



**Rancho Santiago Community College District**  
**District Council Meeting**

**July 21, 2025**

**1:30 p.m.**

**Via Zoom**

<https://rsccd-edu.zoom.us/j/89506019073>

669-444-9171 / 895 0106 9073

**Agenda**

1. Call to Order/Update Martinez
2. Approval of June 2, 2025 District Council Meeting Minutes - **ACTION** Martinez
3. Approval of Updated 2025-2026 Adopted Budget Assumptions – **ACTION** Ingram
4. Approval of Administrative Regulation – **ACTION**
  - a. AR 4410 Educational Research Nery
5. Approval of HR Items - **ACTION**
  - a. Job Description - District Accounting Supervisor Olson
  - b. Reorg #1468 – DO/Accounts Payable/Fiscal Services Olson
6. 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
7. 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:  
August 25, 2025



## Rancho Santiago Community College District District Council Meeting

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### MINUTES June 2, 2025

Members:	Marvin Martinez	Present
	Enrique Perez	Present
	Iris Ingram	Present
	Kristin Olson	Present
	Annebelle Nery	Present
	Jeannie Kim	Present
	Jesse Gonzalez	Present
	Claire Coyne	Present
	Tara Kubicka-Miller	Present
	Monica Zarske	Absent
	Corinna Evett	Present
	Jason Sim	Absent
	Tyler Johnson	Present
	Omelina Garcia	Absent
	Bridgette Hernandez	Present
	Jessica Velez	Absent
	Flo Cudal	Present
Guests:	Adam O'Connor	
	Chi-Chung Keung	

1. Call to Order/Update
  - a. Chancellor Martinez convened the meeting via Zoom Conference at 1:32 p.m.
2. Approval of Minutes
  - a. It was moved by Ms. Hernandez, seconded by Ms. Ingram and carried unanimously to approve the minutes of the May 5, 2025 meeting.

3. Approval of 2025-2026 Tentative Budget
  - a. It was moved by Ms. Ingram and seconded by Dr. Kim to approve the 2025-2026 Tentative Budget. Discussion ensued. The motion carried unanimously.
4. Approval of Updated Language to Budget Allocation Model
  - a. It was moved by Ms. Ingram and seconded by Ms. Kubicka Miller to approve the updated language to the budget allocation model. Discussion ensued. The motion carried unanimously.
5. Approval of Administrative Regulations
  - a. It was moved by Ms. Coyne and seconded by Ms. Hernandez to approve AR 2320 Special and Emergency Meetings. Discussion ensued. The motion carried unanimously.
  - b. It was moved by Mr. Perez and seconded by Ms. Kubicka Miller to approve AR 4230 Grading and Academic Record Symbols. Discussion ensued. The motion carried unanimously.
  - c. It was moved by Ms. Coyne and seconded by Ms. Cudal to approve AR 4236 Advanced Placement Credit. The motion carried unanimously.
6. Committee Reports
  - a. Planning and Organizational Effectiveness Committee (POEC)  
Vice Chancellor Perez reported on the May 28, 2025 meeting. The next meeting is scheduled for June 25, 2025.
  - b. Human Resources Committee (HRC)  
Ms. Olson reported on the two meetings held in May. The next meeting will be held in August 2025.
  - c. Fiscal Resources Committee (FRC)  
Ms. Ingram reported on the May 28, 2025 meeting. The next meeting will be held July 2, 2025.
  - d. Physical Resources Committee (PRC)  
Ms. Ingram reported there was no meeting in May but a paper review of the status of projects.
  - e. Technology Advisory Group (TAG)  
Mr. Gonzalez reported that the next meeting is scheduled in September 2025.
7. Constituent Representative Reports
  - a. Academic Senate/SAC: Ms. Coyne reported on the SAC Academic Senate activities.
  - b. Academic Senate/SCC: Ms. Kubicka-Miller reported on the SCC Academic Senate activities.
  - c. CSEA: Mr. Tyler Johnson reported on CSEA 579 activities.
  - d. Student Government/SAC: There was no report on SAC ASG activities.
  - e. Student Government/SCC: Ms. Flo Cudal reported on SCC ASG activities.

