



Rancho Santiago Community College District
District Council Meeting

August 25, 2025

1:30 p.m.

Via Zoom

<https://rsccd-edu.zoom.us/j/85085525742>

669-444-9171 / 850 8552 5742

Agenda

- | | |
|---|----------------|
| 1. Call to Order/Update | Martinez |
| 2. Approval of District Council Meeting Minutes - ACTION | Martinez |
| a. June 2, 2025 Meeting | |
| b. July 21, 2025 Meeting | |
| 3. Approval of 2025-2026 Adopted Budget – ACTION | Ingram |
| 4. Approval of HR Items - ACTION | |
| a. Reorg #1469 – DO/District Safety & Security | Olson |
| 5. 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 |
| 6. 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:
October 6, 2025



Rancho Santiago Community College District District Council Meeting

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:	August 25, 2025



Rancho Santiago Community College District District Council Meeting

MINUTES July 21, 2025

Members:	Marvin Martinez	Present
	Sarah Fisher for Enrique Perez	Present
	Iris Ingram	Present
	Kristin Olson	Present
	Annebelle Nery	Present
	Christopher Sweeten for Jeannie Kim	Present
	Jesse Gonzalez	Present
	Maria Aguilar Beltran for Claire Coyne	Present
	Tara Kubicka-Miller	Absent
	Kristin Robinson for Steve Bautista	Present
	Sara Gonzalez	Absent
	Zina Edwards for Tyler Johnson	Present
	Omelina Garcia	Absent
	Bridgette Hernandez	Present
	Kimberly Ramirez	Present
	Kayla Lopez	Absent
Guests:	Adam O'Connor	
	Rasel Menendez	
	Chi-Chung Keung	

1. Call to Order/Update

- a. Chancellor Martinez convened the meeting via Zoom Conference at 1:33 p.m.

2. Approval of Minutes

- a. It was moved by Ms. Ingram and seconded by Ms. Hernandez to approve the minutes of the June 2, 2025 meeting. The motion failed due to abstentions from Ms. Robinson, Dr. Aguilar Beltran and Ms. Edwards and Ms. Ramirez was not present at vote. The minutes will be considered at the August 25, 2025 District Council meeting.

3. Approval of Updated 2025-2026 Budget Assumptions

- a. It was moved by Ms. Ingram and seconded by Mr. Gonzalez to approve the Updated 2025-2026 Budget Assumptions as presented. Asst. Vice Chancellor Adam O'Connor presented the updates to the 2025-2026 Budget Assumptions which were recommended by the Fiscal Resources Committee. Discussion ensued. The motion carried unanimously.

4. Approval of Administrative Regulation

- a. It was moved by Ms. Edwards and seconded by Ms. Hernandez to approve the revisions to AR 4410 Educational Research as presented. Discussion ensued. The motion carried unanimously.

5. Approval of HR Items

- a. Job Description – District Accounting Supervisor - It was moved by Ms. Ingram and seconded by Ms. Robinson to approve the job description for District Accounting Supervisor as presented. Discussion ensued. The motion carried unanimously.
- b. Reorg #1468 - It was moved by Ms. Ingram and seconded by Ms. Hernandez to approve Reorg #1468 DO/Accounts Payable/Fiscal Services as presented. The motion carried unanimously.

6. Committee Reports

- a. Planning and Organizational Effectiveness Committee (POEC)
Asst. Vice Chancellor Sarah Fisher reported on the June 25, 2025 meeting. The next meeting is scheduled for August 27, 2025.
- b. Human Resources Committee (HRC)
Ms. Olson reported the next meeting of HRC will be held in August 2025.
- c. Fiscal Resources Committee (FRC)
Ms. Ingram reported on the July 2, 2025 meeting. The next meeting will be held August 20, 2025.
- d. Physical Resources Committee (PRC)
Ms. Ingram reported there was no meeting but a paper review of the status of projects.
- e. Technology Advisory Group (TAG)
Mr. Gonzalez reported that the next meeting of TAG will be held in September 2025.

7. Constituent Representative Reports

- a. Academic Senate/SAC: Dr. Maria Aguilar Beltran reported on the SAC Academic Senate activities.
- b. Academic Senate/SCC: No report.
- c. CSEA: Ms. Zina Edwards reported on CSEA 579 activities.
- d. Student Government/SAC: Ms. Kimberly Ramirez reported on SAC ASG activities.
- e. Student Government/SCC: No report.

Next Meeting:	The next meeting will be held on Monday, August 25, 2025
Meeting Adjourned:	2:05 p.m.
Approved:	August 25, 2025

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

I. State Revenue

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

B. FTES Workload Measure Assumptions:

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

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

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

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

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

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

2025/26 Potential Growth at 2.35%

31,389 FTES

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

D. Unrestricted lottery is projected at **\$190** per FTES (**\$5,956,130**). Restricted lottery at \$82 per FTES (\$2,570,540). (2024/25 @ Annual of resident & nonresident factored FTES, 31,348.05 x \$190 = \$5,956,130 unrestricted lottery; 31,348.05 x \$82 = \$2,570,540 restricted lottery)

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

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

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

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

II. Other Revenue

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

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

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

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

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

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

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

III. Appropriations and Expenditures

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

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

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

* Reference to budget assumption number

Rancho Santiago Community College District
Adopted Budget
2025-26

To ensure compliance with the California Community Colleges Budget and Accounting Manual, Title 5 of the California Code of Regulations and the California Education Code, the financial resources of the District are divided into separate funds for which separate accounts are maintained for recording cash, other resources, and all related liabilities, obligations and equities.

General Fund

The General Fund is maintained to account for the transactions that cover the full scope of operations for the District (instruction, administration, student services, maintenance and operations, capital improvements and other expenditures). All transactions that are not specifically required to be accounted for in other funds are recorded in the General Fund.

All monies received by or for a community college district from state apportionments or county or local property taxes shall be deposited in the General Fund.

For purposes of flexibility, the District may establish any number of accounts within the General Fund to facilitate reporting, management, and control.

The General Fund is divided into three subfunds: the Unrestricted Ongoing General Fund, Unrestricted One-time Funds, and the Restricted General Fund. This reflects the need to differentiate truly discretionary revenue from restricted revenue, while preserving a complete accounting of the financial operation and support of educational programs. Restricted monies such as those for categorically-funded programs are accounted for separately from other general purpose monies, but classified as a component of the total general fund that provides instructional and support services.

The ongoing unrestricted subfund shall be used to account for the ongoing resources that are available for the general purposes of each district's operation and support of its educational program. The governing board of the district may elect to set aside unrestricted monies for specific future operating purposes. The governing board may elect to transfer unrestricted monies to other funds. Similarly, the governing board may elect to return any balance of designated monies appearing in other fund groups to the General Fund. The unrestricted one-time funds subfund shall be used to account for one-time and carryover funds.

The restricted subfund shall be used to account for resources that are available for the operation and support of the educational programs that are specifically restricted by law, regulations, donors, or other outside agencies as to their expenditure. Such externally imposed restrictions are to be contrasted with internally created designations imposed by the governing board on unrestricted monies. Restricted monies are from a specific source that require monies to be used for specific purposes.

Rancho Santiago Community College District
Adopted Budget
2025-26

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

Rancho Santiago Community College District
Adopted Budget
2025-26

Unrestricted General Fund Revenue Budget - Fund 11

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

Rancho Santiago Community College District
Adopted Budget
2025-26

Unrestricted General Fund Expenditure Budget - Fund 11

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

Rancho Santiago Community College District
Adopted Budget
2025-26

Unrestricted General Fund Expenditure Budget - Fund 11

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

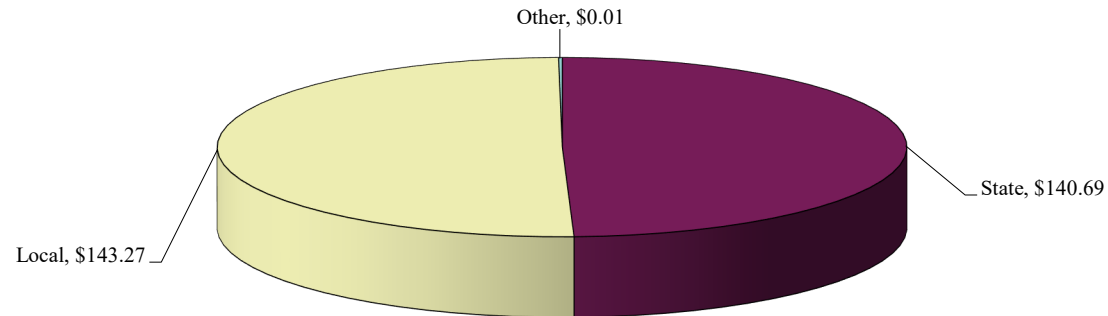
Rancho Santiago Community College District
Adopted Budget
2025-26

