Rancho Santiago Community College District

District Council Meeting

August 24, 2026

1:30 p.m.

Via Zoom

https://rsccd-edu.zoom.us/j/88959816594

669-444-9171 / 889 5981 6594

Agenda

1.	Call to Order/Update	Martinez
2.	Approval of District Council Meeting Minutes - **ACTION**	Martinez
	a. July 20, 2026 Meeting	
3.	Approval of Reorg #1486 – DO/Ed Svcs/Resource Dev – **ACTION**	Olson
4.	Approval of 2026-2027 Adopted Budget – **ACTION**	Day
5.	Committee Reports – **INFORMATION**	
	a. Planning & Organizational Effectiveness Committee	Fisher
	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	Martinez
	e. Student Government – SCC	Prior

Next Meeting:
October 5, 2026

Rancho Santiago Community College District
District Council Meeting

MINUTES
July 20, 2026

Members:	Marvin Martinez	Present
	Sarah Fisher	Present
	Emily Day for Iris Ingram	Present
	Kristin Olson	Present
	Annebelle Nery	Present
	Christopher Sweeten for Enrique Perez	Present
	Jesse Gonzalez	Present
	Merari Weber for Claire Coyne	Present
	Tara Kubicka-Miller	Present
	Steve Bautista	Present
	Sara Gonzalez	Absent
	Tyler Johnson	Present
	Diana Casares	Present
	Sarah Martinez	Present
	Anderson Prior	Present
Guests:		
	Emily Day, Asst. VC Fiscal Services	
	Adam O'Connor, Asst. VC Fiscal Services	

1. <u>Call to Order/Update</u>
   a. Chancellor Martinez convened the meeting via Zoom Conference at 1:32 p.m.

2. <u>Approval of Minutes</u>
   a. It was moved by Dr. Nery and seconded by Mr. Johnson to approve the minutes of the June 1, 2026 meeting. The motion carried with abstentions from Ms. Day, Mr. Sweeten, Ms. Kubicka-Miller and Ms. Weber. Ms. Casares was not present at vote.

3. <u>Approval of 2026-2027 Adopted Budget Assumptions</u>
   a. AVC Adam O'Connor presented the 2026-2027 Adopted Budget Assumptions that were recommended to District Council by the Fiscal Resources Committee. It was moved by Ms. Kubicka-Miller and seconded by Ms. Olson to approve the 2026-2027 Adopted Budget Assumptions. Discussion ensued. The motion carried unanimously. Ms. Casares was not present at vote.

4. Committee Reports
    a. Planning and Organizational Effectiveness Committee (POEC)
       Asst. Vice Chancellor Fisher reported on the June 24, 2026 meeting which was an information meeting only due to not meeting quorum. Next meeting is August 26, 2026.
    b. Human Resources Committee (HRC)
       Vice Chancellor Olson reported there has been no meeting since the last District Council meeting. Next meeting is in July.
    c. Fiscal Resources Committee (FRC)
       Asst. Vice Chancellor Day reported on the July 1, 2026 meeting. Next meeting is August 19, 2026.
    d. Physical Resources Committee (PRC)
       Asst. Vice Chancellor Day reported that there has been no PRC meeting since the last District Council meeting.
    e. Technology Advisory Group (TAG)
       Asst. Vice Chancellor Gonzalez reported that no meeting had been held since the last meeting. The next TAG meeting will be held in September 2026.

Ms. Diana Casares joined the meeting at this time.

5. Constituent Representative Reports
    a. Academic Senate/SAC: On behalf of Claire Coyne, Ms. Merari Weber reported on the SAC Academic Senate meetings and activities.
    b. Academic Senate/SCC: Ms. Tara Kubicka-Miller reported on the SCC Academic Senate meetings and activities.
    c. CSEA: Mr. Johnson reported on CSEA 579 activities.
    d. Student Government/SAC: Ms. Martinez reported on SAC ASG activities.
    e. Student Government/SCC: Mr. Prior reported on SCC ASG activities at the beginning of the meeting due to a work commitment.

Next Meeting:	The next meeting will be held on Monday, August 24, 2026
Meeting Adjourned:	2:06 p.m.

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

REORGANIZATION REQUEST FORM

Number # 1486
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/Resource Development/Educational Services

Manager/Supervisor: Debbie Le

Position(s) affected:

CURRENT POSITION	PROPOSED POSITION
NEW	Special Projects Specialist

Current annual salary/benefits cost $ 0 Proposed annual salary/benefits cost $ 127,595.32

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

GENERAL FUNDS ☐ **RESTRICTED FUNDS** ☑

Source of funding (account numbers): 12-3401-679000-53345-2130
(Attach necessary budget change forms)

Reason for reorganization:

Additional staff member needed to support increased workload.

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)*: Sarah R. Fisher Date: 07/21/26

SIGNATURES AND/OR REVIEW DATES	
Human Resources *(Signature/Date)*: Alistair Winter	Business Operations & Fiscal Services *(Signature/Date)*:
	Resource Development *(Signature/Date – Only for Restricted Funds)* Maria Gil (Jul 21, 2026 16:35:32 PDT) Maria Gil (Jul 21, 2026 16:36:51 PDT)
COLLEGE POSITIONS	**DISTRICT POSITIONS**
President's Council Approval *(Signature/Date)*:	Chancellor's Cabinet Approval *(Signature/Date)*: Marvin Martinez (Jul 27, 2026 12:01:22 PDT)
Chancellor's Cabinet Approval *(Signature/Date)*:	Chancellor's Council Approval *(Signature/Date)*:
CSEA *(Signature/Date)*:	CSEA *(Signature/Date)*:

dag

RSCCD 2026-2027 Cost of Position

COST OF NEW POSITION - CLASSIFIED CONTRACT

POSITION TITLE	Special Projects Specialist		
GRADE & STEP	MONTHLY RATE	NO OF MONTHS	ANNUAL COST
Grade 11/Step 3	$ 6,275.921	12	$ **75,311.05**

SALARY RELATED TAX/BENEFITS	BENEFIT RATE	BENEFIT COST	
PERS	26.400%	19,882.12	
SOCIAL SECURITY	6.200%	4,669.29	
MEDICARE	1.450%	1,092.01	
UNEMPLOYMENT	0.050%	37.66	
WORKERS COMP	2.200%	1,656.84	
ACTIVE RET. INS. COST	0.000%	-	
TOTAL TAX & BENEFIT COST	**36.300%**	**$ 27,337.92**	**$ 27,337.92**
TOTAL SALARY & BENEFIT COST			**$ 102,648.97**

FRINGE BENEFITS COST	BENEFIT RATE	BENEFIT COST	
FRINGE BENEFITS (CSEA only)		1,500.00	
SOCIAL SECURITY	6.200%	93.00	
MEDICARE	1.450%	21.75	
UNEMPLOYMENT	0.050%	0.75	
WORKERS COMP	2.200%	33.00	
ACTIVE RET. INS. COST	0.000%	-	
TOTAL FRINGE BENEFIT COST	9.900%	$ 1,648.50	**$ 1,648.50**

INSURANCE BENEFITS			
LIFE INSURANCE (ANNUAL OR $50,000 minimum)			
(Annual Life Insurance X $0.075/1000 X 12 Months)	$ 75,311.05	67.78	
MEDICAL INSURANCE (see below)		23,230.07	
TOTAL INSURANCE COST		23,297.85	**$ 23,297.85**

TOTAL COST OF POSITION	**$ 127,595.32**
BENEFITS = **$ 52,284.27**	
BENEFIT COST AS A PERCENT OF CONTRACT =	**69.42%**

CSEA	Max	**39,550.96**	**23,230.07**	**AVERAGE**

NOTE: WHEN CALCULATING A VACANT POSITION PLEASE USE AVERAGE $$ FOR H&W

RANCHO SANTIAGO
Community College District

Budget Change Form

Doc Date: 07/07/2026
Fiscal year: 2027
Reason Code: SPAJ - Special Project Adjustment
Reason for Change: sal & ben for SPS in RD dept

Fiscal Use Only:
Process Date:
Fund Transfer Number:

Routing Information

Supervisor Location: DO - District Office
Supervisor: Fisher, Sarah R. - 1026071
Supervisor Division: 5EDS - DO Educational Services
Supervisor Position: 5RDEV-LF-VCAS2 LF-Asst VC Educational Svc

Budget Information

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

Credit (From)

Row	GL Acct	Amount	Add/Delete
1	[illegible]	[illegible]	

Total Amount: 127526.00

Debit (To)

Row	GL Acct	Amount	Add/Delete
1	[illegible]	[illegible]	
2	[illegible]	[illegible]	
3	[illegible]	[illegible]	
4	[illegible]	[illegible]	
5	[illegible]	[illegible]	
6	[illegible]	[illegible]	
7	[illegible]	[illegible]	

Total Amount: 127596.00

Comment

Add Comment

Guadalupe Aramburo 07/07/2026 16:52
funds for Special Projects Specialist classified position to support the Resource Development department (53345).

Signatures

Originator:
I approve this budget change form.
Guadalupe Aramburo 07/07/2026 Sign UnSign

Approver1:
I approve this budget change form.
Sarah Fisher 07/07/2026 Sign UnSign

VP/Approver 2:

I approve this budget change form.

Sarah Fisher	07/08/2026	Sign	UnSign

AdminService Budget Checker:

I approve this budget change form.

		Sign	UnSign

AdminService VP:

I approve this budget change form.

		Sign	UnSign

Resource Development:

I approve this budget change form.

Rolean Lee	07/08/2026	Sign	UnSign	Please Route Forward. Unsign to make more changes.

Budget Analyst:

I approve this budget change form.

		Sign	UnSign

Fiscal Approver:

I approve this budget change form.

		Sign	UnSign

Admin Section

Requires Approver 1 Approval:	1
Requires Aux Service Approval:	0
Requires VP/Approver 2:	1
Requires AdminService Budget Checker Approval:	0
Requires AdminService VP Approval:	0
Requires Resource Dev Approval:	1
Requires Budget Analyst Approval:	0
Requires Fiscal VC Approval:	0
Next Approver:	Budget Analyst
Restart Workflow:	
Fund 1:	12
Project 1:	3401

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

EDUCATIONAL SERVICES

RESOURCE DEVELOPMENT

CURRENT

Vice Chancellor Education Services
ENRIQUE PEREZ

Assistant Vice Chancellor Educational Services
SARAH FISHER

Director of Grants
DEBBIE LE

Senior Resource Development Coordinator
MARIA GIL

Resource Development Coordinators
HUONG NGUYEN - RETIRED (INTERIM: TRACIE LUNA)
MIGUEL GONZALEZ
VANESSA PALOMARES
VACANT (SUB: JULIANA ROSAS)
VACANT

Special Projects Specialist
ROLEAN LEE
VACANT (SUB: THY NGO)

(Revised 09/11/2025)

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

EDUCATIONAL SERVICES

RESOURCE DEVELOPMENT

PROPOSED

- Vice Chancellor Education Services
  ENRIQUE PEREZ
  - Assistant Vice Chancellor Educational Services
    SARAH FISHER
    - Director of Grants
      DEBBIE LE
      - Senior Resource Development Coordinator
        MARIA GIL
      - Resource Development Coordinators
        HUONG NGUYEN - RETIRED (INTERIM: TRACIE LUNA)
        MIGUEL GONZALEZ
        VANESSA PALOMARES
        VACANT (SUB: JULIANA ROSAS)
        VACANT
      - Special Projects Specialist
        ROLEAN LEE
        VACANT (SUB: THY NGO) VACANT (NEW)

(Revised 09/11/2025)

Reorganization Request Form_Resource Development

Final Audit Report 2026-07-21

Created:	2026-07-21 (Pacific Daylight Time)
By:	Lupe Aramburo (Aramburo_Lupe@rsccd.edu)
Status:	Signed
Transaction ID:	CBJCHBCAABAAuqHtMXMJEOcp7IW_W0jjw8QUjPw5R1vt

"Reorganization Request Form_Resource Development" History

Document created by Lupe Aramburo (Aramburo_Lupe@rsccd.edu)
2026-07-21 - 12:05:06 PM PDT- IP address: 204.75.252.2

Document emailed to Sarah Santoyo (fisher_sarah@rsccd.edu) for signature
2026-07-21 - 12:05:37 PM PDT

Email viewed by Sarah Santoyo (fisher_sarah@rsccd.edu)
2026-07-21 - 12:05:57 PM PDT- IP address: 52.23.90.120

Document e-signed by Sarah Santoyo (fisher_sarah@rsccd.edu)
Signature Date: 2026-07-21 - 1:41:51 PM PDT - Time Source: server- IP address: 204.75.252.1 - Signature Appearance Selected: IMAGE

Agreement completed.
2026-07-21 - 1:41:51 PM PDT

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2026/27 Adopted Budget Assumptions
August 12, 2026

I. State Revenue

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

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded		Actual Growth	Funded Growth
2019/20	Recal	27,028.98	26,889.30		4.26%	-4.20%
2020/21	Recal	25,333.74	26,993.32		-6.27%	0.39%
2021/22	Recal	26,202.98	27,208.25		3.43%	0.80%
2022/23	Recal	27,294.07	27,316.74		4.16%	0.40%
2023/24	Recal	29,002.84	28,664.35		6.26%	4.93%
2024/25	Recal	31,020.35	29,703.50		6.96%	3.63%
2025/26	Annual	33,071.51	30,798.17	Early Recal	6.61%	3.69%

The governor's state budget proposal includes 2.50% systemwide growth funding and 4.31% COLA. The components remain at 70/20/10 split with funded COLA added to all metrics each year. Any changes to our funding related to the SCFF will be incorporated when known.

Projected COLA of 4.31%	$11,490,331
PY Funded Growth	$7,946,596
Growth Authority 2.28%	$4,459,846

Fund 13 set aside for 2% Deficit Factor (SAC=$4,002,376/SCC=$1,643,521) 5,645,897

2026/27 Potential Growth at 2.50% 31,568 FTES

C. Education Protection Account (EPA) funding estimated at $49,603,414 based on 2026/27 @ Advance. These are not additional funds. The EPA is only a portion of general purpose funds that offsets what would otherwise be state aid in the apportionments. We intend to charge a portion of faculty salaries to this funding source in compliance with EPA requirements.

D. Unrestricted lottery is projected at $190 per FTES ($6,435,184). Restricted lottery at $84 per FTES ($2,845,029). 2025/26 @ P3 of resident & nonresident factored FTES (33,869.39 x $190 = $6,435,184 unrestricted lottery; 33,869.39 x $84 = $2,845,029 restricted lottery)

E. Estimated reimbursement for part-time faculty compensation is estimated at $737,831 (2026/27 @ Advance). Estimated reimbursement for part-time faculty health benefits is estimated at $404,733 (2025/26 @ 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 2026/27 @ Advance of $243,874.

H. Mandated Programs Block Grant estimated at a total budget of $1,155,239 ($37.51 x 30,798.17 Funded FTES @ Early Recal). Estimate increase of 2.87% COLA added.