Next Meeting:	The next meeting will be held on Monday, July 21, 2025
Meeting Adjourned:	2:22 p.m.
Approved:	July 21, 2025

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT**  
**UNRESTRICTED GENERAL FUND**  
**2025/26 Adopted Budget Assumptions**  
**July 16, 2025**

**I. State Revenue**

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

**B. FTES Workload Measure Assumptions:**

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

a - based on submitted P3, District went into Stabilization in FY 2016/17

b - based on submitted P3, the district shifted 1,392.91 FTES from summer 2018

c - To maintain the 2015/16 funding level and produce growth FTES in 2017/18, the district borrowed from summer 2018 which reduced FTES in 2018/19.

The governor's state budget proposal includes 2.35% systemwide growth funding and 2.30% COLA. The components remain at 70/20/10 split with funded COLA added to all metrics each year. Any changes to our funding related to the SCFF will be incorporated when known.

Projected COLA of 2.30%	\$5,515,216	
Projected SCFF Base Increase	\$0	
Projected 3rd Approved Center	\$2,219,382	
Projected Growth/Restoration	\$11,157,283	
Deficit Factor (from 3.55% to 0%)	\$8,395,559	
Fund 13 set aside for 2% Deficit Factor (SAC=\$3,683,343/SCC=\$1,445,947)		\$5,129,290

2025/26 Potential Growth at 2.35%

31,389 FTES

C. Education Protection Account (EPA) funding estimated at \$48,505,849 based on 2024/25 @ P2. These are not additional funds. The EPA is only a portion of general purpose funds that offsets what would otherwise be state aid in the apportionments. We intend to charge a portion of faculty salaries to this funding source in compliance with EPA requirements.

D. Unrestricted lottery is projected at \$191 per FTES (\$5,987,478). Restricted lottery at \$82 per FTES (\$2,570,540). (2024/25 @ Annual of resident & nonresident factored FTES, 31,348.05 x \$191 = \$5,987,478 unrestricted lottery; 31,348.05 x \$82 = \$2,570,540 restricted lottery)

E. Estimated reimbursement for part-time faculty compensation is estimated at \$707,056 (2024/25 @ P2).

F. Categorical programs will continue to be budgeted separately; self-supporting, matching revenues and expenditures. COLA is being proposed on certain categorical programs. Without COLA, other categorical reductions would be required to remain in balance if settlements are reached with bargaining groups. The colleges will need to budget for any program match requirements using unrestricted funds.

G. College Promise Grants (BOG fee waivers 2% administration) funding estimated at 2024/25 @ P2 of \$219,878.

H. Mandated Programs Block Grant estimated at a total budget of \$1,052,295 (\$36.46 x 28,861.63 Funded FTES @ P2). Increase of \$5,463. No additional one-time allocation proposed.

**II. Other Revenue**

I. Non-Resident Tuition budgeted at \$4,000,000. (SAC \$2,500,000, SCC \$1,500,000). Increase of \$300,000.

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

K. Other miscellaneous income (includes fines, fees, rents, etc.) is estimated at approximately \$404,737.

L. Apprenticeship revenue estimated at \$6,407,234 (620,856 hrs x \$10.32). Increase of \$1,179,880.

M. Scheduled Maintenance/Instructional Equipment allocation - no new allocation is proposed at this time.

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

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT**  
**UNRESTRICTED GENERAL FUND**  
**2025/26 Adopted Budget Assumptions**  
**July 16, 2025**

III. Appropriations and Expenditures

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

**Rancho Santiago Community College District**  
**Unrestricted General Fund Summary**  
**2025/26 Adopted Budget Assumptions**  
**July 16, 2025**

