj., etc.)	813,883	7,959,861	885,135	4,517,380	410.36
	Subtotal	<u>10,611,405</u>	<u>14,667,420</u>	<u>8,607,011</u>	<u>9,724,915</u>	12.99
6000	Sites, Buildings, Books, and Equipment					
6100	Sites & Site Improvements	0	0	0	0	-
6200	Buildings	0	0	0	0	-
6300	Library Books	0	0	0	0	-
6400	Equipment	361,114	347,026	156,956	26,141	(83.35)
	Subtotal	<u>361,114</u>	<u>347,026</u>	<u>156,956</u>	<u>26,141</u>	(83.35)
	Subtotal, Expenditures (1000 - 6000)	<u>20,926,144</u>	<u>24,713,055</u>	<u>18,258,388</u>	<u>18,739,547</u>	2.64

Rancho Santiago Community College District
Tentative Budget
2026-27

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

		2024-25	2025-26	2025-26	2026-27	% change
Expenditures by Object		Actual	Revised	Estimated	Tentative	26/27 Tent/ 25/26 Est
		Expenses	Budget	Expenses	Budget	
7000	Other Outgo					
7200	Intrafund Transfers	0	0	0	0	-
7300	Interfund Transfers Out	10,736,328	2,240,146	6,740,146	2,305,379	(65.80)
7600	Other Student Aid	167,719	22,112	1,308	500	(61.77)
	Subtotal	<u>10,904,047</u>	<u>2,262,258</u>	<u>6,741,454</u>	<u>2,305,879</u>	(65.80)
	Subtotal, Expenditures (1000 - 7000)	<u>31,830,191</u>	<u>26,975,313</u>	<u>24,999,842</u>	<u>21,045,426</u>	(15.82)
7900	Reserve for Contingencies					
7930	Board Policy Contingency	0	71,617,041	0	71,617,041	-
7940	Revolving Cash Accounts	0	100,000	0	100,000	-
7940	Employee Vacation Payout	0	50,000	0	50,000	-
7950	Budget Stabilization	0	2,800,000	0	3,000,000	-
	Total Designated	<u>0</u>	<u>74,567,041</u>	<u>0</u>	<u>74,767,041</u>	-
7910	Unrestricted Contingency	84,725,240	8,232,410	84,294,008	5,500,370	(93.47)
	Subtotal Expenditures (7900)	<u>84,725,240</u>	<u>82,799,451</u>	<u>84,294,008</u>	<u>80,267,411</u>	(4.78)
Total Expenditures, Other Outgo and Ending Fund Balance		<u>\$116,555,431</u>	<u>\$109,774,764</u>	<u>\$109,293,850</u>	<u>\$101,312,837</u>	(7.30)

Rancho Santiago Community College District
Tentative Budget
2026-27

General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13							
Revenues by Source		2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Estimated Revenue	% change 25/26 Est/ 25/26 Budget	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8100	Federal Revenues						
8110	Forest Reserve	\$0	\$0	\$5,002	-	\$0	(100.00)
	Total Federal Revenues	<u>0</u>	<u>0</u>	<u>5,002</u>	-	<u>0</u>	<u>(100.00)</u>
8600	State Revenues						
8611	Apprenticeship Allowance	6,407,234	6,407,234	6,407,234	-	6,562,448	2.42
8612	State General Apportionment	74,923,977	74,923,977	74,923,977	-	84,470,103	12.74
8612	State General Apportionment-estimated COLA	5,515,216	5,515,216	5,515,216	-	11,303,614	104.95
8612	State General Apportionment-Deficit	0	0	0	-	0	-
8612	State General Apportionment-prior year adjustment	0	0	0	-	0	-
8619	Other 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%	219,878	219,878	219,878	-	355,987	61.90
8619	Other General Apportionments-Part-Time Fac Comp	707,056	707,056	707,056	-	722,412	2.17
8619	Other General Apportionments-PT Health Insurance	0	0	200,000	-	215,434	7.72
8630	Education Protection Account	42,329,100	42,329,100	42,329,100	-	42,329,100	-
8672	Homeowners' Property Tax Relief	261,247	261,247	261,247	-	261,247	-
8681	State Lottery Proceeds	5,956,130	5,956,130	5,956,130	-	6,394,726	7.36
8682	State Mandated Costs	1,052,295	1,052,295	1,052,295	-	1,052,295	-
8699	Other Misc State Revenue	7,584,025	7,584,025	7,584,025	-	7,584,025	-
	Total State Revenues	<u>148,281,602</u>	<u>148,281,602</u>	<u>148,481,602</u>	0.13	<u>164,576,835</u>	10.84
8800	Local Revenues						
8811	Tax Allocation, Secured Roll	71,053,504	71,053,504	71,053,504	-	71,053,504	-
8812	Tax Allocation, Supplement Roll	2,439,664	2,439,664	2,439,664	-	2,439,664	-
8813	Tax Allocation, Unsecured Roll	2,117,222	2,117,222	2,117,222	-	2,117,222	-
8816	Prior Years' Taxes	655,354	655,354	655,354	-	655,354	-
8817	Education Revenue Augmentation Fund (ERAF)	39,857,012	39,857,012	39,857,012	-	39,857,012	-
8818	RDA Funds - Pass Thru AB	1,776,817	1,776,817	1,776,817	-	1,776,817	-
8819	RDA Funds - Residuals	8,811,668	8,811,668	8,811,668	-	8,811,668	-
8850	Rents and Leases	867,320	935,701	602,140	(35.65)	338,480	(43.79)