Unrestricted General Fund Expenditure Budget - Fund 11

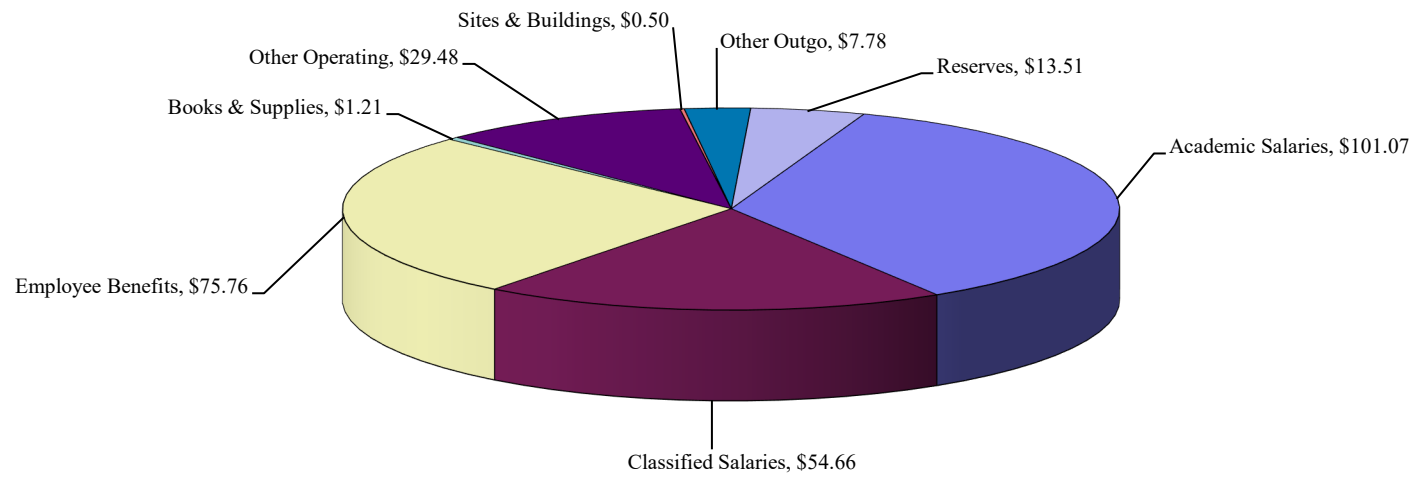
		2023-24 Actual Expenses	2024-25 Actual Expenses	2025-26 Tentative Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
<u>Expenditures by Object</u>						
7000	Other Outgo					
7200	Intrafund Transfers Out	(6,720)	7,473	0	0	(100.00)
7300	Interfund Transfers Out	4,244,000	13,315,879	5,400,000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

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

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2025-26

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

		2023-24 Actual Revenue	2024-25 Actual Revenue	2025-26 Tentative Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
<u>Revenues by Source</u>						
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	0	0	0	0	-
8682	State Mandated Costs	0	0	0	0	-
8699	Other Misc State Revenue-STRS on behalf entry	6,424,110	7,068,626	7,584,025	7,584,025	7.29
	Total State Revenues	6,424,110	7,068,626	7,584,025	7,584,025	7.29
8800	Local Revenues					
883x	Contract Instructional Service/All Other Contract Serv	0	27,167	0	0	(100.00)
885x	Rents and Leases	53,113	273,419	528,840	528,840	93.42
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	5,592,286	258,539	254,922	254,922	(1.40)
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	5,645,399	559,125	783,762	783,762	40.18
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983	Interfund Transfer In/Intrafund Transfer In	0	0	0	0	-
	Total Other Sources	0	0	0	0	-
	Total Revenues	12,069,509	7,627,751	8,367,787	8,367,787	9.70
	Net Beginning Balance	69,995,935	108,927,680	91,755,767	101,397,477	(6.91)
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	69,995,935	108,927,680	91,755,767	101,397,477	(6.91)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$82,065,444	\$116,555,431	\$100,123,554	\$109,765,264	(5.83)

Rancho Santiago Community College District
Adopted Budget
2025-26

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

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

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

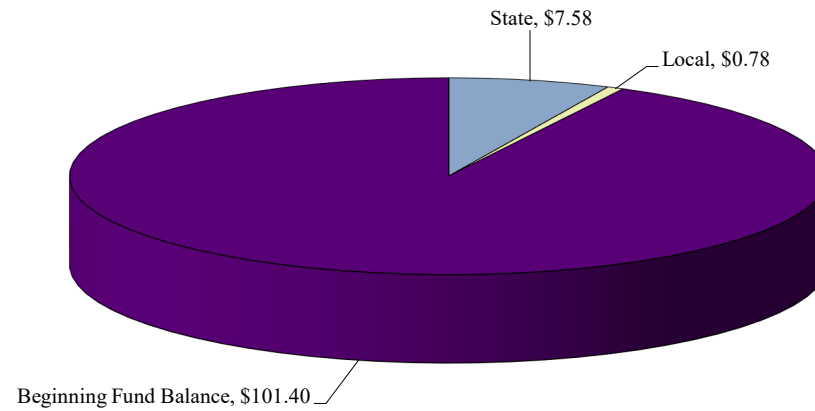
Rancho Santiago Community College District
Adopted Budget
2025-26

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

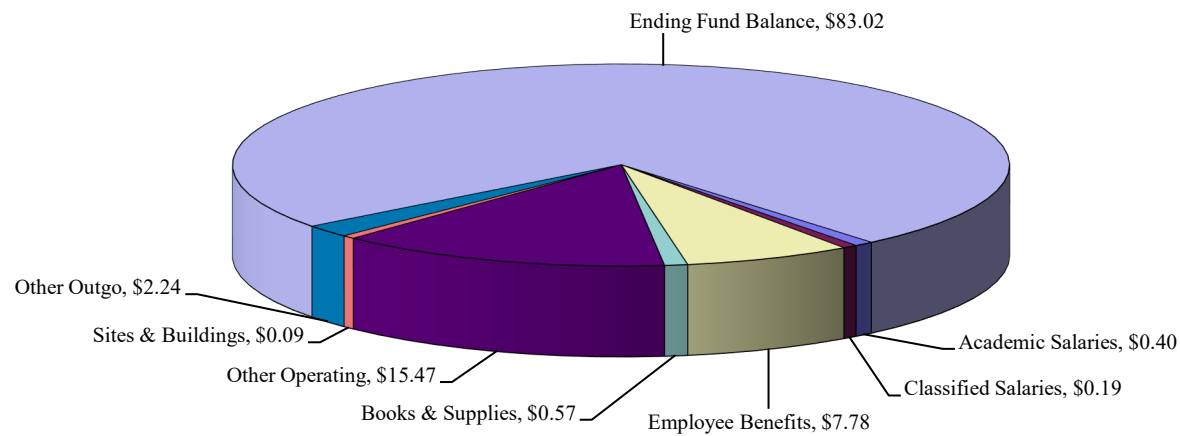
Expenditures by Object		2023-24 Actual Expenses	2024-25 Actual Expenses	2025-26 Tentative Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
7000	Other Outgo					
7200	Intrafund Transfers Out	10,000	0	0	0	-
7300	Interfund Transfers Out	2,172,788	10,736,328	2,240,146	2,240,146	(79.13)
7600	Other Student Aid	34,104	167,719	175,000	0	(100.00)
	Subtotal	<u>2,216,892</u>	<u>10,904,047</u>	<u>2,415,146</u>	<u>2,240,146</u>	(79.46)
	Subtotal, Expenditures (1000 - 7000)	<u>16,587,394</u>	<u>31,830,191</u>	<u>21,444,882</u>	<u>26,743,923</u>	(15.98)
7900	Reserve for Contingencies					
7930	Board Policy Contingency	0	0	71,584,073	71,617,041	-
7940	Revolving Cash Accounts	0	0	100,000	100,000	-
7940	Employee Vacation Payout	0	0	50,000	50,000	-
7950	Budget Stabilization	0	0	6,640,118	3,000,000	-
	Total Designated	<u>0</u>	<u>0</u>	<u>78,374,191</u>	<u>74,767,041</u>	-
7910	Unrestricted Contingency	<u>65,478,050</u>	<u>84,725,240</u>	<u>304,481</u>	<u>8,254,300</u>	(90.26)
	Subtotal Expenditures (7900)	<u>65,478,050</u>	<u>84,725,240</u>	<u>78,678,672</u>	<u>83,021,341</u>	(2.01)
Total Expenditures, Other Outgo and Ending Fund Balance		<u>\$82,065,444</u>	<u>\$116,555,431</u>	<u>\$100,123,554</u>	<u>\$109,765,264</u>	(5.83)