II. Other Revenue

I. Non-Resident Tuition budgeted at $4,300,000. (SAC $2,700,000, SCC $1,600,000).

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

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

L. Apprenticeship revenue estimated at $6,896,203 (649,972 hrs x $10.61). Adjusted for COLA, increase of $488,969.

M Scheduled Maintenance/Instructional Equipment allocation - $3.4 million estimated.

N Full-time Faculty Hiring Allocation - no new allocation included in the state budget.

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2026/27 Adopted Budget Assumptions
August 12, 2026

III. Appropriations and Expenditures

A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.

B. Salary Schedule Adjustments - estimated 3.2% for unrestricted general fund = $6.7 million.
The colleges will need to budget for bargained increased costs in Salaries and Benefits for part-time employees.
The estimated cost of a 1% salary increase is $2.6 million for all funds. The estimated cost of a 1% salary increase is $2.1 million for the unrestricted general fund.

C. Step and column movement is budgeted at an additional cost of approximately $2.37 million including benefits for FD 11 (FARSCCD approximate cost $666,340, CSEA approximate cost $1,153,518, Management/Other approximate cost $554,912)
For all funds, it is estimated to = $3.34 million (FARSCCD = $771,360, CSEA = $1,796,029, Management/Others = $769,961)
In addition, the colleges would need to budget for step/column increases for P/T faculty.

D. Health and Welfare benefit premium cost increase as of 1/1/2027 is estimated at 11.0% for an additional cost of approximately $1,051,973 for active employees. For retirees estimated to be $464,504. PT Health Insurance reimbursement continue budget of $1M.
State Unemployment Insurance (.05%). Workers' Compensation Insurance (from 1.75% to 2.20%)
CalSTRS employer contribution rate will stay the same in 2026/27 at 19.10% for no increase.
(Note: The cost of each 1% increase in the STRS rate is approximately $760,000.)
CalPERS employer contribution rate will decrease in 2026/27 from 26.81% to 26.40% for a decrease of $215,233.
(Note: The cost of each 1% increase in the PERS rate is approximately $464,000.)

E. The full-time faculty obligation (FON) for Fall 2026 is estimated to be 341.4. The Fall 2025 report indicated the District was 32.6 faculty over its FON and will meet its Fall 2025 obligation without the need to hire additional faculty. The current cost for a new position is budgeted at Class VI, Step 11 at approximately $197,863. Penalties for not meeting the obligation amount to approximately $92,322 per FTE not filled. Each faculty hired over the FON adds cost of ($197,863 - $74,531) = $123,332 if deduct hourly cost. A minimum of 10 faculty need to be hired to meet FON for Fall 2026. (SAC - hiring 11 credit/1 non-fon/1 categorical/SCC - 0 new faculty)

F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/26 for hourly faculty is $112.81 x 18 hrs/LHE= $2.031 (FY 2026/27) (Total cost of salary and benefits of part-time faculty to teach 30 LHE = $74,531)

G. Retiree Health Benefit Fund (OPEB/GASB 75 Obligation) - The calculated Employer Contribution Target is estimated to be less than our current pay as you go therefore the district employer payroll contribution remains at 0% of total salaries.

H. Capital Projects - The District will continue to budget $1.5 million for capital outlay needs as a transfer from General Fund to Capital Outlay Fund (no change). Removal of transfer $2.2 million from General Fund to Debt Service Fund to repay Certificates of Participation (COP) until COPs are issued.

I. Utilities cost increases of 15%, estimated at $115,000.

J. Information Technology licensing contract escalation cost estimated at $252,000.

K. Property and Liability Insurance & AB218 assessment transfer estimated at $4,700,000. Increase of $800,000.

L. Other additional DSO/Institutional Cost expenses:

	Ongoing Cost	One-time Cost
HR - budget TB test reimbursement	$ 8,000	
ITS - centralized funding for software requests	$ 406,077	
ITS - BlackBeltHelp - 24/7 technical support for students	$ 127,000	
Board special counsel	$ 100,000	
CEFA MOU re: participatory governance	$ 10,000	
Out-of-State payroll processing	$ -	

M. Tenth & final contribution of Santiago Canyon College ADA Settlement expenses of $2 million from available one-time funds.

N. SRP 2 Expense Reduction (SRP completely paid).

Rancho Santiago Community College District
Unrestricted General Fund Summary
2026/27 Adopted Budget Assumptions
August 12, 2026

*	New Revenues	Ongoing Only	One-Time
A	Student Centered Funding Formula		
B	Projected COLA of 4.31%	$11,490,331	
B	PY Funded Growth	$7,946,596	
B	Growth Authority 2.28%	$4,459,846	
D	Unrestricted Lottery	$479,054	
H	Mandates Block Grant	$102,944	
I	Non-Resident Tuition	$300,000	
J	Interest Earnings	$0	
L	Apprenticeship - SCC	$488,969	
EGK	Misc Income	$519,504	
N	Full-time Faculty Allocation	$0	
	Total	**$25,787,244**	
	New Expenditures		
B	Salary Schedule Increases/Collective Bargaining	$6,716,183	
C	Step/Column	$2,374,770	
D	Health and Welfare/Benefits Est. Increase 11.0% - Active	$1,051,973	
D	Health and Welfare/Benefits - Retirees	$464,504	
D	Health and Welfare - Part-time Faculty (placeholder)	$0	
D	CalSTRS Changes	$0	
D	CalPERS Changes	($215,233)	
D	Workers' Compensation Insurance (WCI)	$767,657	
E	Full Time Faculty Obligation Hires	$2,176,493	
E	Non-Credit Faculty (Non FON)	$197,863	
E/F	Hourly Faculty Budgets (Match Budget to Actual Expense)	$0	
G	Cost of Retiree Health Benefit (OPEB Cost)	$0	
H	Capital Outlay/Scheduled Maintenance	$0	
H	Certificates of Participation	($2,200,000)	
I	Utilities Increase	$115,000	
J	ITS Licensing/Contract Escalation Cost	$252,000	
K	Property, Liability and All Risks Insurance	$800,000	
II.L	Apprenticeship - SCC	$488,969	
L	Other Additional DSO/Institutional Costs	$524,077	
M	SCC ADA Settlement Costs-final payment	$0	$2,000,000
N	SRP 2 Expense Reduction (SRP completely paid).	($765,064)	
	Total	**$12,749,191**	**$2,000,000**
	2026/27 Budget Year Unallocated (Deficit)	$13,038,052	
	2025/26 Structural Unallocated (Deficit)	$3,286,511	
	SCC adjustments	($6,753,943)	
	Vacancies / Reorgs / Other Adjustments	$363,079	
	Total Est. Unallocated (Deficit)	$9,933,699	

* *Reference to budget assumption number*

Note AB 65 - colleges will need to budget for additional cost related to this mandate

Rancho Santiago Community College District
Adopted Budget
2026-27

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.

DRAFT

Rancho Santiago Community College District

Adopted Budget

2026-27

Unrestricted General Fund Revenue Budget - Fund 11

Revenues by Source		2024-25 Actual Revenue	2025-26 Actual Revenue	2026-27 Tentative Budget	2026-27 Adopted Budget		% change 26/27 Adopt/ 25/26 Actual
8100	Federal Revenues						
8110	Forest Reserve	$4,802	$5,002	$0	$0		(100.00)
	Total Federal Revenues	4,802	5,002	0	0		(100.00)
8600	State Revenues						
8611	Apprenticeship Allowance	9,862,271	6,557,824	6,562,448	6,896,203		5.16
8612	State General Apportionment	73,314,741	62,768,955	84,470,103	74,455,512	*	18.62
8612	State General Apportionment-estimated COLA	2,409,837	5,515,216	11,303,614	11,490,331	*	108.34
8612	State General Apportionment-Deficit	0	0	0	0	*	-
8612-8630	State General Apportionment&EPA-prior year adjustment	3,668,790	6,757,694	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%	219,878	355,987	355,987	243,874		(31.49)
8619	Other General Apportionments-PT Faculty Compensation	707,056	776,270	722,412	737,831		(4.95)
8619	Other General Apportionments-PT Health Insurance	227,578	404,733	215,434	404,733		-
8630	Education Protection Account	35,170,223	58,911,463	42,329,100	49,603,414	*	(15.80)
8672-8673	Homeowners' Property Tax Relief/Timber Yield Tax	248,313	241,993	261,247	261,247	*	7.96
8681	State Lottery Proceeds	6,278,873	6,353,001	6,394,726	6,435,184		1.29
8682	State Mandated Costs	1,027,404	1,052,295	1,052,295	1,155,239		9.78
8699	Other Misc State Revenue	1,611	0	0	0		-
	Total State Revenues	136,462,019	153,020,875	156,992,810	155,009,012		1.30
8800	Local Revenues						
8811	Tax Allocation, Secured Roll	64,889,955	68,063,709	71,053,504	71,053,504	*	4.39
8812	Tax Allocation, Supplement Roll	1,646,839	1,676,939	2,439,664	2,439,664	*	45.48
8813	Tax Allocation, Unsecured Roll	2,085,558	2,141,035	2,117,222	2,167,222	*	1.22
8816	Prior Years' Taxes	645,368	686,668	655,354	705,354	*	2.72
8817	Education Revenue Augmentation Fund (ERAF)	39,727,367	45,236,299	39,857,012	49,705,882	*	9.88
8818	RDA Funds - Pass Thru AB	1,783,313	877,877	1,776,817	1,776,817	*	102.40
8819	RDA Funds - Residuals	8,575,884	9,297,027	8,811,668	9,811,668	*	5.54
8820	Contrib, Gifts, Grants & Endowment	45,794	85,722	0	0		(100.00)

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Rancho Santiago Community College District

Adopted Budget

2026-27

Unrestricted General Fund Revenue Budget - Fund 11

Revenues by Source		2024-25 Actual Revenue	2025-26 Actual Revenue	2026-27 Tentative Budget	2026-27 Adopted Budget		% change 26/27 Adopt/ 25/26 Actual
885x	Rents and Leases	179,180	169,117	338,480	338,480		100.15
8860	Interest & Investment Income	8,560,067	8,033,211	3,000,000	3,000,000		(62.66)
8874	CCC Enrollment Fees	6,989,815	6,067,486	8,657,316	8,824,255	*	45.44
8875	Bachelor's Program Fee	70,980	176,904	100,000	100,000		(43.47)
8880	Nonresident Tuition	4,021,603	4,807,596	4,300,000	4,300,000		(10.56)
8890	Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	1,646,377	2,012,665	524,200	524,200		(73.95)
8891	Other Local Rev - Special Proj	0	0	0	0		-
	Total Local Revenues	140,868,100	149,332,255	143,631,237	154,747,046		3.63
8900	Other Financing Sources						
8910	Proceeds-Sale of Equip & Suppl	14,117	50,808	5,000	5,000		(90.16)
8981/8983	Interfund Transfer In/Intrafund Transfer In	7,595	7,318	0	0		(100.00)
	Total Other Sources	21,712	58,126	5,000	5,000		(91.40)
	Total Revenues	277,356,633	302,416,258	300,629,047	309,761,058		2.43
	Net Beginning Balance	0	0	0	0		-
	Adjustments to Beginning Balance - GASB 101 Implementation (Banked LHE)	0	4,676,649	0	0		(100.00)
	Adjusted Beginning Fund Balance	0	4,676,649	0	0		(100.00)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	$277,356,633	$307,092,907	$300,629,047	$309,761,058		0.87
	* Component of Apportionment				$282,294,870		

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Rancho Santiago Community College District

Adopted Budget

2026-27

Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	**2024-25 Actual Expenses**	**2025-26 Actual Expenses**	**2026-27 Tentative Budget**	**2026-27 Adopted Budget**	**% change 26/27 Adopt/ 25/26 Actual**
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	$35,579,997	$39,297,259	$43,406,877	$43,854,565	11.60
1200 Non-Instructional Salaries, Regular Contract	19,637,974	21,777,073	24,096,744	23,843,926	9.49
1300 Instructional Salaries, Other Non-Regular	49,360,599	55,807,656	37,933,209	43,720,147	(21.66)
1400 Non-Instructional Salaries, Other Non-Regular	2,203,411	2,651,801	2,060,818	2,060,818	(22.29)
Subtotal	106,781,981	119,533,789	107,497,648	113,479,456	(5.06)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	43,408,511	49,445,085	56,054,922	56,054,922	13.37
2200 Instructional Aides, Regular Full Time	884,327	1,044,865	1,244,940	1,244,940	19.15
2300 Non-Instructional Salaries, Other	2,280,674	2,421,771	2,110,015	2,124,570	(12.27)
2400 Instructional Aides, Other	1,460,425	1,753,175	1,983,066	1,979,181	12.89
Subtotal	48,033,937	54,664,896	61,392,943	61,403,613	12.33
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	17,266,530	19,320,435	19,344,448	20,061,633	3.84
3200 Public Employees' Retirement System Fund	13,558,594	15,045,332	17,324,765	17,323,637	15.14
3300 Old Age, Survivors, Disability, and Health Ins.	5,500,037	6,201,051	6,631,344	6,718,275	8.34
3400 Health and Welfare Benefits	26,405,644	29,290,799	33,517,179	34,591,890	18.10
3500 State Unemployment Insurance	138,924	158,307	336,656	339,655	114.55
3600 Workers' Compensation Insurance	2,372,596	3,125,144	2,985,330	3,860,211	23.52
3900 Other Benefits	4,328,893	2,562,938	1,668,819	1,675,069	(34.64)
Subtotal	69,571,218	75,704,006	81,808,541	84,570,370	11.71
TOTAL SALARIES/BENEFITS	***224,387,136***	***249,902,691***	***250,699,132***	***259,453,439***	***3.82***
Salaries/Benefits Cost % of Total Expenditures	**90.71%**	**92.60%**	**88.63%**	**88.77%**	

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Rancho Santiago Community College District

Adopted Budget

2026-27

Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object		2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	-
4200	Other Books	4,389	0	668	668	-
4300	Instructional Supplies	49,161	147,004	3,072	1,150	(99.22)
4400	Media Supplies	0	0	0	0	-
4500	Maintenance Supplies	83,751	118,410	201,452	201,952	70.55
4600	Non-Instructional Supplies	617,422	746,733	1,025,434	1,325,966	77.57
4700	Food Supplies	14,185	30,476	22,199	27,199	(10.75)
	Subtotal	768,908	1,042,623	1,252,825	1,556,935	49.33
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	2,167,848	2,160,571	3,490,654	3,341,494	54.66
5200	Travel & Conference Expenses	171,565	292,109	367,105	389,605	33.38
5300	Dues & Memberships	141,825	164,774	224,535	228,835	38.88
5400	Insurance	0	0	0	0	-
5500	Utilities & Housekeeping Svcs	2,883,519	3,022,226	5,730,997	5,572,997	84.40
5600	Rents, Leases & Repairs	2,120,929	2,483,024	4,666,028	3,399,480	36.91
5700	Legal, Election & Audit Exp	1,204,485	1,220,891	1,284,197	1,301,697	6.62
5800	Other Operating Exp & Services	5,649,488	2,092,178	8,862,296	9,200,001	339.73
5900	Other (Transp., Postage, Reproduction, Special Proj., etc.)	3,695,794	4,595,671	5,785,483	7,404,243	61.11
	Subtotal	18,035,453	16,031,444	30,411,295	30,838,352	92.36
6000	Sites, Buildings, Books, and Equipment					
6100	Sites & Site Improvements	302,185	167,857	0	0	(100.00)
6200	Buildings	2,890,247	2,325,364	0	0	(100.00)
6300	Library Books	796	764	800	800	4.71
6400	Equipment	976,319	416,670	501,905	432,699	3.85
	Subtotal	4,169,547	2,910,655	502,705	433,499	(85.11)
	Subtotal, Expenditures (1000 - 6000)	247,361,044	269,887,413	282,865,957	292,282,225	8.30