Rancho Santiago Community College District
Tentative Budget
2026-27

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

		2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Estimated Revenue	% change 25/26 Est/ 25/26 Budget	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
Revenues by Source							
8860	Interest & Investment Income	3,000,000	3,000,000	4,675,761	55.86	3,000,000	(35.84)
8874	CCC Enrollment Fees	8,657,316	8,657,316	8,657,316	-	8,657,316	-
8875	Bachelor's Program Fee	40,000	40,000	126,420	216.05	100,000	(20.90)
8880	Nonresident Tuition	4,000,000	4,000,000	4,795,844	19.90	4,300,000	(10.34)
8890	Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	779,122	788,622	641,269	(18.68)	814,422	27.00
8891	Other Local Rev - Special Proj	0	0	0	-	0	-
	Total Local Revenues	<u>144,054,999</u>	<u>144,132,880</u>	<u>146,209,991</u>	1.44	<u>143,921,459</u>	(1.57)
8900	Other Financing Sources						
8910	Proceeds-Sale of Equip & Suppl	5,000	5,000	26,645	432.90	5,000	(81.23)
8981/8983	Interfund/Intrafund Transfer In	0	0	0	-	0	-
	Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>26,645</u>	432.90	<u>5,000</u>	(81.23)
	Total Revenues	<u>292,341,601</u>	<u>292,419,482</u>	<u>294,723,240</u>	0.79	<u>308,503,294</u>	4.68
	Net Beginning Balance	101,397,477	101,397,477	101,397,477	-	93,438,590	(7.85)
	Adjustments to Beginning Balance	0	0	0	-	0	-
	Adjusted Beginning Fund Balance	<u>101,397,477</u>	<u>101,397,477</u>	<u>101,397,477</u>	-	<u>93,438,590</u>	(7.85)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$393,739,078</u>	<u>\$393,816,959</u>	<u>\$396,120,717</u>	0.58	<u>\$401,941,884</u>	1.47