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

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2025-26

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

Rancho Santiago Community College District
Adopted Budget
2025-26

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

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

Rancho Santiago Community College District
Adopted Budget
2025-26

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

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

Rancho Santiago Community College District
Adopted Budget
2025-26

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

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

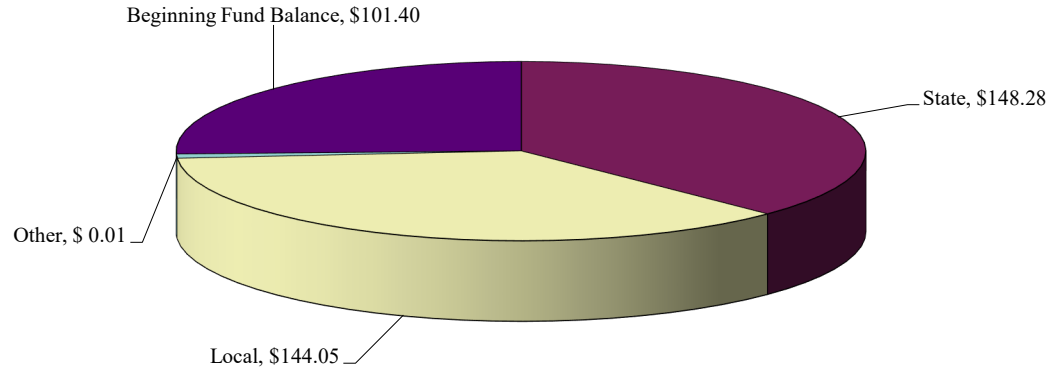
Rancho Santiago Community College District
Adopted Budget
2025-26

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

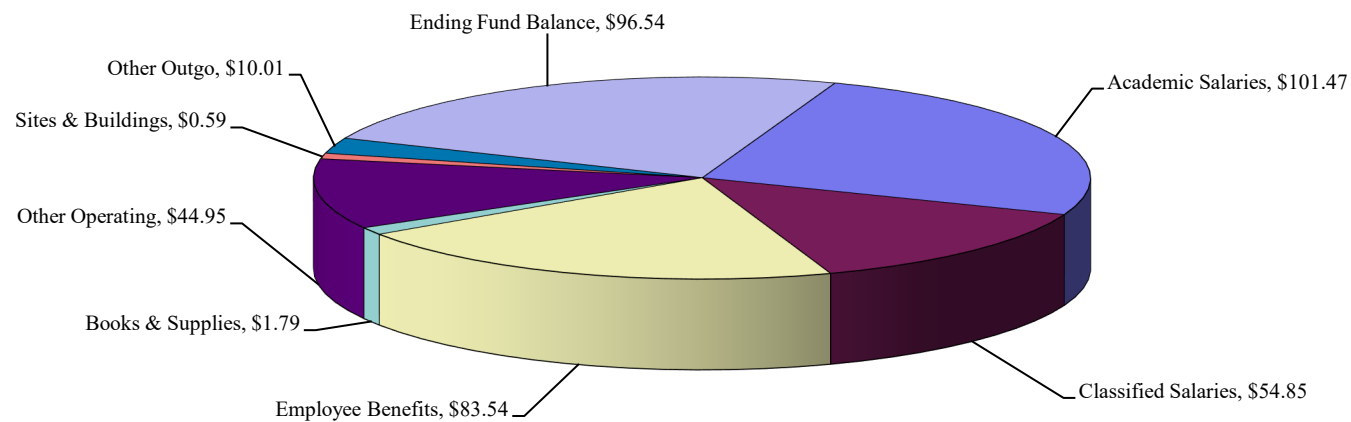
Expenditures by Object	2024-25 Adopted Budget	2024-25 Allocated Budget	2024-25 Actual Expenses	% change 24/25 Actual/ 24/25 Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	7,473	-	0	(100.00)
7300 Interfund Transfers Out	6,598,477	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
General Fund - Combined - Unrestricted - Fund 11, 13

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2025-26

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

Rancho Santiago Community College District
Adopted Budget
2025-26

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

Rancho Santiago Community College District
Adopted Budget
2025-26

Restricted General Fund Expenditure Budget - Fund 12

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

Rancho Santiago Community College District
Adopted Budget
2025-26

Restricted General Fund Expenditure Budget - Fund 12

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

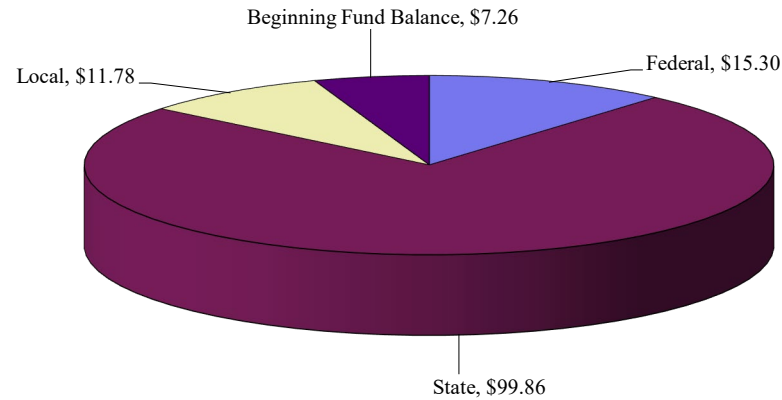
Rancho Santiago Community College District
Adopted Budget
2025-26

Restricted General Fund Expenditure Budget - Fund 12

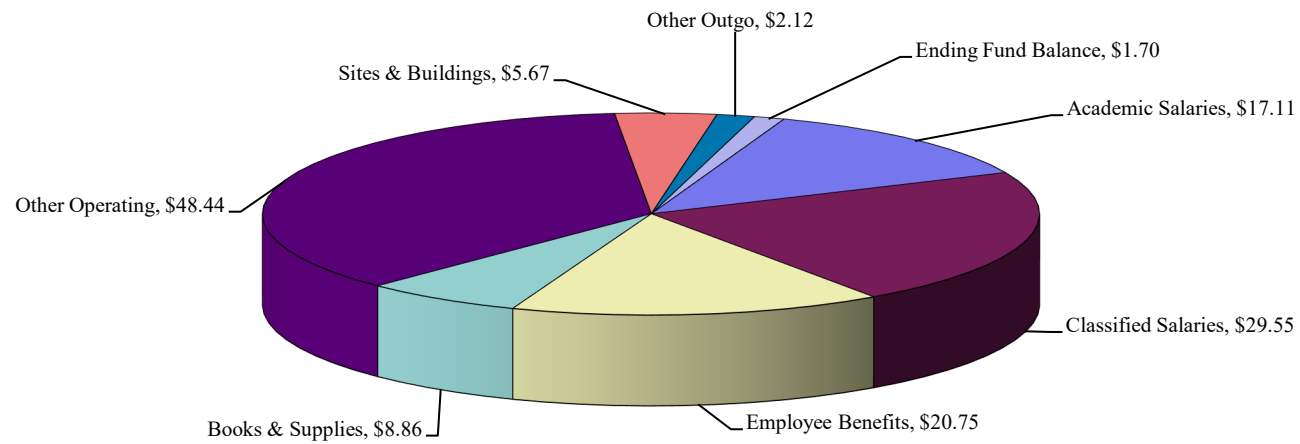
		2023-24 Actual Expenses	2024-25 Actual Expenses	2025-26 Tentative Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
<u>Expenditures by Object</u>						
7000	Other Outgo					
7200	Intrafund Transfers Out	130,425	(7,473)	0	0	(100.00)
7300	Interfund Transfers Out	936	3,154	0	0	(100.00)
7400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