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Rancho Santiago Community College District

Adopted Budget

2026-27

Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
7000 Other Outgo					
7200 Intrafund Transfers	7,473	677	0	0	(100.00)
7300 Interfund Transfers Out	13,315,879	6,382,831	5,400,000	6,200,000	(2.86)
7600 Other Student Aid	0	40,809	175,000	175,000	328.83
Subtotal	13,323,352	6,424,317	5,575,000	6,375,000	(0.77)
Subtotal, Expenditures (1000 - 7000)	260,684,396	276,311,730	288,440,957	298,657,225	8.09
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	16,672,237	30,781,177	12,188,090	11,103,833	(100.00)
Subtotal Expenditures (7900)	16,672,237	30,781,177	12,188,090	11,103,833	(63.93)
Total Expenditures, Other Outgo and Ending Fund Balance	$277,356,633	$307,092,907	$300,629,047	$309,761,058	0.87

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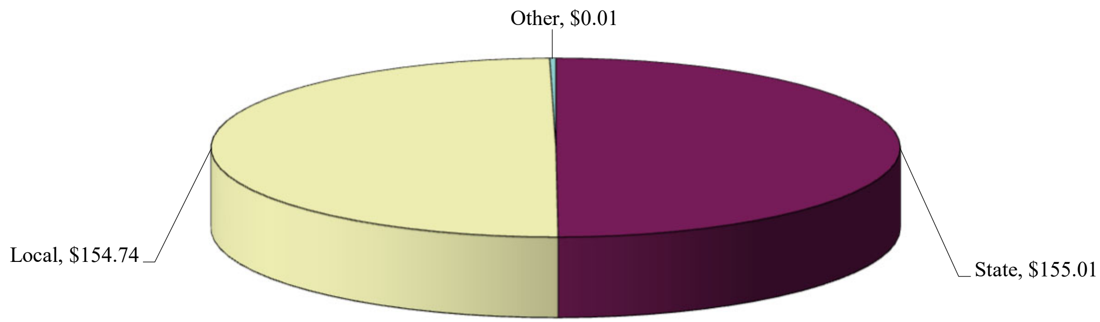
Rancho Santiago Community College District

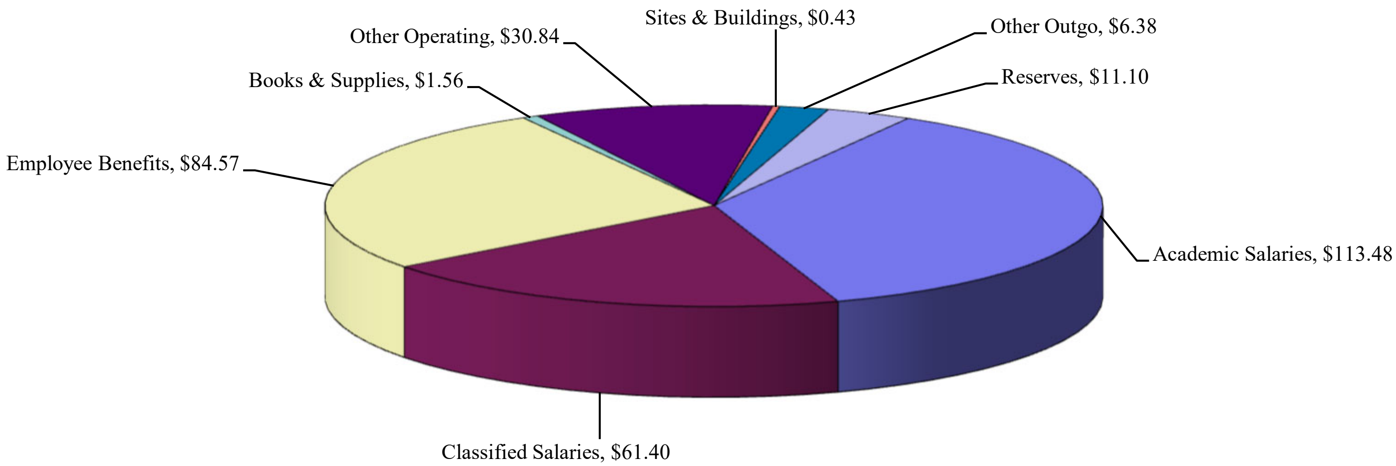
Adopted Budget 2026-27

General Fund - Unrestricted - Fund 11

Revenue in Millions



Expenditures in Millions



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Rancho Santiago Community College District

Adopted Budget

2026-27

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

Revenues by Source		2024-25 Actual Revenue	2025-26 Actual Revenue	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
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	7,068,626	8,041,346	7,584,025	8,071,153	0.37
	Total State Revenues	7,068,626	8,041,346	7,584,025	8,071,153	0.37
8800	Local Revenues					
883x	Contract Instructional Service/All Other Contract Serv	27,167	0	0	0	-
885x	Rents and Leases	273,419	599,847	0	0	(100.00)
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	258,539	212,774	290,222	290,222	36.40
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	559,125	812,621	290,222	290,222	(64.29)
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	7,627,751	8,853,967	7,874,247	8,361,375	(5.56)
	Net Beginning Balance	108,927,680	101,397,477	93,438,590	111,907,325	10.36
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	108,927,680	101,397,477	93,438,590	111,907,325	10.36
Total Revenues, Other Financing Sources and Beginning Fund Balance		$116,555,431	$110,251,444	$101,312,837	$120,268,700	9.09

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Rancho Santiago Community College District

Adopted Budget

2026-27

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

Expenditures by Object		2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	$163,284	$0	$0	$0	-
1200	Non-Instructional Salaries, Regular Contract	378,669	345,592	0	154,643	(55.25)
1300	Instructional Salaries, Other Non-Regular	0	0	397,750	397,750	-
1400	Non-Instructional Salaries, Other Non-Regular	627,017	807,060	2,550	64,051	(92.06)
	Subtotal	1,168,970	1,152,652	400,300	616,444	(46.52)
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	141,566	202,762	190,531	190,531	(6.03)
2200	Instructional Aides, Regular Full Time	0	0	0	0	-
2300	Non-Instructional Salaries, Other	346,898	287,857	63,646	63,646	(77.89)
2400	Instructional Aides, Other	0	10,063	0	0	(100.00)
	Subtotal	488,464	500,682	254,177	254,177	(49.23)
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	7,224,606	8,219,760	7,660,482	8,188,035	(0.39)
3200	Public Employees' Retirement System Fund	90,091	64,305	60,353	60,353	(6.15)
3300	Old Age, Survivors, Disability, and Health Ins.	56,810	46,252	23,635	26,753	(42.16)
3400	Health and Welfare Benefits	113,192	117,127	71,391	96,828	(17.33)
3500	State Unemployment Insurance	858	797	333	441	(44.67)
3600	Workers' Compensation Insurance	27,697	29,229	10,465	14,485	(50.44)
3900	Other Benefits	18,402	10,353	4,330	7,650	(26.11)
	Subtotal	7,531,656	8,487,823	7,830,989	8,394,545	(1.10)
	TOTAL SALARIES/BENEFITS	***9,189,090***	***10,141,157***	***8,485,466***	***9,265,166***	***(8.64)***

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Rancho Santiago Community College District

Adopted Budget

2026-27

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

Expenditures by Object		2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	-
4200	Other Books	557	305	2,500	2,500	719.67
4300	Instructional Supplies	10,326	2,232	500	500	(77.60)
4400	Media Supplies	0	0	0	0	-
4500	Maintenance Supplies	71,335	36,951	56,000	56,000	51.55
4600	Non-Instructional Supplies	655,087	506,111	375,103	357,996	(29.27)
4700	Food Supplies	27,230	51,459	68,922	67,769	31.70
	Subtotal	764,535	597,058	503,025	484,765	(18.81)
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	2,252,491	2,525,206	2,926,954	3,252,880	28.82
5200	Travel & Conference Expenses	288,874	190,337	185,479	180,052	(5.40)
5300	Dues & Memberships	101,879	72,641	93,375	88,983	22.50
5400	Insurance	0	0	0	0	-
5500	Utilities & Housekeeping Svcs	1,909,081	1,733,889	90,640	89,640	(94.83)
5600	Rents, Leases & Repairs	1,119,821	518,258	478,384	560,958	8.24
5700	Legal, Election & Audit Exp	618,468	239,321	231,410	227,680	(4.86)
5800	Other Operating Exp & Services	3,506,908	5,366,446	1,201,293	866,469	(83.85)
5900	Other (Transp., Postage, Reproduction, Special Proj., etc.)	813,883	698,690	4,517,380	13,984,121	1,901.48
	Subtotal	10,611,405	11,344,788	9,724,915	19,250,783	69.69
6000	Sites, Buildings, Books, and Equipment					
6100	Sites & Site Improvements	0	0	0	0	-
6200	Buildings	0	0	0	72,000	-
6300	Library Books	0	0	0	0	-
6400	Equipment	361,114	301,739	26,141	35,850	(88.12)
	Subtotal	361,114	301,739	26,141	107,850	(64.26)
	Subtotal, Expenditures (1000 - 6000)	20,926,144	22,384,742	18,739,547	29,108,564	30.04

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Rancho Santiago Community College District

Adopted Budget

2026-27

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

Expenditures by Object		2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
7000	Other Outgo					
7200	Intrafund Transfers	0	0	0	0	-
7300	Interfund Transfers Out	10,736,328	6,740,146	2,305,379	2,305,379	(65.80)
7600	Other Student Aid	167,719	408	500	50,500	12,277.45
	Subtotal	10,904,047	6,740,554	2,305,879	2,355,879	(65.05)
	Subtotal, Expenditures (1000 - 7000)	31,830,191	29,125,296	21,045,426	31,464,443	8.03
7900	Reserve for Contingencies					
7930	Board Policy Contingency	0	0	71,617,041	75,008,615	-
7940	Revolving Cash Accounts	0	0	100,000	100,000	-
7940	Employee Vacation Payout	0	0	50,000	50,000	-
7940	GASB 101 Implementation (Banked LHE)	0	0	0	4,676,649	-
7950	Budget Stabilization	0	0	3,000,000	3,000,000	-
	Total Designated	0	0	74,767,041	82,835,264	-
7910	Unrestricted Contingency	84,725,240	81,126,148	5,500,370	5,968,993	(92.64)
	Subtotal Expenditures (7900)	84,725,240	81,126,148	80,267,411	88,804,257	9.46
Total Expenditures, Other Outgo and Ending Fund Balance		$116,555,431	$110,251,444	$101,312,837	$120,268,700	9.09

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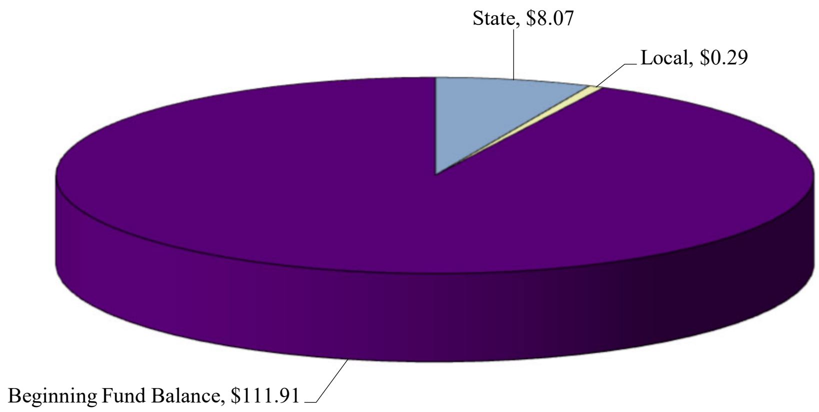
Rancho Santiago Community College District

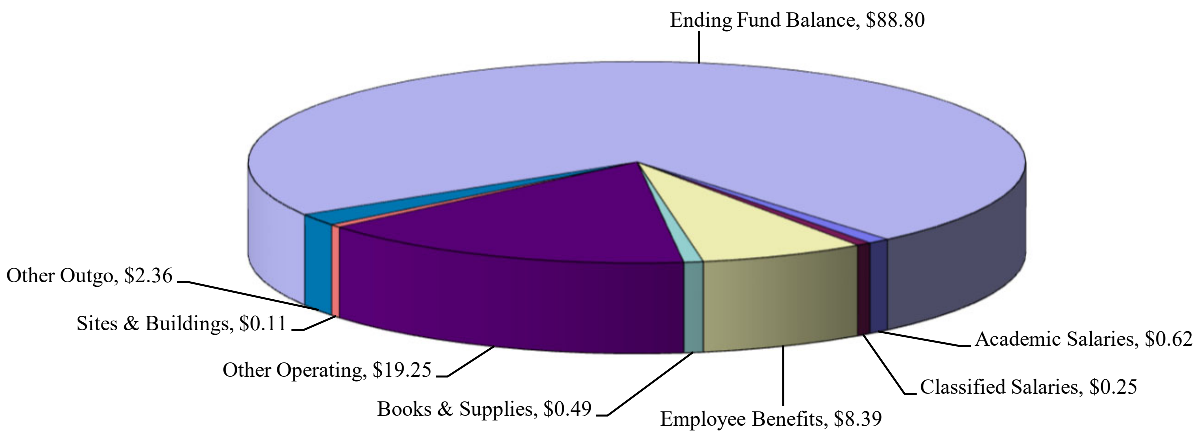
Adopted Budget 2026-27

Unrestricted - One-Time - General Fund - Fund 13

Revenue in Millions



Expenditures in Millions



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Rancho Santiago Community College District