Rancho Santiago Community College District
Tentative Budget
2026-27

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

<u>Expenditures by Object</u>	2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Estimated Expenses	% change 25/26 Est/ 25/26 Budget	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$40,902,603	\$40,870,163	\$39,473,899	(3.42)	\$43,406,877	9.96
1200 Non-Instructional Salaries, Regular Contract	21,310,654	22,191,191	21,525,853	(3.00)	24,096,744	11.94
1300 Instructional Salaries, Other Non-Regular	37,195,760	38,367,335	51,006,797	32.94	38,330,959	(24.85)
1400 Non-Instructional Salaries, Other Non-Regular	2,066,450	2,244,754	2,993,714	33.36	2,063,368	(31.08)
Subtotal	<u>101,475,467</u>	<u>103,673,443</u>	<u>115,000,263</u>	10.93	<u>107,897,948</u>	(6.18)
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	50,098,255	53,860,181	49,212,643	(8.63)	56,245,453	14.29
2200 Instructional Aides, Regular Full Time	1,063,780	1,147,442	1,037,434	(9.59)	1,244,940	20.00
2300 Non-Instructional Salaries, Other	1,851,493	2,361,147	2,421,922	2.57	2,173,661	(10.25)
2400 Instructional Aides, Other	1,832,421	1,939,875	1,592,459	(17.91)	1,983,066	24.53
Subtotal	<u>54,845,949</u>	<u>59,308,645</u>	<u>54,264,458</u>	(8.50)	<u>61,647,120</u>	13.60
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	25,967,526	26,329,683	27,340,098	3.84	27,004,930	(1.23)
3200 Public Employees' Retirement System Fund	15,519,006	16,655,429	15,437,283	(7.31)	17,385,118	12.62
3300 Old Age, Survivors, Disability, and Health Ins.	5,965,020	6,340,315	6,102,164	(3.76)	6,654,979	9.06
3400 Health and Welfare Benefits	30,610,726	30,610,976	29,271,095	(4.38)	33,588,570	14.75
3500 State Unemployment Insurance	330,694	334,494	146,014	(56.35)	336,989	130.79
3600 Workers' Compensation Insurance	2,759,020	2,876,754	3,091,730	7.47	2,995,795	(3.10)
3900 Other Benefits	2,385,002	2,390,422	2,811,569	17.62	1,673,149	(40.49)
Subtotal	<u>83,536,994</u>	<u>85,538,073</u>	<u>84,199,954</u>	(1.56)	<u>89,639,530</u>	6.46
TOTAL SALARIES/BENEFITS	239,858,410	248,520,161	253,464,674	0.86	259,184,598	2.26
Salaries/Benefits Cost % of Total Expenditures	83.52%	83.77%	87.25%		85.93%	

Rancho Santiago Community College District
Tentative Budget
2026-27

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

<u>Expenditures by Object</u>	2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Estimated Expenses	% change 25/26 Est/ 25/26 Budget	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	668	3,473	305	(91.22)	3,168	938.69
4300 Instructional Supplies	5,132	69,523	88,380	27.12	3,572	(95.96)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	263,952	251,973	190,183	(24.52)	257,452	35.37
4600 Non-Instructional Supplies	1,418,745	1,859,768	1,310,460	(29.54)	1,400,537	6.87
4700 Food Supplies	98,065	121,765	76,318	(37.32)	91,121	19.40
Subtotal	<u>1,786,562</u>	<u>2,306,502</u>	<u>1,665,646</u>	(27.78)	<u>1,755,850</u>	5.42
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	5,575,093	6,691,701	4,966,971	(25.77)	6,417,608	29.21
5200 Travel & Conference Expenses	488,550	730,740	456,954	(37.47)	552,584	20.93
5300 Dues & Memberships	330,803	369,765	271,520	(26.57)	317,910	17.09
5400 Insurance	0	0	0	-	0	-
5500 Utilities & Housekeeping Svcs	5,734,308	5,462,192	3,480,944	(36.27)	5,821,637	67.24
5600 Rents, Leases & Repairs	5,125,146	4,548,488	3,729,935	(18.00)	5,144,412	37.92
5700 Legal, Election & Audit Exp	1,382,277	1,913,706	2,082,571	8.82	1,515,607	(27.22)
5800 Other Operating Exp & Services	10,912,378	10,370,818	10,506,022	1.30	10,063,589	(4.21)
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	15,403,897	14,287,212	5,686,722	(60.20)	10,302,863	81.17
Subtotal	<u>44,952,452</u>	<u>44,374,622</u>	<u>31,181,639</u>	(29.73)	<u>40,136,210</u>	28.72
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	0	-	0	-
6200 Buildings	750	0	3,000,000	-	0	(100.00)
6300 Library Books	800	800	770	(3.75)	800	3.90
6400 Equipment	589,266	1,453,802	1,206,470	(17.01)	528,046	(56.23)
Subtotal	<u>590,816</u>	<u>1,454,602</u>	<u>4,207,240</u>	189.24	<u>528,846</u>	(87.43)
Subtotal, Expenditures (1000 - 6000)	<u>287,188,240</u>	<u>296,655,887</u>	<u>290,519,199</u>	(2.07)	<u>301,605,504</u>	3.82

