RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: Fiscal Resources Committee

Agenda for Wednesday, August 19, 2026
1:30 p.m. - 3:00 p.m.
Zoom Meeting

1. Welcome

2. State/District Budget Update – Ingram
   - 2026 Joint Analysis Enacted Budget
   - 2026/27 Advance Apportionment
     - Memo 2026-27 Advance Apportionment and 2025-26 Early Recalculation
     - Exhibit R – FY2026/27 Advance Apportionment (July 2026)
     - Exhibit A – Payments by Program (July 2026)
     - Exhibit C – FY 2025/26 Early Recalculation July 2026 – Statewide
     - Exhibit C – FY 2025/26 Early Recalculation July 2026 – RSCCD
   - SSC - HSA Parameters Announced for 2027
   - SSC - November Ballot Propositions Taking Shape
   - SSC - What Is in the 2026-27 State Budget Agreement?
   - SSC - Budget Significantly Expands State Preschool Eligibility
   - SSC - Strong Investment Year for CalPERS
   - SSC - By the Way … Governor Newsom Signs 2026-27 Higher Education Budget Bill
   - SSC - Governor Newsom Signs Community College Bills
   - SSC - It's Time to Calculate Your Annual Gann Limit
   - SSC - By the Way . . . IRS Announces Increased Standard Mileage Rates for 2026
   - SSC - 2026-27 Mandated Programs Block Grant
   - SSC - 2026-27 Enacted Budget Dartboard Now Available
   - SSC - DOF Reports June General Fund Revenue and Economic Conditions
   - SSC - CalSTRS 2025-26 Investment Returns Surpass Benchmark
   - SSC - Compensation Costs Increase
   - SSC - Top Legislative Issues—Legislature Returns
   - SSC - HHS Proposes Major Revisions to Head Start
   - SSC - State Auditor Releases Report on District Reserves
   - DOF – Finance Bulletin – July 2026

3. Proposed Adopted General Fund Budget
   - Budget Assumptions Update
   - Proposed Adopted General Fund Budget – **ACTION**
   - 2025/26 Recap of Unrestricted General Fund – Major Changes Comparing Adopted Budget to Actuals

4. Closeout of 2025/26 Budget
   - Final FTES Update for 2025/26 at P3 (Annual)
   - Recap of 2025/26 SCFF Metrics
   - Final Budget Allocation Model Distribution of Carryover
   - 50% Law Compliance Update

5. Standing Report from District Council – Claire Coyne

6. Informational Handouts
   - District-wide expenditure report link: https://rsccd.edu/employee/business-services/budget-recap-report
   - Vacant Funded Position List as of August 11, 2026
   - Monthly Cash Flow Summary as of July 31, 2026
   - SAC Planning and Budget Committee Agendas and Minutes
   - SCC Budget Committee Agendas and Minutes

7. Approval of FRC Minutes – July 1, 2026 - **ACTION**

8. Other

Next FRC Committee Meeting: Wednesday, September 16, 2026, 1:30 pm – 3:00 pm

The Rancho Santiago Community College District aspires to provide equitable, exemplary educational programs and services in safe, inclusive, and supportive learning environments that empower our diverse students and communities to achieve their personal, professional, and academic goals.

Joint Analysis

Enacted 2026-27 Budget

July 9, 2026

California Community Colleges

ACBO Association of Chief Business Officials

ACCCA Association of California Community College Administrators

Community College League of California

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Purpose of Report

This analysis was prepared by the California Community Colleges Chancellor's Office (Chancellor's Office) with support from the:

- Association of California Community College Administrators (ACCCA),
- Association of Chief Business Officials (ACBO), and
- Community College League of California (League).

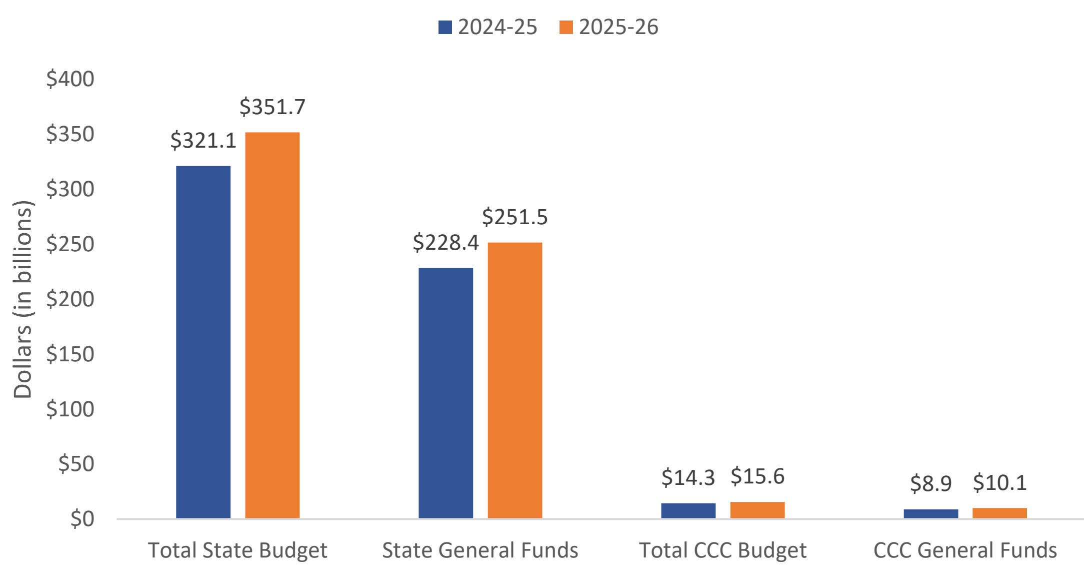
This analysis builds on the May 14, 2026, analysis of the Governor's May Revision budget proposal, and presents details about the 2026-27 budget as enacted by the Governor and Legislature. It focuses on appropriations and policy changes included in Assembly Bill 109, as amended by Senate Bill 111, collectively the Budget Act of 2026; Assembly Bill 126, the education trailer bill; and Senate Bill 135, the higher education trailer bill.

Key Features of the 2026-27 Budget

On June 29, 2026, Governor Newsom signed the Budget Act of 2026, which reflects state expenditures of nearly $352 billion. Below are some key features of the final budget, followed by more detailed discussions of budget adjustments for the community college system.

- The 2026 Budget Act reflects total state expenditures of approximately $351.7 billion, a 9.5% increase from the 2025-26 enacted budget. General Fund spending increases by 10.1% compared to the 2025-26 enacted budget, to $251.5 billion.

Figure 1: Enacted Budget for 2026-27 reflects increase of about $30 billion from 2025-26 (dollars in billions).



- The enacted budget for California Community Colleges focuses on maintaining base funding stability and continued investment in priorities aimed at achieving Vision 2030 and Roadmap goals.

- The enacted budget includes about $775 million in ongoing adjustments, including $292 million for a 2.87% cost-of-living adjustment (COLA) to the Student Centered Funding Formula (SCFF) and $31 million for the same COLA for selected categorical programs. It provides $159.7 million for an additional discretionary COLA of 1.44%, for all districts receiving general apportionment. The budget also includes $153.1 million to cover enrollment growth of 2.5% over two years ($55.3 million starting in 2025-26 and $97.8 million starting in 2026-27). It modifies the SCFF formula to fund credit FTES at the higher of the three-year average or the amount reported in the current year (rather than using the three-year average), providing $47.7 million to adopt that policy change.

- One-time funding in the enacted budget for 2026-27 of $1.1 billion is largely focused on implementation of efforts related to Vision 2030, supports for students, and collaborative pathways projects. One-time investments include an additional $147.2 million for the Student Support Block Grant, $120.7 million for deferred maintenance, $71.1 million for Dreamer Resource Liaisons, another $35 million to scale up Credit for Prior Learning, and $36 million to scale a systemwide Common Cloud Data Platform.

- The Budget Act includes $736.9 million for capital outlay from Proposition 2 to support 29 continuing projects and 10 new projects.

Budget Overview

The Budget Act includes components of the Governor's May Revision and additions or modifications adopted by the Legislature on June 15th, along with other agreed upon changes between the Legislature and Governor. The 2026-27 budget provides total additional resources of more than $2.1 billion to California Community Colleges apportionments and categorical programs as compared to the 2025 Budget Act (see Table 3).

BUDGET REFLECTS HIGHER REVENUES, CONCERNS ABOUT STRUCTURAL DEFICITS

In January, the Administration projected a shortfall of $2.9 billion for 2026-27 amid increasing costs for Medi-Cal and CalFresh related, in part, to federal policy changes. Since then, tax revenues have grown faster than projected related to investor enthusiasm surrounding artificial intelligence, and the enacted budget reflects no deficit in 2026-27 or 2027-28. While concerns about ongoing structural deficits continue, the budget includes some efforts to plan for the risks of revenue volatility and federal policy changes through new revenues, deposits to state reserves, and delayed spending. The 2026 Budget Act includes overall state General Fund spending of $251.5 billion, an increase of approximately 10% compared to the enacted budget for 2025-26. The budget is aimed at balancing the budgets for both 2026-27 and 2027-28, consistent with the Administration's commitment to two-year budget planning, and delays many of the planned healthcare cuts to 2027.

INVESTMENTS FOCUS ON PROTECTING CORE PROGRAMS AND ENSURING BUDGET RESILIENCE

The enacted budget reflects an estimated $28.7 billion in total reserves at the end of 2026-27, which includes:

- $15 billion in the Budget Stabilization Account (BSA, also known as the “rainy day fund”, created in 2014 by Proposition 2). Over the last two years, the state has withdrawn $12.2 billion from the BSA and suspended required deposits in the fund, creating future constitutional “true-up” obligations. The 2026 Budget Act eliminates the first true-up for 2025-26, provides a $305 million second true-up for 2024-25, and makes a $3.6 billion constitutionally required deposit into the BSA for 2026-27. As agreed to following passage of the 2024 budget, Assembly Bill 179 (Chapter 997, Statutes of 2024) created a “temporary holding account” to preserve a portion of any projected surplus for use in future fiscal years (a provision designed as a pilot project scheduled to sunset after 2030, unless extended). The enacted budget includes a transfer of more than $6 billion into this account to support a positive operating balance in 2027-28. As another means of budget stabilization, the Legislature approved the Save for California’s Future Act (ACA 20, Gabriel, Chapter 130, Statutes of 2026). This measure will place a constitutional amendment on the November 2026 ballot to increase the size of the BSA from 10% to 20% of the state budget, modify required transfer amounts, and exclude deposits from the state appropriations limit (Gann Limit).
- $9.2 billion in the Public School System Stabilization Account (PSSSA), a state reserve for schools and community colleges created by Proposition 2 in November 2014 that receives funding if several conditions are satisfied. Specifically, the state must have paid off all Proposition 98 debt created before 2014-15, the minimum guarantee must be growing more quickly than per capita personal income, and capital gains revenues must exceed 8% of total revenues. In tight fiscal times, the state must withdraw funding from the reserve to supplement the funding schools and community colleges receive under Proposition 98. Increased state revenues are reflected in a mandatory deposit of $8.7 billion and an additional discretionary deposit of $500 million for 2025-26.
- $4.5 billion in the Special Fund for Economic Uncertainties (SFEU); this discretionary reserve is equal to the difference between General Fund resources and General Fund spending and provides the state with flexibility to adapt to unexpected changes in revenues or spending needs during the year.

The enacted budget includes some new tax revenues, postpones some education spending, and delays some planned cuts to ongoing programs. Some major provisions of the budget include:

- Authorizes several tax measures, including applying a sales tax to computer software, capping business tax credits, and raising the tax rate on private health insurance providers;
- Enacts significant reforms to education governance, primarily affecting who is responsible for administering K-12 schools, transferring many duties to a new governor-appointed commissioner;
- Delays most cuts and changes to Medi-Cal until 2027, temporarily backfilling coverage for certain immigrant populations restricted by federal policy changes, and preserves funding for in-home care for low-income residents that had been targeted for cuts in previous budget proposals;
- Allocates funds to support designated public hospitals and to augment CalFresh administration to mitigate threats from federal cuts;
- Adds 22,700 state-funded child care slots and backfills additional spaces previously funded with federal dollars;
- Taps climate funding for electric vehicle incentives and to backfill state fire services; and
- Increases TK-12 special education funds by $2.4 billion (43%) and provides a $5 billion block grant equal to $937 per student.

California Community Colleges Funding

The Budget Act of 2026 reflects an increase in overall funding for community colleges over 2025-26 levels and includes many of the core priorities in the System Budget Request, as shown in Appendix B.

PROPOSITION 98 ESTIMATE HIGHER THAN LAST YEAR

Table 1 shows the budget's estimates of the minimum guarantee for 2024-25, 2025-26, and 2026-27. The minimum guarantee for 2026-27 of $128 billion is up about 6% from 2025-26, where the guarantee is now estimated at $121.3 billion. The enacted budget:

- Pays off the $1.9 billion "settle up" created in 2024-25;
- Creates a new settle-up obligation of $3.96 billion for 2025-26 related to ongoing fiscal uncertainty, but requires that one-third of non-Proposition 98/non-Proposition 2 General Fund tax revenues be used to pay off Proposition 98 obligations;
- Pays off the $408.4 million deferral from 2025-26, applying it toward the minimum funding requirement for the 2024-25 fiscal year rather than 2026-27;
- Shifts non-Proposition 98 General Fund state preschool programs under Proposition 98 and "rebenches" the guarantee;
- Excludes costs for transitional kindergarten after calculation of the TK-12/CCC "split", consistent with intent specified in the 2025 Budget Act;
- Adjusts the split percentage to be 88.9% for TK-12 and 11.1% for community colleges (from 89.1%/10.9%), providing an additional $217.7 million ongoing for community colleges to address a structural deficit that was created when the 2025 Budget Act shifted TK costs outside of the split.

Table 1: Estimates of the Proposition 98 Minimum Guarantee (In Millions)

Minimum Guarantee	2024-25	2025-26	2026-27	Change From 2025-26	Percent Change
General Fund	$93,316	$87,746	$92,931	$5,185	6%
Local property tax	32,614	33,574	35,140	1,566	5%
Totals	$125,930	$121,320	$128,071	$6,751	6%

California Community Colleges Funding Increases

Table 2 shows Proposition 98 funding for the California Community Colleges for 2024-25, 2025-26, and 2026-27. Proposition 98 funding for the California Community Colleges increases by 15% in 2026-27 compared to the prior year, related to the increase in tax revenues and other issues. The share of Proposition 98 funding for the system is 11.4% in 2026-27, reflecting the adjustment to the split.