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

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2025-26

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

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

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

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

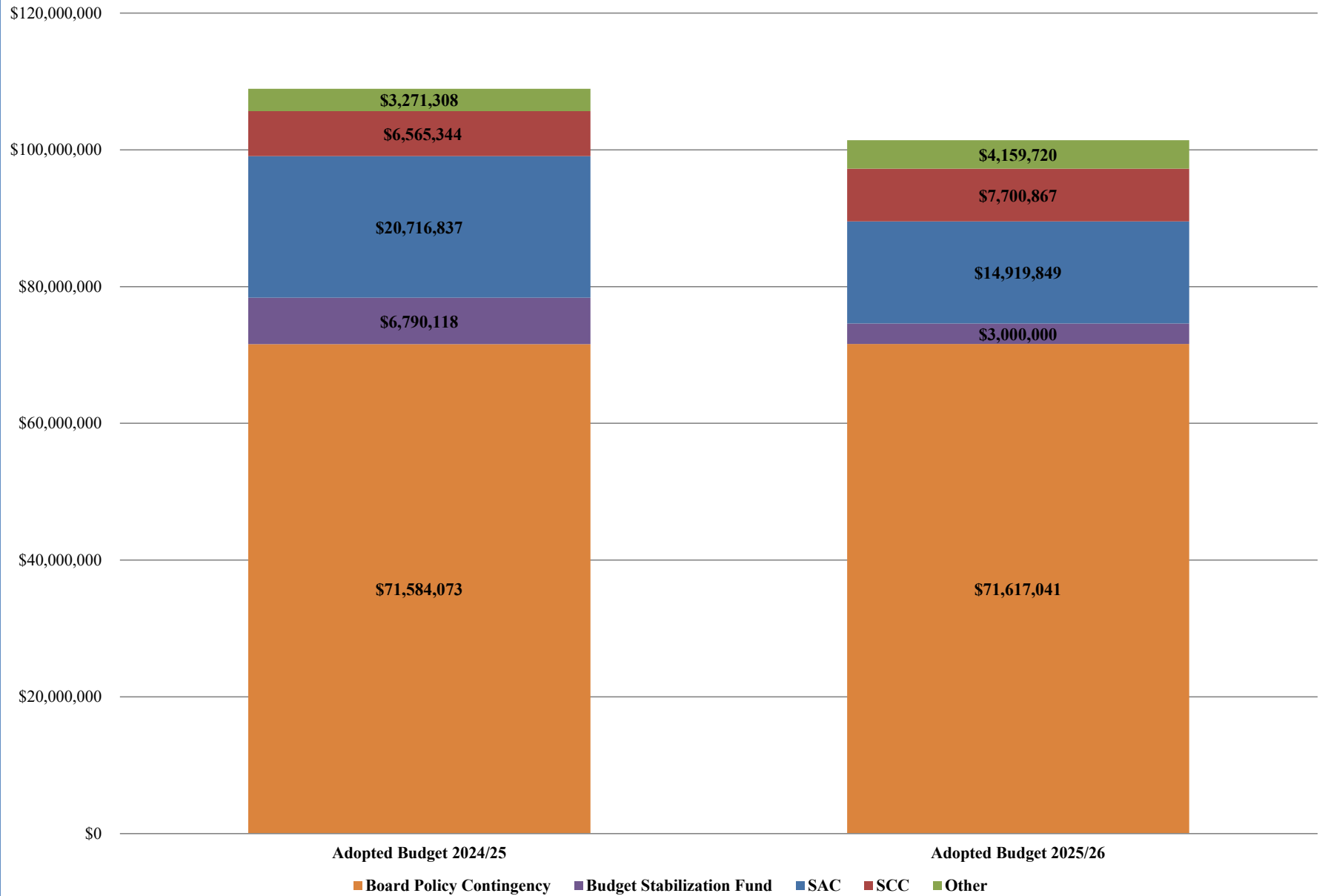
FY 2024-25 Ending Balance and Carryover

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><u>\$ 3,000,000</u></u>

Rancho Santiago Community College District
Adopted Budget
2025-26

Components of Unrestricted General Fund Beginning Fund Balance



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

DRAFT

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DSO	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 13,066,802	\$ 8,677,936	\$ 4,388,866	\$ 8,677,933	\$ 6,508,449	\$ 2,169,484		\$	21,744,735
FTES - based on 24/25 @ Annual	\$ 118,072,737	\$ 75,217,533	\$ 42,855,204	\$ 47,431,084	\$ 29,025,123	\$ 18,405,961		\$	165,503,821
SCFF - Supplemental Allocation	\$ 22,992,271	\$ 22,992,271	-	\$ 6,775,616	\$ 6,775,616	-		\$	29,767,887
SCFF - Student Success Allocation	\$ 14,910,987	\$ 14,910,987	-	\$ 7,516,952	\$ 7,516,952	-		\$	22,427,939
Projected Growth/Restoration	\$ 9,449,952	\$ 6,899,325	\$ 2,550,627	\$ 3,988,547	\$ 2,822,085	\$ 1,166,462		\$	13,438,499
Subtotal	\$ 178,492,750	\$ 128,698,053	\$ 49,794,697	\$ 74,390,131	\$ 52,648,224	\$ 21,741,907		\$	252,882,881
25/26 COLA - 2.30%	\$ 3,892,814	\$ 2,806,823	\$ 1,085,991	\$ 1,622,402	\$ 1,148,225	\$ 474,177		\$	5,515,216
Deficit Coefficient	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	-
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 182,385,564	\$ 131,504,876	\$ 50,880,688	\$ 76,012,533	\$ 53,796,448	\$ 22,216,084		\$	258,398,097
Percentages	70.58%	50.89%	19.69%	29.42%	20.82%	8.60%			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 4,277,199	\$ 2,897,369	\$ 1,379,830	\$ 1,678,931	\$ 1,090,942	\$ 587,989		\$	5,956,130
State Mandate	\$ 755,681	\$ 755,681	-	\$ 296,614	\$ 296,614	-		\$	1,052,295
Full-Time Faculty Hiring Allocation	\$ 2,217,074	\$ 2,217,074	-	\$ 1,108,370	\$ 1,108,370	-		\$	3,325,444
Part-Time Faculty Compensation	\$ 507,756	\$ 340,323	\$ 167,433	\$ 199,300	\$ 127,952	\$ 71,348		\$	707,056
Subtotal, Other State Revenue	\$ 7,757,709	\$ 6,210,447	\$ 1,547,262	\$ 3,283,216	\$ 2,623,879	\$ 659,338		\$	11,040,925
TOTAL ESTIMATED REVENUE	\$ 190,143,273	\$ 137,715,323	\$ 52,427,950	\$ 79,295,749	\$ 56,420,327	\$ 22,875,422		\$	269,439,022
Percentages	70.57%	51.11%	19.46%	29.43%	20.94%	8.49%			
Less Institutional Cost Expenditures								\$	23,560,189
Less Net District Services and Operations Expenditures								\$	45,083,694
								\$	200,795,139
ESTIMATED REVENUE	\$ 141,701,245	\$ 102,630,151	\$ 39,071,095	\$ 59,093,894	\$ 42,046,350	\$ 17,047,544		\$	200,795,139
BUDGET EXPENDITURES FOR FY 2025/26									
SAC/CEC Expenses - F/T & Ongoing	\$ 138,421,360	\$ 117,113,598	\$ 21,307,762					\$	138,421,360
SCC/OEC Expenses - F/T & Ongoing				\$ 69,106,768	\$ 57,384,557	\$ 11,722,211		\$	69,106,768
District Services and Operations Expenses - F/T & Ongoing							\$ 48,833,922	\$	48,833,922
SRP Expenses	\$ 317,271	\$ 317,271		\$ 243,943	\$ 243,943		\$ 203,850	\$	765,064
Institutional Cost									
Retirees Instructional-local experience charge								\$ 2,873,739	\$ 2,873,739
Retirees Non-Instructional-local experience charge								\$ 4,084,243	\$ 4,084,243
Set Aside COLA								\$ 8,877,207	\$ 8,877,207
Interfund Transfer - Property & Liability & AB218 Assessment								\$ 3,900,000	\$ 3,900,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer - Capital Outlay & Certificate of Participation								\$ 3,700,000	\$ 3,700,000
TOTAL ESTIMATED EXPENDITURES	\$ 138,738,631	\$ 117,430,869	\$ 21,307,762	\$ 69,350,711	\$ 57,628,500	\$ 11,722,211	\$ 49,037,772	\$ 23,560,189	\$ 280,687,303
Percent of Total Estimated Expenditures	49.43%	41.84%	7.59%	24.71%	20.53%	4.18%	17.47%	8.39%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ 2,962,614	\$ (14,800,718)	\$ 17,763,333	\$ (10,256,817)	\$ (15,582,150)	\$ 5,325,333		\$	(7,294,203)
OTHER STATE REVENUE									
Apprenticeship				\$ 6,407,234	\$ 6,407,234			\$	6,407,234
Enrollment Fees 2%								\$ 219,878	\$ 219,878
LOCAL REVENUE									
Non Resident Tuition	\$ 2,500,000	\$ 2,500,000		\$ 1,500,000	\$ 1,500,000			\$	4,000,000
Interest/Investments								\$ 3,000,000	\$ 3,000,000
Rents/Leases	\$ 8,480	\$ 8,480		\$ 125,000	\$ 125,000		\$ 205,000	\$	338,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local	\$ 40,000	\$ 40,000						\$ 524,200	\$ 564,200
Subtotal, Other Local Revenue	\$ 2,548,480	\$ 2,548,480	\$ -	\$ 8,032,234	\$ 8,032,234	\$ -	\$ 205,000	\$ 3,749,078	\$ 14,534,792
ESTIMATED ENDING BALANCE FOR 6/30/26	\$ 5,511,094	\$ (12,252,238)	\$ 17,763,333	\$ (2,224,583)	\$ (7,549,916)	\$ 5,325,333		\$	3,286,511