Rancho Santiago Community College District
Tentative Budget
2026-27

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

Expenditures by Object	2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Estimated Expenses	% change 25/26 Est/ 25/26 Budget	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
7000 Other Outgo						
7200 Intrafund Transfers	0	0	218	-	0	(100.00)
7300 Interfund Transfers Out	9,840,146	9,840,146	12,140,146	23.37	7,705,379	(36.53)
7600 Other Student Aid	175,000	197,112	22,564	(88.55)	175,500	677.79
Subtotal	<u>10,015,146</u>	<u>10,037,258</u>	<u>12,162,928</u>	21.18	<u>7,880,879</u>	(35.21)
Subtotal, Expenditures (1000 - 7000)	<u>297,203,386</u>	<u>306,693,145</u>	<u>302,682,127</u>	(1.31)	<u>309,486,383</u>	2.25
7900 Reserve for Contingencies						
7930 Board Policy Contingency	71,617,041	71,617,041	0	(100.00)	71,617,041	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Vacation Payout	50,000	50,000	0	(100.00)	50,000	-
7950 Budget Stabilization	3,000,000	2,800,000	0	(100.00)	3,000,000	-
Total Designated	<u>74,767,041</u>	<u>74,567,041</u>	<u>0</u>	(100.00)	<u>74,767,041</u>	-
7910 Unrestricted Contingency	21,768,651	12,556,773	93,438,590	644.13	17,688,460	(81.07)
Subtotal Expenditures (7900)	<u>96,535,692</u>	<u>87,123,814</u>	<u>93,438,590</u>	7.25	<u>92,455,501</u>	(1.05)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$393,739,078</u></u>	<u><u>\$393,816,959</u></u>	<u><u>\$396,120,717</u></u>	0.58	<u><u>\$401,941,884</u></u>	1.47

Rancho Santiago Community College District
Tentative Budget
2026-27

Restricted General Fund Revenue Budget - Fund 12

<u>Revenues by Source</u>		2024-25 Actual Revenue	2025-26 Revised Budget	2025-26 Estimated Revenue	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8100	Federal Revenues					
8120	Higher Education Act	\$5,074,553	\$7,186,790	\$5,363,086	\$7,004,923	30.61
8140	Temporary Assistance for Needy Families (TANF)	89,092	109,103	45,814	143,681	213.62
8150	Student Financial Aid	3,410	363,562	359,407	363,562	1.16
8170	Vocational Technical Education Act (VTEA)	1,449,092	1,625,369	1,438,231	838,848	(41.68)
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	5,483,692	9,499,646	1,077,427	9,265,777	759.99
	Total Federal Revenues	<u>12,099,839</u>	<u>18,784,470</u>	<u>8,283,965</u>	<u>17,616,791</u>	112.66
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,362,454	2,872,422	2,303,759	2,946,643	27.91
8623	Disabled Students Programs & Services (DSPS)	2,186,854	3,913,101	3,325,865	3,769,461	13.34
8625	CalWORKS	1,015,475	1,369,727	1,126,940	1,379,260	22.39
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	0	2,341	2,341	2,341	-
8629	Other Gen Categorical Apport-BSI	581,404	813,993	674,467	813,993	20.69
8629	Other Gen Categorical Apport-CARE	123,332	202,663	144,093	205,834	42.85
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	27,119,497	55,135,616	39,766,612	40,049,483	0.71
8629	Other Gen Categorical Apport-Equal Employment Opportunity	312,221	375,136	480,690	375,136	(21.96)
8629	Other Gen Categorical Apport-Guided Pathways	420,203	240,071	240,071	240,071	-
8629	Other Gen Categorical Apport-Matriculation-Credit	5,598,547	6,130,470	4,931,054	6,130,470	24.32
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	1,744,493	1,765,244	1,326,039	1,765,244	33.12
8629	Other Gen Categorical Apport-SEAP	5,033,284	5,385,824	4,243,604	6,529,939	53.88
8629	Other Gen Categorical Apport-Student Equity	2,860,164	3,395,456	2,830,540	3,395,456	19.96
8629	Other Gen Categorical Apport-Student Financial Aid Admin	2,068,135	1,349,218	1,030,819	1,354,368	31.39
8629	Other Gen Categorical Apport-Other	7,769,357	21,295,874	11,001,276	20,919,481	90.16
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	2,620,374	7,132,750	3,419,242	6,902,665	101.88
8659	Other Reimb Categorical Allow-Other	52,305	147,501	941,058	149,733	(84.09)