Table 2: California Community Colleges Proposition 98 Funding by Source (In Millions)

Source	2024-25	2025-26	2026-27	Change From 2025-26	Percent Change
General Fund	$ 9,238	$ 8,288	$ 9,941	$ 1,653	20%
Local property tax	4,339	4,444	4,664	220	5%
Totals	$ 13,577	$ 12,732	$ 14,605	$ 1,873	15%

[a] CCC totals include resources that go to the K-12 system via the Adult Education, Apprenticeship, and K-12 Strong Workforce programs.

District Funding Floor Remains in Place

The SCFF's hold harmless provision enacted in the 2021 Budget Act expired at the end of 2024-25. As specified in the 2022 Budget Act, a modified form of revenue protections began in 2025-26, under which a district's 2024-25 funding level represents its new "floor." Districts will be funded at their SCFF generated amount for the year or their "floor" (2024-25 funding amount), whichever is higher. This funding protection does not include adjustments to reflect cumulative COLAs over time, as was the case with the hold harmless provision in effect through 2024-25, so a district's hold harmless amount does not grow.

Additional Resources Primarily for COLA

The Budget Act includes about $2.1 billion in policy adjustments compared with 2025-26 expenditure levels (after the impact of technical adjustments). Most notable among the ongoing adjustments, the budget includes $323 million for a 2.87% COLA for the SCFF and some categorical programs, and $159.7 million for an additional discretionary COLA for apportionments of 1.44%. The changes are summarized in Table 3.

Table 3: 2026-27 Changes in Proposition 98 Funding for the System (In Millions)

Program Areas	Adjustments
POLICY ADJUSTMENTS	
Ongoing (Proposition 98)	
SCFF statutory COLA (2.87%)	$280.8
SCFF discretionary COLA (1.44%)	$146.4
SCFF Hold Harmless discretionary COLA (1.44%)	$13.3
SCFF growth 2026-27 (1.5%)	$97.8
SCFF growth 2025-26 (1.0%)	$55.3
Adopt policy change for higher of actual enrollment or 3-year average	$47.7
Increase support for Calbright College	$38.1
Student Equity and Achievement Program COLA (5.74%)	$30.1
Adult Ed COLA (2.87%)	$19.2
California Healthy School Pathway Program (increase of $4.3 million compared to 2025)	$14.3
Student housing lease revenue debt service adjustments	$8.6
Reallocate funds to Basic Needs Centers	$8.0
Extended Opportunity Programs and Services (EOPS) COLA (2.87%)	$5.3
Disabled Student Programs and Services (DSPS) COLA (2.87%)	$5.1
Common Cloud Data Platform	$5.0
Credit for Prior Learning	$2.0
Mandates Block Grant COLA (2.87%) and enrollment-based adjustments	$1.7
CalWORKs Student Services COLA (2.87%)	$1.6
Apprenticeship (community college districts RSI) COLA (2.87%) and enrollment-based adjustments	$1.0
Cooperative Agencies Resources for Education (CARE) COLA (2.87%)	$1.0
Equal Employment Opportunity Program special fund increase.	$0.3
Childcare Tax Bailout COLA (2.87%)	$0.1
Lease revenue bond payments; debt service adjustments	$0.1
Reallocate funds from the Classified Employee Summer Assistance Program	-$8.0
Subtotal Ongoing Policy Adjustments	**$774.72**
One-Time (Proposition 98)	
Deferral repayment	$408.4
Student Support Block Grant	$147.2
Cover SCFF shortfall for 2025-26	$141.0
Deferred Maintenance	$120.7
Dreamer Resource Liaisons	$71.1
California Indian Nations College	$42.6
Common Cloud Data Platform	$36.0
Credit for Prior Learning	$35.0
LGBTQ+ Centers	$30.0
Backfill Apprenticeship funding shortfall	$16.0
Backfill Strong Workforce Program	$15.8
Future of Creative Industries Pilot Project	$15.0
California Early College Demonstration Initiative	$10.0
Financial Aid Administration Support	$10.0
Adult Learner Demonstration Project	$9.7
Pierce College Family Resource Centers	$5.0

Southwestern College (various purposes)	$3.0
Cal-Bridge First Academic Scholar Training Program	$1.2
One-Time (non-Proposition 98)	
English Language Learner Pathways	$20.1
Subtotal One-Time Policy Adjustments	**$1,137.74**
TECHNICAL ADJUSTMENTS	
Student Centered Funding Formula (SCFF) Technical Adjustments	$212.36
Subtotal Technical Adjustments	**$212.36**
TOTAL CHANGES	**$2,124.82**

[a]SCFF technical adjustments match estimated resources with DOF's estimates of workload measures including reported FTES, supplemental, and success metrics.

Appendix B compares the enacted budget to the 2026-27 Board of Governors' budget request. Below we update information on the administration's more significant policy decisions and related information.

MAJOR POLICY DECISIONS FOCUS ON STABILITY AND CONTINUED INVESTMENT IN RECENT PRIORITIES

The community college system's budget reflects interest in maintaining stability and ensuring continued focus on recent priorities. The budget provides a COLA, more substantial enrollment growth than typically funded, and some one-time investments.

Apportionments Receive 4.31% COLA and 2.5% Growth

The Budget Act includes $291.9 million **ongoing** to support a 2.87% COLA for apportionments, the same COLA provided for K-12. Another $31 million **ongoing** supports a COLA of 2.87% for selected categorical programs and the Adult Education program. It provides $159.7 million **ongoing** for an additional discretionary COLA for apportionments of 1.44%, to be used for offsetting districts for the cost of providing paid pregnancy disability leave for academic and classified employees (with $13.3 million allocated for hold harmless districts). Districts would be required to provide up to 14 weeks of paid pregnancy disability leave, not to be deducted from other leaves of absence, and to maintain group health coverage, retirement contributions, and service credit accumulation during this leave period, with the requirement to become operative on January 1, 2027. Any funding in excess of actual pregnancy leave costs is authorized for other purposes at the district's discretion.

The enacted budget provides a total of $153.1 million **ongoing** across the 2025-26 and 2026-27 budget years to support a combined enrollment growth of 2.5% ($55.3 million for an additional 1% growth in 2025-26 and $97.8 million for 1.5% growth in 2026-27). As requested by the Chancellor's Office in its system budget request, the 2026 Budget Act provides $47.7 million **ongoing** to modify the SCFF formula to fund credit FTES at the higher of actual enrollment or the three-year average beginning in 2026-27, rather than using the three-year average.

The estimated and proposed Total Computational Revenue (TCR) for the SCFF increases by $798 million from $10 billion at the 2025 Budget Act to $10.8 billion in the enacted budget. This reflects the COLA and growth funding and modified estimates for hold harmless and other underlying estimation factors.

Table 4 reflects the final SCFF rates for 2025-26 along with the projected rates for 2026-27, as modified by COLA and other base adjustments. SCFF rates for 2026-27 are estimates and final rates will be provided at the Advance Apportionment. The distribution of funds across the three allocations (base, supplemental, and student success) is determined by changes in the underlying factors. Table 5 shows the estimated rates for college types and centers.

Table 4: 2026-27 Student Centered Funding Formula Rates (rounded)

Allocations	2025-26 Rates	2026-27 Rates	Change from 2025-26 (Amount)	Change from 2025-26 (Percent)
Base Credit[a]	$ 5,416.20	$ 5,649.63	$ 233.44	4.31%
Incarcerated Credit[a]	$ 7,595.29	$ 7,922.65	$ 327.36	4.31%
Special Admit Credit[a]	$ 7,595.29	$ 7,922.65	$ 327.36	4.31%
CDCP	$ 7,595.29	$ 7,922.65	$ 327.36	4.31%
Noncredit	$ 4,567.26	$ 4,764.11	$ 196.85	4.31%
Supplemental Point Value	$ 1,280.76	$ 1,335.96	$ 55.20	4.31%
Student Success Main Point Value	$ 755.21	$ 787.76	$ 32.55	4.31%
Student Success Equity Point Value	$ 190.49	$ 198.70	$ 8.21	4.31%

[a] *Ten districts receive higher credit FTE rates, as specified in statute.*

Table 5: 2026-27 SCFF Rates for Colleges and Centers (rounded)

Basic Allocations	2025-26	2026-27	Change from 2025-26 (Amount)	Change from 2025-26 (Percent)
Single College District				
Small College	$ 6,658,143.47	$ 6,945,109.45	$ 286,965.98	4.31%
Medium College	8,877,528.70	9,260,150.18	382,621.49	4.31%
Large College	11,096,910.43	11,575,187.27	478,276.84	4.31%
Multi College District				
Small College	6,658,143.47	6,945,109.45	286,965.98	4.31%

Medium College	7,767,836.95	8,102,630.73	334,793.77	4.31%
Large College	8,877,528.70	9,260,150.18	382,621.49	4.31%
Designated Rural College	2,117,699.79	2,208,972.65	91,272.86	4.31%
State Approved Centers	2,219,381.74	2,315,037.09	95,655.35	4.31%
Grandparented Centers				
Small Center	277,424.68	289,381.68	11,957.00	4.31%
Small Medium Center	554,845.87	578,759.73	23,913.86	4.31%
Medium Center	1,109,690.00	1,157,517.63	47,827.64	4.31%
Medium Large Center	1,664,535.87	1,736,277.36	71,741.50	4.31%
Large Center	2,219,381.74	2,315,037.09	95,655.35	4.31%

Addresses Facilities Needs

While the enacted budget does not propose ongoing funds for deferred maintenance as requested by the system to begin tackling the estimated needs that exceed $2 billion, it does provide $120.7 million **one-time** for deferred maintenance needs and special repairs of facilities, largely through reappropriated funds. This is the first time the system has received funds for deferred maintenance since the 2022-23 Budget Act.

According to trailer bill language, the funds could be used until June 30, 2031 for scheduled maintenance and special repairs of facilities; hazardous substances abatement; projects related to seismic retrofit and Americans with Disabilities Act compliance; water conservation and energy efficiency projects; childcare facility repair and maintenance; and replacement of instructional equipment and library materials.

Provides Additional Funds for Common Data Platform

Responding to the system's budget request, the 2026 Budget Act includes an additional investment of $36 million **one-time** and $5 million **ongoing** to scale up the Common Cloud Data Platform that received one-time start-up funds in the 2025 Budget Act. The platform will address the fragmented data infrastructure across the colleges by integrating a suite of technology tools, including e-Transcripts, the Mapping Articulated Pathways (MAPS) platform, and Program Pathways Mapper. The system's goal is to enhance statewide reporting, data sharing, and analytical ability across districts and the Chancellor's Office. A shared technology infrastructure will improve institutional performance, strengthen accountability, and improve efficiency to enhance the public's return on investment in community colleges, and the system aims to onboard all districts to a shared infrastructure by 2030.

According to trailer bill language, the Common Cloud Data Platform will allow role-appropriate access to real-time data for administrators, faculty, staff, and students to support data driven decision-making and facilitate student success and transfer across institutions and systems. The Chancellor's Office must submit a progress report to the Legislature by March 31, 2027. A final report due January 31, 2029 must also summarize the impact on student outcomes and systemwide efficiencies.

Provides Additional Funds to Institutionalize Credit for Prior Learning

Also responding to the system's budget request and building on prior investments, the enacted budget provides $2 million **ongoing** and $35 million **one-time** to support the Credit for Prior Learning (CPL) Initiative. CPL received funding in the 2024 and 2025 state budgets, and is aimed at providing opportunities for veterans, working adults, and apprentices with a jumpstart of up to one year on completing a degree while reducing debt and preserving benefits for higher degree completion.

Under the initiative, colleges are required to evaluate prior learning of all incoming students as part of education planning, and to accept transcribed credit for prior learning from other campuses as transfer credit, including for general education and major preparation. The system's budget request emphasizes the goal of implementing CPL at every college district to ensure equitable access for students and to ensure that job training and college are not treated as mutually exclusive enterprises.

The Chancellor's Office must submit a report on the outcomes and impact of the initiative by January 31, 2028, including the numbers and characteristics of students awarded credit for prior learning and the impact of those credits on completion outcomes.

Extends Student Support Block Grant and Makes Other Investments in Student Support

The 2025 Budget Act included $60 million one-time to establish the Student Support Block Grant, allocated to districts according to a formula that provided each district with a base amount of $150,000 and distributed remaining funds based on student headcount and the number of students receiving fee waivers and exemptions from nonresident tuition. While the system requested ongoing funding for targeted support for certain learner populations, the 2026 Budget Act instead provides an additional $147.2 million **one-time** to enhance existing student support programs through this block grant, which emphasizes skills-based learning, career pathways, and student equity, as detailed in a recent guidance memo from the Chancellor's Office.

As specified in trailer bill language, districts can use block grant funds until June 30, 2030 to provide students help with food, housing, transportation, and other basic needs; childcare or other assistance for student parents; academic or financial aid advising; legal and other support services; mental health services; and/or job placement or other employment assistance. Districts are required to report annually on the use and impact of the funds (beginning December 31, 2026), with the Chancellor's Office reporting to the Legislature on December 31, 2028 and December 31, 2031. Expenditure and reporting deadlines for districts have not changed from those adopted in the 2025 budget, as specified in guidance provided by the Chancellor's Office.

The 2026 Budget Act also includes other targeted investments in student support programs, including:

- $71.1 million **one-time** for Dreamer Resource Liaisons, with $36.1 million eligible for up to 3% set aside for state administrative operations and technical assistance;

- $30.1 million **ongoing** for a 5.74% COLA for the Student Equity and Achievement Program;
- $30 million **one-time** for LGBTQ+ Centers;
- $10 million **one-time** to increase funding for financial aid administration; and
- $5 million **one-time** for the Pierce College Family Resource Centers.

Increases Funding for Calbright

The Governor had proposed an additional $38.1 million ongoing for California Statewide Community Colleges (Calbright College) with an ongoing COLA, intended to support and provide stable funding in base operations as it transitions out of its startup capacity. The college has been receiving $15 million per year to offer free online programs geared toward helping individuals acquire and improve skills for in-demand jobs.