Adopted Budget

2026-27

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

Revenues by Source		2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Actual Revenue	% change 25/26 Actual/ 25/26 Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
8100	Federal Revenues						
8110	Forest Reserve	$0	$0	$5,002	-	$0	(100.00)
	Total Federal Revenues	0	0	5,002	-	0	(100.00)
8600	State Revenues						
8611	Apprenticeship Allowance	6,407,234	6,407,234	6,557,824	2.35	6,896,203	5.16
8612	State General Apportionment	74,923,977	74,923,977	62,768,955	(16.22)	74,455,512	18.62
8612	State General Apportionment-estimated COLA	5,515,216	5,515,216	5,515,216	-	11,490,331	108.34
8612	State General Apportionment-Deficit	0	0	0	-	0	-
8612-8630	State General Apportionment-Prior year adjustment	0	0	6,757,694	-	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%	219,878	219,878	355,987	61.90	243,874	(31.49)
8619	Other General Apportionments-Part-Time Fac Comp	707,056	707,056	776,270	9.79	737,831	(4.95)
8619	Other General Apportionments-PT Health Insurance	0	0	404,733	-	404,733	-
8630	Education Protection Account	42,329,100	42,329,100	58,911,463	39.17	49,603,414	(15.80)
8672/8673	Homeowners' Property Tax Relief/Timber Yield Tax	261,247	261,247	241,993	(7.37)	261,247	7.96
8681	State Lottery Proceeds	5,956,130	5,956,130	6,353,001	6.66	6,435,184	1.29
8682	State Mandated Costs	1,052,295	1,052,295	1,052,295	-	1,155,239	9.78
8699	Other Misc State Revenue	7,584,025	8,071,153	8,041,346	(0.37)	8,071,153	0.37
	Total State Revenues	148,281,602	148,768,730	161,062,221	8.26	163,080,165	1.25
8800	Local Revenues						
8811	Tax Allocation, Secured Roll	71,053,504	71,053,504	68,063,709	(4.21)	71,053,504	4.39
8812	Tax Allocation, Supplement Roll	2,439,664	2,439,664	1,676,939	(31.26)	2,439,664	45.48
8813	Tax Allocation, Unsecured Roll	2,117,222	2,117,222	2,141,035	1.12	2,167,222	1.22
8816	Prior Years' Taxes	655,354	655,354	686,668	4.78	705,354	2.72
8817	Education Revenue Augmentation Fund (ERAF)	39,857,012	39,857,012	45,236,299	13.50	49,705,882	9.88
8818	RDA Funds - Pass Thru AB	1,776,817	1,776,817	877,877	(50.59)	1,776,817	102.40
8819	RDA Funds - Residuals	8,811,668	8,811,668	9,297,027	5.51	9,811,668	5.54
8820	Contrib, Gifts, Grants & Endowment	0	0	85,722	-	0	(100.00)

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Rancho Santiago Community College District

Adopted Budget

2026-27

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

Revenues by Source		2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Actual Revenue	% change 25/26 Actual/ 25/26 Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
885x	Rents and Leases	867,320	935,701	768,964	(17.82)	338,480	(55.98)
8860	Interest & Investment Income	3,000,000	3,000,000	8,033,211	167.77	3,000,000	(62.66)
8867	Gain(Loss)on Invest-Unrealized	0	0	0	-	0	-
8874	CCC Enrollment Fees	8,657,316	8,657,316	6,067,486	(29.91)	8,824,255	45.44
8875	Bachelor's Program Fee	40,000	40,000	176,904	342.26	100,000	(43.47)
8880	Nonresident Tuition	4,000,000	4,000,000	4,807,596	20.19	4,300,000	(10.56)
8890	Other Local Revenues (Student Transcript/ Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.)	779,122	788,622	2,225,439	182.19	814,422	(63.40)
8891	Other Local Rev - Special Proj	0	0	0	-	0	-
					-		
	Total Local Revenues	144,054,999	144,132,880	150,144,876	4.17	155,037,268	3.26
8900	Other Financing Sources						
8910	Proceeds-Sale of Equip & Suppl	5,000	5,000	50,808	916.16	5,000	(90.16)
8981/8983	Interfund Transfer In/Intrafund Transfer In	0	0	7,318	-	0	(100.00)
	Total Other Sources	5,000	5,000	58,126	1,062.52	5,000	(91.40)
	Total Revenues	292,341,601	292,906,610	311,270,225	6.27	318,122,433	2.20
	Net Beginning Balance	101,397,477	101,397,477	101,397,477	-	111,907,325	10.36
	Adjustments to Beginning Balance - GASB 101 Implementation (Banked LHE)	0	0	4,676,649	-	0	(100.00)
	Adjusted Beginning Fund Balance	101,397,477	101,397,477	106,074,126	4.61	111,907,325	5.50
	Total Revenues, Other Financing Sources and Beginning Fund Balance	$393,739,078	$394,304,087	$417,344,351	5.84	$430,029,758	3.04

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Rancho Santiago Community College District

Adopted Budget

2026-27

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

Expenditures by Object		2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Actual Expenses	% change 25/26 Actual/ 25/26 Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
1000	Academic Salaries						
1100	Instructional Salaries, Regular Contract	$40,902,603	$39,986,009	$39,297,259	(1.72)	$43,854,565	11.60
1200	Non-Instructional Salaries, Regular Contract	21,310,654	22,495,782	22,122,665	(1.66)	23,998,569	8.48
1300	Instructional Salaries, Other Non-Regular	37,195,760	55,527,937	55,807,656	0.50	44,117,897	(20.95)
1400	Non-Instructional Salaries, Other Non-Regular	2,066,450	2,780,430	3,458,861	24.40	2,124,869	(38.57)
	Subtotal	101,475,467	120,790,158	120,686,441	(0.09)	114,095,900	(5.46)
2000	Classified Salaries						
2100	Non-Instructional Salaries, Regular Full Time	50,098,255	51,588,563	49,647,847	(3.76)	56,245,453	13.29
2200	Instructional Aides, Regular Full Time	1,063,780	1,147,442	1,044,865	(8.94)	1,244,940	19.15
2300	Non-Instructional Salaries, Other	1,851,493	2,182,880	2,709,628	24.13	2,188,216	(19.24)
2400	Instructional Aides, Other	1,832,421	1,825,145	1,763,238	(3.39)	1,979,181	12.25
	Subtotal	54,845,949	56,744,030	55,165,578	(2.78)	61,657,790	11.77
3000	Employee Benefits						
3100	State Teachers' Retirement System Fund	25,967,526	27,211,007	27,540,195	1.21	28,249,668	2.58
3200	Public Employees' Retirement System Fund	15,519,006	16,395,898	15,109,637	(7.85)	17,383,990	15.05
3300	Old Age, Survivors, Disability, and Health Ins.	5,965,020	6,397,271	6,247,303	(2.34)	6,745,028	7.97
3400	Health and Welfare Benefits	30,610,726	30,200,591	29,407,926	(2.62)	34,688,718	17.96
3500	State Unemployment Insurance	330,694	336,339	159,104	(52.70)	340,096	113.76
3600	Workers' Compensation Insurance	2,759,020	2,944,738	3,154,373	7.12	3,874,696	22.84
3900	Other Benefits	2,385,002	2,357,354	2,573,291	9.16	1,682,719	(34.61)
	Subtotal	83,536,994	85,843,198	84,191,829	(1.92)	92,964,915	10.42
	TOTAL SALARIES/BENEFITS	***239,858,410***	***263,377,386***	***260,043,848***	***(4.79)***	***268,718,605***	***3.34***
	Salaries/Benefits Cost % of Total Expenditures	**84%**	**87%**	**89%**		**84%**	

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Rancho Santiago Community College District

Adopted Budget

2026-27

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

Expenditures by Object		2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Actual Expenses	% change 25/26 Actual/ 25/26 Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
4000	Books and Supplies						
4100	Textbooks	0	0	0	-	0	-
4200	Other Books	668	3,473	305	(91.22)	3,168	938.69
4300	Instructional Supplies	5,132	154,592	149,236	(3.46)	1,650	(98.89)
4400	Media Supplies	0	0	0	-	0	-
4500	Maintenance Supplies	263,952	223,037	155,361	(30.34)	257,952	66.03
4600	Non-Instructional Supplies	1,418,745	1,667,393	1,252,844	(24.86)	1,683,962	34.41
4700	Food Supplies	98,065	115,714	81,935	(29.19)	94,968	15.91
	Subtotal	1,786,562	2,164,209	1,639,681	(24.24)	2,041,700	24.52
5000	Services and Other Operating Expenses						
5100	Personal & Consultant Svcs	5,575,093	6,018,050	4,685,777	(22.14)	6,594,374	40.73
5200	Travel & Conference Expenses	488,550	627,527	482,446	(23.12)	569,657	18.08
5300	Dues & Memberships	330,803	311,757	237,415	(23.85)	317,818	33.87
5400	Insurance	0	0	0	-	0	-
5500	Utilities & Housekeeping Svcs	5,734,308	4,404,565	4,756,115	7.98	5,662,637	19.06
5600	Rents, Leases & Repairs	5,125,146	3,685,404	3,001,282	(18.56)	3,960,438	31.96
5700	Legal, Election & Audit Exp	1,382,277	2,161,399	1,460,212	(32.44)	1,529,377	4.74
5800	Other Operating Exp & Services	10,912,378	10,053,293	7,458,624	(25.81)	10,066,470	34.96
5900	Other (Transp., Postage, Reprod., Spec. Proj., etc.)	15,403,897	8,280,801	5,294,361	(36.06)	21,388,364	303.98
	Subtotal	44,952,452	35,542,796	27,376,232	(22.98)	50,089,135	82.97
6000	Sites, Buildings, Books, and Equipment						
6100	Sites & Site Improvements	0	0	167,857	-	0	(100.00)
6200	Buildings	750	2,476,456	2,325,364	(6.10)	72,000	(96.90)
6300	Library Books	800	800	764	(4.50)	800	4.71
6400	Equipment	589,266	779,376	718,409	(7.82)	468,549	(34.78)
	Subtotal	590,816	3,256,632	3,212,394	(1.36)	541,349	(83.15)
	Subtotal, Expenditures (1000 - 6000)	287,188,240	304,341,023	292,272,155	(3.97)	321,390,789	9.96

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Rancho Santiago Community College District

Adopted Budget

2026-27

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

Expenditures by Object		2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Actual Expenses	% change 25/26 Actual/ 25/26 Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
7000	Other Outgo						
7200	Intrafund Transfers	0	0	677	-	0	(100.00)
7300	Interfund Transfers Out	9,840,146	13,122,977	13,122,977	-	8,505,379	(35.19)
7600	Other Student Aid	175,000	62,921	41,217	(34.49)	225,500	447.10
	Subtotal	10,015,146	13,185,898	13,164,871	(0.16)	8,730,879	(33.68)
	Subtotal, Expenditures (1000 - 7000)	297,203,386	317,526,921	305,437,026	(3.81)	330,121,668	8.08
7900	Reserve for Contingencies						
7930	Board Policy Contingency	71,617,041	71,617,041	0	(100.00)	75,008,615	-
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	-
7940	GASB 101 Implementation (Banked LHE)	0	0	0	-	4,676,649	-
7950	Budget Stabilization	3,000,000	2,752,000	0	(100.00)	3,000,000	-
	Total Designated	74,767,041	74,519,041	0	(100.00)	82,835,264	-
7910	Unrestricted Contingency	21,768,651	2,258,125	111,907,325	4,855.76	17,072,826	(84.74)
	Subtotal Expenditures (7900)	96,535,692	76,777,166	111,907,325	45.76	99,908,090	(10.72)
Total Expenditures, Other Outgo and Ending Fund Balance		$393,739,078	$394,304,087	$417,344,351	5.84	$430,029,758	3.04
	FD 11 & 13 Budgeted Expense					$330,121,668	
	FD 12 Budgeted Expense					$119,930,022	
	Total General Fund Budgeted Expense					$450,051,690	
	2 months expense - estimate required reserve					$75,008,615	16.67%
	Current Reserve					$75,008,615	16.67%

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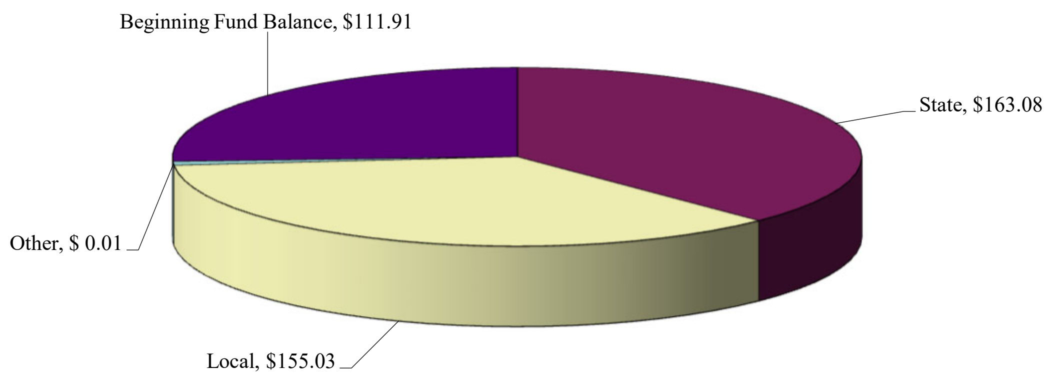
Rancho Santiago Community College District

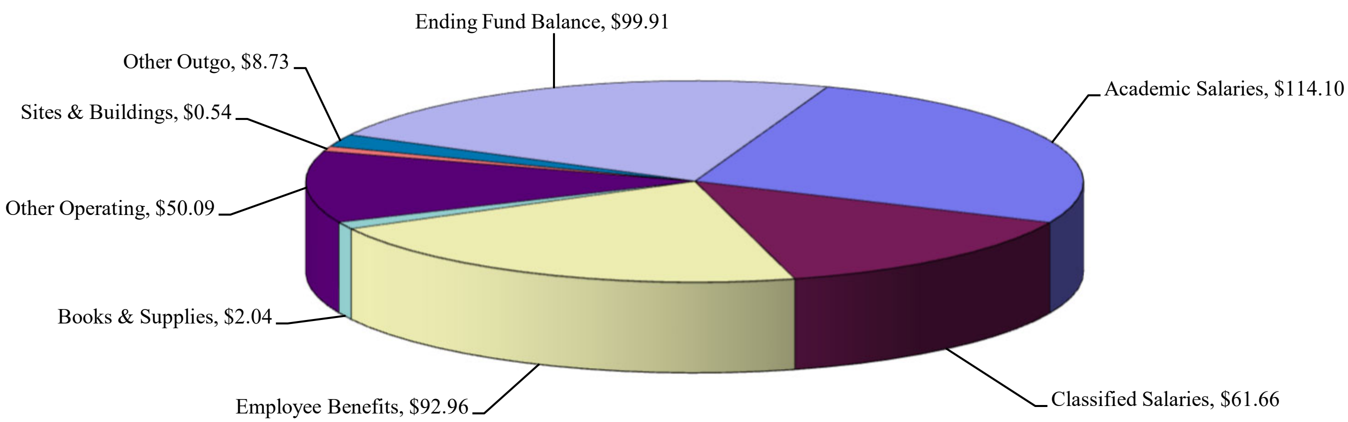
Adopted Budget 2026-27

General Fund - Combined - Unrestricted - Fund 11, 13

Revenue in Millions



Expenditures in Millions



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Rancho Santiago Community College District