Rancho Santiago Community College District
Tentative Budget
2026-27

Restricted General Fund Revenue Budget - Fund 12					
<u>Revenues by Source</u>	2024-25 Actual Revenue	2025-26 Revised Budget	2025-26 Estimated Revenue	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8681 State Lottery Proceeds	2,989,800	2,520,540	636,387	2,709,829	325.81
8699 Other Misc State	4,356,439	12,943,715	4,571,910	12,823,824	180.49
Total State Revenues	<u>69,214,338</u>	<u>126,991,662</u>	<u>82,996,767</u>	<u>112,463,231</u>	35.50
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	0	0	0	0	-
883X Contract Instructional Service/All Other Contract	1,428,111	8,031,457	7,220,456	8,028,778	11.19
8876 Health Services Fees	1,278,212	972,300	1,204,706	972,300	(19.29)
8882 Parking Fees & Bus Passes	463,904	1,513,122	429,449	1,551,966	261.39
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	274,915	320,311	309,315	312,471	1.02
8891 Other Local Rev - Special Proj	285,936	943,826	702,189	861,199	22.64
Total Local Revenues	<u>3,731,078</u>	<u>11,781,016</u>	<u>9,866,115</u>	<u>11,726,714</u>	18.86
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983 Interfund/Intrafund Transfer In	0	0	0	0	-
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	<u>85,045,255</u>	<u>157,557,148</u>	<u>101,146,847</u>	<u>141,806,736</u>	40.20
Net Beginning Balance	7,055,845	7,263,388	7,263,388	2,929,078	(59.67)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>7,055,845</u>	<u>7,263,388</u>	<u>7,263,388</u>	<u>2,929,078</u>	(59.67)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$92,101,100</u>	<u>\$164,820,536</u>	<u>\$108,410,235</u>	<u>\$144,735,814</u>	33.51

Rancho Santiago Community College District
Tentative Budget
2026-27

Restricted General Fund Expenditure Budget - Fund 12

<u>Expenditures by Object</u>		2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$262,658	\$485,936	\$289,787	\$457,038	57.72
1200	Non-Instructional Salaries, Regular Contract	7,520,228	9,854,657	8,019,625	10,732,616	33.83
1300	Instructional Salaries, Other Non-Regular	277,052	348,350	260,954	314,011	20.33
1400	Non-Instructional Salaries, Other Non-Regular	6,615,252	8,927,801	7,003,603	7,270,810	3.82
	Subtotal	<u>14,675,190</u>	<u>19,616,744</u>	<u>15,573,970</u>	<u>18,774,475</u>	20.55
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	13,813,689	24,093,988	16,492,901	26,590,314	61.22
2200	Instructional Aides, Regular Full Time	134,372	129,966	126,755	151,146	19.24
2300	Non-Instructional Salaries, Other	5,396,325	7,693,508	6,065,986	7,569,872	24.79
2400	Instructional Aides, Other	789,543	1,529,268	727,674	1,460,500	100.71
	Subtotal	<u>20,133,929</u>	<u>33,446,730</u>	<u>23,413,316</u>	<u>35,771,832</u>	52.78
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	3,243,708	4,004,502	2,504,837	3,883,352	55.03
3200	Public Employees' Retirement System Fund	4,606,299	7,863,783	5,327,683	8,364,683	57.00
3300	Old Age, Survivors, Disability, and Health Ins.	1,600,620	2,695,563	1,872,067	2,838,624	51.63
3400	Health and Welfare Benefits	4,379,570	7,231,665	5,120,425	8,320,372	62.49
3500	State Unemployment Insurance	16,535	46,178	18,724	51,501	175.05
3600	Workers' Compensation Insurance	519,222	917,467	685,161	955,279	39.42
3900	Other Benefits	466,234	607,701	405,549	624,768	54.05
	Subtotal	<u>14,832,188</u>	<u>23,366,859</u>	<u>15,934,447</u>	<u>25,038,579</u>	57.13
	TOTAL SALARIES/BENEFITS	49,641,307	76,430,333	54,921,732	79,584,886	44.91