The enacted budget maintains the Governor's proposal to provide $38.1 million **ongoing** for Calbright College. Trailer bill language indicates that future funding decisions will be determined following review of required data and reports. The budget requires the Chancellor's Office, by October 1, 2028, to develop recommendations for equating enrollment in competency-based education programs at all community college districts, including Calbright, to FTES for the purposes of generating funding, and to convene a workgroup of experts to support their development. It also requires the Chancellor's Office to develop standardized credit for prior learning recommendations for all districts, including Calbright, by July 1, 2027. Calbright must implement data reporting and public outcome dashboards using comparable data elements applicable to noncredit programs at other community college districts.

Supports Academic and Career Pathways and Programs

The 2026 Budget Act includes several investments that support academic and career pathways projects and programs:

- $42.6 million **one-time** for California Indian Nations College ($14.2 million per year for three years).
- $20.1 million **one-time** non-Proposition 98 funds to support the English Language Learner Pathways program.
- $16 million **one-time** to backfill Related and Supplemental Instruction (RSI) instruction hours for 2024-25 and 2025-26.
- $15 million **one-time** to support a Future of Creative Industries Pilot Project, a five-year initiative focused on AI-related job displacement and workforce adaptation in the creative economy sectors consistent with pending state legislation (AB 2504, Bauer-Kahan).
- $14.3 million **ongoing** for the California Healthy School Food Pathway Program, a workforce development program aimed at training food service workers to prepare healthy meals for K-12 students. This expands on the $10 million one-time provided for this program in the 2022 Budget Act, making the funding ongoing with a requirement that 80% of funds support direct program costs. The Chancellor's

Office will be required to submit a report to the Department of Finance and Legislature on program outcomes by February 1, 2027 and annually thereafter.

- $9.7 million **one-time** over three years to continue and expand an investment in the 2024 Budget Act, which earmarked $5 million of Strong Workforce Program funds to support a demonstration project creating statewide education pathways for low-income workers. These funds were used to support the United Domestic Workers (UDW) Education Pathways Project, a pilot project to create pathways to living wage careers for domestic workers, a population comprising largely low-income women of color. Unlike the 2024 investment, the current funding involves new money and does not reduce Strong Workforce funding.
- $3 million **one-time** to Southwestern College for pharmacy technician and transfer pathways.
- $1.2 million **one-time** to support the Cal-Bridge First Academic Scholar Training (FAST) Program, a statewide intersegmental partnership with California State University and University of California to increase diversity in the state's STEM faculty and workforce.

Continues Use of Strong Workforce Program Funds for Nursing

The enacted budget continues for a third year the earmarking of $60 million of Strong Workforce Program funds for nursing program expansion via the Rebuilding Nursing Infrastructure Grant Program, a provision of the 2024 Budget Act intended to be continued for five years. While the system requested one-time funds to fully restore the Strong Workforce Program to its base funding level, the 2026 Budget Act includes this provision for a third year, allocating $60 million from the Strong Workforce Program for the RNI Grant Program. The enacted budget does, however, include $15.8 million **one-time** to supplement the Strong Workforce Program, partially covering this allocation.

Shifts Funds to Support Classified Employee Basic Needs

The enacted budget temporarily shifts $8 million ongoing funds from the Classified Employee Summer Assistance Program to Basic Needs Centers for 2026-27 and 2027-28, to be used for providing classified employees with access to food pantry services. This allocation is consistent with legislative intent in Senate Bill 148 (Chapter 745, Statutes of 2025).

Modifies Part-Time Faculty Health Insurance

The Part-Time Faculty Health Insurance Program has defined "health insurance benefits" for purposes of the program to include medical benefits, excluding dental and vision benefits from coverage. The enacted budget authorizes reimbursement of dental and vision benefits under the program going forward.

Supports Dual Enrollment

The system requested one-time funds for the Chancellor's Office to support a California Community Colleges College and Career Access Pathways (CCAP) Grant Program that would provide a source of funding for all colleges to develop or expand dual enrollment partnerships with local education agencies. Instead, the enacted budget includes $10 million **one-time** to establish and support the California Early College Demonstration Initiative, a regional pilot focused on implementing and scaling comprehensive dual enrollment and early college systems through partnerships between local educational agencies and community college districts. The initiative will give priority to efforts serving the Counties of Kern, San Bernardino, San Diego, and Riverside.

The enacted budget also provides $100 million **one-time** for dual enrollment activities under the K-12 side of the budget, to expand grants to local educational agencies (LEAs) for middle/early college high schools or programs or CCAP partnerships. According to trailer bill language, LEAs are permitted to use grant funds to support professional development of educators to meet minimum standards to teach dual enrollment courses and to collaborate with partner community colleges to allow dual enrollment students to access advising and support services. The funds are particularly aimed at supporting grants for LEAs that do not have any dual enrollment programs as well as those that have higher than average populations of low-income, homeless, foster, or justice-involved students, higher dropout or suspension/expulsion rates, or lower A-G completion rates.

Specifies and/or Modifies Some Financial Aid Requirements

The 2026 Budget Act clarifies or modifies several policies related to financial aid:

- ***Federal Workforce Pell Grant Program:*** Budget language specifies that the California Student Aid Commission (CSAC) will consult with the California Workforce Development Board (CWDB) prior to approving short-term programs as meeting the requirements to award Workforce Pell Grants. Colleges seeking a determination from CSAC that a program meets the requirements must submit a Workforce Pell Grant program participation agreement and documentation to support that the program meets all federal requirements and regulations, meets the hiring requirements of employers in the relevant sectors or occupations, leads to a recognized postsecondary credential that is stackable and portable, and prepares students to pursue one or more certificates or degrees by ensuring the credits are accepted toward meeting program requirements. Colleges must also provide specified program-level and student-level data for the short-term programs to the Office of Cradle-to-Career Data. Short-term programs must have been offered by the college for at least one year before submitting a request for determination of eligibility for Workforce Pell. CSAC must make a determination of eligibility within 90 days.
- ***Cal Grant Community College Transfer Entitlement:*** Budget language temporarily increases the eligibility from age 28 to age 30 commencing with the 2026-27 award year through the 2030-31 award year.
- ***Middle Class Scholarship Program:*** Budget language prohibits scholarship displacement for current and former foster youth receiving a MCSP award.
- ***Nonresident Tuition Exemption:*** Budget language requires community college governing boards participating in the cross-border nonresident tuition exemption (AB 91) to jointly develop and implement a policy for administering a shared FTES

exemption cap. It limits the exemption to a total of 1,350 FTES in any academic year.

Consolidates Several Reporting Requirements

The enacted budget amends current law to require both the Higher Education Student Housing Grant Program and Campus-Owned Housing reports to be provided together by February 1 of each year, consolidating the timelines for these two reports. It also consolidates the Nursing Enrollment Growth and Retention, nursing multicriteria screening, allied health multicriteria screening, and allied health program outcomes legislative reports, and requires that all four reports be submitted by December 31, 2026, and triennially thereafter. Finally, it clarifies that the Chancellor's designee may satisfy the requirement to provide the Title IX budget public hearing presentation.

Makes Changes to Education Governance

The enacted budget moves oversight of the California Department of Education and ultimate responsibility for state oversight and support of local educational agencies under the State Board of Education, with a new Education Commissioner to be appointed by the Governor. The move is intended to reduce fragmentation and streamline accountability for TK-12 education. It redefines the State Superintendent of Public Instruction's (SPI) role toward fostering coordination and alignment of state education policies from early childhood through postsecondary education and engaging in advocacy and evaluation of programs. For the community colleges, this includes adding the SPI to the Board of Governors. Reforming education governance has long been recommended in legislative and independent reports and, along with Assembly Bill 1098 (Chapter 446, Statutes of 2025) that established the California Education Interagency Council, represents an effort to clarify accountability, better align policies and planning, and improve student pathways across the state's education and workforce systems.

LOCAL SUPPORT FUNDING IS LARGELY STABLE FOR ONGOING PROGRAMS

Table 6 shows ongoing local assistance funding by program for 2025-26 and 2026-27. As the table shows, some categorical programs receive cost-of-living adjustments while most others receive level or workload-based funding. Decreases in funding are related to removal of one-time funds or revised estimates of underlying factors.

Table 6: California Community Colleges Ongoing Funding by Program[a] (In Millions)

Program	2025-26 Enacted	2026-27 Enacted	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	10,004.89	10,803.24	798.35	7.98%	2026-27 adjusted for COLA, growth, Credit FTES policy change, and other base adjustments.

Adult Education Program – Main	674.16	693.34	19.18	2.87%	COLA
Student Equity and Achievement Program	523.98	554.08	30.10	5.74%	COLA
Student Success Completion Grant	412.60	412.60	-	0.00%	
Strong Workforce Program	290.40	290.40	-	0.00%	Of this funding, $60 million shall be available annually to support the Rebuilding Nursing Infrastructure Grant Program from 2024-25 through 2028-29. See table 7 for additional one-time funding for this program.
Part-time faculty health insurance	200.49	200.49	-	0.00%	
Extended Opportunity Programs and Services (EOPS)	189.30	194.73	5.43	2.87%	COLA
Disabled Students Programs and Services (DSPS)	178.69	183.81	5.13	2.87%	COLA
Full-time faculty hiring	150.00	150.00	-	0.00%	
California College Promise (AB 19)	91.21	91.21	-	0.00%	
Integrated technology	89.50	94.50	5.00	5.58%	Adds $5 million in ongoing funding for the Common Cloud Data Platform.See table 7 for additional one-time funding for this program.
Financial aid administration	83.73	85.41	1.68	2.01%	Waived fees and per unit adjustment. See table 7 for additional one-time funding for this program.
CalWORKs student services	56.92	58.56	1.63	2.87%	COLA
NextUp (foster youth program)	54.11	54.11	-	0.00%	
Basic needs centers	43.29	51.29	8.00	18.48%	$8 million reallocated from the Classified Employee Summer Assistance Program to Basic Needs Centers for FY 2026-27 and FY 2027- 28.

Mathematics, Engineering, Science Achievement (MESA)	39.42	39.42	-	0.00%	
Mandates Block Grant and reimbursements	39.16	40.90	1.74	4.44%	COLA and enrollment-based adjustment
Apprenticeship (community college districts RSI)	35.62	36.62	1.00	2.87%	COLA
Rising Scholars Network	35.00	35.00	-	0.00%	
Cooperative Agencies Resources for Education (CARE)	34.61	35.61	0.99	2.87%	COLA
Student mental health services	32.47	32.47	-	0.00%	
CA Apprenticeship Initiative	30.00	30.00	-	0.00%	
Institutional effectiveness initiative	27.50	27.50	-	0.00%	
Part-time faculty compensation	26.54	26.54	-	0.00%	
Part-time faculty office hours	23.63	23.63	-	0.00%	
Economic and Workforce Development	22.93	22.93	-	0.00%	
Homeless and Housing Insecurity Program 'Rapid Rehousing'	20.56	20.56	-	0.00%	
California Virtual Campus	20.00	20.00	-	0.00%	
California Online Community College (Calbright College)	15.00	53.10	38.10	254.00%	Ongoing increase of $38.1 million.
California Healthy School Food Pathway Program	10.00	14.34	4.34	43.37%	New funding is ongoing; prior years, including 2025, were one-time.
Nursing Program Support	13.38	13.38	-	0.00%	

Puente Project	13.33	13.33	-	0.00%	
Equal Employment Opportunity Program	12.77	13.04	0.28	2.17%	Increase in available Equal Opportunity Fund.
Lease revenue bond payments	12.77	12.86	0.09	0.69%	Lease Revenue Debt Service Adjustments
Dreamer Resource Liaisons	11.60	11.60	-	0.00%	See table 7 for additional funding for this program.
Veterans Resource Centers	10.82	10.82	-	0.00%	
Classified Employee Summer Assistance Program	10.00	2.00	(8.00)	-80.00%	$8 million reallocated from the Classified Employee Summer Assistance Program to Basic Needs Centers for FY 2026-27 and FY 2027- 28.
Immigrant legal services through CDSS	10.00	10.00	-	0.00%	
Umoja	9.18	9.18	-	0.00%	
AANHPI Student Achievement Program	8.00	8.00	-	0.00%	
Foster Care Education Program	6.15	6.15	-	0.00%	
Credit for Prior Learning Policies	5.00	7.00	2.00	40.00%	Ongoing increase of $2 million
Childcare tax bailout	4.42	4.55	0.13	2.87%	COLA
Rising Scholars Network - Textbooks/Digital Course Content	3.00	3.00	-	0.00%	
Student housing lease revenue bond payments	2.47	11.06	8.59	348.04%	Lease Revenue Debt Service Adjustments
Middle College High School Program	1.84	1.84	-	0.00%	
Academic Senate	1.80	1.80	-	0.00%	

Historically Black Colleges and Universities (HBCU) Transfer Pathway project	1.38	1.38	-	0.00%	
African American Male Education Network and Development (A2MEND)	1.10	1.10	-	0.00%	
Transfer education and articulation (excluding HBCU Transfer Pathway project)	0.70	0.70	-	0.00%	
FCMAT	0.77	0.77	-	0.00%	
Total	$ 13,596.17	$ 14,519.92	$ 923.76	6.79%	

[a]Table reflects total programmatic funding for the system, including amounts from prior years available for use in the years displayed.

[b]The Adult Education program total includes resources that go to the K-12 system but are included in the CCC budget. The K-12 Strong Workforce program and K-12 Apprenticeship programs are not listed above but are also included in the CCC budget.

Table 7 shows one-time local assistance funding by program for 2025-26 and 2026-27. New one-time investments for the community colleges are primarily related to initiating key provisions of the Master Plan for Career Education, initiating academic and workforce pathway efforts, and increasing student supports.