Rancho Santiago Community College District Adopted Budget 2025-26

FTES Analysis and Targets As of July 22, 2025

	2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25				2025/26	
	Actual w/ Summer Shift	%	Actual	%	Actual	%	Actual	%	Actual w/ Summer Shift	%	Actual w/ Summer Shift	%	Actual w/ Summer Shift	%	Target	Actual @ P3	%	Difference Target to Actual	Target	%
SAC/CEC																				
Credit	16,238.52	55.27%	14,246.86	54.95%	14,778.67	58.34%	12,863.57	50.78%	13,605.16	51.92%	13,954.82	51.13%	14,178.84	51.95%	14,923.00	14,761.25	48.13%	(161.75)	15,400.00	47.58%
CDCP	3,537.62	12.04%	3,183.21	12.28%	3,160.98	12.48%	3,580.06	14.13%	3,688.79	14.08%	4,287.01	15.71%	4,738.74	17.36%	4,855.00	5,543.24	18.07%	688.24	5,298.00	16.37%
Non-credit	666.33	2.27%	594.43	2.29%	578.25	2.28%	558.49	2.20%	640.36	2.44%	867.00	3.18%	1,420.49	5.20%	1,641.00	1,719.02	5.61%	78.02	1,934.00	5.98%
	20,442.47	69.58%	18,024.50	69.52%	18,517.90	68.51%	17,002.12	67.11%	17,934.31	68.44%	19,108.83	70.01%	20,338.07	70.12%	21,419.00	22,023.51	71.81%	604.51	22,632.00	69.93%
SCC/OEC																				
Credit	7,066.02	24.05%	6,205.77	23.94%	6,643.58	26.22%	5,966.19	23.55%	5,682.42	21.69%	5,612.42	20.56%	5,583.07	20.46%	5,834.00	5,549.82	18.10%	(284.18)	6,056.00	18.71%
CDCP	1,444.09	4.92%	1,349.22	5.20%	1,457.44	5.75%	1,761.16	6.95%	1,947.24	7.43%	1,928.99	7.07%	2,231.65	8.18%	2,349.00	2,469.18	8.05%	120.18	2,738.00	8.46%
Non-credit	425.95	1.45%	346.04	1.33%	410.06	1.62%	604.27	2.39%	639.01	2.44%	643.83	2.36%	850.05	3.11%	896.00	625.50	2.04%	(270.50)	938.00	2.90%
	8,936.06	30.42%	7,901.03	30.48%	8,511.08	31.49%	8,331.62	32.89%	8,268.67	31.56%	8,185.24	29.99%	8,664.77	29.88%	9,079.00	8,644.50	28.19%	(434.50)	9,732.00	30.07%
District Total																				
Credit	23,304.54	79.33%	20,452.63	78.89%	21,422.25	84.56%	18,829.76	74.33%	19,287.58	73.61%	19,567.24	71.69%	19,761.91	72.40%	20,757.00	20,311.07	66.23%	(445.93)	21,456.00	66.30%
CDCP	4,981.71	16.96%	4,532.43	17.48%	4,618.42	18.23%	5,341.22	21.08%	5,636.03	21.51%	6,216.00	22.77%	6,970.39	25.54%	7,204.00	8,012.42	26.13%	808.42	8,036.00	24.83%
Non-credit	1,092.28	3.72%	940.47	3.63%	988.31	3.90%	1,162.76	4.59%	1,279.37	4.88%	1,510.83	5.54%	2,270.54	8.32%	2,537.00	2,344.52	7.64%	(192.48)	2,872.00	8.87%
	29,378.53	100.00%	25,925.53	100.00%	27,028.98	106.69%	25,333.74	100.00%	26,202.98	100.00%	27,294.07	100.00%	29,002.84	106.26%	30,498.00	30,668.01	100.00%	170.01	32,364.00	100.00%

Growth

-11.75%

4.26%

-6.27%

3.43%

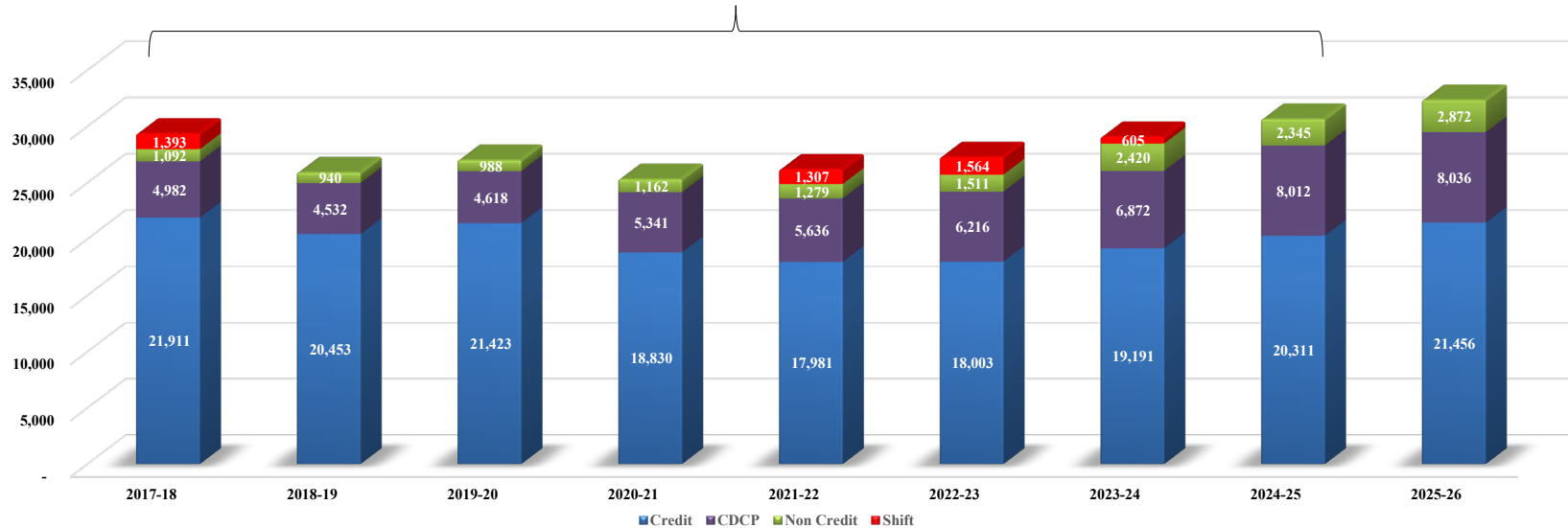
4.16%

6.26%

5.74%

5.53%

9.58% OVERALL INCREASE excluding borrowed amount



Rancho Santiago Community College District
Adopted Budget
2025-26

Budget Allocation Model						
FTES Credit vs. Non-Credit Breakdown						
		Santa Ana College		Santiago Canyon College		Total FTES
		FTES	%	FTES	%	
<u>Full-Time Equivalent Students</u>						
2025/26 Projected						
	Credit	15,400	71.77%	6,056	28.23%	21,456
	CDCP	5,298	65.93%	2,738	34.07%	8,036
	Non-Credit	1,934	67.34%	938	32.66%	2,872
	Total	22,632	69.93%	9,732	30.07%	32,364
2024/25 Annual						
	Credit	14,761	72.68%	5,550	27.32%	20,311
	CDCP	5,543	69.18%	2,469	30.82%	8,012
	Non-Credit	1,719	73.32%	626	26.68%	2,345
	Total	22,024	71.81%	8,645	28.19%	30,668
<u>SCFF Calculation - FY 24/25</u>						
	Base + FTES	\$130,725,273	69.68%	\$56,870,903	30.32%	\$187,596,176
	Supplemental	22,992,271	77.24%	6,775,616	22.76%	29,767,887
	Student Success	14,910,987	66.48%	7,516,952	33.52%	22,427,939
		\$168,628,531	70.32%	\$71,163,471	29.68%	\$239,792,002
Expenditures by Major Object (2 Colleges Only) (Fund 11)						
<u>Expenditures by Object</u>		Santa Ana College		Santiago Canyon College		Adopted Budget
		\$	%	\$	%	
1000	Academic Salaries	\$69,021,801	68.59%	\$31,602,660	31.41%	\$100,624,461
2000	Classified Salaries	20,978,780	66.13%	10,746,443	33.87%	31,725,223
3000	Employee Benefits	36,981,975	67.29%	17,973,934	32.71%	54,955,909
4000	Books and Supplies	796,181	89.20%	96,407	10.80%	892,588
5000	Services and Other Operating Expenses	10,380,643	58.59%	7,336,393	41.41%	17,717,036
6000	Sites, Buildings, Books, and Equipment	86,508	99.12%	770	0.88%	87,278
7000	Other Outgo and Contingencies	175,472	11.50%	1,350,161	88.50%	1,525,633
	Total Expenditures	\$138,421,360	66.70%	\$69,106,768	33.30%	\$207,528,128

Rancho Santiago Community College District
Adopted Budget
2025-26

Compliance with the 50% Law

Education Code Section 84362 requires community college districts to expend 50% of the district's Current Expense of Education on the salaries and fringe benefits of classroom instructors.

The "Current Expense of Education" includes the unrestricted General Fund operating expenditures excluding expenditures for food services, community services, capital (except equipment replacement), auxiliary services and other costs specifically excluded by law.

The "Salaries for Classroom Instructors" includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time) and other costs specifically included by law.

This table recaps the district's 50% computation for the fiscal years 1991-92 through 2024-25 (expressed as a percentage).