Rancho Santiago Community College District
Tentative Budget
2026-27

Restricted General Fund Expenditure Budget - Fund 12

		2024-25	2025-26	2025-26	2026-27	% change
Expenditures by Object		Actual	Revised	Estimated	Tentative	26/27 Tent/ 25/26 Est
		Expenses	Budget	Expenses	Budget	
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	-
4200	Other Books	118,663	551,884	146,727	357,702	143.79
4300	Instructional Supplies	2,110,997	4,509,024	2,243,562	2,314,295	3.15
4400	Media Supplies	0	0	0	0	-
4500	Maintenance Supplies	17,539	17,500	14,751	17,500	18.64
4600	Non-Instructional Supplies	747,992	2,050,836	930,791	1,354,412	45.51
4700	Food Supplies	528,602	1,007,925	499,999	769,819	53.96
	Subtotal	<u>3,523,793</u>	<u>8,137,169</u>	<u>3,835,830</u>	<u>4,813,728</u>	25.49
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	19,830,818	45,565,421	35,912,503	30,826,508	(14.16)
5200	Travel & Conference Expenses	806,645	2,448,159	572,877	1,969,053	243.71
5300	Dues & Memberships	39,511	129,000	47,086	105,433	123.92
5400	Insurance	55,934	60,995	57,416	60,995	6.23
5500	Utilities & Housekeeping Svcs	65,097	109,205	80,232	59,313	(26.07)
5600	Rents, Leases & Repairs	140,528	493,993	267,845	448,457	67.43
5700	Legal, Election & Audit Exp	39,995	155,323	155,323	155,323	-
5800	Other Operating Exp & Services	1,576,475	2,841,459	1,501,199	2,784,535	85.49
5900	Other (Transp., Postage, Reproduction, Special Proj., etc.)	2,472,950	16,554,777	2,287,885	15,555,900	579.92
	Subtotal	<u>25,027,953</u>	<u>68,358,332</u>	<u>40,882,366</u>	<u>51,965,517</u>	27.11
6000	Sites, Buildings, Books, and Equipment					
6100	Sites & Site Improvements	172,256	207,110	0	261,876	-
6200	Buildings	455,890	1,199,922	462,057	975,948	111.22
6300	Library Books	208,013	286,971	198,655	271,287	36.56
6400	Equipment	4,031,225	6,333,140	4,024,548	2,959,651	(26.46)
6900	Project Contingencies	0	19,328	0	25,000	-
	Subtotal	<u>4,867,384</u>	<u>8,046,471</u>	<u>4,685,260</u>	<u>4,493,762</u>	(4.09)
	Subtotal, Expenditures (1000 - 6000)	<u>83,060,437</u>	<u>160,972,305</u>	<u>104,325,188</u>	<u>140,857,893</u>	35.02

Rancho Santiago Community College District
Tentative Budget
2026-27

Restricted General Fund Expenditure Budget - Fund 12

<u>Expenditures by Object</u>	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
7000 Other Outgo					
7200 Intrafund Transfers	(7,473)	0	0	0	-
7300 Interfund Transfers Out	3,154	0	0	0	-
7400 Other Transfers	440,289	0	0	0	-
7600 Other Student Aid	1,341,305	2,162,854	1,155,969	2,228,160	92.75
Subtotal	<u>1,777,275</u>	<u>2,162,854</u>	<u>1,155,969</u>	<u>2,228,160</u>	92.75
Subtotal, Expenditures (1000 - 7000)	<u>84,837,712</u>	<u>163,135,159</u>	<u>105,481,157</u>	<u>143,086,053</u>	35.65
7900 Reserve for Contingencies					
7920 Restricted Contingency-Family Pact 2339 & 2340	0	140,786	0	140,786	-
7920 Restricted Contingency-Campus Health Services-3250	0	139,012	0	151,012	-
7920 Restricted Contingency-Health Services-3450	0	1,405,579	0	1,357,963	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
Total Designated	<u>0</u>	<u>1,685,377</u>	<u>0</u>	<u>1,649,761</u>	-
7910 Unrestricted Contingency	7,263,388	0	2,929,078	0	(100.00)
Subtotal Expenditures (7900)	<u>7,263,388</u>	<u>1,685,377</u>	<u>2,929,078</u>	<u>1,649,761</u>	(43.68)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$92,101,100</u>	<u>\$164,820,536</u>	<u>\$108,410,235</u>	<u>\$144,735,814</u>	33.51