Table 7: California Community Colleges One-Time Funding by Program[a] (In Millions)

Program	2025-26 Revised	2026-27 Enacted	Explanation of Change
Deferral Repayment	0.0	408.4	Adds one-time funds
Student Support Block Grant	60.0	147.2	Additional one-time funds added
Cover SCFF shortfall for 2025-26	0.0	141.0	Adds one-time funds
Deferred Maintenance	0.0	120.7	Adds one-time funds
Dreamer Resource Liaisons	15.0	71.1	Additional one-time funds added. See table 4 for additional funding for this program.
California Indian Nations College	0.0	42.6	Adds one-time funds
Common Cloud Data Platform	12.0	36.0	Additional one-time funds added. See table 4 for additional funding for this program.
Credit for Prior Learning	15.0	35.0	Additional one-time funds added
LGBTQ+ Centers	10.0	30.0	Additional one-time funds added
English Language Learner Pathways	0.0	20.1	Adds one-time funds (non-Proposition 98)

Backfill Apprenticeship Funding Shortfall	6.3	16.0	Adds one-time funds
Strong Workforce Program Backfill	0.0	15.8	Adds one-time funds to supplement ongoing Strong Workforce Program. See table 4 for additional funding for this program.
Future of Creative Industries Pilot Project	0.0	15.0	Adds one-time funds
California Early College Demonstration Initiative	0.0	10.0	Adds one-time funds
Financial Aid Administration Support	0.0	10.0	Adds one-time funds to supplement ongoing Financial Aid Administration. See table 4 for additional funding for this program.
Adult Learner Demonstration Project	0.0	9.7	Adds one-time funds
Pierce College Family Resource Centers	0.0	5.0	Adds one-time funds
Southwestern College (various purposes)	0.0	3.0	Adds one-time funds
Cal-Bridge First Academic Scholar Training Program	0.0	1.2	Adds one-time funds
Total	$ 118.33	$ 1,137.7	

[a] *Table reflects total programmatic funding for the system, including amounts from prior years available for use in the years displayed.*

CAPITAL OUTLAY INVESTMENTS HIGHER THAN LAST YEAR

The Budget Act includes $736.9 million **one-time** in capital outlay funding from Proposition 2, a considerable increase over the $68.5 million provided in the 2025 Budget Act. The funding would support the construction phase for 29 projects and the preliminary plans and working drawings for 10 additional projects, as listed in Table 8. The lease revenue debt service for selected community college housing projects will be covered by non-Proposition 98 resources.

Table 8: Capital Outlay Projects in the California Community Colleges (In Millions)

District, College	Project	2026-27 State Cost	2026-27 Total Cost	All Years State Cost	All Years Total Cost
NEW PROJECTS - Proposition 2					
Chaffey, Chaffey College	Theater Building Renovation	$1,489,000	$2,143,000	$17,848,000	$25,040,000
Coast, Golden West College	Performing Arts Replacement	$1,542,000	$3,146,000	$21,782,000	$42,824,000
El Camino, El Camino College	New Interdisciplinary	$4,259,000	$9,883,000	$64,089,000	$146,927,000

	Science Center (Replacement)				
Kern, Bakersfield College	BC Fine Arts Replacement	$1,861,000	$3,722,000	$40,278,000	$52,925,000
Kern, Porterville College	PC Career Technology Building	$2,250,000	$3,541,000	$26,067,000	$50,944,000
Los Angeles, LA City College	Communications Building Replacement	$2,441,000	$5,566,000	$36,570,000	$81,231,000
Merced, Merced College	Gym Complex Replacement	$2,461,000	$3,757,000	$35,626,000	$50,571,000
Riverside, Riverside City College	Advanced Technology (Applied Technology)	$4,677,000	$12,044,000	$71,925,000	$178,825,000
Sequoias, Hanford Educational Center	Science Building	$4,182,000	$4,182,000	$51,137,000	$67,082,000
State Center, Reedley College	Modernize Voc-Tech Complex: Aero, Auto, Welding	$2,647,000	$4,073,000	$34,106,000	$51,316,000
CONTINUING PROJECTS - Proposition 2					
Antelope Valley, Antelope Valley College	Gymnasium Replacement	$22,562,000	$42,553,000	$24,184,000	$45,927,000
Citrus, Citrus College	New Career Technical Education Building	$43,784,000	$106,862,000	$47,010,000	$114,887,000
Coast, Golden West College	PE - Rec (Gym) Replacement	$26,907,000	$52,673,000	$28,909,000	$56,801,000
Coast, Orange Coast College	Skills Lab Replacement	$12,086,000	$23,980,000	$13,196,000	$25,998,000
El Camino, El Camino College	Hydronic Line Replacement	$8,530,000	$11,373,000	$9,343,000	$12,457,000
Foothill-DeAnza, De Anza College	Physical Education Complex Renovation	$36,999,000	$49,002,000	$40,385,000	$53,487,000
Hartnell, Hartnell College	Building F, G, H (Gymnasium) Renovation	$17,501,000	$34,471,000	$19,265,000	$37,648,000
Imperial Valley, Imperial Valley College	Gym Modernization	$11,736,000	$23,295,000	$12,775,000	$25,373,000
Kern, Bakersfield College	BC Center for Student Success	$26,363,000	$51,467,000	$28,297,000	$55,336,000
Long Beach, Liberal Arts Campus	Building B Replacement	$24,400,000	$50,765,000	$24,782,000	$51,639,000

Los Angeles, LA City College	Kinesiology South Replacement	$16,008,000	$38,201,000	$17,302,000	$41,270,000
Los Angeles, LA Pierce College	Sewer Utility Infrastructure Replacement	$6,576,000	$8,769,000	$7,268,000	$9,692,000
Los Angeles, LA Trade-Tech College	Advanced Transportation & Manufacturing Replacement	$83,567,000	$200,960,000	$89,614,000	$215,809,000
Los Angeles, LA Valley College	Sewer Utility Infrastructure Replacement	$5,203,000	$6,938,000	$5,794,000	$7,726,000
Los Rios, American River College	Davies Hall Replacement Health and Safety	$55,655,000	$73,977,000	$59,984,000	$79,749,000
Mendocino-Lake, Willits Center	Willits Center Phase II	$13,022,000	$26,115,000	$14,365,000	$28,181,000
Merced, Merced College	Music Art Theater Complex	$22,604,000	$43,291,000	$24,073,000	$47,206,000
Mt. San Antonio, Mt. San Antonio College	Library Replacement	$53,066,000	$146,638,000	$56,962,000	$157,509,000
North Orange County, Fullerton College	STEM Vocational Center	$25,092,000	$51,627,000	$27,014,000	$55,471,000
Peralta, Merritt College	Replace Bldgs E and F - Kinesiology and Physical Training	$20,769,000	$49,880,000	$22,445,000	$53,877,000
Rio Hondo, Rio Hondo College	Business and Art Building Replacement	$21,133,000	$41,829,000	$22,727,000	$45,016,000
Riverside, Ben Clark Training Center	Education Center Building 2 at Ben Clark Training Center	$14,634,000	$35,659,000	$15,969,000	$38,844,000
Riverside, Moreno Valley College	Library Learning Resource Center (LLRC)	$40,665,000	$97,285,000	$43,662,000	$104,628,000
Riverside, Norco College	Library/Learning Resource (LLRC) and Student Services (SS)	$31,247,000	$75,351,000	$33,759,000	$81,389,000
Riverside, Riverside City College	Cosmetology Building	$18,240,000	$44,145,000	$19,857,000	$47,989,000
San Mateo, Skyline College	Boiler Plant Replacement	$5,519,000	$7,320,000	$5,973,000	$7,925,000
Shasta-Tehama-Trinity Jt., Shasta College	Life Sciences (Building 1600) Renovation	$7,757,000	$15,127,000	$8,437,000	$16,560,000

State Center, Clovis Community College	Kinesiology and Wellness Center	$22,251,000	$44,388,000	$23,933,000	$47,752,000
State Center, Reedley College	Modernization of Agriculture Instruction Complex	$15,204,000	$29,235,000	$16,499,000	$31,825,000
Total		**$736,889,000**	**$1,535,233,000**	**$1,163,211,000**	**$2,345,656,000**

State Operations Receives Some New Capacity

While the system requested $5 million ongoing to increase its staff capacity with 27 new positions, the final budget continues to include the proposal put forth in the Governor's Budget for $614,000 **ongoing** General Fund to support four new positions and a new unit within the Chancellor's Office. The funds would support an attorney to monitor changes to federal laws, regulations, and policies to discern the impacts of federal policy adjustments on the system. They would also support a supervisor and two analysts for a Contracts Oversight Unit to prepare, review, and oversee contracting and grant policies and procedures. The enacted budget keeps level the additional $12.2 million the Chancellor's Office receives in special funds and reimbursements for its operations.

The enacted budget keeps level the $12.2 million in special funds and reimbursements for Chancellor's Office operations.

Conclusion

The Appendices contain additional information as follows:

- Appendix A: Overview of the State Budget Process
- Appendix B: Board of Governors' Budget and Legislative Request Compared to Enacted Budget
- Appendix C: Local Budgets and State Requirements
- Appendix D: Districts' Fiscal Health
- Appendix E: Glossary

Although the budget has been enacted, the Governor and Legislature could make changes to the budget in "clean-up" legislation over the summer or later this year. The Chancellor's Office will post updates concerning any changes made to the budget on the Budget News section of the website.

Appendix A: Overview of the State Budget Process

The Governor and the Legislature adopt a new budget every year. The Constitution requires a balanced budget such that, if proposed expenditures exceed estimated revenues, the Governor is required to recommend changes in the budget. The fiscal year runs from July 1 through June 30.

Governor's Budget Proposal. The California Constitution requires that the Governor submit a budget to the Legislature by January 10 of each year. The Director of Finance, who functions as the chief financial advisor to the Governor, directs the preparation of the Governor's Budget. The state's basic approach is incremental budgeting, estimating first the costs of existing programs and then adjusting those program levels. By law, the chairs of the budget committees in each house of the Legislature—the Senate Budget and Fiscal Review Committee and the Assembly Budget Committee—introduce bills reflecting the Governor's proposal. These are called budget bills, and the two budget bills are identical at the time they are introduced.

Related Legislation. Some budget changes require that changes be made to existing law. In these cases, separate bills—called "trailer bills"—are considered with the budget. By law, all proposed statutory changes necessary to implement the Governor's Budget are due to the Legislature by February 1.

Legislative Analyses. Following the release of the Governor's Budget in January, the Legislative Analyst's Office (LAO) begins its analyses of and recommendations on the Governor's proposals. These analyses, each specific to a budget area (such as higher education) or set of budget proposals (such as transportation proposals), typically are released beginning in mid-January and continuing into March.

Governor's Revised Proposals. Finance proposes adjustments to the January budget through "spring letters." Existing law requires Finance to submit most changes to the Legislature by April 1. Existing law requires Finance to submit, by May 14, revised revenue estimates, changes to Proposition 98, and changes to programs budgeted based on enrollment, caseload, and population. For that reason, the May Revision typically includes significant changes for the California Community Colleges budget. Following release of the May Revision, the LAO publishes additional analyses evaluating new and amended proposals.

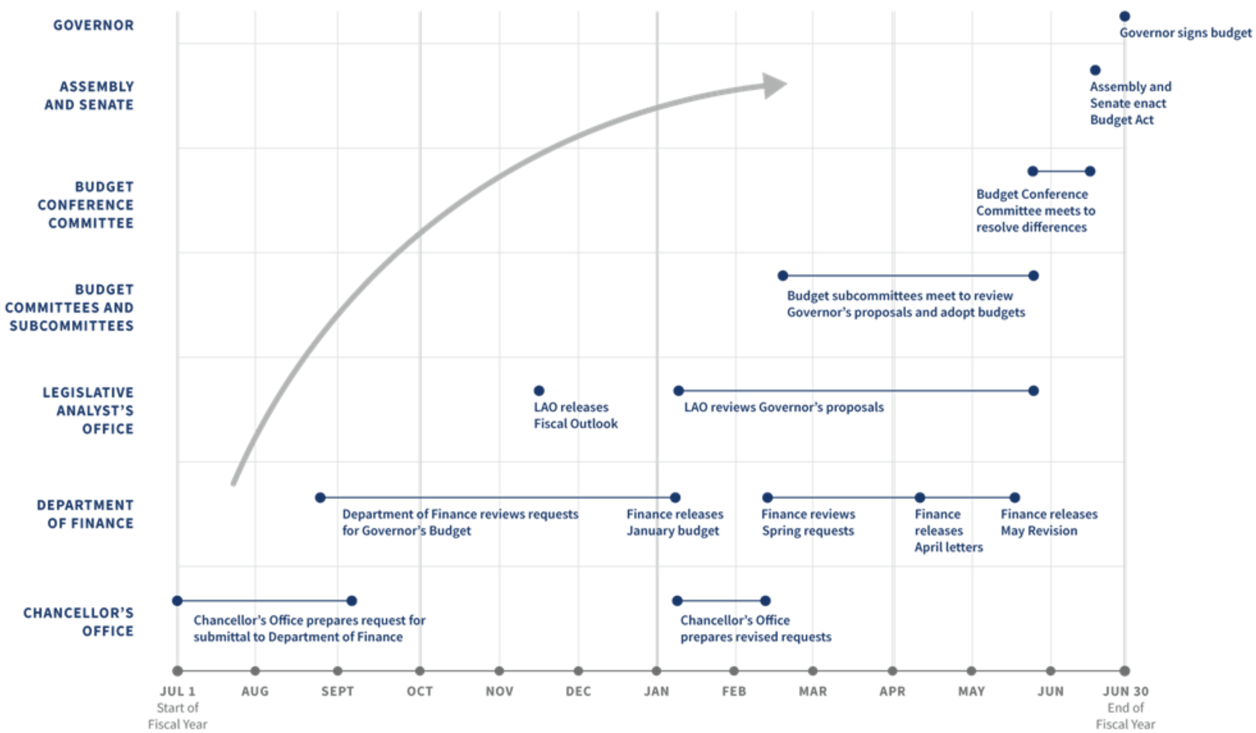
Legislative Review. The budget committees assign the items in the budget to subcommittees, which are organized by areas of state government (e.g., education). Many subcommittees rely heavily on the LAO analyses in developing their hearing agendas. For each January budget proposal, a subcommittee can adopt, reject, or modify the proposal. Any January proposals not acted on remain in the budget by default. May proposals, in contrast, must be acted on to be included in the budget. In addition to acting on the Governor's budget proposals, subcommittees also can add their own proposals to the budget.

When a subcommittee completes its actions, it reports its recommendations back to the full committee for approval. Through this process, each house develops a version of the budget that is a modification of the Governor's January budget proposal.

A budget conference committee is then appointed to resolve differences between the Senate and Assembly versions of the budget. The administration commonly engages with legislative leaders during this time to influence conference committee negotiations. The committee's report reflecting the budget deal between the houses is then sent to the full houses for approval.

Budget Enactment. Typically, the Governor has 12 days to sign or veto the budget bill. The Governor also has the authority to reduce or eliminate any appropriation included in the budget. Because the budget bill is an urgency measure, the bill takes effect as soon as it is signed.