<u>Fiscal Year</u>	<u>50% Computation</u>	<u>Fiscal Year</u>	<u>50% Computation</u>
1991-92	51.57	2010-11	50.54
1992-93	52.08	2011-12	50.18
1993-94	54.69	2012-13	50.09
1994-95	55.58	2013-14	50.18
1995-96	53.95	2014-15	51.38
1996-97	53.70	2015-16	52.55
1997-98	53.85	2016-17	54.06
1998-99	52.89	2017-18	55.08
1999-00	52.47	2018-19	55.11
2000-01	52.03	2019-20	54.00
2001-02	50.35	2020-21	54.16
2002-03	57.51	2021-22	54.10
2003-04	55.20	2022-23	53.65
2004-05	50.12	2023-24	54.63
2005-06	50.28	2024-25	54.11
2006-07	50.24		
2007-08	51.16		
2008-09	50.89		
2009-10	50.46		

Rancho Santiago Community College District
Adopted Budget
2025-26

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

	STRS				PERS				Total	Combined
	Annual Change	Rate	Annual Impact ¹	Cumulative Impact	Annual Change	Rate	Annual Impact ²	Cumulative Impact	Annual Impact	Cumulative Impact
2013-14		8.250%				11.442%				
2014-15	0.630	8.880%	\$493,129	\$493,129	0.329	11.771%	\$173,291	\$173,291	\$666,420	\$666,420
2015-16	1.850	10.730%	\$1,248,486	\$1,741,615	0.076	11.847%	\$12,188	\$185,479	\$1,260,674	\$1,927,094
2016-17	1.850	12.580%	\$1,148,294	\$2,889,909	2.041	13.888%	\$749,510	\$934,989	\$1,897,804	\$3,824,898
2017-18	1.850	14.430%	\$1,318,567	\$4,208,476	1.643	15.531%	\$615,944	\$1,550,933	\$1,934,511	\$5,759,409
2018-19	1.850	16.280%	\$1,752,070	\$5,960,546	2.531	18.062%	\$1,325,675	\$2,876,608	\$3,077,745	\$8,837,154
2019-20	0.820	17.100%	\$1,675,035	\$7,635,581	1.659	19.721%	\$761,820	\$3,638,428	\$2,436,855	\$11,274,009
2020-21	-0.950	16.150%	-\$613,281	\$7,022,300	0.979	20.700%	\$350,052	\$3,988,480	-\$263,229	\$11,010,780
2021-22	0.770	16.920% *	\$548,401	\$7,570,701	2.210	22.910%	\$849,637	\$4,838,117	\$1,398,038	\$12,408,818
2022-23	2.180	19.100% *	\$1,657,561	\$9,228,262	2.460	25.370%	\$1,010,356	\$5,848,473	\$2,667,917	\$15,076,735
2023-24	0.000	19.100% *	\$0	\$9,228,262	1.310	26.680%	\$584,833	\$6,433,306	\$584,833	\$15,661,568
2024-25	0.000	19.100% *	\$0	\$9,228,262	0.370	27.050%	\$168,485	\$6,601,791	\$168,485	\$15,830,053
2025-26	0.000	19.100% *	\$0	\$9,228,262	-0.240	26.810%	-\$111,474	\$6,490,317	-\$111,474	\$15,718,579
2026-27	0.000	19.100% *	\$0	\$9,228,262	0.090	26.900%	\$42,639	\$6,532,956	\$42,639	\$15,761,218
2027-28	0.000	19.100% *	\$0	\$9,228,262	0.900	27.800%	\$434,914	\$6,967,870	\$434,914	\$16,196,132
2028-29	0.000	19.100% *	\$0	\$9,228,262	-0.400	27.400%	-\$197,161	\$6,770,709	-\$197,161	\$15,998,971
2029-30	0.000	19.100% *	\$0	\$9,228,262	0.400	27.800%	\$201,104	\$6,971,813	\$201,104	\$16,200,075

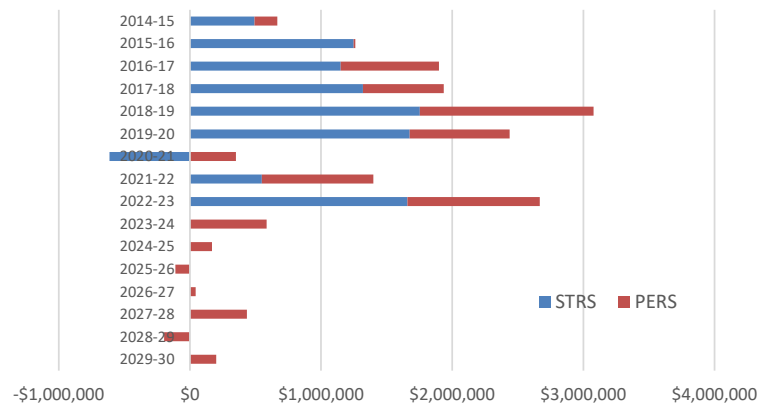
1 Each 1% increase in STRS rate is approximately \$760,000

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

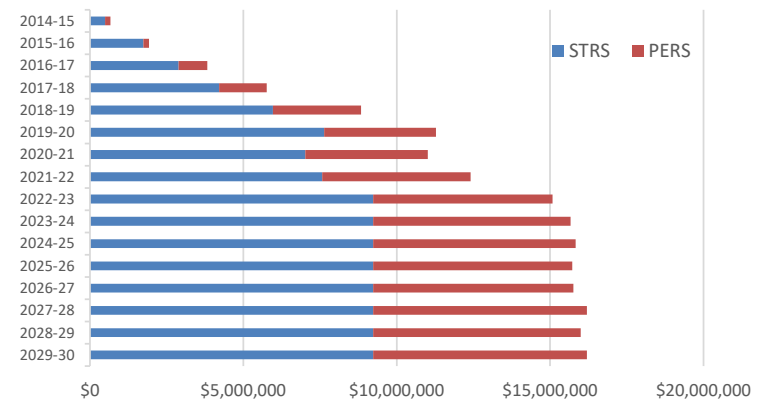
Employee Contribution % for STRS = 10.25%/10.205%

Employee Contribution % for PERS = 7.00%/8.00%

STRS & PERS Annual Increases



STRS & PERS Cumulative Impact



* Beginning in 2021-22, the CalSTRS Board has authority to increase and decrease employer contribution rates within certain boundaries in order to fully exhaust the CalSTRS unfunded liability by 2045-46. These percentages reflect CalSTRS current estimates.

Rancho Santiago Community College District
Adopted Budget
2025-26

Cost-of-Living Adjustment

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the system, the recent history of the community colleges clearly demonstrates that during the recession of the early 1990's no COLA was received for four consecutive years, and in the recession beginning in late 2007, no COLA was funded for five consecutive years. For the first time in recent history statutory COLA was computed at zero for 2016-17. In the last 34 years, 35% of the time the State has provided no COLA.

California Community Colleges COLA History Since 1991-92

<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>	<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>
1991-92	5.11%	0.00%	4.460%	2009-10	4.25%	0.00%	0.000%
1992-93	2.18%	0.00%	0.000%	2010-11	-0.39%	0.00%	0.000%
1993-94	2.05%	0.00%	2.530%	2011-12	2.24%	0.00%	1.053%
1994-95	1.99%	0.00%	0.000%	2012-13	3.24%	0.00%	1.000%
1995-96	3.07%	3.00%	3.070%	2013-14	1.57%	1.57%	1.570%
1996-97	3.06%	3.06%	5.750%	2014-15	0.85%	0.85%	0.850%
1997-98	2.97%	2.97%	2.790%	2015-16	1.02%	1.02%	1.550%
1998-99	2.26%	2.26%	3.260%	2016-17	0.00%	0.00%	1.060%
1999-00	1.41%	1.41%	1.520%	2017-18	1.56%	1.56%	3.546%
2000-01	3.17%	4.17%	6.900%	2018-19	2.71%	2.71%	1.894%/FARSCCD 2.71% CSEA/Mgmt
2001-02	3.87%	3.87%	4.260%	2019-20	3.26%	3.26%	4% FARSCCD/CSEA
2002-03	1.66%	2.00%	3.750%	2020-21	2.31%	0.00%	4% FARSCCD/CSEA
2003-04	1.80%	0.00%	0.000%	2021-22	1.70%	5.07%	4% FARSCCD/CSEA 3% Management
2004-05	2.41%	2.41%	0.000%	2022-23	6.56%	6.56%	5.000%
2005-06	4.23%	4.23%	4.000%	2023-24	8.22%	8.22%	5.000%
2006-07	5.92%	5.92%	4.000%	2024-25	1.07%	1.07%	4.000%
2007-08	4.53%	4.53%	5.000%	2025-26	2.30%	2.30%	8%/FARSCCD CSEA/Mgmt Pending
2008-09	4.94%	0.00%	0.000%				
				TOTALS	96.79%	74.02%	81.63% - 97.81%