Rancho Santiago Community College District
Tentative Budget
2026-27

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Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	74,664,753		0		74,664,753		9,963,463		84,628,216	
Classified Salaries	23,737,870		175,566		23,913,436		17,416,138		41,329,574	
Employee Benefits	40,673,643		133,540		40,807,183		11,880,747		52,687,930	
Supplies & Materials	834,681		84,500		919,181		2,821,209		3,740,390	
Other Operating Exp & Services	10,338,143		6,251,926		16,590,069		11,599,663		28,189,732	
Capital Outlay	90,508		0		90,508		2,823,403		2,913,911	
Other Outgo	175,472		4,346,775		4,522,247		2,565,108		7,087,355	
Grand Total	\$150,515,070	54.37%	\$10,992,307	65.29%	\$161,507,377	54.99%	\$59,069,731	41.02%	\$220,577,108	50.40%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	32,354,369		400,300		32,754,669		8,676,400		41,431,069	
Classified Salaries	11,928,755		77,252		12,006,007		11,478,502		23,484,509	
Employee Benefits	18,978,282		111,376		19,089,658		8,643,826		27,733,484	
Supplies & Materials	96,407		374,615		471,022		1,833,085		2,304,107	
Other Operating Exp & Services	7,491,607		1,686,615		9,178,222		7,550,680		16,728,902	
Capital Outlay	770		26,050		26,820		1,453,541		1,480,361	
Other Outgo	1,350,161		1,459,474		2,809,635		1,312,813		4,122,448	
Grand Total	\$72,200,351	26.08%	\$4,135,682	24.56%	\$76,336,033	25.99%	\$40,948,847	28.44%	\$117,284,880	26.80%

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	478,526		0		478,526		134,612		613,138	
Classified Salaries	25,726,318		1,359		25,727,677		6,877,192		32,604,869	
Employee Benefits	15,052,130		2,048		15,054,178		3,775,448		18,829,626	
Supplies & Materials	321,737		43,910		365,647		159,434		525,081	
Other Operating Exp & Services	12,138,545		1,660,624		13,799,169		32,815,174		46,614,343	
Capital Outlay	411,427		841		412,268		216,818		629,086	
Other Outgo	0		0		0		0		0	
Grand Total	\$54,128,683	19.55%	\$1,708,782	10.15%	\$55,837,465	19.01%	\$43,978,678	30.54%	\$99,816,143	22.81%

Total Expenditures-excludes Institutional Costs	\$276,844,104	100.00%	\$16,836,771	100.00%	\$293,680,875	100.00%	\$143,997,256	100.00%	\$437,678,131	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	7,422,486	7,584,025	15,006,511	738,558	15,745,069
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	1,500,000	0	1,500,000	0	1,500,000
Other Outgo-Board Policy Contingency	0	71,617,041	71,617,041	0	71,617,041
Other Outgo-Reserves	10,837,457	3,150,000	13,987,457	0	13,987,457
Grand Total	\$23,784,943	\$84,476,066	\$108,261,009	\$738,558	\$108,999,567

Total Expenditures-includes Institutional Costs	\$300,629,047	\$101,312,837	\$401,941,884	\$144,735,814	\$546,677,698
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**RSCCD - Estimate 2026/27 Revenue Allocation Simulation for Unrestricted General Fund – FD 11
Based on Student Centered Funding Formula**