SEQUENCE OF THE ANNUAL STATE BUDGET PROCESS



Appendix B: Board of Governors’ Budget and Legislative Request Compared to Enacted Budget

The system budget request included investments needed to ensure that system programs and activities work together to achieve *Vision 2030* goals and support students’ economic mobility.

Board of Governor’s Request	Enacted Budget
Ongoing Investments	
Core Resources. Funds to ensure operational resources keep pace with evolving demands • Expeditious repayment of deferrals to ensure fiscal stability • $62.9 million to fund 1% enrollment growth and full funding of all enrollment growth in current year • $60 million to reestablish an ongoing Deferred Maintenance and Instructional Materials Program • $25.3 million to enact policy change eliminating the 10% cap on funded FTES growth • $24.3 million to enact policy change to modify SCFF formula to fund credit FTES at the higher of the three-year average or the amount reported in the current year (rather than the current policy of using the three-year average)	• Fully repays the $408.4 million deferral from 2025-26 State Budget • Provides $291.9 million for a COLA of 2.87% to general apportionments and $36.7 million for the same COLA to selected categorical programs; also provides $159.7 million for an additional discretionary COLA of 1.44% (for a total apportionments COLA of 4.31%) • Provides $97.8 million for 1.5% enrollment growth in 2026-27 and $55.3 million for 1% growth in 2025-26 (for a total of $153.1 million for 2.5% growth across the two years) • Provides $47.7 million to fund the higher of the three-year average or the amount reported in the current year • Includes $38.1 million ongoing to increase funding for Calbright College • See one-time investment in deferred maintenance
Pathways and Student Supports. Funds to provide supports for students, including specific learner populations • $62.3 million for Student Equity and Achievement Program to meet growing demand and offset inflationary cost pressures • $15 million increase for Dreamer Resource Liaisons • $14.2 million for Veterans Resource Centers • $10 million increase for Immigrant Legal Services • $10 million increase for Student Financial Aid Administration • $7.5 million to sustain and scale the United Domestic Workers (UDW) Education Pathways Project • $2.5 million for African American Male Education Network and Development (A2MEND) Program • $1 million to launch 10 new Umoja programs	• Provides $30.1 million for a COLA of 5.74% to the Student Equity and Achievement Program • See one-time investments for the Student Support Block Grant, Dreamer Resource Liaisons, Adult Learner Demonstration Project, financial aid administration, and several other pathway and student support programs

Partnerships and Coordination. Funds to strengthen cross-sector partnerships and coordination • $60 million to expand California Apprenticeship Initiative and $9 million for Related and Supplemental Instruction (RSI) Program • $41.1 million to support collaboration to expand sector-based workforce training and connect targeted populations to career education pathways • $2 million to institutionalize Credit for Prior Learning through outcomes-based funding model	• Provides $2 million for Credit for Prior Learning Initiative (and additional one-time) • See one-time investments for RSI and other partnership efforts
Capacity to Support the System. $14.3 million through a 1% set-aside from selected categorical programs to establish the Vision 2030 Innovation Catalyst Fund to allow Chancellor's Office more capacity to evaluate models, seed and scale effective practices, and align resources and policy	Not included
Faculty and Staff Supports. • $55 million to fully fund 90% reimbursement rate for Part-Time Faculty Office Hours Program • $25 million to ensure faculty and staff have access to professional development that strengthens their capacity to improve student outcomes under Vision 2030 • $5 million to sustain and scale AI training for educators and partners	Not included
Technology and Data Sharing. • $10.6 million for COLA for Integrated Technology categorial program • $9 million to expand the Common Cloud Data Platform (CCDP) • $3.9 million to support California Virtual Campus (CVC)	Provides $5 million to scale the CCDP
One-Time Investments	
Pathways and Student Supports. Funds to provide supports for students, including specific learner populations • $60 million over three fiscal years to restore Strong Workforce Program to its base level from 2023-24 State Budget prior to Rebuilding Nursing Infrastructure grant program carve-out • $24.2 million to support a dual enrollment grant program • $2.5 million for the College of Adaptive Arts for adults with intellectual and developmental disabilities at West Valley College	• Provides $10 million for Student Financial Aid Administration • Includes $147.2 million for the Student Support Block Grant • Provides $100 million ***to K-12*** for dual enrollment initiatives • Provides $71.1 million for Dreamer Resource Liaisons • Provides $30 million for LGBTQ+ Center • Includes $15.8 million to supplement the Strong Workforce Program • Provides $9.7 million over three years to support Adult Learner Demonstration Project

	• Includes $5 million for Pierce College Family Resource Centers
Partnerships and Coordination. Funds to strengthen cross-sector partnerships and coordination • $35 million to scale Credit for Prior Learning • $20 million to create pipeline of skilled workers through the Los Angeles Recovery and Rebuild Initiative • $15 million to address projected RSI shortfalls in 2024-25 and 2025-26 • $3 million to establish Native American Graves Protection and Repatriation Act Compliance Grant Program • $1.5 million to strengthen Beyond Barriers Demonstration Project partnership with state social services agencies • $1.2 million for a Rural College Transfer Collaborative to improve access to Associate Degrees for Transfer in high-demand fields	• Provides $42.6 million for California Indian Nations College • Provides $35 million for Credit for Prior Learning Initiative • Includes $16 million to address RSI funding shortfalls • Provides $15 million for the Future of Creative Industries Pilot Project • Includes $10 million for California Early College Demonstration Initiative • Provides $3 million to Southwestern College for transfer pathways and other efforts • Includes $1.2 million for the Cal-Bridge First Academic Scholar Training (FAST) Program
Faculty and Staff Supports. $10 million to launch AI professional development and literacy efforts	Not included
Technology and Data Sharing. $36 million to expand the CCDP	Includes $36 million to fully scale the CCDP
Deferred Maintenance.	Provides $120.7 million to address deferred maintenance and special repairs of facilities
Non-Proposition 98 Investments	
Capacity to Support the System. Funds to support 27 new positions to support implementation of legislative mandates and Vision 2030 priorities. • $813,000 to establish Contracts Oversight Unit with 6 new positions. • $793,000 for 4 new positions in Educational Service and Support Division. • $693,000 for 3 new positions to support building out the systems, policies, and practices to advance Vision 2030. • $692,000 for 3 new positions to assist in building out the technology infrastructure critical to achieving Vision 2030 goals. • $670,000 for 4 new positions to strengthen the Workforce and Economic Development Division’s support of local programs and grants. • $607,000 for 4 new positions to establish Office of Civil Rights to ensure compliance with Title IX. • $551,000 for 2 new attorneys to support colleges with federal policy changes.	Provides $614,000 to establish Contracts Oversight Unit with 3 staff and to add one attorney to monitor and support changes to federal laws and regulations

• $150,000 for 1 new position to monitor and support compliance with the 50% Law.	
Pathways and Student Supports.	Includes $20.1 million for English Language Learner pathways
Climate and Energy. $45 million from Proposition 4 to establish a grant program to support microgrids on college campuses	Not included
Student Housing. $1.1 billion in additional support for the statewide lease revenue bond approach to allowing construction of affordable student housing projects	Not included

Appendix C: Local Budgets and State Requirements

BUDGET PLANNING AND FORECASTING

Based on the information used in developing the 2024 enacted budget, it would be reasonable for districts to plan their budgets using information shown in Table C-1 below.

Factor	2024-25	2025-26	2026-27
Cost-of-living adjustment (COLA)	1.07%	2.43%	2.87%
State Lottery funding per FTES	$273	$272	TBD
Mandated Costs Block Grant funding per FTES	$35.64	$36.46	$37.51
RSI reimbursement per hour	$10.05	$10.32	$10.61
Financial aid administration per College Promise Grant	$0.91	$0.91	$0.91
Public Employees' Retirement System (CalPERS) employer contribution rates	27.05%	26.81%	26.40%
State Teachers' Retirement System (CalSTRS) employer contribution rates	19.10%	19.10%	19.10%

STATE REQUIREMENTS FOR DISTRICT BUDGET APPROVAL

Existing law requires the governing board of each district to adopt an annual budget and financial report that shows proposed expenditures and estimated revenues by specified deadlines. Financial reporting deadlines are shown in Table C-2.

Table C-2: Financial Reporting Deadlines for 2026-27

Activity	Regulatory Due Date	Title 5 Section
Submit tentative budget to county officer.	July 1, 2026	58305(a)
Make available for public inspection a statement of prior year receipts and expenditures and current year expenses.	September 15, 2026	58300
Hold a public hearing on the proposed budget. Adopt a final budget.	September 15, 2026	58301
Complete the adopted annual financial and budget report and make public.	September 30, 2026	58305(d)
Submit an annual financial and budget report to Chancellor's Office.	October 10, 2026	58305(d)
Submit an audit report to the Chancellor's Office.	December 31, 2026	59106

If the governing board of any district fails to develop a budget as described, the chancellor may withhold any apportionment of state or local money to the district for the current fiscal year until the district makes a proper budget. These penalties are not imposed on a district if the chancellor determines that unique circumstances made it impossible for the district to comply with the provisions or if there were delays in the adoption of the annual state budget.

The total amount proposed for each major classification of expenditures is the maximum amount that may be expended for that classification for the fiscal year. Through a resolution, the governing board may make budget adjustments or authorize transfers from the reserve for contingencies to any classification (with a two-thirds vote) or between classifications (with a majority vote).

STATE REQUIREMENTS RELATED TO EXPENDITURES

State law includes two main requirements for districts' use of apportionments. The Chancellor's Office monitors district compliance with both requirements and annually updates the Board of Governors.

Full-Time Faculty Obligation

Education Code Section 87482.6 recognizes the goal of the Board of Governors that 75% of the hours of credit instruction in the California Community Colleges should be taught by full-time faculty. Each district has a baseline reflecting the number of full-time faculty in 1988-89. Each year, if the Board of Governors determines that adequate funds exist in the budget, districts are required to increase their base number of full-time faculty over the prior year in proportion to the amount of growth in funded credit full-time equivalent students. Funded credit FTES includes emergency conditions allowance protections, such as those approved for fires and for the COVID-19 pandemic. Districts with emergency conditions allowances approved per regulation will not have their full-time faculty obligation reduced for actual reported FTES declines while the protection is in place. The target number of faculty is called the Faculty Obligation Number (FON). An additional increase to the FON is required when the budget includes funds specifically for the purpose of increasing the full-time faculty percentage. The chancellor is required to assess a penalty for a district that does not meet its FON for a given year.

Fifty Percent Law

A second requirement related to budget levels is a statutory requirement that each district spend at least half of its Current Expense of Education each fiscal year for salaries and benefits of classroom instructors. Under existing law, a district may apply for an exemption under limited circumstances.

Appendix D: Districts' Fiscal Health

The Board of Governors has established standards for sound fiscal management and a process to monitor and evaluate the financial health of community college districts. These standards are intended to be progressive, with the focus on prevention and assistance at the initial level and more direct intervention at the highest level.

Under that process, each district is required to regularly report to its governing board the status of the district's financial condition and to submit quarterly reports to the Chancellor's Office three times a year in November, February, and May. Based on these reports, the Chancellor is required to determine if intervention is needed. Specifically, intervention may be necessary if a district's report indicates a high probability that, if trends continue unabated, the district will need an emergency apportionment from the state within three years or that the district is not in compliance with principles of sound fiscal management. The Chancellor's Office's intervention could include, but is not limited to, requiring the submission of additional reports, requiring the district to respond to specific concerns, or directing the district to prepare and adopt a plan for achieving fiscal stability. The Chancellor also could assign a fiscal monitor or special trustee.

The Chancellor's Office believes that the evaluation of fiscal health should not be limited to times of crisis. Accordingly, the Fiscal Forward Portfolio has been implemented to support best practices in governance and continued accreditation, and to provide training and technical assistance to new chief executive officers and chief business officers through personalized desk sessions with Chancellor's Office staff.

The Chancellor's Office's ongoing fiscal health analysis includes review of key financial indicators, results of annual audit reports, and other factors. A primary financial health indicator is the district's unrestricted reserves balance. **The Chancellor's Office recommends that districts adopt policies to maintain sufficient unrestricted reserves with a suggested minimum of two months of general fund operating expenditures or revenues, consistent with Budgeting Best Practices published by the Government Finance Officers Association.**

Districts are strongly encouraged to regularly assess risks to their fiscal health. The Fiscal Crisis and Management Assistance Team has developed a Fiscal Health Risk Analysis for districts as a management tool to evaluate key fiscal indicators that may help measure a district's risk of insolvency in the current and two subsequent fiscal years.

Appendix E: Glossary

Appropriation: Money set apart by legislation for a specific use, with limits in the amount and period during which the expenditure is to be recognized.

Augmentation: An increase to a previously authorized appropriation or allotment.

Bond Funds: Funds used to account for the receipt and disbursement of non-self-liquidating general obligation bond proceeds.

Budget: A plan of operation expressed in terms of financial or other resource requirements for a specific period.

Budget Act (BA): An annual statute authorizing state departments to expend appropriated funds for the purposes stated in the Governor's Budget, amended by the Legislature, and signed by the Governor.

Budget Year (BY): The next state fiscal year, beginning July 1 and ending June 30, for which the Governor's Budget is submitted (i.e., the year following the current fiscal year).

Capital Outlay: Expenditures that result in acquisition or addition of land, planning and construction of new buildings, expansion or modification of existing buildings, or purchase of equipment related to such construction, or a combination of these.

Cost of Living Adjustment (COLA): Increases provided in state-funded programs intended to offset the effects of inflation.

Current Year (CY): The present state fiscal year, beginning July 1 and ending June 30 (in contrast to past or future periods).

Deferrals: Late payments to districts when the state cannot meet its funding obligations. Deferrals allow districts to budget for more money than the state will provide in a given year. A district is permitted to spend as if there is no deferral. Districts typically rely on local reserves or short-term loans (e.g., TRANS) to cover spending for the fiscal year.

Department of Finance (DOF or Finance): A state fiscal control agency. The Director of Finance is appointed by the Governor and serves as the chief fiscal policy advisor.

Education Protection Account (EPA): The Education Protection Account (EPA) was created in November 2012 by Proposition 30, the Schools and Local Public Safety Protection Act of 2012, and amended by Proposition 55 in November 2016. Of the funds in the account, 89 percent is provided to K-12 education and 11 percent to community colleges. These funds are set to expire on December 31, 2030.

Expenditure: Amount of an appropriation spent or used.

Fiscal Year (FY): A 12-month budgeting and accounting period. In California state government, the fiscal year begins July 1 and ends the following June 30.