Rancho Santiago Community College District
Adopted Budget
2025-26

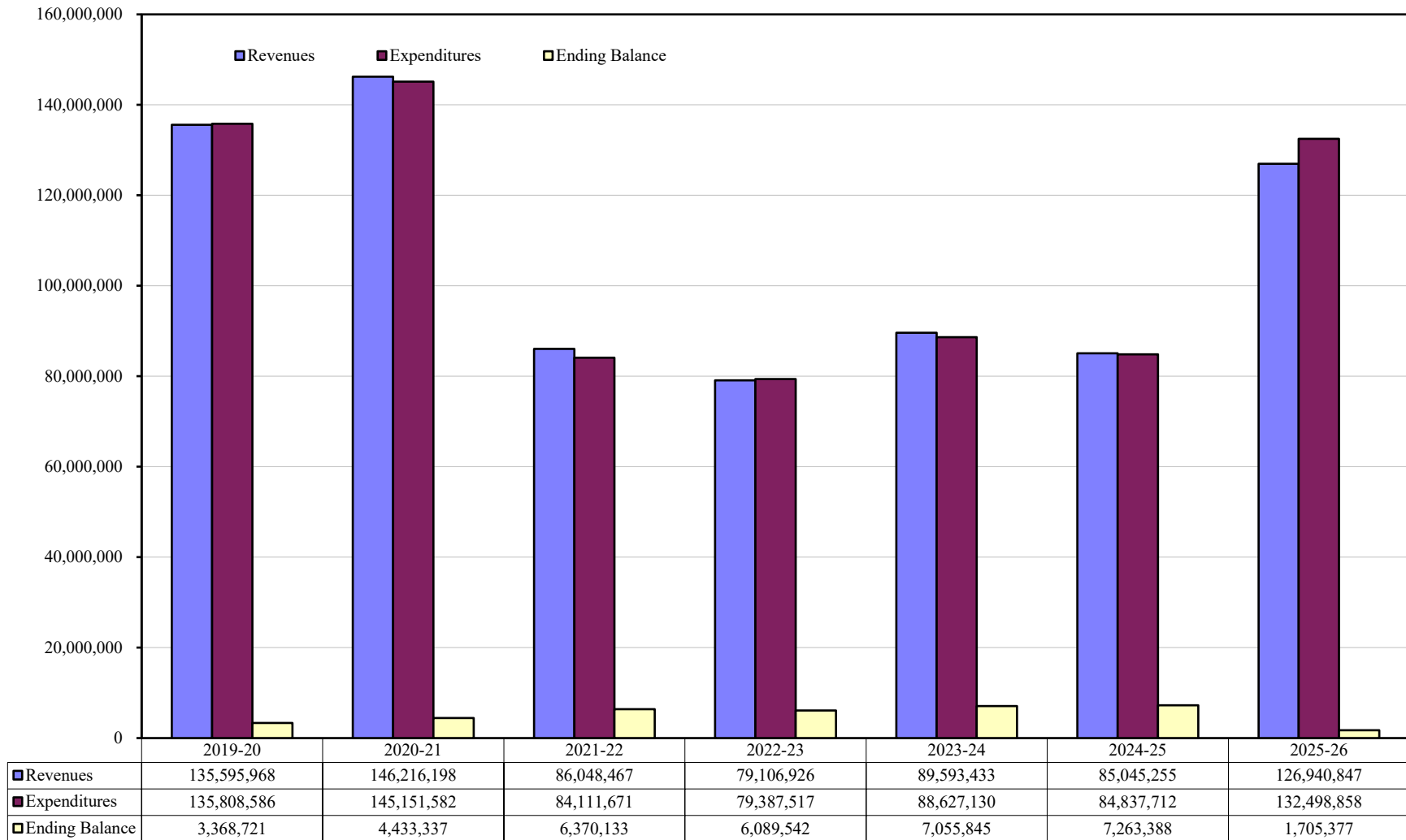
Recap of Revenue and Expenses - General Fund 12

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

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

Rancho Santiago Community College District
Adopted Budget
2025-26

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



Rancho Santiago Community College District
Adopted Budget
2025-26

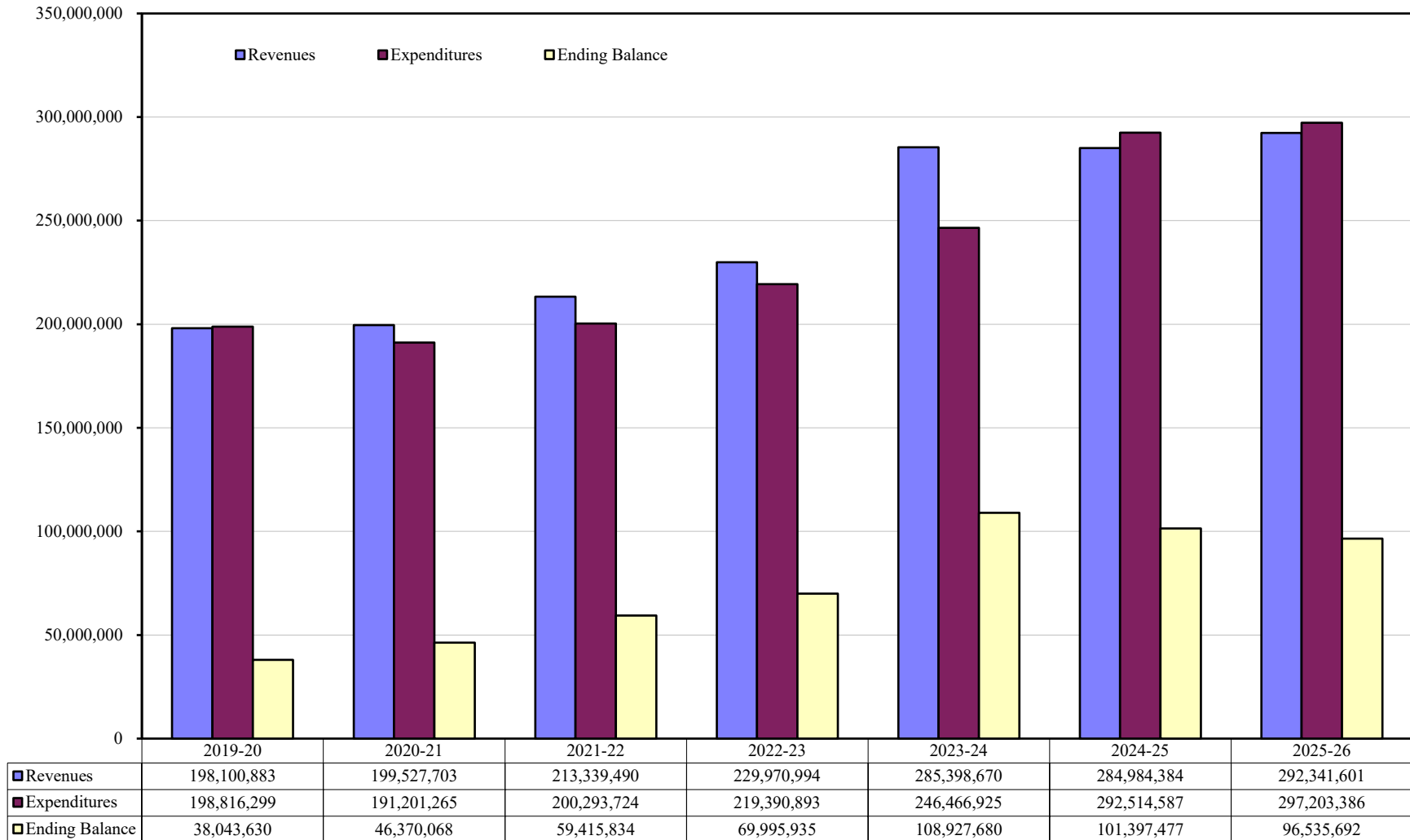
Recap of Revenue and Expenses - General Fund 11 and 13

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%	

Rancho Santiago Community College District
Adopted Budget
2025-26

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



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

1469

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: District Office/District Safety & Security/Business Services

Manager/Supervisor: Dave Waters, Chief, District Safety & Security

Position(s) affected:

CURRENT POSITION	PROPOSED POSITION
	District Safety Officer Senior (New)

Current annual salary/benefits cost \$ N/A Proposed annual salary/benefits cost \$ 126,924.98

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): This is a request for new funding supported at the POE meeting on June 25, 2025.

(Attach necessary budget change forms)

Reason for reorganization:

The additional officer would provide coverage for other officers regular days off and will also cover a small portion of the relief factor we need in District Safety. Lowering the use of overtime required to backfill open shifts due to officer's use of paid time off, training requirements and specialized events.

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.