*	<u>New Revenues</u>	Ongoing Only	One-Time
A	Student Centered Funding Formula		
B	Projected COLA of 2.30%	\$5,515,216	
B	Projected SCFF Base Increase	\$0	
B	Projected 3rd Approved Center	\$2,219,382	
B	Projected Growth/Restoration	\$11,157,283	
B	Deficit Factor (from 3.55% to 0%)	\$8,395,559	
D	Unrestricted Lottery	\$316,113	
H	Mandates Block Grant	\$5,463	
I	Non-Resident Tuition	\$300,000	
J	Interest Earnings	\$0	
L	Apprenticeship - SCC	\$1,179,880	
EGK	Misc Income	\$83,750	
N	Full-time Faculty Allocation	\$0	
	<b>Total</b>	<b>\$29,172,646</b>	
	<u>New Expenditures</u>		
B	Salary Schedule Increases/Collective Bargaining	\$17,000,000	
C	Step/Column	\$2,351,945	
D	Health and Welfare/Benefits Est. Increase 4.0% - Active	\$843,181	
D	Health and Welfare/Benefits - Retirees	\$247,543	
D	Health and Welfare - Part-time Faculty (placeholder)	\$0	
D	CalSTRS Changes	\$0	
D	CalPERS Changes	(\$111,474)	
D	Workers' Compensation Insurance (WCI)	\$373,739	
E	Full Time Faculty Obligation Hires	\$0	
E	Non-Credit Faculty (Non FON)	\$0	
E/F	Hourly Faculty Budgets (Match Budget to Actual Expense)	\$0	
G	Cost of Retiree Health Benefit (OPEB Cost)	\$0	
H	Capital Outlay/Scheduled Maintenance	\$0	
H	Certificates of Participation - Payment 1 of 30	\$2,200,000	
I	Utilities Increase	\$100,000	
J	ITS Licensing/Contract Escalation Cost	\$240,000	
K	Property, Liability and All Risks Insurance	\$1,000,000	
II.L	Apprenticeship - SCC	\$0	
L	Other Additional DSO/Institutional Costs	\$1,468,335	
M	SCC ADA Settlement Costs	\$0	\$2,000,000
N	SRP 1 Expense Reduction	(\$1,214,561)	
	<b>Total</b>	<b>\$24,498,708</b>	<b>\$2,000,000</b>
	2025/26 Budget Year Unallocated (Deficit)	\$4,673,938	
	2024/25 Structural Unallocated (Deficit)	\$1,943,969	
	Additional College added ongoing cost during FY 24/25	(1,007,627)	
	Employee Changes in H/W Plan Savings & Other	838,288	
	Total Est. Unallocated (Deficit)	\$6,448,568	

\* Reference to budget assumption number

**Rancho Santiago Community College District**  
**ADMINISTRATIVE REGULATION**  
Chapter 4  
Academic Affairs

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## **AR 4410 Educational Research**

Any individual who desires to conduct educational research of any of the following categories must obtain approval from the district research department:

1. Research using District staff or students as human subjects, that is, as subjects of interviews, questionnaires, or other direct sources of information.
2. Research that requires any assistance of the District, its departments or staff.
3. Research that is to be published identifying the District and/or its colleges and for which the author desires District/College recognition, support, or approval.

A research protocol with which to seek approval is available from the District Research Department for the research requestor to complete. Approval of the research protocol will require the following:

1. That the proposed research effort be supportive of the mission and goals of the District and Colleges.
2. If students or staff are used as direct sources of information, such as for questionnaires, interviews, and focus groups, their participation is: a) voluntary, and b) confidential and anonymous. Further, human subjects can request and easily obtain: a) reports of findings, and b) any necessary accompanying counseling, information, and support. The purpose of the research effort will be clearly explained to the respondents, as well as the fact that the research is not being conducted by the District or Colleges.
3. All data collection instruments, including surveys and interview questions, will be approved by the Research Department in advance and be clearly identified as approved instruments.
4. College Presidents (or designee) must approve these requests before research is conducted on their campus.
5. The Research Department finds the research purpose and methods to be valid, reliable, and superior in quality.

Requestors must obtain approval from the District Research\_Department before beginning any research. Requests will be reviewed within 30 days.