Adopted Budget

2026-27

Restricted General Fund Revenue Budget - Fund 12

Revenues by Source		**2024-25 Actual Revenue**	**2025-26 Actual Revenue**	**2026-27 Tentative Budget**	**2026-27 Adopted Budget**	**% change 26/27 Adopt/ 25/26 Actual**
8100	Federal Revenues					
8120	Higher Education Act	$5,074,553	$5,321,322	$7,004,923	$2,765,314	(48.03)
8140	Temporary Assistance for Needy Families (TANF)	89,092	109,103	143,681	143,681	31.69
8150	Student Financial Aid	3,410	9,624	363,562	402,858	4,085.97
8170	Vocational Technical Education Act (VTEA)	1,449,092	1,589,636	838,848	1,665,471	4.77
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	5,483,692	4,596,893	9,265,777	8,176,433	77.87
	Total Federal Revenues	12,099,839	11,626,578	17,616,791	13,153,757	13.14
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,362,454	2,622,508	2,946,643	2,678,912	2.15
8623	Disabled Students Programs & Services (DSPS)	2,186,854	2,408,621	3,769,461	3,807,662	58.08
8625	CalWORKS	1,015,475	1,013,604	1,379,260	1,377,272	35.88
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	0	0	2,341	2,341	-
8629	Other Gen Categorical Apport-BSI	581,404	581,445	813,993	813,901	39.98
8629	Other Gen Categorical Apport-CARE	123,332	130,159	205,834	266,519	104.76
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	27,119,497	29,834,841	40,049,483	26,100,774	(12.52)
8629	Other Gen Categorical Apport-Equal Employment Opportunity	312,221	131,560	375,136	533,618	305.61
8629	Other Gen Categorical Apport-Guided Pathways	420,203	122,781	240,071	117,291	(4.47)
8629	Other Gen Categorical Apport-Instructional Equipment	0	0	0	0	-
8629	Other Gen Categorical Apport-Matriculation-Credit	5,598,547	5,968,739	6,130,470	5,159,295	(13.56)
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	1,744,493	1,765,244	1,765,244	1,764,316	(0.05)
8629	Other Gen Categorical Apport-SEAP	5,033,284	5,309,790	6,529,939	6,045,114	13.85
8629	Other Gen Categorical Apport-Student Equity	2,860,164	2,343,553	3,395,456	3,405,716	45.32
8629	Other Gen Categorical Apport-Student Financial Aid Admin	2,068,135	1,188,171	1,354,368	1,492,858	25.64
8629	Other Gen Categorical Apport-Other	7,769,357	10,126,833	20,919,481	19,506,290	92.62
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	2,620,374	3,264,001	6,902,665	4,685,988	43.57
8659	Other Reimb Categorical Allow-Other	52,305	30,007	149,733	142,245	374.04
8681	State Lottery Proceeds	2,989,800	2,807,369	2,709,829	2,795,029	(0.44)

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Rancho Santiago Community College District

Adopted Budget

2026-27

Restricted General Fund Revenue Budget - Fund 12

Revenues by Source		2024-25 Actual Revenue	2025-26 Actual Revenue	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
8699	Other Misc State	4,356,439	6,559,018	12,823,824	8,828,424	34.60
	Total State Revenues	69,214,338	76,208,244	112,463,231	89,523,565	17.47
8800	Local Revenues					
8820	Contrib, Gifts, Grants & Endowment	0	0	0	0	-
883x	Contract Instructional Service/All Other Contract Serv	1,428,111	1,947,300	8,028,778	9,119,225	368.30
8876	Health Services Fees	1,278,212	1,231,304	972,300	972,300	(21.03)
8882	Parking Fees & Bus Passes	463,904	467,545	1,551,966	1,551,966	231.94
8890	Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	274,915	226,532	312,471	234,353	3.45
8891	Other Local Rev - Special Proj	285,936	357,463	861,199	724,383	102.65
	Total Local Revenues	3,731,078	4,230,144	11,726,714	12,602,227	197.91
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	-
8999	Revenue - Clearing	0	0	0	0	-
	Total Other Sources	0	0	0	0	-
	Total Revenues	85,045,255	92,064,966	141,806,736	115,279,549	25.22
	Net Beginning Balance	7,055,845	7,263,388	2,929,078	6,327,478	(12.89)
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	7,055,845	7,263,388	2,929,078	6,327,478	(12.89)
Total Revenues, Other Financing Sources and Beginning Fund Balance		$92,101,100	$99,328,354	$144,735,814	$121,607,027	22.43

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Rancho Santiago Community College District

Adopted Budget

2026-27

Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object	2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	$262,658	$289,786	$457,038	$323,458	11.62
1200 Non-Instructional Salaries, Regular Contract	7,520,228	7,723,847	10,732,616	8,137,486	5.36
1300 Instructional Salaries, Other Non-Regular	277,052	242,181	314,011	134,254	(44.56)
1400 Non-Instructional Salaries, Other Non-Regular	6,615,252	7,502,857	7,270,810	4,846,803	(35.40)
Subtotal	14,675,190	15,758,671	18,774,475	13,442,001	(14.70)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	13,813,689	15,896,294	26,590,314	22,111,311	39.10
2200 Instructional Aides, Regular Full Time	134,372	126,355	151,146	151,146	19.62
2300 Non-Instructional Salaries, Other	5,396,325	6,074,605	7,569,872	5,833,866	(3.96)
2400 Instructional Aides, Other	789,543	808,231	1,460,500	999,828	23.71
Subtotal	20,133,929	22,905,485	35,771,832	29,096,151	27.03
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	3,243,708	3,571,928	3,883,352	3,043,021	(14.81)
3200 Public Employees' Retirement System Fund	4,606,299	5,092,866	8,364,683	6,687,948	31.32
3300 Old Age, Survivors, Disability, and Health Ins.	1,600,620	1,793,666	2,838,624	2,301,102	28.29
3400 Health and Welfare Benefits	4,379,570	4,855,366	8,320,372	6,655,722	37.08
3500 State Unemployment Insurance	16,535	18,283	51,501	28,085	53.61
3600 Workers' Compensation Insurance	519,222	671,894	955,279	793,712	18.13
3900 Other Benefits	466,234	376,437	624,768	485,097	28.87
Subtotal	14,832,188	16,380,440	25,038,579	19,994,687	22.06
TOTAL SALARIES/BENEFITS	***49,641,307***	***55,044,596***	***79,584,886***	***62,532,839***	***13.60***

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Rancho Santiago Community College District

Adopted Budget

2026-27

Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object		2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	-
4200	Other Books	118,663	126,150	357,702	326,667	158.95
4300	Instructional Supplies	2,110,997	1,788,599	2,314,295	5,476,319	206.18
4400	Media Supplies	0	0	0	0	-
4500	Maintenance Supplies	17,539	12,348	17,500	17,500	41.72
4600	Non-Instructional Supplies	747,992	889,735	1,354,412	1,259,851	41.60
4700	Food Supplies	528,602	515,184	769,819	632,133	22.70
	Subtotal	3,523,793	3,332,016	4,813,728	7,712,470	131.47
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	19,830,818	23,440,263	30,826,508	24,173,698	3.13
5200	Travel & Conference Expenses	806,645	808,874	1,969,053	1,731,522	114.07
5300	Dues & Memberships	39,511	55,878	105,433	158,693	184.00
5400	Insurance	55,934	57,416	60,995	60,995	6.23
5500	Utilities & Housekeeping Svcs	65,097	76,514	59,313	43,358	(43.33)
5600	Rents, Leases & Repairs	140,528	240,604	448,457	350,033	45.48
5700	Legal, Election & Audit Exp	39,995	21,305	155,323	134,018	529.04
5800	Other Operating Exp & Services	1,576,475	1,410,478	2,784,535	1,795,969	27.33
5900	Other (Transp., Postage, Reproduction, Special Proj., etc.)	2,472,950	2,359,468	15,555,900	15,471,995	555.74
	Subtotal	25,027,953	28,470,800	51,965,517	43,920,281	54.26
6000	Sites, Buildings, Books, and Equipment					
6100	Sites & Site Improvements	172,256	2,000	261,876	205,110	10,155.50
6200	Buildings	455,890	768,291	975,948	545,256	(29.03)
6300	Library Books	208,013	212,134	271,287	265,322	25.07
6400	Equipment	4,031,225	4,321,411	2,959,651	2,321,113	(46.29)
6900	Project Contingencies	0	0	25,000	7,500	-
	Subtotal	4,867,384	5,303,836	4,493,762	3,344,301	(36.95)
	Subtotal, Expenditures (1000 - 6000)	83,060,437	92,151,248	140,857,893	117,509,891	27.52

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Rancho Santiago Community College District

Adopted Budget

2026-27

Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object	2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
7000 Other Outgo					
7200 Intrafund Transfers	(7,473)	(677)	0	0	(100.00)
7300 Interfund Transfers Out	3,154	0	0	0	-
7400 Other Transfers	440,289	0	0	704,735	-
7600 Other Student Aid	1,341,305	850,305	2,228,160	1,715,396	101.74
Subtotal	1,777,275	849,628	2,228,160	2,420,131	184.85
Subtotal, Expenditures (1000 - 7000)	84,837,712	93,000,876	143,086,053	119,930,022	28.96
7900 Reserve for Contingencies					
7920 Restricted Contingency-Family Pact-2339 & 2340	0	0	140,786	141,333	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	151,012	150,024	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	1,357,963	1,385,648	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
Total Designated	0	0	1,649,761	1,677,005	-
7910 Unrestricted Contingency	7,263,388	6,327,478	0	0	(100.00)
Subtotal Expenditures (7900)	7,263,388	6,327,478	1,649,761	1,677,005	(73.50)
Total Expenditures, Other Outgo and Ending Fund Balance	$92,101,100	$99,328,354	$144,735,814	$121,607,027	22.43

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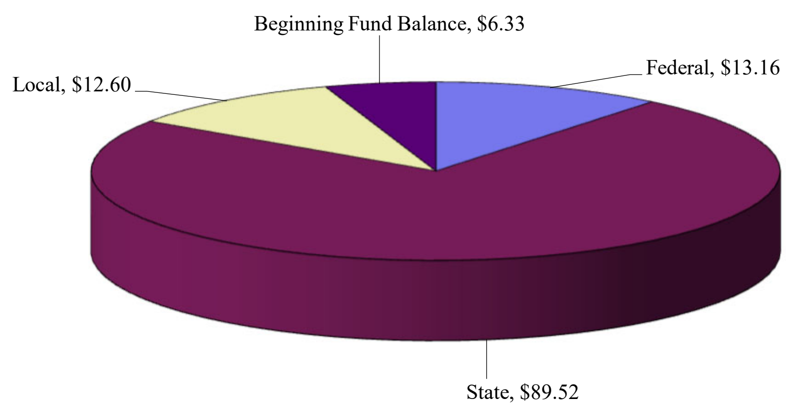
Rancho Santiago Community College District

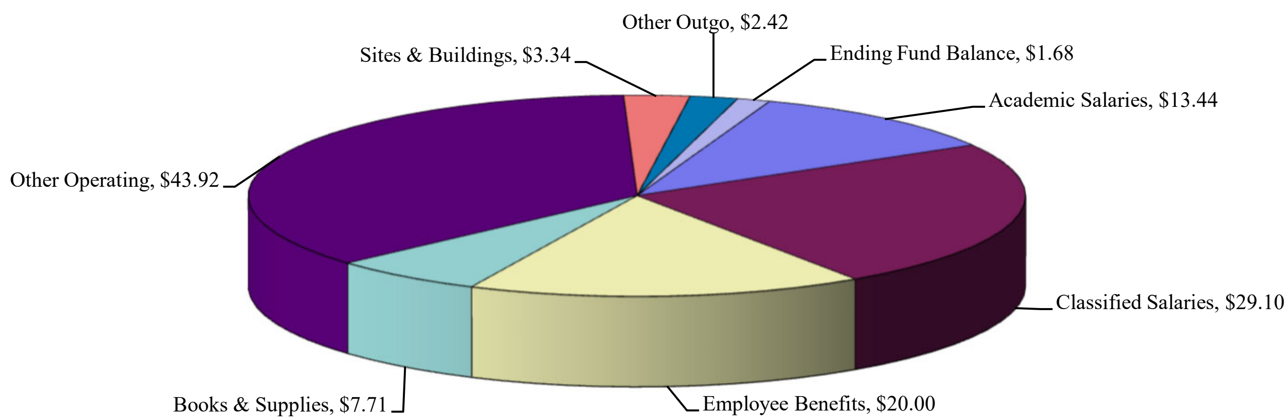
Adopted Budget 2026-27

General Fund - Restricted - Fund 12

Revenue in Millions



Expenditures in Millions



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Rancho Santiago Community College District

Adopted Budget

2026-27

Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	75,112,441		211,644		75,324,085		7,409,761		82,733,846	
Classified Salaries	23,748,540		175,566		23,924,106		14,913,667		38,837,773	
Employee Benefits	42,019,170		209,968		42,229,138		9,821,379		52,050,517	
Supplies & Materials	829,597		93,633		923,230		4,531,878		5,455,108	
Other Operating Exp & Services	10,133,345		11,283,974		21,417,319		10,310,959		31,728,278	
Capital Outlay	222,133		88,500		310,633		2,090,495		2,401,128	
Other Outgo	175,472		4,681,351		4,856,823		2,293,927		7,150,750	
Grand Total	**$152,240,698**	**53.22%**	**$16,744,636**	**61.48%**	**$168,985,334**	**53.93%**	**$51,372,066**	**42.50%**	**$220,357,400**	**50.75%**

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	37,888,489		400,300		38,288,789		5,989,240		44,278,029	
Classified Salaries	11,928,755		77,252		12,006,007		8,559,279		20,565,286	
Employee Benefits	20,275,047		111,376		20,386,423		6,371,772		26,758,195	
Supplies & Materials	375,870		376,202		752,072		2,974,500		3,726,572	
Other Operating Exp & Services	7,825,362		6,224,420		14,049,782		5,628,842		19,678,624	
Capital Outlay	770		19,350		20,120		1,061,681		1,081,801	
Other Outgo	1,169,662		1,643,521		2,813,183		1,098,474		3,911,657	
Grand Total	**$79,463,955**	**27.78%**	**$8,852,421**	**32.50%**	**$88,316,376**	**28.19%**	**$31,683,788**	**26.21%**	**$120,000,164**	**27.64%**

District Services and Operations	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	478,526		4,500		483,026		43,000		526,026	
Classified Salaries	25,726,318		1,359		25,727,677		5,623,205		31,350,882	
Employee Benefits	15,171,667		2,048		15,173,715		3,062,978		18,236,693	
Supplies & Materials	351,468		14,930		366,398		206,092		572,490	
Other Operating Exp & Services	12,436,645		1,617,389		14,054,034		27,980,480		42,034,514	
Capital Outlay	210,596		0		210,596		192,125		402,721	
Other Outgo	0		0		0		704,735		704,735	
Grand Total	**$54,375,220**	**19.01%**	**$1,640,226**	**6.02%**	**$56,015,446**	**17.88%**	**$37,812,615**	**31.28%**	**$93,828,061**	**21.61%**

Total Expenditures-excludes Institutional Costs	**$286,079,873**	**100.00%**	**$27,237,283**	**100.00%**	**$313,317,156**	**100.00%**	**$120,868,469**	**100.00%**	**$434,185,625**	**100.00%**