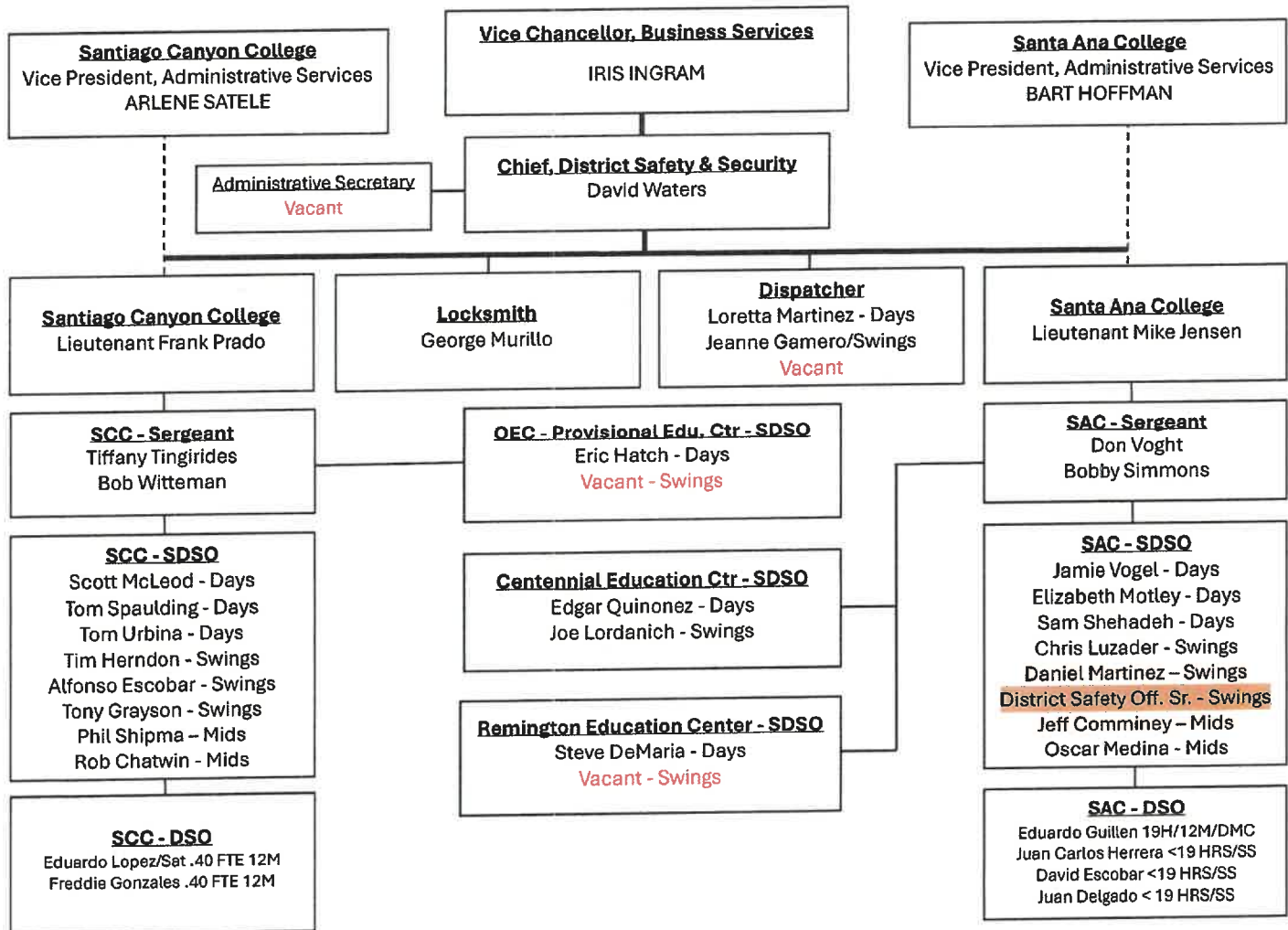
Submitted by (District Cabinet Member): Trish Ingram

Date: 7/9/2025

SIGNATURES AND/OR REVIEW DATES	
Human Resources (Signature/Date): <u>Debra Gerard</u>	Business Operations & Fiscal Services (Signature/Date): <u>[Signature]</u> <u>7/9/25</u>
	Resource Development (Signature/Date – Only for Restricted Funds)
COLLEGE POSITIONS	DISTRICT POSITIONS
President's Council Approval (Signature/Date):	Chancellor's Cabinet Approval (Signature/Date): <u>[Signature]</u>
Chancellor's Cabinet Approval (Signature/Date):	Chancellor's Council Approval (Signature/Date):
CSEA (Signature/Date):	CSEA (Signature/Date):

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
BUSINESS SERVICES
DISTRICT SAFETY & SECURITY**

PROPOSED ORG. CHART



SENIOR DISTRICT SAFETY OFFICER
(ARMED)

CLASS SUMMARY

Under assigned supervision and direction of a Sergeant or Lieutenant performs duties related to maintenance of safety and security of District facilities, grounds, materials, and equipment; ensures the safety and protection of students, staff and visitors; performs related duties as assigned and required. Directs District Safety Officers on all shifts at district educational sites and periodically monitors activities without officer supervision.

REPRESENTATIVE DUTIES

Monitors district activities and provides security at all campus sites and satellite locations.. Directs the activities of District Safety Officers at those sites: collects logs, reports and incident reports; provides training and coordinates earthquake evacuation drills; develops coordinated security patrols of all evening sites, maintaining a comprehensive schedule to meet with instructors and students; Responds to radio and/or telephonic calls for routine and/or emergency assistance in both criminal and non-criminal matters. Deters and prevents unlawful behavior. Prepares incident and crime reports. Carries firearms and works under direct supervision of a Sergeant or Lieutenant. Prepares logs, reports and incident reports; Patrols on foot and in vehicles; inspects and checks security of doors, windows and equipment; reports presence of unauthorized persons on grounds or in buildings; renders first aid as required; controls parking and directs traffic on district property; directs students and visitors and provides information; inspects facilities to identify fire hazards; takes immediate action to reduce danger and prevent possible damage when leaks or malfunctions in electrical, plumbing, heating or other equipment are detected; prepares written reports on accidents, fires, property damage, safety hazards, thefts, intrusions; writes citations; provides security for events; checks weekly calendar of events in order to assist in locking/unlocking doors; assists sworn police officers when requested to do so; participates in crime prevention programs, including presentations to students and staff; provides escorts for students and staff as needed for the transportation of monies; operates two-way radios to communicate with base station and other officers; provides general information and assistance to the public; performs safety inspection of all facilities; attends in-service training programs; performs other related duties as assigned.

Provides direction to assigned shifts, seeing that work is organized and completed with a minimum of errors. Responsible for activities, events and special orders occurring on the shift; proper condition and order of reports, logs, equipment and vehicles; assignment and direction of officers on shift; supervision or oversight of district security operations; contacts with law enforcement agencies (liaison) and participation in required departmental training and/or meetings.

ORGANIZATIONAL RELATIONSHIPS

Positions in this class reports to the designated supervisor and direct District Safety Officers on any assigned shift. May be assigned to any shift, including weekends, swing and graveyard shifts. Works independently in the absence of supervision, making decisions in the best interests of the district. Activities will be monitored by the Chief, District Safety & Security on a periodic basis.



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Santa Ana College • Santiago Canyon College

PLANNING AND ORGANIZATIONAL EFFECTIVENESS COMMITTEE
*POE is the district-level planning and accreditation oversight and coordinating committee
that makes recommendations to District*

MINUTES

Wednesday, June 25, 2025, 3:30 pm – 5:00 pm

I. CALL TO ORDER

Mr. Perez called the meeting to order at 3:35 pm.

Members present: Susan Hoang for Dr. Maria Aguilar Beltran • Litzy Chevez • Claire Coyne • Tara Kubicka-Miller • Valerie Lopez • Dr. Daniel Martinez • Adam O'Connor • Dr. Jason Parks • Enrique Perez • Nga Pham • Craig Rutan

Guests: Iris, Ingram, Chief Mike Jensen, Dr. Jeannie Kim and Chi-Chung Keung, Jesse Gonzalez, Joe Melendez, Dr. Annebelle Nery, Kristin Olson, and Dave Waters.

Patricia Duenez present as record keeper.

II. *APPROVAL OF MINUTES – ACTION

a. May 28, 2025, regular meeting

It was moved by Mr. O'Connor; seconded by Ms. Pham with abstention from Ms. Hoang, to approve the May 28, 2025, minutes.

III. DISTRICT COUNCIL - Information

a. Previous meeting: Monday, June 2, 2025

b. Next meeting: Monday, July 21, 2025

IV. 2025-26 REQUESTS FOR RESOURCE ALLOCATION – ACTION

Ms. Kubicka-Miller and Dr. Jason Parks arrived at this time.

a. *Business Services

1. District Safety Officers, Senior Armed (1)

It was moved by Ms. Pham; seconded by Mr. O'Connor to approve the District Safety Officer, Senior Armed position. Discussion ensued. The motion carried with the following vote: Susan Hoang for Dr. Maria Aguilar Beltran • Litzy Chevez • Claire Coyne • Tara Kubicka-Miller • Valerie Lopez • Dr. Daniel Martinez • Adam O'Connor • Dr. Jason Parks • Enrique Perez • Nga Pham • Craig Rutan

b. *Educational Services

1. Applications Specialist IV

It was moved by Ms. Pham; seconded by Ms. Coyne to approve the Applications Specialist IV position. Discussion ensued. The motion carried with the following vote: Susan Hoang for Dr. Maria Aguilar Beltran • Litzy Chevez • Claire Coyne • Tara Kubicka-Miller • Valerie Lopez • Dr. Daniel Martinez • Adam O'Connor • Dr. Jason Parks • Enrique Perez • Nga Pham • Craig Rutan

POE COMMITTEE MEMBERS:

Dr. Maria Aguilar Beltran • Matthew Beyersdorf • Litzy Chevez • Claire Coyne • Tara Kubicka-Miller • Valerie Lopez • Dr. Daniel Martinez • Veronica Munoz • Adam O'Connor • Dr. Jason Parks • Enrique Perez • Nga Pham • Roxana Pleitez • Craig Rutan