Revised: August 10, 2015 (Previously AR 6125)  
Revised: September 17, 2018  
Revised: xxxxxxxx, 2025

## **DISTRICT ACCOUNTING SUPERVISOR**

### **JOB DESCRIPTION – CLASSIFIED SUPERVISORY**

#### **POSITION OVERVIEW**

The District Accounting Supervisor supports the oversight and management of professional and clerical accounting staff within the Accounting Department. This position collaborates with Information Technology Services (ITS) on Fiscal Services matters and collaborates in special accounting-related projects. Additionally, this position assists in providing training and support to accounting personnel and other employees requiring guidance in accounting-related activities, ensuring compliance with federal, state, and local regulations, contractual obligations, and district policies. The Accounting Supervisor reports directly to the Director of Accounting, Audit, and Advisory Services.

#### **ESSENTIAL DUTIES AND RESPONSIBILITIES**

**The duties listed below are essential for this position and illustrate the types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to this class.**

1. Assists in supervising, assigning, training and reviewing the work of the assigned professional and clerical accounting staff by prioritizing projects, delegating assignments, setting deadlines, reviewing work, and assisting in completing staff's performance reviews.
2. Assists with authorizing budget transfers, requests for reimbursement and coding of purchase and personnel requisitions, assuring compliance with Title 5 regulations, community college accounting manual, contractual obligations and district policy.
3. Assists to coordinate year-end-financial closing with college budget centers and district personnel; analyzes accruals and carryover budgets
4. Maintains the chart of accounts of the district and foundations to enable and facilitate accurate preparation of financial reports, making changes, additions, deletions and reclassifying existing accounts.
5. Research and develop procedures to identify, analyze and resolve complex accounting problems; develop recommendations for presentations to administrators and management at the District and Colleges; maintain and updates accounting related desk procedures as necessary.
6. Assists in reviewing the district budget, accounting transactions, bank reconciliations, balance sheet reconciliations, accounts payable and accounts receivable, and financial reports for categorical/special programs, assuring accuracy and compliance with Title 5 requirements and the Community College Budget and Accounting Manual.
7. Analyzes a variety of financial information, corresponds and interacts with internal and external auditors on all financial transactions for the district including any financial aspect of audits.
8. Coordinates and reviews the work of accounting staff to ensure the accuracy and compliance of the general ledger and district budget in collaboration with county officials; reviews complex financial reconciliations, including of faculty load banking records and accrued leave balances; assists in overseeing the federal student financial assistance program budgets, monitoring cash balances, and requesting funds as needed.
9. Assists in coordinating financial aid payments and disbursements to students with the financial aid director; assists in coordinating accounts receivable and collection of district awards and loans.

**ESSENTIAL DUTIES AND RESPONSIBILITIES (cont'd)**

10. Assists in developing, implementing, and maintaining an integrated, automated financial management/accounting system; conducts training workshops for district staff in the proper utilization of the financial/accounting system for transactions related to all funds, including auxiliary operations and foundations.
11. Assures compliance with a variety of local, state and federal laws, codes and regulations, including Government Accounting Standards Board (GASB) regulations; in conjunction with ITS, responsible for the finance or accounting component of the district information system, liaise with fiscal services department management and staff, ITS staff, and vendors to identify, define and document operational objectives and requirements; existing operational procedures and transactions, workflows, and issues; data collection and ownership, and information reporting requirements and responsibilities related to the use of the district information system package;
12. Interview and assist in selecting permanent staff; train, develop, supervise, and evaluate assigned personnel assuring compliance with District, County and State requirements; recommend disciplinary action as necessary; resolve technical problems and/or procedural questions; prepare written performance evaluations regarding subordinates; counsel and advise staff as needed.
13. Performs related duties as required.

**KNOWLEDGE AND ABILITIES**

Thorough Knowledge of:

1. Principles, practices, and procedures of accounting, with an emphasis on governmental accounting, including Generally Accepted Accounting Principles (GAAP) and Government Accounting Standards Board (GASB) regulations.
2. Applicable sections of State Education Code and other applicable laws.
3. Higher education accounting and budgeting methods.
4. Federal, state, and local laws, ordinances, codes, regulations, and policies affecting accounting and financial systems.
5. Enterprise systems and accounting software.
6. Principles of management, supervision, and training, as well as financial reporting requirements particularly pertaining to governmental and higher education fiscal procedures.