Fund: A legal budgeting and accounting entity that provides for the segregation of moneys or other resources in the State Treasury for obligations in accordance with specific restrictions or limitations.

General Fund (GF): The predominant fund for financing state operations; used to account for revenues that are not specifically designated by any other fund.

Governor's Budget: The publication the Governor presents to the Legislature by January 10 each year, which includes recommended expenditures and estimates of revenues.

Lease Revenue Bond: Lease-revenue bonds are used in the state's capital outlay program to finance projects. The revenue stream paying the debt service on the bond is created from lease payments made by the occupying entity to the governmental financing entity which constructs the facility or causes it to be constructed.

Legislative Analyst's Office (LAO): A nonpartisan office that provides fiscal and policy advice to the Legislature.

Local Assistance: Expenditures made for the support of local government or other locally administered activities.

May Revision: An update to the Governor's Budget presented by Finance to the Legislature by May 14 of each year.

Past Year or Prior Year (PY): The most recently completed state fiscal year, beginning July 1 and ending June 30.

Proposition 98: A section of the California Constitution that, among other provisions, specifies a minimum funding guarantee for schools and community colleges. California Community Colleges typically receive 10.93% of the funds.

Related and Supplemental Instruction (RSI): An organized and systematic form of instruction designed to provide apprentices with knowledge including the theoretical and technical subjects related and supplemental to the skill(s) involved.

Reserve: An amount set aside in a fund to provide for an unanticipated decline in revenue or increase in expenditures.

Revenue: Government income, generally derived from taxes, licenses and fees, and investment earnings, which are appropriated for the payment of public expenses.

State Operations: Expenditures for the support of state government.

Statute: A law enacted by the Legislature.

Workload Budget: The level of funding needed to support the current cost of already-authorized services.

MEMORANDUM

July 23, 2026

FS 26-04 | Via Website and Email

TO: Chief Business Officers

FROM: Arthur Golovey, Director of Fiscal Services
College Finance and Facilities Planning Division

RE: 2026-27 Advance Apportionment and 2025-26 Early Recalculation

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This memo describes the 2026-27 Advance (AD) apportionment and 2025-26 Early Recalculation (R1) July 2026 calculations for the Student Centered Funding Formula (SCFF) and various categorical programs. Associated exhibits are available on the Chancellor's Office Fiscal Services Unit Apportionment Reports website.

Summary of Key Points

2026-27 Advance

- The 2026 Budget Act provides a 2.87% COLA and an additional 1.44% discretionary COLA, for a total SCFF COLA of 4.31%.
- Beginning January 1, 2027, districts must provide up to 14 weeks of paid pregnancy disability leave pursuant to Education Code Sections 87766 and 88193. The discretionary COLA was provided to help offset associated costs, is embedded in districts' SCFF funding, and remains unrestricted revenue.
- Beginning in 2026-27, funded Credit FTES are based on the greater of current year Credit FTES (Applied #1) or the existing three-year average Credit FTES calculation.
- There is no 2026-27 SCFF revenue deficit at Advance Apportionment. SCFF calculations will be updated in subsequent apportionment periods using updated data and revenue estimates.

2025-26 Early R1 July 2026

- The 2026 Budget Act provides an additional $55.3 million for SCFF growth and $141.0 million to address the 2025-26 SCFF revenue shortfall.
- The 2025-26 SCFF deferral repayment of $408.4 million is being processed in July 2026.
- The deficit factor for non-basic aid districts decreased from 1.97% at 2025-26 P2 to 0.33% at 2025-26 Early R1.
- The remaining deficit may be eliminated by 2025-26 R1 in February 2027, subject to future SCFF data and revenues.

SCFF General Background

The SCFF consists of three principal components: the base allocation, supplemental allocation, and student success allocation.

- Base allocation: Consists of 1) the basic allocation, which is determined by college and center size using prior year data, and 2) the Full Time Equivalent Students (FTES) allocation, which is based on current year FTES. Beginning in 2026-27, funded Credit FTES are based on the greater of current year Credit (Applied #1) FTES or the existing three-year average Credit FTES calculation.
- Supplemental allocation: Based on prior year supplemental data.
- Student success allocation: Based on an average of three prior years of student success metric data.

The Chancellor's Office generally certifies apportionment payments at the Advance Apportionment (AD) in July, the First Principal Apportionment (P1) and Recalculation (R1) in February, and the Second Principal Apportionment (P2) in June. Additional certification revisions are completed as necessary.

2026-27 Advance SCFF

At the 2026-27 Advance Apportionment, SCFF calculations incorporate assumptions with those used to develop the 2026 Budget Act, including a COLA totaling 4.31% and $97.8 million in growth funding.

Data assumptions

At the Advance Apportionment, the Chancellor's Office uses estimates and previously reported data to calculate the components of the SCFF and distribute apportionment for the first seven months of the fiscal year.

FTES values are carried forward from 2025-26 P2 data, including any adjustments made at the 2025-26 Early R1 in July 2026, discussed later in this memo. Supplemental Allocation data are carried forward from 2024-25 data reported as of April 21, 2026. The Student Success Allocation three-year average is calculated using 2023-24 data once and 2024-25 data reported as of April 21, 2026, twice, because 2025-26 student success data are not yet available.

To estimate local property tax revenues, 2025-26 P2 property tax data are proportionally increased by 5.17% to align with Department of Finance projections. Enrollment fee revenues are based on 2025-26 P2 data, and 2026-27 Education Protection Account (EPA) funding is based on Department of Finance projections.

2026-27 SCFF COLA

The 2026 Budget Act provides a 2.87% COLA, along with an additional 1.44% discretionary COLA, for a total SCFF COLA of 4.31%. Beginning January 1, 2027, districts will be required to provide up to 14 weeks of paid pregnancy disability leave pursuant to Education Code Sections 87766 and 88193. The discretionary COLA was included in the Budget Act to help offset the costs associated with this new requirement. The Chancellor's Office is in the process of reviewing the paid pregnancy disability leave requirements enacted in the budget.

For purposes of 2026-27 SCFF calculations, the full 4.31% COLA has been applied to the SCFF rates and TCR Stability calculation. The 1.44% discretionary COLA has been incorporated into the Hold Harmless calculation. The discretionary COLA is not provided as a separate allocation but is instead embedded within districts' general apportionment funding and remains unrestricted revenue. Districts retain local discretion over the expenditure of unrestricted funds, provided they comply with the statutory requirement to provide paid pregnancy disability leave.

Funded Credit FTES Policy Change

The 2026 Budget Act includes a policy change to the SCFF that modifies the funded traditional Credit FTES calculation. Beginning in 2026-27, funded Credit FTES are based on the greater of a district's current year Credit FTES (Applied #1) or the existing three-year average Credit FTES calculation. This policy change has been incorporated into the 2026-27 Advance Apportionment calculations.

Total Computational Revenue

The Total Computational Revenue (Max TCR) consists of the highest of the following three TCR calculations for each district: (A) 2026-27 SCFF Calculated Revenue, (B) TCR Stability (2025-26 SCFF Calculated Revenue plus COLA), or (C) Hold Harmless (2024-25 Max TCR plus 1.44% discretionary COLA). The statewide SCFF Max TCR is $10.7 billion.

Revenue Deficit

There is no 2026-27 SCFF revenue deficit at the Advance Apportionment. The SCFF will be recalculated at each subsequent apportionment period using updated SCFF data and revenue estimates. A deficit may occur if calculated TCR exceeds, and/or available revenues are lower than the assumptions incorporated in the 2026 Budget Act.

2026-27 Advance Exhibits

- Exhibit A (District Monthly Payments by Program)
- Exhibit B4 (County Monthly Payment Schedule)
- Exhibit R (SCFF Apportionment Summary)
- SCFF Growth Formula Calculations

Exhibit R serves as a summary exhibit used in lieu of Exhibit C at the Advance Apportionment. It identifies each district's SCFF components and the various revenue sources (i.e., General Fund, local property taxes, enrollment fees, 2015-16 Full-Time Faculty Hiring, and EPA revenues) used to fund each district's TCR.

Table 1: SCFF Rates

Category	2025-26 Rates	2026-27 Rates	% Change
FTES – Credit*	$5,416.20	$5,649.63	4.31%
FTES – Incarcerated Credit*	$7,595.29	$7,922.65	4.31%
FTES – Special Admit Credit*	$7,595.29	$7,922.65	4.31%
FTES – CDCP	$7,595.29	$7,922.65	4.31%
FTES – Noncredit	$4,567.26	$4,764.11	4.31%
Supplemental Point Value	$1,280.76	$1,335.96	4.31%
Student Success Main Point Value	$755.21	$787.76	4.31%
Student Success Equity Point Value	$190.49	$198.70	4.31%
Single College District			
Small College	$6,658,143.47	$6,945,109.45	4.31%
Medium College	$8,877,528.70	$9,260,150.18	4.31%
Large College	$11,096,910.43	$11,575,187.27	4.31%
Multi College District			
Small College	$6,658,143.47	$6,945,109.45	4.31%
Medium College	$7,767,836.95	$8,102,630.73	4.31%
Large College	$8,877,528.70	$9,260,150.18	4.31%
Designated Rural College	$2,117,699.79	$2,208,972.65	4.31%
State Approved Center	$2,219,381.74	$2,315,037.09	4.31%
Legacy (Grandparented) Centers			
Small Center	$277,424.68	$289,381.68	4.31%

Category	2025-26 Rates	2026-27 Rates	% Change
Small Medium Center	$554,845.87	$578,759.73	4.31%
Medium Center	$1,109,690.00	$1,157,517.63	4.31%
Medium Large Center	$1,664,535.87	$1,736,277.36	4.31%
Large Center	$2,219,381.74	$2,315,037.09	4.31%

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

Table 2: 2026-27 Advance SCFF Components

SCFF Component	2026-27 Advance Amount (Statewide) (In Millions)
Basic Allocation	$1,076
FTES Allocation	$6,594
Supplemental Allocation	$1,858
Student Success Allocation	$1,157
SCFF Calculated Revenue (TCR A)	$10,685
TCR Stability (TCR B)	$10,514
Hold Harmless (TCR C)	$9,996
2026-27 TCR (Max of A, B, or C)	$10,746
Stability Protection Adjustment	$9
Hold Harmless Protection Adjustment	$52
Property Tax & ERAF	$5,232
Less Property Tax Excess	($585)
Student Enrollment Fees	$425
Education Protection Account (EPA)	$1,548

SCFF Component	2026-27 Advance Amount (Statewide) (In Millions)
State General Fund Allocation	$4,125
Deficit Factor	0.0000%
(Deficit)	$0

2025-26 Early R1 July 2026

SCFF Updates Based on 2026 Budget Act

The 2026 Budget Act includes an additional $55.3 million for 2025-26 SCFF growth, increasing total growth funding from $40 million to $95.3 million. Accordingly, the 2025-26 SCFF calculations have been updated to reflect the additional growth funding based on existing 2025-26 P2 data. The Budget Act also includes $141.0 million to address the 2025-26 SCFF revenue shortfall.

The additional funding reflected in the 2026 Budget Act is included in the 2025-26 Early R1 Exhibit C. However, cash payments associated with these amounts will not be made until the State Controller's Office establishes the necessary accounts. The unpaid amounts are reflected as an outstanding balance on Exhibit C. Once the accounts are established and available for payment, the Chancellor's Office will process an apportionment revision.

The 2025-26 EPA certification has been updated to reflect the changes incorporated into the 2025-26 SCFF calculations. A summary of 2025-26 EPA payments through July 2026 is available in the 2025-26 Early R1 EPA Exhibit D, located in the EPA section of the Apportionment Reports website.

Deferral Repayment

The 2025-26 SCFF deferral repayment of $408.4 million is being processed in July 2026. The repayment is reflected in the 2025-26 Early R1 July 2026 Exhibit D, and the corresponding adjustment is reflected in the 2026-27 Advance Exhibit A.

Revenue Deficit

As a result of the additional 2026 Budget Act funding, the deficit factor for non-basic aid districts decreased from 1.97% at 2025-26 P2 (June 2026) to 0.33% at 2025-26 Early R1 (July 2026). Based on historical trends in property tax revenues between P2 and R1, the Chancellor's Office anticipates the remaining deficit may be eliminated by 2025-26 R1 in February 2027. However, future SCFF data and revenues remain subject to change. Should a deficit still occur, the Chancellor's Office will continue to work collaboratively with the Department of Finance and the Legislature to support full funding of the SCFF.

Table 3: 2026 Budget Act Funding for 2025-26 SCFF

Budget Bill/Section	Description	Amount	Expected Payment
SB 135 SEC. 20	2025-26 SCFF deferral repayment.	$408.4 million	July 2026
SB 135 SEC. 42	Funding to address 2025-26 SCFF revenue shortfall.	$38.2 million	Pending SCO account setup
SB 135 SEC. 42	Funding to address 2025-26 SCFF revenue shortfall.	$102.8 million	Pending SCO account setup
SB 135 SEC. 42	Additional 2025-26 SCFF growth funding.	$55.3 million	Pending SCO account setup

Table 4: 2025-26 Early R1 SCFF Components

SCFF Component	2025-26 P2 Amount (Statewide) (In Millions)	2025-26 Early R1 Amount (Statewide) (In Millions)	Change
Basic Allocation	$1,032	$1,032	$0
FTES Allocation	$6,136	$6,191	$56
Supplemental Allocation	$1,781	$1,781	$0
Student Success Allocation	$1,075	$1,075	$0
SCFF Calculated Revenue (TCR A)	$10,024	$10,079	$56
TCR Stability (TCR B)	$9,943	$9,943	$0
Hold Harmless (TCR C)	$9,855	$9,854	$0
2025-26 TCR (Max of A, B, or C)	$10,149	$10,200	$51
Stability Protection Adjustment	$41	$37	($4)
Hold Harmless Protection Adjustment	$85	$84	($1)

SCFF Component	2025-26 P2 Amount (Statewide) (In Millions)	2025-26 Early R1 Amount (Statewide) (In Millions)	Change
Property Tax & ERAF	$4,974	$4,974	$0
Less Property Tax Excess	($562)	($558)	$4
Student Enrollment Fees	$425	$425	$0
Education Protection Account (EPA)	$1,819	$1,819	$0
State General Fund Allocation	$3,313	$3,509	$196
Deficit Factor for non-basic aid districts	1.9746%	0.3341%	
(Deficit)	($180)	($31)	$149

Table 5: 2025-26 Early R1 TCR Status by Number of Districts

TCR Status	2025-26 P2	2025-26 Early R1
SCFF Calculated Revenue (TCR A)	40	41
TCR Stability (TCR B)	19	18
Hold Harmless (TCR C)	13	13

2025-26 Early R1 Exhibits

- Exhibit C (Statewide and District SCFF details)
- Exhibit D (District Adjustments by Program)
- Exhibit D (EPA)

2024-25 R1 July 2026 Revision

The 2024-25 SCFF was recalculated to reflect adjustments to SCFF data, resulting in updated 2024-25 State General Apportionment and EPA certifications.