Institutional Costs	Fund 11 Unrestricted		Fund 13 One-Time		Fund 11/13 Unrestricted		Fund 12 Restricted		Fund 11/12/13 Combined	
Employee Benefits-retiree benefits/ local experience charge/STRS & PERS on behalf	7,422,486		8,071,153		15,493,639		738,558		16,232,197	
Election	125,000		125,000		250,000		0		250,000	
Other Operating Exp & Services-prop&liability ins	4,700,000		0		4,700,000		0		4,700,000	
Other Operating - SCC-ADA settlement expense	0		2,000,000		2,000,000		0		2,000,000	
Other Outgo-Interfund Transfers to Capital Outlay	1,500,000		0		1,500,000		0		1,500,000	
Other Outgo-Board Policy Contingency	0		75,008,615		75,008,615		0		75,008,615	
Other Outgo-GASB 101 Implementation (Banked LHE)	0		4,676,649		4,676,649		0		4,676,649	
Other Outgo-Reserves	9,933,699		3,150,000		13,083,699		0		13,083,699	
Grand Total	**$23,681,185**		**$93,031,417**		**$116,712,602**		**$738,558**		**$117,451,160**	

Total Expenditures-includes Institutional Costs	**$309,761,058**		**$120,268,700**		**$430,029,758**		**$121,607,027**		**$551,636,785**	

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Rancho Santiago Community College District

Adopted Budget

2026-27

FY 2025-26 Ending Balance and Carryover

BREAKDOWN OF FUND BALANCE

2025-26 Beginning Fund Balance		$ 101,397,477
GASB 101 Implementation (Banked LHE)		$ 4,676,649
2025-26 Change in Fund Balance		$ 5,833,199
Ending Balance FY 2025-26 / Beginning Balance FY 2026-27		111,907,325
Carryover for Santa Ana College	$ 16,454,414	
Carryover for Santiago Canyon College	8,852,421	
Carryover for District Services and Operations		
Business Services	88,933	
Human Resources	529,807	
Educational Services (PY indirect)/Publication	565,647	
Chancellor (PY indirect)	338,894	
50 % Indirect - Chancellor (FY 2025-26)	116,945	
Total Budget Center Carryovers		26,947,061
GASB 101 Implementation (Banked LHE)		4,676,649
SCC ADA Settlement Costs		2,000,000
Election Carryover		125,000
Revolving Cash/Vacation Payout		150,000
Board Policy Contingency		75,008,615
Ending Budget Stabilization		3,000,000
Unrestricted Balance		$ -
Beginning Budget Stabilization Fund		$ 3,000,000
Fund Cassidy & Associates		(330,000)
Fund Lozano Smith & Legal Expenses		(98,000)
Awards Incentives		6,384
Interest & Investment Income		8,033,211
Gains (Loss)/Outlawed Checks		(424,821)
Proceeds-sales of equipment		50,808
25% DS Indirect		58,473
Distribution to Board Policy Contigency		(3,391,574)
Distribution to Colleges Carryover		(3,904,481)
Ending Budget Stabilization Fund		$ 3,000,000

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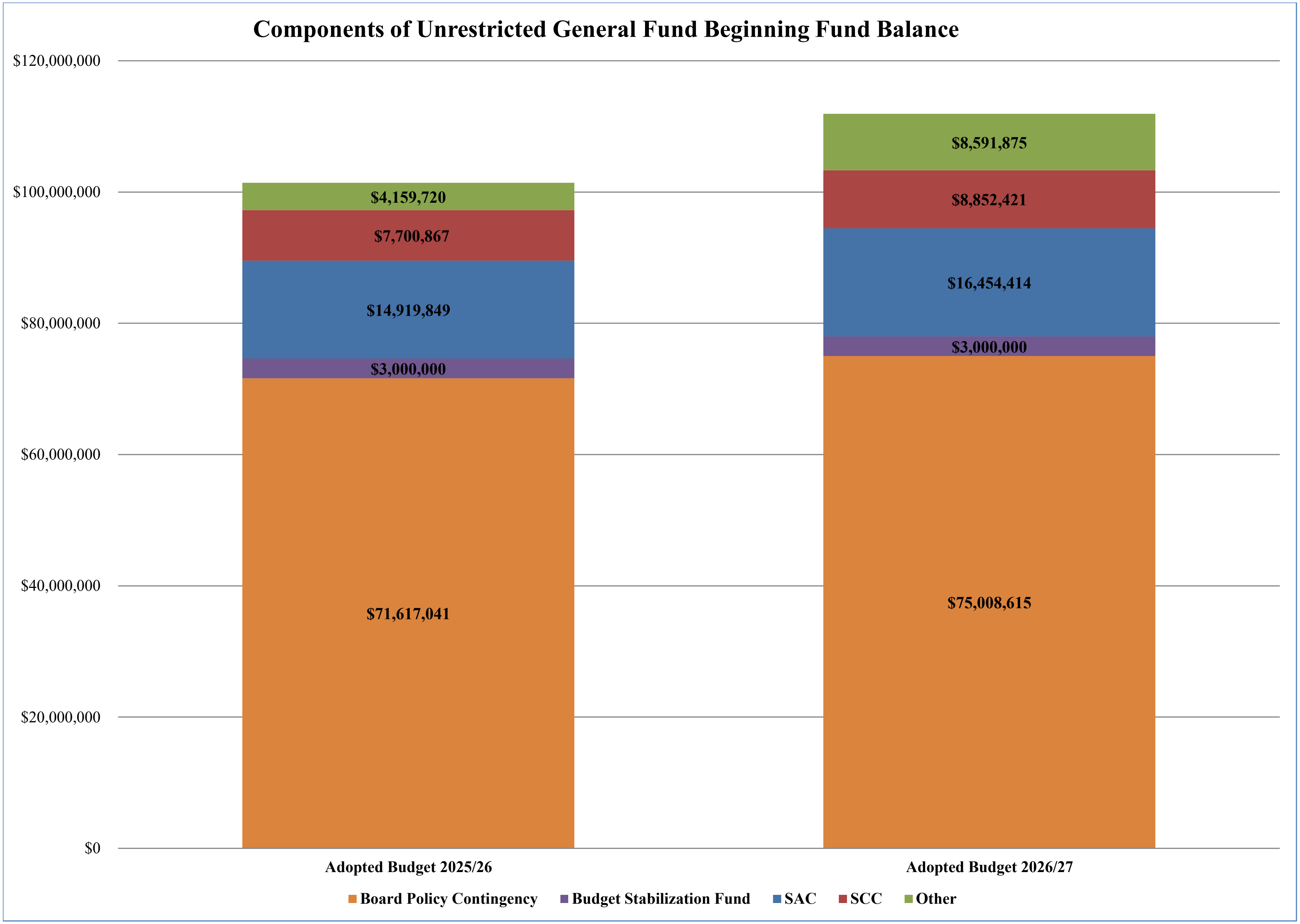
Rancho Santiago Community College District
Adopted Budget
2026-27



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RSCCD - Estimate 2026/27 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on Student Centered Funding Formula

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DSO	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	13,316,293	11,096,911	2,219,382	8,877,525	6,658,143	2,219,382			22,193,818
FTES - based on 25/26 @ Annual	133,161,241	78,616,646	54,544,596	53,812,589	29,575,798	24,236,791			186,973,830
SCFF - Supplemental Allocation	25,951,970	25,951,970	-	7,211,940	7,211,940	-			33,163,910
SCFF - Student Success Allocation	16,370,704	16,370,704	-	7,642,431	7,642,431	-			24,013,135
Growth Est. - 2.28%	3,161,585	2,211,192	950,393	1,298,261	855,398	442,863			4,459,846
Subtotal	191,961,793	134,247,422	57,714,371	78,842,746	51,943,710	26,899,036			270,804,539
26/27 COLA - 4.31%	8,145,006	5,696,165	2,448,841	3,345,325	2,203,990	1,141,335			11,490,331
Deficit Coefficient	-	-	-	-	-	-			-
TOTAL ESTIMATED APPORTIONMENT REVENUE	**200,106,799**	**139,943,587**	**60,163,212**	**82,188,071**	**54,147,700**	**28,040,371**			**282,294,870**
Percentages	*70.89%*	*49.57%*	*21.31%*	*29.11%*	*19.18%*	*9.93%*			
OTHER STATE REVENUE									
Lottery, Unrestricted	4,622,335	3,116,534	1,505,801	1,812,849	1,125,720	687,129			6,435,184
State Mandate	829,285	829,285	-	325,954	325,954	-			1,155,239
Full-Time Faculty Hiring Allocation	2,217,074	2,217,074	-	1,108,370	1,108,370	-			3,325,444
Part-Time Faculty Compensation	529,650	352,836	176,814	208,181	127,497	80,684			737,831
Subtotal, Other State Revenue	**8,198,343**	**6,515,728**	**1,682,615**	**3,455,355**	**2,687,542**	**767,813**			**11,653,698**
TOTAL ESTIMATED REVENUE	**208,305,142**	**146,459,315**	**61,845,827**	**85,643,426**	**56,835,242**	**28,808,185**			**293,948,568**
Percentages	*70.86%*	*49.82%*	*21.04%*	*29.14%*	*19.34%*	*9.80%*			
Less Institutional Cost Expenditures									**13,747,486**
Less Net District Services and Operations Expenditures									**49,992,413**
									230,208,669
ESTIMATED REVENUE	**163,136,190**	**114,701,031**	**48,435,159**	**67,072,479**	**44,511,070**	**22,561,409**			**230,208,669**
BUDGET EXPENDITURES FOR FY 2026/27	**SAC/CEC**	**SAC**	**CEC**	**SCC/OEC**	**SCC**	**OEC**	**DSO**	**Institutional Cost**	**TOTAL**
SAC/CEC Expenses - F/T & Ongoing	152,240,698	127,170,876	25,069,822						152,240,698
SCC/OEC Expenses - F/T & Ongoing				79,463,955	67,099,737	12,364,218			79,463,955
District Services and Operations Expenses - F/T & Ongoing							54,375,220		54,375,220
Institutional Cost									
Retirees Instructional-local experience charge								3,247,947	3,247,947
Retirees Non-Instructional-local experience charge								4,174,539	4,174,539
Interfund Transfer - Property & Liability & AB218 Assessment								4,700,000	4,700,000
Election								125,000	125,000
Interfund Transfer - Capital Outlay								1,500,000	1,500,000
TOTAL ESTIMATED EXPENDITURES	152,240,698	127,170,876	25,069,822	79,463,955	67,099,737	12,364,218	54,375,220	13,747,486	299,827,359
Percent of Total Estimated Expenditures	50.78%	42.41%	8.36%	26.50%	22.38%	4.12%	18.14%	4.59%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	**10,895,492**	**(12,469,845)**	**23,365,337**	**(12,391,476)**	**(22,588,667)**	**10,197,191**			**(1,495,984)**
OTHER STATE REVENUE									
Apprenticeship				6,896,203	6,896,203				6,896,203
Enrollment Fees 2%								243,874	243,874
PT Health Benefits								404,733	404,733
LOCAL REVENUE									
Non Resident Tuition	2,700,000	2,700,000		1,600,000	1,600,000				4,300,000
Interest/Investments								3,000,000	3,000,000
Rents/Leases	8,480	8,480		125,000	125,000		205,000		338,480
Proceeds-Sale of Equipment								5,000	5,000
Other Local	100,000	100,000						524,200	624,200
Subtotal, Other Local Revenue	2,808,480	2,808,480	-	8,621,203	8,621,203	-	205,000	4,177,807	15,812,490
ESTIMATED ENDING BALANCE FOR 6/30/27	**13,703,972**	**(9,661,365)**	**23,365,337**	**(3,770,273)**	**(13,967,464)**	**10,197,191**			**9,933,699**

All amounts are in dollars ($).

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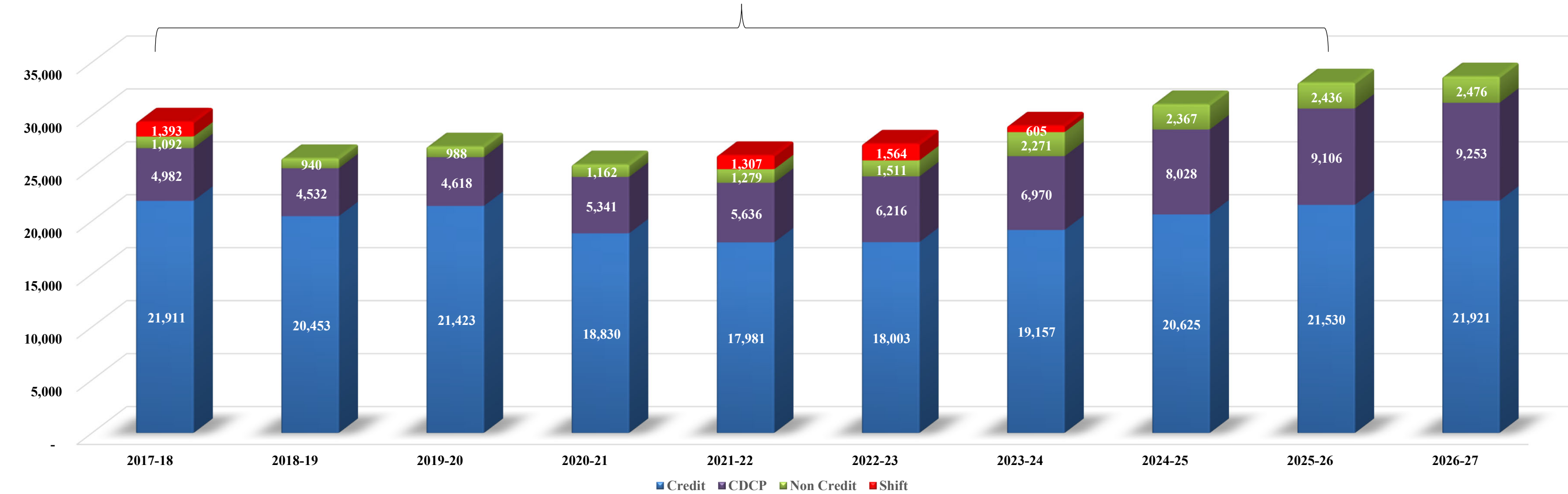
Rancho Santiago Community College District
Adopted Budget
2026-27

FTES Analysis and Targets
As of August 6, 2026

	2017/18 Actual w/ Summer Shift	2017/18 %	2018/19 Actual	2018/19 %	2019/20 Actual	2019/20 %	2020/21 Actual	2020/21 %	2021/22 Actual w/ Summer Shift	2021/22 %
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%*
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%*
Non-credit	666.33	*2.27%*	594.43	*2.29%*	578.25	*2.28%*	558.49	*2.20%*	640.36	*2.44%*
	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%***
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%*
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%*
Non-credit	425.95	*1.45%*	346.04	*1.33%*	410.06	*1.62%*	604.27	*2.39%*	639.01	*2.44%*
	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%***
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%*
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%*
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%*
	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%***
Growth			*-11.75%*		*4.26%*		*-6.27%*		*3.43%*	