Ability to:

1. Communicate effectively, both verbally and in writing.
2. Plan, organize, and oversee accounting operations while meeting critical deadlines.
3. Analyze complex financial data, draw sound conclusions, and provide well-reasoned recommendations.
4. Prepare clear and comprehensive financial reports.
5. Develop and implement procedures that improve efficiency and ensure compliance with policies and regulations.
6. Interpret and apply a wide range of governmental and departmental policies and regulations.
7. Effectively use computers, enterprise accounting systems, and related software.
8. Direct and coordinate the work of others.

**KNOWLEDGE AND ABILITIES (cont'd)**

9. Demonstrate a sensitivity to, and understanding of the diverse academic, socioeconomic, cultural, and ethnic backgrounds of community college students and personnel, including those with physical or learning disabilities.
10. Establish and maintain cooperative working relationships with internal college and district personnel, external auditors, vendors, professional colleagues and representatives from various outside agencies.

**MINIMUM QUALIFICATIONS**

**Education and Experience**

**REQUIRED**

Any combination of training and experience equivalent to a Bachelor's Degree from an accredited college or university with a major in accounting, business administration, finance; or a closely related field including or supplemented by at least 24 semester units in accounting. A minimum of five years of increasingly responsible accounting experience, including experience in a lead or supervisory capacity.

**DESIRABLE**

A valid license to practice as a Certified Public Accountant in California, experience in financial management at a supervisory level and experience in higher education accounting is desirable

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
REORGANIZATION REQUEST FORM**

**1468**

Number # \_\_\_\_\_  
Assigned by Human Resources

Use this form and the reorganization process to make a permanent personnel change in your program or department. If proposing a new and/or change of position, please attach a cost of position worksheet.

Site/Department/Division: DO/Accounts Payable/Fiscal Services

Manager/Supervisor: Thao Nguyen

Position(s) affected:

CURRENT POSITION	PROPOSED POSITION
N/A	One (1) Senior Accounting Technician - grant funded (Grade 12)

Current annual salary/benefits cost \$ \_\_\_\_\_ Proposed annual salary/benefits cost \$ 121,941

Specify budget impact – include exact amounts or the best available estimate and the source of funding:

GENERAL FUNDS ☐

RESTRICTED FUNDS ☒

Source of funding (account numbers): 12-3401-672000-54213-2130 (\$121,941) Categorical funding, no cost to the colleges  
(Attach necessary budget change forms)

Reason for reorganization:

We need additional support in Accounts Payable due to the increase in volume of purchases, coverage while employees are not in the office for various reasons, PT health care insurance reimbursement, student & VA refund checks. Over the last 3 years, AP vendor vouchers processed increased 52% and AP vendor checks processed increased 56%. A recent internal audit found late payments being made at high rate. This position will help speed up the processing of AP.

Will there be duties and/or responsibilities that will no longer be performed/required in this department/division?

No ☒ Yes ☐ If yes, please explain below.

Does this change affect more than one department/division?

No ☒ Yes ☐ If yes, please explain below.