2024-25 R1 July 2026 Exhibits

- Exhibit C (Statewide and District SCFF details)
- 2024-25 State General Apportionment Adjustments

- Exhibit D (EPA)

SCFF Funding Protections

There are several funding protections applicable under the SCFF, summarized below.

Table 6: SCFF Funding Protections

Protection	Description
Hold Harmless (EDC 84750.4(h))	In 2025-26, districts receive no less than their 2024-25 TCR. Beginning in 2026-27, districts receive no less than their 2024-25 TCR increased by a 1.44% discretionary COLA.
TCR Stability Protection (EDC 84750.4(g)(4)(A))	Declines in the SCFF TCR (excluding the hold harmless) are applicable in the year after the decline and include any applicable COLA.
FTES Restoration Protection (EDC 84750.4(d)(2)(D))	Ability to restore FTES that have declined in the previous three years.
Basic Allocation Protection (Title 5 § 58776)	Declines in college and center basic allocation tiers are effective three years after the initial decline. Increases or new colleges or centers are eligible for funding in the year following the increase or establishment.

SCFF Dashboard

Since the adoption of the SCFF, the Chancellor's Office has collaborated with system partners to develop tools and resources to support SCFF implementation and district planning. The SCFF Dashboard provides a suite of analytics and visualizations related to the California Community Colleges funding formula, including the following interfaces:

- **SCFF Data Trends and Insights**: Provides analysis of trends in the SCFF supplemental and student success counts, funding protections, and race and ethnicity outcomes. The data is updated annually and was last refreshed in June 2026.
- **SCFF Resource Estimator**: Provides districts with a planning tool to estimate SCFF funding. Data is updated after each apportionment period and was last updated in July 2026.

The Resource Estimator allows users to adjust assumptions related to enrollment, low-income student enrollment, student success metrics, and cost of living adjustments to generate projected funding levels for future years. The latest update reflects SCFF data through 2025-26 P2 and incorporates the policy changes included in the 2026 Budget Act, including the revised Credit FTES funding methodology and application of the 1.44% discretionary COLA to Hold Harmless calculations beginning in 2026-27. The Resource Estimator is intended to support multiyear fiscal planning and will be updated with 2026-27 Advance data in the coming weeks.

Categorical Programs

At the Advance Apportionment, some program allocations may be based on estimates or preliminary budget assumptions to facilitate payments to districts at the beginning of the fiscal year. As a result, amounts certified at the Advance may differ from amounts reflected in the Compendium of Allocations and Resources, particularly when budget actions are still being finalized or State Controller's Office (SCO) accounts have not yet been established. The Chancellor's Office anticipates issuing a revised Advance Apportionment in September 2026 to update allocations, as necessary.

Allocations for 30 categorical programs totaling over $2.1 billion were certified. The following exhibits summarizing these allocations can be found on our website:

2026-27 Advance:

- Exhibit A (District Monthly Payments by Program)
- Exhibit B4 (Monthly Payment Schedule by County)
- Adjustment Report – 2025-26 Adjustments at 2026-27 Advance
- Exhibit B4 (Statewide Community College)

2025-26 R1:

- Exhibit D (District Adjustments by Program)

Additional information regarding categorical program allocations can be found in the Compendium of Allocations and Resources (the Compendium) on the Budget News web page.

Contacts

For questions regarding the SCFF please email scff@cccco.edu.

For general questions regarding apportionment payments please email apportionments@cccco.edu.

For questions regarding specific categorical programs, please contact the appropriate staff specified in Appendix B: Summary of Categorical Program Accounting of the Compendium on the Budget News web page.

Heading number =>>>	1	2	3	4	5	6	7	8	9	10
District Name	**Basic Allocation**	**FTES Allocation**	**Supplemental Allocation**	**Student Success Allocation**	**2026-27 SCFF Calculated Revenue (A)**	**2025-26 SCFF Calculated Revenue + COLA (B)**	**2026-27 Hold Harmless Revenue (C)**	**Stability Protection Adjustment (B)**	**Hold Harmless Protection Adjustment (C)**	**2026-27 TCR (Max of A, B, or C)**
Allan Hancock Joint CCD	$ 9,260,146	$ 51,940,773	$ 14,097,020	$ 9,711,924	$ 85,009,863	$ 83,270,002	$ 81,286,786	$ -	$ -	$ 85,009,863
Antelope Valley CCD	11,575,187	67,920,405	30,065,717	13,184,068	122,745,377	117,837,407	108,139,833	-	-	122,745,377
Barstow CCD	9,154,082	17,016,401	7,622,972	3,548,859	37,342,314	36,851,684	33,910,277	-	-	37,342,314
Butte-Glenn CCD	11,575,187	58,287,779	18,150,314	11,635,076	99,648,356	98,536,332	93,717,910	-	-	99,648,356
Cabrillo CCD	9,260,146	56,908,453	11,704,321	7,124,525	84,997,445	84,834,092	80,456,509	-	-	84,997,445
Cerritos CCD	9,260,150	99,285,717	37,639,256	21,361,332	167,546,455	162,252,948	152,791,684	-	-	167,546,455
Chabot-Las Positas CCD	15,047,740	98,344,847	22,337,204	18,655,810	154,385,601	148,191,231	141,870,156	-	-	154,385,601
Chaffey CCD	13,890,224	101,549,815	36,090,883	17,732,346	169,263,268	166,473,778	154,868,443	-	-	169,263,268
Citrus CCD	9,260,150	56,733,870	14,809,085	10,892,320	91,695,425	91,439,122	94,231,874	-	2,536,449	94,231,874
Coast CCD	21,992,849	148,630,161	42,428,663	30,263,295	243,314,968	244,974,641	243,902,127	1,659,673	-	244,974,641
Compton CCD	6,945,109	30,571,618	5,995,776	3,129,457	46,641,960	51,486,288	47,433,071	4,844,328	-	51,486,288
Contra Costa CCD	26,622,923	146,555,213	37,722,087	26,687,777	237,588,000	235,258,552	233,252,875	-	-	237,588,000
Copper Mountain CCD	9,154,082	8,362,383	3,716,633	1,345,991	22,579,089	21,748,534	21,099,625	-	-	22,579,089
Desert CCD	11,575,187	64,713,332	22,102,075	10,677,367	109,067,961	104,172,196	95,814,029	-	-	109,067,961
El Camino CCD	9,260,150	101,850,713	33,815,747	18,150,948	163,077,558	160,507,543	154,781,823	-	-	163,077,558
Feather River CCD	9,154,082	10,877,484	3,286,455	1,811,338	25,129,359	24,712,966	23,147,257	-	-	25,129,359
Foothill-DeAnza CCD	17,362,777	137,147,249	23,969,744	26,255,074	204,734,844	200,131,223	194,878,878	-	-	204,734,844
Gavilan Joint CCD	9,154,082	31,426,464	6,005,127	5,389,572	51,975,245	51,187,697	48,712,673	-	-	51,975,245
Glendale CCD	11,575,187	90,242,180	22,100,739	10,084,982	134,003,088	131,525,578	125,273,375	-	-	134,003,088
Grossmont-Cuyamaca CCD	15,047,740	98,404,114	29,555,380	15,360,593	158,367,827	156,605,433	146,760,314	-	-	158,367,827
Hartnell CCD	7,523,869	50,694,686	15,638,715	8,932,699	82,789,969	79,983,087	72,882,791	-	-	82,789,969
Imperial CCD	6,945,109	46,189,493	17,590,548	10,003,637	80,728,787	78,870,484	73,630,630	-	-	80,728,787
Kern CCD	30,674,239	167,817,067	55,044,107	33,253,032	286,788,445	280,287,849	269,516,918	-	-	286,788,445
Lake Tahoe CCD	9,154,082	15,783,583	3,963,785	2,778,545	31,679,995	30,496,782	26,737,606	-	-	31,679,995
Lassen CCD	9,154,082	11,305,696	3,219,656	1,791,800	25,471,234	24,959,927	22,679,460	-	-	25,471,234
Long Beach CCD	13,890,224	116,409,429	44,735,861	20,917,073	195,952,587	195,057,894	183,167,348	-	-	195,952,587
Los Angeles CCD	71,766,147	583,649,785	159,450,496	93,398,125	908,264,553	894,567,887	847,052,502	-	-	908,264,553
Los Rios CCD	45,143,224	271,311,422	98,493,442	52,910,674	467,858,762	461,650,570	423,877,559	-	-	467,858,762
Marin CCD	6,945,109	23,123,371	3,945,081	2,804,524	36,818,085	36,159,779	34,416,061	-	-	36,818,085
Mendocino-Lake CCD	12,337,261	19,828,588	6,256,288	3,032,107	41,454,244	39,884,782	37,333,675	-	-	41,454,244
Merced CCD	11,575,187	66,392,794	23,252,334	12,276,208	113,496,523	110,723,542	99,442,797	-	-	113,496,523
MiraCosta CCD	11,575,187	56,941,013	16,536,477	10,790,910	95,843,587	94,936,021	91,789,848	-	-	95,843,587
Monterey Peninsula CCD	7,523,869	35,911,124	6,519,471	5,905,585	55,860,049	54,987,851	51,506,423	-	-	55,860,049
Mt. San Antonio CCD	11,575,187	226,315,375	49,470,493	26,621,300	313,982,355	309,046,040	286,066,044	-	-	313,982,355
Mt. San Jacinto CCD	13,890,224	81,325,466	30,322,220	16,790,649	142,328,559	138,782,618	126,769,535	-	-	142,328,559
Napa Valley CCD	7,523,869	19,340,782	5,322,453	3,637,894	35,824,998	36,106,852	41,660,328	-	5,835,330	41,660,328
North Orange County CCD	18,520,299	190,697,018	48,851,946	29,458,848	287,528,111	280,619,787	266,212,940	-	-	287,528,111
Ohlone CCD	9,260,146	43,271,048	6,200,178	6,691,631	65,423,003	64,813,453	64,248,110	-	-	65,423,003
Palo Verde CCD	9,443,464	17,425,731	4,519,543	1,727,974	33,116,712	32,485,592	32,453,047	-	-	33,116,712
Palomar CCD	11,575,187	86,281,495	20,301,205	14,723,784	132,881,671	131,740,040	143,014,618	-	10,132,947	143,014,618
Pasadena Area CCD	13,890,224	132,692,101	38,797,533	26,889,465	212,269,323	206,144,193	194,274,172	-	-	212,269,323
Peralta CCD	27,780,436	76,368,932	25,029,158	12,967,281	142,145,807	142,731,339	151,085,854	-	8,940,047	151,085,854
Rancho Santiago CCD	23,150,370	199,755,430	34,593,275	24,795,795	282,294,870	278,087,330	250,198,089	-	-	282,294,870
Redwoods CCD	10,311,600	23,571,444	8,833,349	4,541,950	47,258,343	45,733,459	41,774,044	-	-	47,258,343
Rio Hondo CCD	9,260,150	78,016,078	21,372,643	12,895,899	121,544,770	116,196,416	118,893,373	-	-	121,544,770
Riverside CCD	24,307,886	193,100,520	64,371,761	33,806,363	315,586,530	308,646,096	286,928,081	-	-	315,586,530
San Bernardino CCD	15,047,740	95,291,237	26,097,923	14,501,461	150,938,361	144,270,198	138,065,212	-	-	150,938,361
San Diego CCD	34,725,556	240,381,667	51,724,254	30,089,664	356,921,141	355,582,988	334,035,039	-	-	356,921,141
San Francisco CCD	21,414,093	94,762,434	24,800,709	15,400,979	156,378,215	155,903,411	169,112,357	-	12,734,142	169,112,357
San Joaquin Delta CCD	10,417,668	99,087,405	25,834,740	16,957,687	152,297,500	150,930,708	138,770,420	-	-	152,297,500