	2022/23 Actual w/ Summer Shift	2022/23 %	2023/24 Actual w/ Summer Shift	2023/24 %	2024/25	2024/25 %	2025/26 Target	2025/26 Actual @ P3	2025/26 %	2025/26 Difference Target to Actual		2026/27 Target	2026/27 %
SAC/CEC													
Credit	13,954.82	*51.13%*	14,178.84	*48.89%*	15,040.39	*48.49%*	15,400.00	15,815.01	*47.82%*	415.01	2.69%	16,000.00	*47.55%*
CDCP	4,287.01	*15.71%*	4,738.74	*16.34%*	5,552.21	*17.90%*	5,298.00	6,400.78	*19.35%*	1,102.78	20.82%	6,415.00	*19.06%*
Non-credit	867.00	*3.18%*	1,420.49	*4.90%*	1,717.88	*5.54%*	1,934.00	1,524.49	*4.61%*	(409.51)	-21.17%	1,585.00	*4.71%*
	19,108.83	***70.01%***	**20,338.07**	***70.12%***	**22,310.48**	***71.92%***	**22,632.00**	**23,740.28**	***71.78%***	**1,108.28**	**4.90%**	**24,000.00**	***71.32%***
SCC/OEC													
Credit	5,612.42	*20.56%*	5,583.07	*19.25%*	5,584.86	*18.00%*	6,056.00	5,714.76	*17.28%*	(341.24)	-5.63%	5,921.00	*17.60%*
CDCP	1,928.99	*7.07%*	2,231.65	*7.69%*	2,476.27	*7.98%*	2,738.00	2,705.38	*8.18%*	(32.62)	-1.19%	2,838.00	*8.43%*
Non-credit	643.83	*2.36%*	850.05	*2.93%*	648.74	*2.09%*	938.00	911.09	*2.75%*	(26.91)	-2.87%	891.00	*2.65%*
	8,185.24	***29.99%***	**8,664.77**	***29.88%***	**8,709.87**	***28.08%***	**9,732.00**	**9,331.23**	***28.22%***	**(400.77)**	**-4.12%**	**9,650.00**	***28.68%***
District Total													
Credit	19,567.24	*71.69%*	19,761.91	*68.14%*	20,625.25	*66.49%*	21,456.00	21,529.77	*65.10%*	73.77	0.34%	21,921.00	*65.14%*
CDCP	6,216.00	*22.77%*	6,970.39	*24.03%*	8,028.48	*25.88%*	8,036.00	9,106.16	*27.53%*	1,070.16	13.32%	9,253.00	*27.50%*
Non-credit	1,510.83	*5.54%*	2,270.54	*7.83%*	2,366.62	*7.63%*	2,872.00	2,435.58	*7.36%*	(436.42)	-15.20%	2,476.00	*7.36%*
	27,294.07	***100.00%***	**29,002.84**	***100.00%***	**31,020.35**	***100.00%***	**32,364.00**	**33,071.51**	***100.00%***	**707.51**	**2.19%**	**33,650.00**	***100.00%***
Growth	*4.16%*		*6.26%*		*6.96%*			*6.61%*				*1.75%*	

18.17% OVERALL INCREASE excluding borrowed amount



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Rancho Santiago Community College District

Adopted Budget

2026-27

Budget Allocation Model
FTES Credit vs. Non-Credit Breakdown

Full-Time Equivalent Students	Santa Ana College FTES	Santa Ana College %	Santiago Canyon College FTES	Santiago Canyon College %	Total FTES
2026/27 Projected					
Credit	16,000	72.99%	5,921	27.01%	21,921
CDCP	6,415	69.33%	2,838	30.67%	9,253
Non-Credit	1,585	64.01%	891	35.99%	2,476
Total	24,000	71.32%	9,650	28.68%	33,650
2025/26 Annual					
Credit	15,815	73.46%	5,715	26.54%	21,530
CDCP	6,401	70.29%	2,705	29.71%	9,106
Non-Credit	1,524	62.59%	911	37.41%	2,436
Total	23,740	71.78%	9,331	28.22%	33,072
SCFF Calculation - FY 25/26					
Base + FTES	$146,656,394	70.03%	$62,763,560	29.97%	$209,419,954
Supplemental	25,951,970	78.25%	7,211,940	21.75%	33,163,910
Student Success	16,370,704	68.17%	7,642,431	31.83%	24,013,135
	$188,979,068	70.89%	$77,617,931	29.11%	$266,596,999

Expenditures by Major Object (2 Colleges Only) (Fund 11)

Expenditures by Object		Santa Ana College $	Santa Ana College %	Santiago Canyon College $	Santiago Canyon College %	Adopted Budget
1000	Academic Salaries	$75,112,441	66.47%	$37,888,489	33.53%	$113,000,930
2000	Classified Salaries	23,748,540	66.56%	11,928,755	33.44%	35,677,295
3000	Employee Benefits	42,019,170	67.45%	20,275,047	32.55%	62,294,217
4000	Books and Supplies	829,597	68.82%	375,870	31.18%	1,205,467
5000	Services and Other Operating Expenses	10,133,345	56.43%	7,825,362	43.57%	17,958,707
6000	Sites, Buildings, Books, and Equipment	222,133	99.65%	770	0.35%	222,903
7000	Other Outgo and Contingencies	175,472	13.04%	1,169,662	86.96%	1,345,134
	Total Expenditures	$152,240,698	65.70%	$79,463,955	34.30%	$231,704,653

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Rancho Santiago Community College District

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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 2025-26 (expressed as a percentage).

Fiscal Year	50% Computation	Fiscal Year	50% Computation
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	2025-26	53.68
2007-08	51.16		
2008-09	50.89		
2009-10	50.46		

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Rancho Santiago Community College District

Adopted Budget

2026-27

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

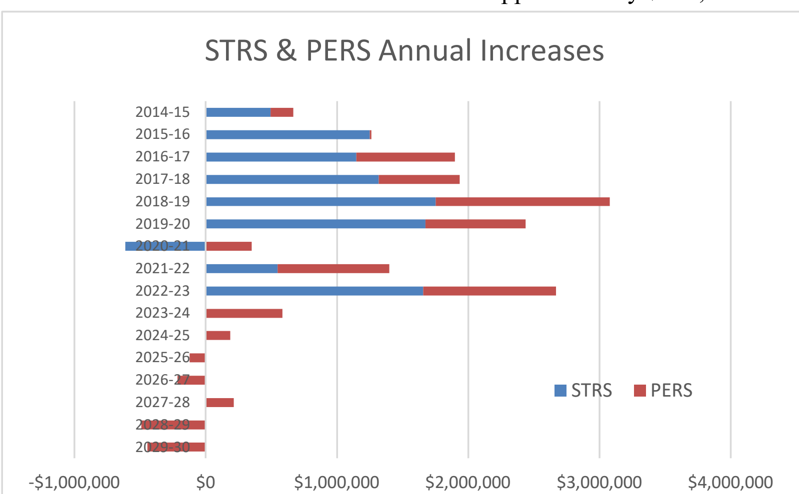
	STRS				PERS				Total	Combined
	Annual Change	Rate	Annual Impact [1]	Cumulative Impact	Annual Change	Rate	Annual Impact [2]	Cumulative Impact	Annual Impact	Cumulative Impact
2013-14		8.250%				11.442%				
2014-15	0.630	8.880%	$493,129	$493,129	0.329	11.771%	$173,291	$173,291	$666,420	$666,420
2015-16	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%	$186,692	$6,619,998	$186,692	$15,848,260
2025-26	0.000	19.100% *	$0	$9,228,262	-0.240	26.810%	-$123,519	$6,496,478	-$123,519	$15,724,740
2026-27	0.000	19.100% *	$0	$9,228,262	-0.410	26.400%	-$215,233	$6,281,246	-$215,233	$15,509,508
2027-28	0.000	19.100% *	$0	$9,228,262	0.400	26.800%	$214,183	$6,495,428	$214,183	$15,723,690
2028-29	0.000	19.100% *	$0	$9,228,262	-0.900	25.900%	-$491,549	$6,003,879	-$491,549	$15,232,141
2029-30	0.000	19.100% *	$0	$9,228,262	-0.800	25.100%	-$445,671	$5,558,207	-$445,671	$14,786,469

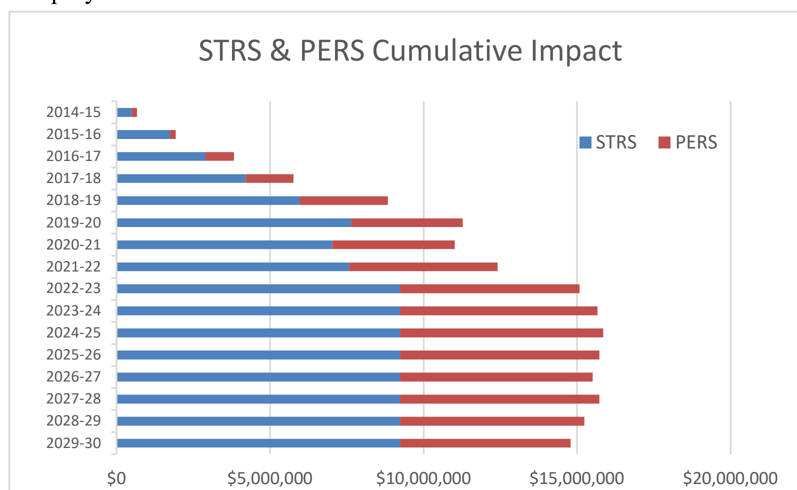
1 Each 1% increase in STRS rate is approximately $760,000

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%





* 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.

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Rancho Santiago Community College District

Adopted Budget

2026-27

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

Fiscal Year	Statutory COLA	Funded CCC COLA	Negotiated COLA
1991-92	5.11%	0.00%	4.460%
1992-93	2.18%	0.00%	0.000%
1993-94	2.05%	0.00%	2.530%
1994-95	1.99%	0.00%	0.000%
1995-96	3.07%	3.00%	3.070%
1996-97	3.06%	3.06%	5.750%
1997-98	2.97%	2.97%	2.790%
1998-99	2.26%	2.26%	3.260%
1999-00	1.41%	1.41%	1.520%
2000-01	3.17%	4.17%	6.900%
2001-02	3.87%	3.87%	4.260%
2002-03	1.66%	2.00%	3.750%
2003-04	1.80%	0.00%	0.000%
2004-05	2.41%	2.41%	0.000%
2005-06	4.23%	4.23%	4.000%
2006-07	5.92%	5.92%	4.000%
2007-08	4.53%	4.53%	5.000%
2008-09	4.94%	0.00%	0.000%

* includes discretionary COLA to help districts meet the mandate related to AB 65 pregnancy disability

Fiscal Year	Statutory COLA	Funded CCC COLA	Negotiated COLA
2009-10	4.25%	0.00%	0.000%
2010-11	-0.39%	0.00%	0.000%
2011-12	2.24%	0.00%	1.053%
2012-13	3.24%	0.00%	1.000%
2013-14	1.57%	1.57%	1.570%
2014-15	0.85%	0.85%	0.850%
2015-16	1.02%	1.02%	1.550%
2016-17	0.00%	0.00%	1.060%
2017-18	1.56%	1.56%	3.546%
2018-19	2.71%	2.71%	1.894%/FARSCCD 2.71% CSEA/Mgmt
2019-20	3.26%	3.26%	4% FARSCCD/CSEA
2020-21	2.31%	0.00%	4% FARSCCD/CSEA
2021-22	1.70%	5.07%	4% FARSCCD/CSEA 3% Management
2022-23	6.56%	6.56%	5.000%
2023-24	8.22%	8.22%	5.000%
2024-25	1.07%	1.07%	4.000%
2025-26	2.30%	2.30%	8%/FARSCCD CSEA/Mgmt
2026-27	2.87%	4.31%*	3.2%/FARSCCD CSEA/Mgmt
TOTALS	99.66%	78.33%	92.83% - 101.83%

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Rancho Santiago Community College District

Adopted Budget

2026-27

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 2020-21 through 2026-27

	Actual 2020-21	Actual 2021-22	% Change	Actual 2022-23	% Change	Actual 2023-24	% Change	Actual 2024-25	% Change	Actual 2025-26	% Change	Adopted Budget 2026-27	% Change
Adj. Beg. 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%	6,327,478	-12.89%
Revenues:													
Federal Income	20,206,781	25,854,384	27.95%	14,958,900	-42.14%	9,507,627	-36.44%	12,099,839	27.26%	11,626,578	-3.91%	13,153,757	13.14%
State Income:													
Lottery	2,023,357	1,932,762	-4.48%	2,782,061	43.94%	3,569,257	28.30%	2,989,800	-16.23%	2,807,369	-6.10%	2,795,029	-0.44%
Other State	121,224,393	56,285,897	-53.57%	58,873,013	4.60%	72,920,094	23.86%	66,224,538	-9.18%	73,400,875	10.84%	86,728,536	18.16%
Total State	123,247,750	58,218,659	-52.76%	61,655,074	5.90%	76,489,351	24.06%	69,214,338	-9.51%	76,208,244	10.10%	89,523,565	17.47%
Local Income:													
Other Local	1,963,403	1,602,246	-18.39%	2,492,952	55.59%	3,462,750	38.90%	3,731,078	7.75%	4,230,144	13.38%	12,602,227	197.91%
Total Local	1,963,403	1,602,246	-18.39%	2,492,952	55.59%	3,462,750	38.90%	3,731,078	7.75%	4,230,144	13.38%	12,602,227	197.91%
Transfers/Others	798,264	373,178	-53.25%	-	-100.00%	133,705	0.00%	-	-100.00%	-	0.00%	-	0.00%
Total Revenues	146,216,198	86,048,467	-41.15%	79,106,926	-8.07%	89,593,433	13.26%	85,045,255	-5.08%	92,064,966	8.25%	115,279,549	25.22%
Total Available	149,584,919	90,481,804	-39.51%	85,477,059	-5.53%	95,682,975	11.94%	92,101,100	-3.74%	99,328,354	7.85%	121,607,027	22.43%
Expenditures:													
Academic Salaries	10,327,414	12,737,905	23.34%	11,172,488	-12.29%	13,426,808	20.18%	14,675,190	9.30%	15,758,671	7.38%	13,442,001	-14.70%
Classified Salaries	15,181,996	16,089,986	5.98%	15,437,146	-4.06%	17,397,507	12.70%	20,133,929	15.73%	22,905,485	13.77%	29,096,151	27.03%
Employee Benefits	10,867,374	11,896,474	9.47%	11,486,514	-3.45%	13,349,027	16.21%	14,832,188	11.11%	16,380,440	10.44%	19,994,687	22.06%
Supplies & Materials	3,218,118	3,197,570	-0.64%	2,915,059	-8.84%	3,109,628	6.67%	3,523,793	13.32%	3,332,016	-5.44%	7,712,470	131.47%
Other Operating	92,333,927	29,090,292	-68.49%	30,118,072	3.53%	35,376,464	17.46%	25,027,953	-29.25%	28,470,800	13.76%	43,920,281	54.26%
Capital Outlay	3,489,880	4,583,373	31.33%	3,781,708	-17.49%	3,874,899	2.46%	4,867,384	25.61%	5,303,836	8.97%	3,344,301	-36.95%
Transfers	9,732,873	6,516,071	-33.05%	4,476,530	-31.30%	2,092,797	-53.25%	1,777,275	-15.08%	849,628	-52.19%	2,420,131	184.85%
Total Expenditures	145,151,582	84,111,671	-42.05%	79,387,517	-5.62%	88,627,130	11.64%	84,837,712	-4.28%	93,000,876	9.62%	119,930,022	28.96%
Ending Balance	4,433,337	6,370,133	43.69%	6,089,542	-4.40%	7,055,845	15.87%	7,263,388	2.94%	6,327,478	-12.89%	1,677,005	-73.50%
Adjustment to Beginning Balance	-	-		-		-		-		-		-	
Adjusted Beginning Fund Balance	4,433,337	6,370,133		6,089,542		7,055,845		7,263,388		6,327,478		1,677,005	
Ending Balance (% of Exp)	3.05%	7.57%		7.67%		7.96%		8.56%		6.80%		1.40%	