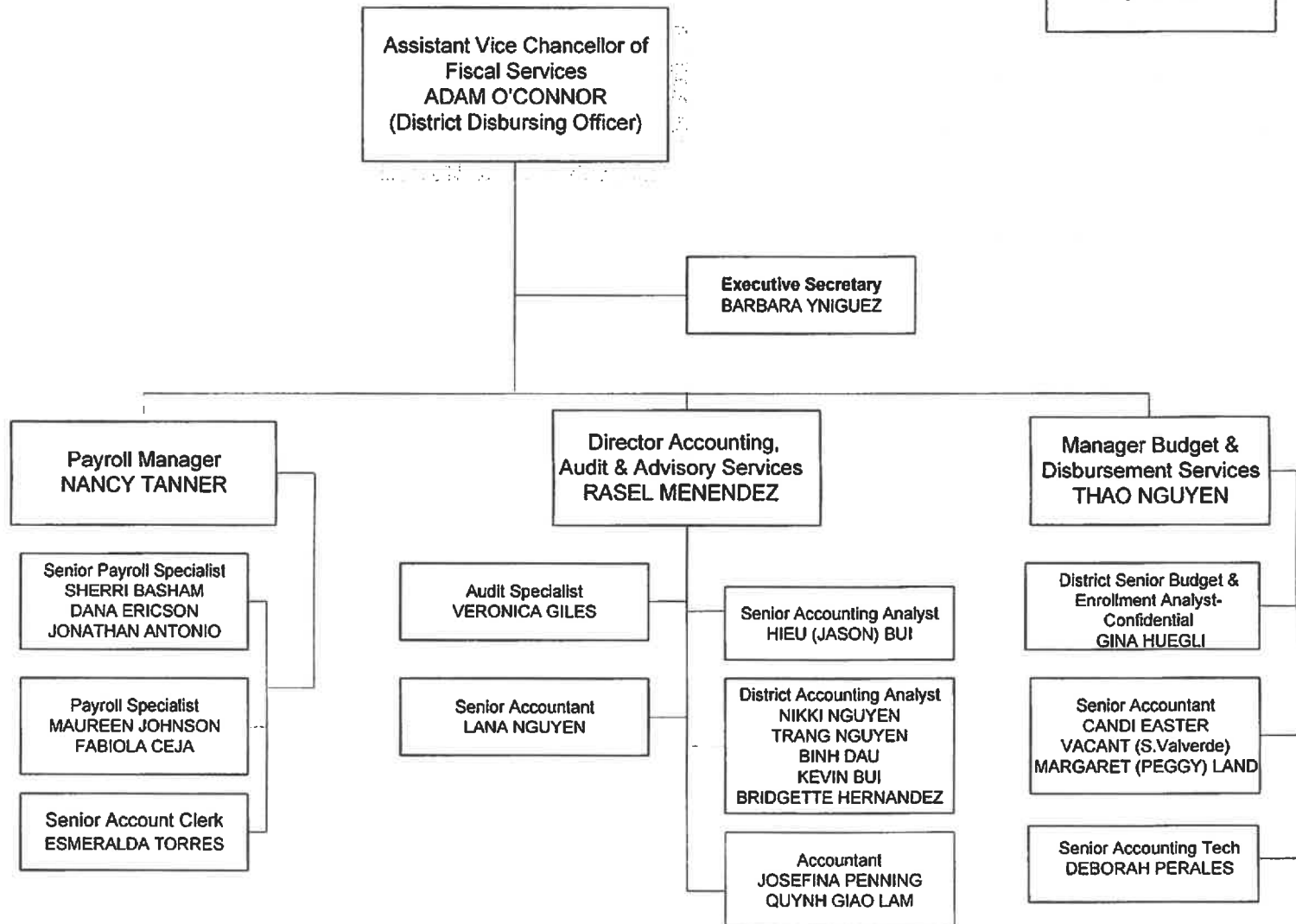
**Please note:** You are required to attach both current and proposed organization charts (highlighting all positions affected, both current and proposed) with this form.

Submitted by (District Cabinet Member): *Inda Ingram* Date: 6/30/2025

SIGNATURES AND/OR REVIEW DATES	
Human Resources (Signature/Date): <u><i>Alistair Winter</i></u> <small>Alistair Winter (Jul 1, 2025 16:30 PDT)</small>	Business Operations & Fiscal Services (Signature/Date): <u><i>[Signature]</i></u> <u>6/30/25</u>
	Resource Development (Signature/Date – Only for Restricted Funds) <u><i>[Signature]</i></u>
COLLEGE POSITIONS	DISTRICT POSITIONS
President's Council Approval (Signature/Date):	Chancellor's Cabinet Approval (Signature/Date): <u><i>[Signature]</i></u> <u>6/30/25</u> <small>Marvin Martinez (Jul 1, 2025 15:11 PDT)</small>
Chancellor's Cabinet Approval (Signature/Date):	Chancellor's Council Approval (Signature/Date): <u><i>[Signature]</i></u> <u>6/30/25</u> <small>Debra Gerard</small>
CSEA (Signature/Date):	CSEA (Signature/Date):