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	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DS&O	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 13,316,293	\$ 11,096,911	\$ 2,219,382	\$ 8,877,525	\$ 6,658,143	\$ 2,219,382			\$ 22,193,818
FTES - 25/26 @ P2 split	\$ 127,720,913	\$ 77,182,411	\$ 50,538,502	\$ 51,293,941	\$ 28,891,076	\$ 22,402,865			\$ 179,014,854
SCFF - Supplemental Allocation	\$ 25,951,969	\$ 25,951,969	\$ -	\$ 7,211,940	\$ 7,211,940	\$ -			\$ 33,163,909
SCFF - Student Success Allocation	\$ 16,390,002	\$ 16,390,002	\$ -	\$ 7,635,514	\$ 7,635,514	\$ -			\$ 24,025,516
Growth Est - 1.50%	\$ 2,860,737	\$ 2,002,959	\$ 857,778	\$ 1,170,173	\$ 786,027	\$ 384,146			\$ 4,030,910
Subtotal	\$ 186,239,914	\$ 132,624,252	\$ 53,615,661	\$ 76,189,093	\$ 51,182,701	\$ 25,006,392			\$ 262,429,007
26/27 COLA - 4.31%	\$ 8,021,918	\$ 5,712,529	\$ 2,309,389	\$ 3,281,696	\$ 2,204,594	\$ 1,077,101			\$ 11,303,614
Deficit Factor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 194,261,832	\$ 138,336,782	\$ 55,925,051	\$ 79,470,789	\$ 53,387,295	\$ 26,083,494			\$ 273,732,621
<i>Percentages</i>	<i>70.97%</i>	<i>50.54%</i>	<i>20.43%</i>	<i>29.03%</i>	<i>19.50%</i>	<i>9.53%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 4,602,673	\$ 3,131,547	\$ 1,471,126	\$ 1,792,053	\$ 1,126,178	\$ 665,875			\$ 6,394,726
State Mandate	\$ 757,048	\$ 757,048	\$ -	\$ 295,247	\$ 295,247	\$ -			\$ 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	\$ 519,722	\$ 349,478	\$ 170,244	\$ 202,690	\$ 125,633	\$ 77,057			\$ 722,412
Subtotal, Other State Revenue	\$ 8,096,516	\$ 6,455,147	\$ 1,641,370	\$ 3,398,361	\$ 2,655,428	\$ 742,932			\$ 11,494,877
TOTAL ESTIMATED REVENUE	\$ 202,358,348	\$ 144,791,928	\$ 57,566,420	\$ 82,869,150	\$ 56,042,724	\$ 26,826,426			\$ 285,227,498
<i>Percentages</i>	<i>70.95%</i>	<i>50.76%</i>	<i>20.18%</i>	<i>29.05%</i>	<i>19.65%</i>	<i>9.41%</i>			
Less Institutional Cost Expenditures									\$ 12,947,486
Less Net District Services and Operations Expenditures									\$ 49,823,062
									\$ 222,456,950
ESTIMATED REVENUE	\$ 157,824,969	\$ 112,927,298	\$ 44,897,671	\$ 64,631,981	\$ 43,709,297	\$ 20,922,684			\$ 222,456,950
BUDGET EXPENDITURES FOR FY 2026/27									
SAC/CEC Expenses - F/T & Ongoing	\$ 150,515,070	\$ 130,971,715	\$ 19,543,355						\$ 150,515,070
SCC/OEC Expenses - F/T & Ongoing				\$ 72,200,351	\$ 61,298,576	\$ 10,901,775			\$ 72,200,351
District Services and Operations Expenses - F/T & Ongoing							\$ 54,128,683		\$ 54,128,683
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,247,947	\$ 3,247,947
Retirees Non-Instructional-local experience charge								\$ 4,174,539	\$ 4,174,539
Property & Liability & AB218 Assessment								\$ 3,900,000	\$ 3,900,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
TOTAL ESTIMATED EXPENDITURES	\$ 150,515,070	\$ 130,971,715	\$ 19,543,355	\$ 72,200,351	\$ 61,298,576	\$ 10,901,775	\$ 54,128,683	\$ 12,947,486	\$ 289,791,590
Percent of Total Estimated Expenditures	51.94%	45.20%	6.74%	24.91%	21.15%	3.76%	18.68%	4.47%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ 7,309,899	\$ (18,044,417)	\$ 25,354,316	\$ (7,568,370)	\$ (17,589,279)	\$ 10,020,909			\$ (258,471)
OTHER STATE REVENUE									
Apprenticeship				\$ 6,562,448	\$ 6,562,448				\$ 6,562,448
Enrollment Fees 2%								\$ 355,987	\$ 355,987
PT Health Benefits								\$ 215,434	\$ 215,434
LOCAL REVENUE									
Non Resident Tuition	\$ 2,700,000	\$ 2,700,000		\$ 1,600,000	\$ 1,600,000				\$ 4,300,000
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	\$ 100,000	\$ 100,000						\$ 524,200	\$ 624,200
Subtotal, Other Local Revenue	\$ 2,808,480	\$ 2,808,480	\$ -	\$ 8,287,448	\$ 8,287,448	\$ -	\$ 205,000	\$ 4,100,621	\$ 15,401,549
ESTIMATED ENDING BALANCE FOR 6/30/27	10,118,379	\$ (15,235,937)	\$ 25,354,316	719,078	\$ (9,301,831)	\$ 10,020,909			\$ 10,837,457