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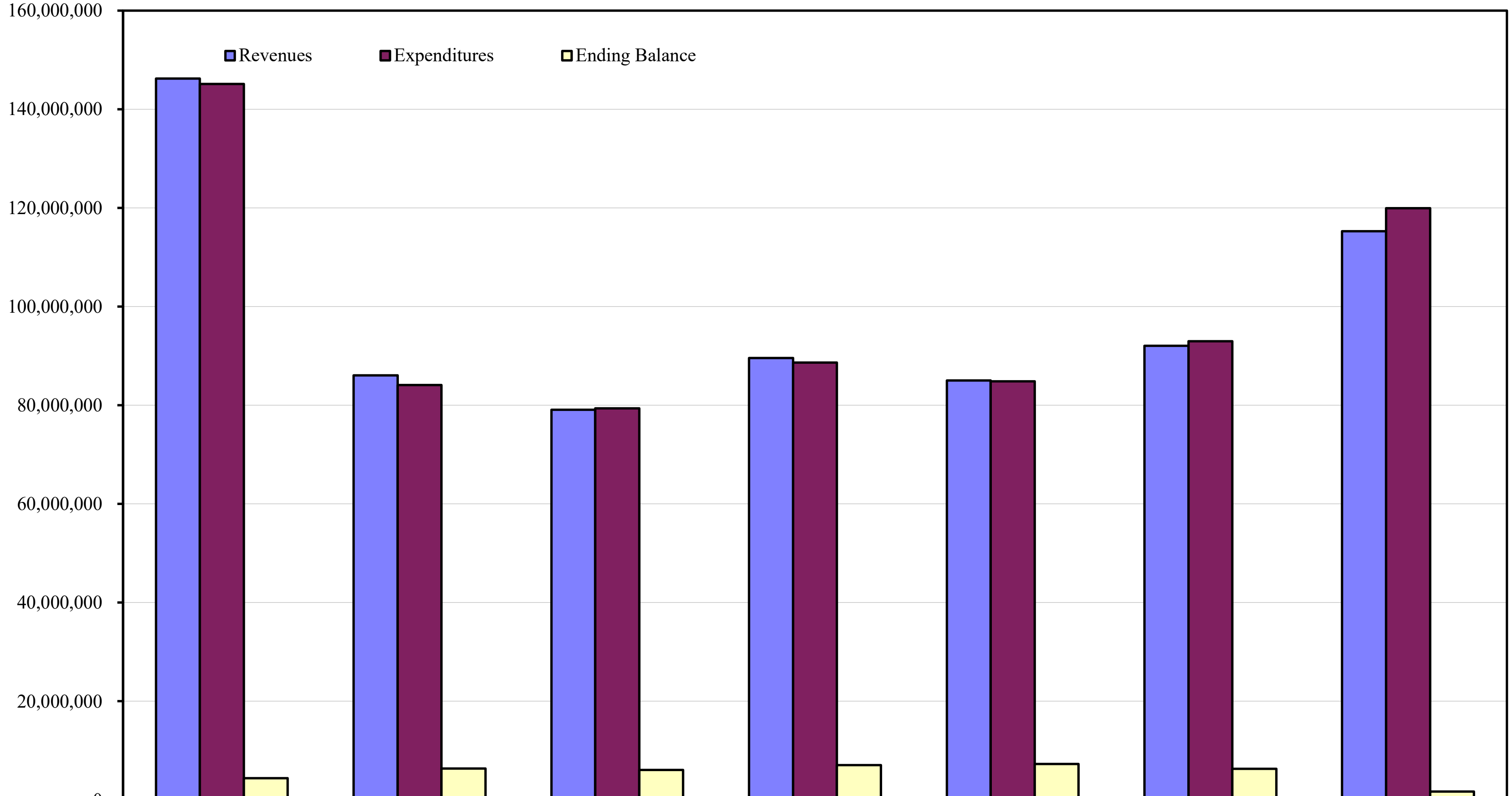
Rancho Santiago Community College District

Adopted Budget

2026-27

Recap of Revenues and Expenditures
General Fund 12
2020-21 to 2026-27



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Revenues	146,216,198	86,048,467	79,106,926	89,593,433	85,045,255	92,064,966	115,279,549
Expenditures	145,151,582	84,111,671	79,387,517	88,627,130	84,837,712	93,000,876	119,930,022
Ending Balance	4,433,337	6,370,133	6,089,542	7,055,845	7,263,388	6,327,478	1,677,005

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Rancho Santiago Community College District

Adopted Budget

2026-27

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 2020-21 through 2026-27

	Actual 2020-21	Actual 2021-22	% Change	Actual 2022-23	% Change	Actual 2023-24	% Change	Actual 2024-25	% Change	Actual 2025-26	% Change	Adopted Budget 2026-27	% Change
Adj. Beg. 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%	111,907,325	10.36%
Revenues:													
Federal Income	8,943	9,009	0.74%	-	-100.00%	4,624	0.00%	4,802	384.95%	5,002	4.16%	-	-100.00%
State Income:													
General Apportionment	27,476,943	29,834,976	8.58%	56,674,594	89.96%	99,645,664	75.82%	79,393,368	-20.32%	75,041,865	-5.48%	89,271,287	18.96%
Lottery	4,985,883	4,015,645	-19.46%	5,568,007	38.66%	6,861,753	23.24%	6,278,873	-8.49%	6,353,001	1.18%	6,435,184	1.29%
EPA	44,529,069	53,830,227	20.89%	32,382,910	-39.84%	19,483,379	-39.83%	35,170,223	80.51%	58,911,463	67.50%	49,603,414	-15.80%
Other State	13,545,073	16,168,840	19.37%	15,896,355	-1.69%	19,052,393	19.85%	22,688,181	19.08%	20,755,892	-8.52%	17,770,280	-14.38%
Total State	90,536,968	103,849,688	14.70%	110,521,866	6.42%	145,043,189	31.23%	143,530,645	-1.04%	161,062,221	12.21%	163,080,165	1.25%
Local Income:													
Property Taxes	65,652,735	68,890,665	4.93%	73,366,422	6.50%	76,150,354	3.79%	79,626,917	4.57%	82,743,255	3.91%	87,954,229	6.30%
ERAF	25,332,588	25,219,979	-0.44%	26,641,918	5.64%	35,857,012	34.59%	39,727,367	10.79%	45,236,299	13.87%	49,705,882	9.88%
Interest	1,307,061	902,271	-30.97%	4,279,489	374.30%	7,962,049	86.05%	8,560,067	7.51%	8,033,211	-6.15%	3,000,000	-62.66%
Enrollment Fees	8,645,622	8,176,934	-5.42%	8,516,798	4.16%	7,660,762	-10.05%	6,989,815	-8.76%	6,067,486	-13.20%	8,824,255	45.44%
Non-resident Tuition	2,600,988	2,779,742	6.87%	3,452,993	24.22%	3,741,128	8.34%	4,021,603	7.50%	4,807,596	19.54%	4,300,000	-10.56%
Other Local	3,588,004	2,290,032	-36.18%	2,240,144	-2.18%	8,867,854	295.86%	2,501,456	-71.79%	3,257,029	30.21%	1,252,902	-61.53%
Total Local	107,126,998	108,259,623	1.06%	118,497,764	9.46%	140,239,159	18.35%	141,427,225	0.85%	150,144,876	6.16%	155,037,268	3.26%
Transfers/Others	1,854,794	1,221,170	-34.16%	951,364	-22.09%	111,698	-88.26%	21,712	-80.56%	58,126	167.71%	5,000	-91.40%
Total Revenues	199,527,703	213,339,490	6.92%	229,970,994	7.80%	285,398,670	24.10%	284,984,384	-0.15%	311,270,225	9.22%	318,122,433	2.20%
Total Available	237,571,333	259,709,558	9.32%	289,386,828	11.43%	355,394,605	22.81%	393,912,064	10.84%	412,667,702	4.76%	430,029,758	4.21%
Expenditures:													
Academic Salaries	72,660,609	76,520,303	5.31%	85,563,342	11.82%	98,164,425	14.73%	107,950,951	9.97%	120,686,441	11.80%	114,095,900	-5.46%
Classified Salaries	34,371,437	34,503,409	0.38%	38,295,224	10.99%	43,922,181	14.69%	48,522,401	10.47%	55,165,578	13.69%	61,657,790	11.77%
Employee Benefits	58,277,799	62,847,900	7.84%	63,485,440	1.01%	70,020,952	10.29%	77,102,874	10.11%	84,191,829	9.19%	92,964,915	10.42%
Supplies & Materials	629,156	1,187,001	88.67%	1,318,874	11.11%	1,352,494	2.55%	1,533,443	13.38%	1,639,681	6.93%	2,041,700	24.52%
Other Operating	17,207,710	18,299,839	6.35%	22,366,593	22.22%	21,712,073	-2.93%	28,646,858	31.94%	27,376,232	-4.44%	50,089,135	82.97%
Capital Outlay	1,806,576	2,241,675	24.08%	4,786,193	113.51%	4,840,628	1.14%	4,530,661	-6.40%	3,212,394	-29.10%	541,349	-83.15%
Transfers	6,247,978	4,693,597	-24.88%	3,575,227	-23.83%	6,454,172	80.52%	24,227,399	275.38%	13,164,871	-45.66%	8,730,879	-33.68%
Total Expenditures	191,201,265	200,293,724	4.76%	219,390,893	9.53%	246,466,925	12.34%	292,514,587	18.68%	305,437,026	4.42%	330,121,668	8.08%
Ending Balance	46,370,068	59,415,834	28.13%	69,995,935	17.81%	108,927,680	55.62%	101,397,477	-6.91%	107,230,676	5.75%	99,908,090	-6.83%
Adj. to Beginning Balance - GASB 101 Implementation (Banked LHE)	-	-		-		-		-		4,676,649		-	
Adjusted Beginning Fund Balance	46,370,068	59,415,834		69,995,935		108,927,680		101,397,477		111,907,325		99,908,090	
Ending Balance (% of Exp)	24.25%	29.66%		31.90%		44.20%		34.66%		36.64%		30.26%	

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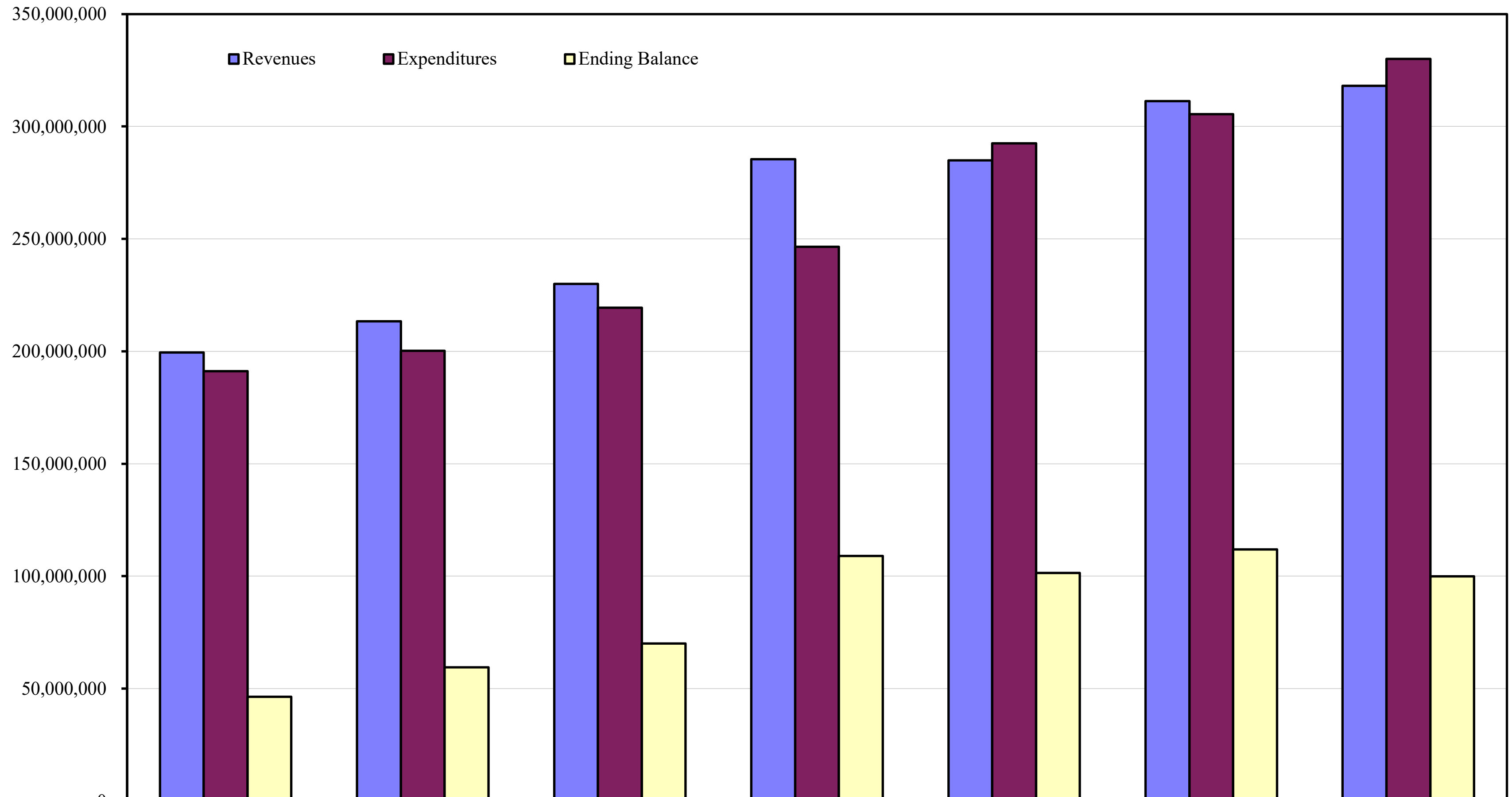
Rancho Santiago Community College District

Adopted Budget

2026-27

Recap of Revenues and Expenditures
General Fund 11 and 13
2020-21 to 2026-27



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Revenues	199,527,703	213,339,490	229,970,994	285,398,670	284,984,384	311,270,225	318,122,433
Expenditures	191,201,265	200,293,724	219,390,893	246,466,925	292,514,587	305,437,026	330,121,668
Ending Balance	46,370,068	59,415,834	69,995,935	108,927,680	101,397,477	111,907,325	99,908,090