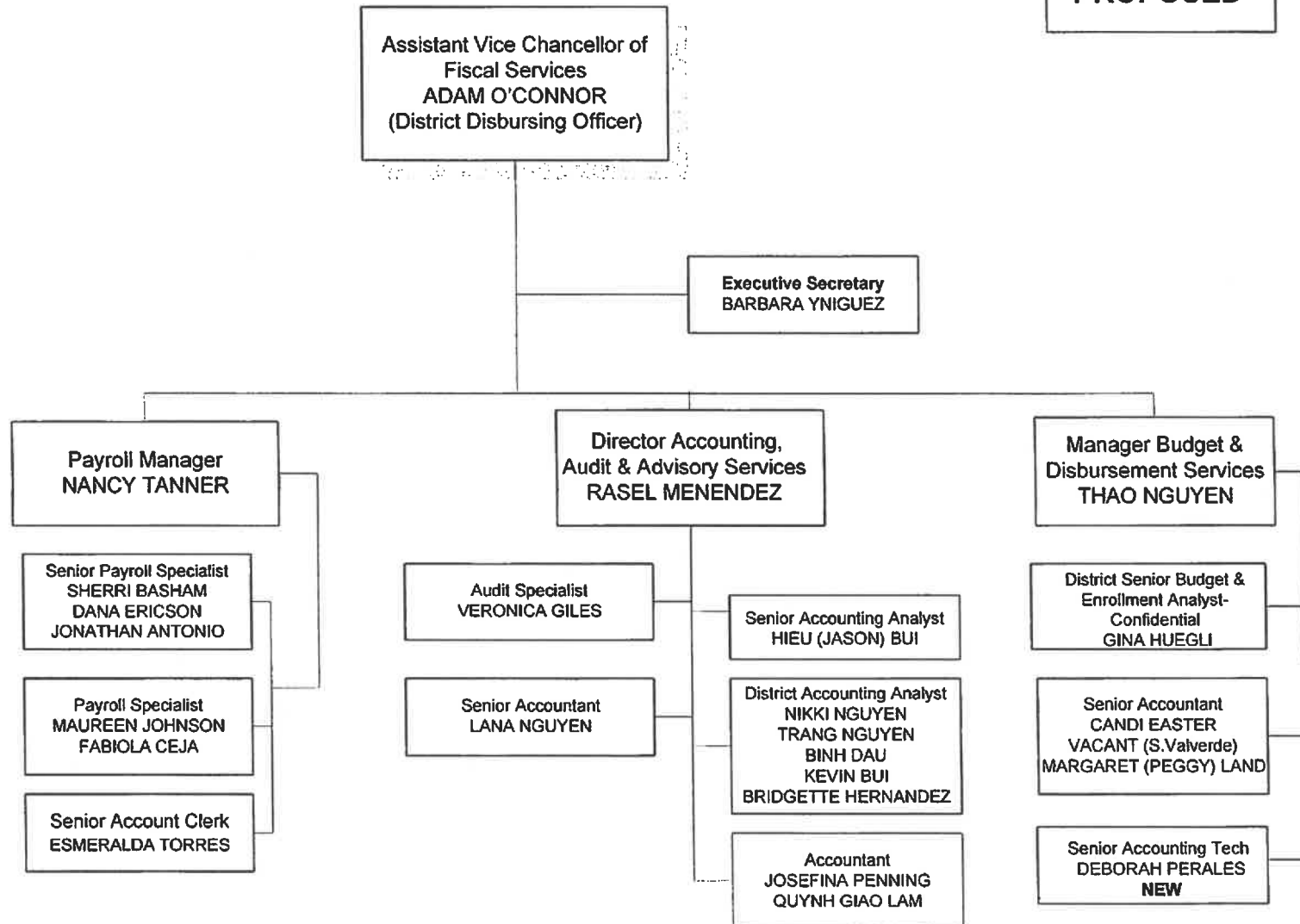
**Rancho Santiago Community College District  
BUSINESS SERVICES  
FISCAL SERVICES**

**CURRENT**



**Rancho Santiago Community College District**  
**BUSINESS SERVICES**  
**FISCAL SERVICES**

**PROPOSED**



# RSCCD 2025-2026 Cost of Position

## COST OF NEW POSITION - CLASSIFIED CONTRACT

POSITION TITLE	Senior Accounting Technician		
GRADE & STEP	MONTHLY RATE	NO OF MONTHS	ANNUAL COST
Grade 12, Step 3	\$ 5,932.558	12	\$ 71,190.69

SALARY RELATED TAX/BENEFITS	BENEFIT RATE	BENEFIT COST	
PERS	26.810%	19,086.22	
SOCIAL SECURITY	6.200%	4,413.82	
MEDICARE	1.450%	1,032.27	
UNEMPLOYMENT	0.050%	35.60	
WORKERS COMP	1.750%	1,245.84	
ACTIVE RET. INS. COST	0.000%	-	
<b>TOTAL TAX &amp; BENEFIT COST</b>	<b>36.260%</b>	<b>\$ 25,813.75</b>	<b>\$ 25,813.75</b>
<b>TOTAL SALARY &amp; BENEFIT COST</b>			<b>\$ 97,004.44</b>

FRINGE BENEFITS COST	BENEFIT RATE	BENEFIT COST	
FRINGE BENEFITS (CSEA only)		1,500.00	
SOCIAL SECURITY	6.200%	93.00	
MEDICARE	1.450%	21.75	
UNEMPLOYMENT	0.050%	0.75	
WORKERS COMP	1.750%	26.25	
ACTIVE RET. INS. COST	0.000%	-	
<b>TOTAL FRINGE BENEFIT COST</b>	<b>9.450%</b>	<b>\$ 1,641.75</b>	<b>\$ 1,641.75</b>

INSURANCE BENEFITS			
LIFE INSURANCE (ANNUAL OR \$50,000 minimum)			
(Annual Life Insurance X \$0.075/1000 X 12 Months)	\$ 71,190.69	64.07	
MEDICAL INSURANCE (see below)		23,230.07	
<b>TOTAL INSURANCE COST</b>		<b>23,294.14</b>	<b>\$ 23,294.14</b>

<b>TOTAL COST OF POSITION</b>	<b>\$ 121,940.33</b>
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BENEFITS =	\$ 50,749.64
BENEFIT COST AS A PERCENT OF CONTRACT =	71.29%

CSEA	Max	39,550.96	23,230.07	AVERAGE
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NOTE: WHEN CALCULATING A VACANT POSITION PLEASE USE AVERAGE \$\$ FOR II&IV



## RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT BUDGET CHANGE FORM

FISCAL YEAR: 2025/26

**TO: FISCAL SERVICES**

FROM: \_\_\_\_\_ / \_\_\_\_\_  
Signature - Administrator College - Department Name

DATE: 6/18/2025

FUND TRANSFER NUMBER: \_\_\_\_\_

PROCESS DATE: \_\_\_\_\_

ENTERED BY: \_\_\_\_\_

**It is requested that changes to budgeted funds be made as listed below:**

**CREDIT (From)**

Office Use

Fund XX	Project XXXX	TOPS XXXXXX	Department XXXXX	Object XXXX	Amount
12	3401	672000	54211	5999	121,941
<b>TOTAL</b>					121,941

## DEBIT (To)

Office Use

Fund XX	Project XXXX	TOPS XXXXXX	Department XXXXX	Object XXXX	Amount
12	3401	672000	54213	2130	71,191
12	3401	672000	54213	3215	19,086
12	3401	672000	54213	3315	4,507
12	3401	672000	54213	3325	1,054
12	3401	672000	54213	3415	23,294
12	3401	672000	54213	3515	37
12	3401	672000	54213	3615	1,272
12	3401	672000	54213	3915	1,500
<b>TOTAL</b>					121,941

Reason for Change: Reorg - Sr Accounting Technician in Accounts Payable

**Approval Signatures:**

\_\_\_\_\_

Resource Development (for Special Projects only)

Date \_\_\_\_\_

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President or Vice President

Date \_\_\_\_\_

**Contact Person:** Thao Nguyen

x 07323

Name \_\_\_\_\_

Phone No. \_\_\_\_\_

**Fiscal Administrator**

Date \_\_\_\_\_