Heading number =>>>	1	2	3	4	5	6	7	8	9	10
District Name	**Basic Allocation**	**FTES Allocation**	**Supplemental Allocation**	**Student Success Allocation**	**2026-27 SCFF Calculated Revenue (A)**	**2025-26 SCFF Calculated Revenue + COLA (B)**	**2026-27 Hold Harmless Revenue (C)**	**Stability Protection Adjustment (B)**	**Hold Harmless Protection Adjustment (C)**	**2026-27 TCR (Max of A, B, or C)**
San Jose-Evergreen CCD	13,890,218	53,162,363	20,322,581	10,480,512	97,855,674	100,172,264	98,461,204	2,316,590	-	100,172,264
San Luis Obispo County CCD	9,260,146	48,188,040	10,352,332	10,026,218	77,826,736	77,437,235	75,299,738	-	-	77,826,736
San Mateo County CCD	20,835,327	85,982,623	15,677,457	15,389,871	137,885,278	135,802,745	129,498,406	-	-	137,885,278
Santa Barbara CCD	13,311,464	68,834,892	12,563,341	11,641,757	106,351,454	106,509,975	105,346,159	158,521	-	106,509,975
Santa Clarita CCD	11,575,187	87,746,038	18,091,532	16,872,440	134,285,197	132,509,562	134,381,761	-	96,564	134,381,761
Santa Monica CCD	13,890,224	102,227,073	33,726,240	24,418,117	174,261,654	173,155,251	171,170,188	-	-	174,261,654
Sequoias CCD	13,890,224	66,682,714	23,861,530	15,371,586	119,806,054	116,910,540	106,115,310	-	-	119,806,054
Shasta-Tehama-Trinity Joint CCD	6,945,109	41,163,261	14,182,522	10,023,917	72,314,809	70,057,504	68,046,376	-	-	72,314,809
Sierra Joint CCD	9,549,532	84,734,440	23,031,901	17,032,473	134,348,346	132,996,354	120,753,985	-	-	134,348,346
Siskiyou Joint CCD	9,154,082	10,229,975	2,284,487	1,923,260	23,591,804	23,022,660	23,914,277	-	322,473	23,914,277
Solano CCD	11,575,183	42,539,732	12,826,524	7,727,465	74,668,904	74,002,053	66,938,805	-	-	74,668,904
Sonoma County CCD	13,890,224	86,504,123	17,431,569	13,726,373	131,552,289	133,935,128	140,787,888	-	9,235,599	140,787,888
South Orange County CCD	16,205,262	168,791,083	33,097,002	30,279,493	248,372,840	246,657,966	228,528,525	-	-	248,372,840
Southwestern CCD	16,205,261	93,455,649	35,456,304	14,668,154	159,785,368	158,454,426	143,243,134	-	-	159,785,368
State Center CCD	32,410,514	216,147,542	70,706,869	46,027,433	365,292,358	353,136,748	316,303,035	-	-	365,292,358
Ventura County CCD	21,992,849	149,775,419	42,658,448	33,492,107	247,918,823	241,789,849	230,006,053	-	-	247,918,823
Victor Valley CCD	9,260,150	79,693,666	29,805,205	13,654,080	132,413,101	126,402,262	109,504,746	-	-	132,413,101
West Hills CCD	14,468,978	36,304,485	12,133,163	7,889,377	70,796,003	69,131,526	65,171,772	-	-	70,796,003
West Kern CCD	9,154,082	16,042,113	5,406,619	3,656,146	34,258,960	34,821,160	36,369,490	-	2,110,530	36,369,490
West Valley-Mission CCD	13,890,218	70,439,611	12,831,869	10,852,550	108,014,248	107,393,281	98,154,036	-	-	108,014,248
Yosemite CCD	15,047,740	100,620,358	33,894,570	18,317,973	167,880,641	164,506,422	155,614,659	-	-	167,880,641
Yuba CCD	17,362,773	45,141,394	13,132,459	9,070,478	84,707,104	82,729,430	78,833,797	-	-	84,707,104
Statewide Totals	$ 1,076,193,615	$ 6,594,217,779	$ 1,857,779,366	$ 1,156,837,977	$ 10,685,028,737	$ 10,513,918,563	$ 9,996,367,744	$ 8,979,112	$ 51,944,081	$ 10,745,951,930

Heading number =>>>	11	12	13	14	15	16	17	18	19	20	21	22	23
District Name	**Property Tax (PT) plus Applied ERAF**	**Excess Property Tax**	**Enrollment Fees (EF)**	**Estimated EPA**	**2015-16 Full Time Faculty Hiring**	**State General Apportionment**	**Total Revenue**	**Deficit Factor**	**Revenue Deficit**	**Exhibit A Certification**	**Restoration Authority**	**2026-27 Growth Authority %**	**2026-27 Growth Authority Value**
Allan Hancock Joint CCD	$ 28,245,341	$ -	$ 2,621,537	$ 13,967,150	$ 672,077	$ 39,503,758	$ 85,009,863	0.0000%	$ -	$ 40,175,835	$ -	0.35%	$ 179,180
Antelope Valley CCD	11,705,426	-	2,870,384	18,583,927	945,265	88,640,375	122,745,377	0.0000%	-	89,585,640	-	3.08%	2,031,361
Barstow CCD	5,007,431	-	267,620	4,620,435	201,733	27,245,095	37,342,314	0.0000%	-	27,446,828	-	1.09%	184,032
Butte-Glenn CCD	22,448,814	-	3,374,779	16,286,595	844,289	56,693,879	99,648,356	0.0000%	-	57,538,168	-	0.36%	207,114
Cabrillo CCD	46,521,741	-	3,588,018	15,676,630	754,826	18,456,230	84,997,445	0.0000%	-	19,211,056	-	0.55%	313,319
Cerritos CCD	40,991,805	-	3,741,560	27,099,172	1,436,966	94,276,952	167,546,455	0.0000%	-	95,713,918	-	0.35%	343,693
Chabot-Las Positas CCD	86,967,610	-	8,400,758	26,981,257	1,428,185	30,607,791	154,385,601	0.0000%	-	32,035,976	-	3.05%	2,988,930
Chaffey CCD	61,884,715	-	5,254,498	27,169,552	1,275,504	73,678,999	169,263,268	0.0000%	-	74,954,503	-	1.31%	1,309,954
Citrus CCD	9,993,619	-	3,753,226	15,314,408	948,107	64,222,514	94,231,874	0.0000%	-	65,170,621	8,681,718	0.69%	392,787
Coast CCD	213,487,066	-	14,140,514	14,706,956	2,640,105	-	244,974,641	0.0000%	-	2,640,105	22,101,155	2.90%	4,126,197
Compton CCD	9,103,188	-	989,346	7,906,127	487,017	33,000,610	51,486,288	0.0000%	-	33,487,627	8,742,574	1.14%	290,574
Contra Costa CCD	166,881,367	-	13,484,075	40,080,956	2,390,458	14,751,144	237,588,000	0.0000%	-	17,141,602	16,903,395	0.35%	507,324
Copper Mountain CCD	3,040,383	-	475,872	2,288,826	117,721	16,656,287	22,579,089	0.0000%	-	16,774,008	253,101	5.47%	457,288
Desert CCD	56,877,909	-	3,131,589	17,281,529	734,446	31,042,488	109,067,961	0.0000%	-	31,776,934	-	3.22%	2,016,673
El Camino CCD	52,364,429	-	8,415,702	28,016,671	1,581,764	72,698,992	163,077,558	0.0000%	-	74,280,756	9,026,553	2.26%	2,251,792
Feather River CCD	8,064,752	-	651,495	2,842,657	130,152	13,440,303	25,129,359	0.0000%	-	13,570,455	-	1.39%	149,385
Foothill-DeAnza CCD	189,556,942	(7,021,464)	17,672,922	2,329,226	2,197,218	-	204,734,844	0.0000%	-	2,197,218	-	2.36%	3,190,764
Gavilan Joint CCD	26,804,887	-	2,237,587	8,379,102	374,738	14,178,931	51,975,245	0.0000%	-	14,553,669	-	1.45%	450,383
Glendale CCD	34,636,244	-	3,108,726	22,891,080	1,136,232	72,230,806	134,003,088	0.0000%	-	73,367,038	-	2.32%	2,052,838
Grossmont-Cuyamaca CCD	69,794,121	-	6,278,464	26,932,645	1,521,980	53,840,617	158,367,827	0.0000%	-	55,362,597	-	0.70%	686,549
Hartnell CCD	35,472,383	-	1,979,363	13,666,272	591,812	31,080,139	82,789,969	0.0000%	-	31,671,951	-	3.39%	1,661,970
Imperial CCD	14,040,671	-	1,117,173	12,705,764	552,411	52,312,768	80,728,787	0.0000%	-	52,865,179	-	1.70%	770,764
Kern CCD	83,611,490	-	7,782,752	43,504,120	1,686,698	150,203,385	286,788,445	0.0000%	-	151,890,083	-	3.17%	5,311,711
Lake Tahoe CCD	7,269,163	-	1,380,028	3,971,440	135,156	18,924,208	31,679,995	0.0000%	-	19,059,364	-	5.79%	872,746
Lassen CCD	2,177,457	-	524,454	2,606,459	108,884	20,053,980	25,471,234	0.0000%	-	20,162,864	-	3.19%	349,144
Long Beach CCD	50,545,930	-	6,140,640	31,984,336	1,547,215	105,734,466	195,952,587	0.0000%	-	107,281,681	-	0.95%	1,104,701
Los Angeles CCD	355,656,862	-	21,545,299	153,585,099	8,663,584	368,813,709	908,264,553	0.0000%	-	377,477,293	-	0.35%	2,013,427
Los Rios CCD	141,820,919	-	19,559,284	73,922,974	3,872,107	228,683,478	467,858,762	0.0000%	-	232,555,585	-	1.10%	2,960,304
Marin CCD	84,509,689	(50,312,362)	1,970,382	351,747	298,629	-	36,818,085	0.0000%	-	298,629	-	0.35%	79,768
Mendocino-Lake CCD	14,597,908	-	914,414	5,263,395	208,312	20,470,215	41,454,244	0.0000%	-	20,678,527	-	3.56%	681,207
Merced CCD	21,912,452	-	2,749,168	17,538,649	732,499	70,563,755	113,496,523	0.0000%	-	71,296,254	-	2.35%	1,525,165
MiraCosta CCD	165,091,298	(82,879,188)	11,748,366	982,980	900,131	-	95,843,587	0.0000%	-	900,131	456,510	0.35%	197,110
Monterey Peninsula CCD	31,421,312	-	2,851,787	9,812,223	497,010	11,277,717	55,860,049	0.0000%	-	11,774,727	559,248	1.81%	642,371
Mt. San Antonio CCD	86,787,517	-	10,069,768	56,829,323	2,495,556	157,800,191	313,982,355	0.0000%	-	160,295,747	-	2.14%	4,734,647
Mt. San Jacinto CCD	50,517,471	-	5,217,274	22,444,064	955,097	63,194,653	142,328,559	0.0000%	-	64,149,750	-	3.60%	2,924,441
Napa Valley CCD	49,803,439	(10,224,155)	1,308,332	336,188	436,524	-	41,660,328	0.0000%	-	436,524	1,097,782	0.35%	65,967
North Orange County CCD	144,036,993	-	11,983,000	51,512,799	2,821,996	77,173,323	287,528,111	0.0000%	-	79,995,319	4,792,036	0.69%	1,320,256
Ohlone CCD	38,464,925	-	3,736,990	11,453,591	573,785	11,193,712	65,423,003	0.0000%	-	11,767,497	-	0.35%	149,789
Palo Verde CCD	2,561,434	-	708,614	4,258,658	163,301	25,424,705	33,116,712	0.0000%	-	25,588,006	1,396,529	2.47%	427,422
Palomar CCD	123,310,265	-	7,001,929	11,363,144	1,339,280	-	143,014,618	0.0000%	-	1,339,280	19,845,948	0.35%	298,678
Pasadena Area CCD	55,219,733	-	9,590,657	35,937,618	1,902,730	109,618,585	212,269,323	0.0000%	-	111,521,315	4,805,680	0.69%	918,670
Peralta CCD	71,223,964	-	5,696,253	20,570,620	1,582,092	52,012,925	151,085,854	0.0000%	-	53,595,017	14,986,559	0.35%	255,468
Rancho Santiago CCD	137,921,358	-	8,824,255	49,603,414	2,324,432	83,621,411	282,294,870	0.0000%	-	85,945,843	-	2.28%	4,459,846
Redwoods CCD	14,907,759	-	1,089,358	6,358,980	290,148	24,612,098	47,258,343	0.0000%	-	24,902,246	-	2.77%	634,325
Rio Hondo CCD	12,427,531	-	730,226	20,623,432	1,036,290	86,727,291	121,544,770	0.0000%	-	87,763,581	-	2.55%	1,950,996
Riverside CCD	72,257,535	-	10,146,068	52,304,784	2,326,683	178,551,460	315,586,530	0.0000%	-	180,878,143	-	1.86%	3,524,153
San Bernardino CCD	45,363,033	-	6,405,245	26,329,479	1,243,844	71,596,760	150,938,361	0.0000%	-	72,840,604	-	3.04%	2,809,928
San Diego CCD	185,687,503	-	8,938,632	62,037,085	3,448,104	96,809,817	356,921,141	0.0000%	-	100,257,921	-	1.07%	2,569,382
San Francisco CCD	62,391,469	-	10,946,517	24,506,250	1,712,621	69,555,500	169,112,357	0.0000%	-	71,268,121	-	0.69%	656,069
San Joaquin Delta CCD	74,547,222	-	6,905,662	26,453,018	1,321,192	43,070,406	152,297,500	0.0000%	-	44,391,598	-	0.35%	341,822

Heading number =>>>	11	12	13	14	15	16	17	18	19	20	21	22	23
District Name	**Property Tax (PT) plus Applied ERAF**	**Excess Property Tax**	**Enrollment Fees (EF)**	**Estimated EPA**	**2015-16 Full Time Faculty Hiring**	**State General Apportionment**	**Total Revenue**	**Deficit Factor**	**Revenue Deficit**	**Exhibit A Certification**	**Restoration Authority**	**2026-27 Growth Authority %**	**2026-27 Growth Authority Value**
San Jose-Evergreen CCD	161,747,201	(68,607,015)	5,167,250	927,182	937,646	-	100,172,264	0.0000%	-	937,646	5,278,201	0.69%	351,824
San Luis Obispo County CCD	60,930,393	-	3,693,013	12,531,179	672,151	-	77,826,736	0.0000%	-	672,151	-	0.35%	166,236
San Mateo County CCD	249,092,119	(125,481,777)	11,406,164	1,466,297	1,402,475	-	137,885,278	0.0000%	-	1,402,475	1,257,122	0.35%	297,643
Santa Barbara CCD	50,216,627	-	7,017,319	18,617,221	1,068,055	29,590,753	106,509,975	0.0000%	-	30,658,808	4,086,350	0.69%	476,566
Santa Clarita CCD	37,293,339	-	6,860,000	24,068,028	1,290,981	64,869,413	134,381,761	0.0000%	-	66,160,394	9,448,496	0.69%	607,494
Santa Monica CCD	44,052,802	-	10,263,234	27,911,700	1,769,638	90,264,280	174,261,654	0.0000%	-	92,033,918	1,664,083	0.35%	352,735
Sequoias CCD	21,855,662	-	2,877,141	18,026,823	754,867	76,291,561	119,806,054	0.0000%	-	77,046,428	-	1.92%	1,259,297
Shasta-Tehama-Trinity Joint CCD	25,237,623	-	1,481,478	10,935,986	489,467	34,170,255	72,314,809	0.0000%	-	34,659,722	2,936,547	4.35%	1,771,293
Sierra Joint CCD	126,418,617	(317,887)	5,626,818	1,422,317	1,198,481	-	134,348,346	0.0000%	-	1,198,481	-	0.35%	292,309
Siskiyou Joint CCD	6,258,197	-	765,508	2,769,812	226,939	13,893,821	23,914,277	0.0000%	-	14,120,760	2,394,560	0.35%	35,410
Solano CCD	26,478,398	-	3,369,054	11,443,294	669,175	32,708,983	74,668,904	0.0000%	-	33,378,158	-	2.09%	891,012
Sonoma County CCD	95,486,910	-	6,811,767	24,173,400	1,502,117	12,813,694	140,787,888	0.0000%	-	14,315,811	23,583,307	0.69%	598,895
South Orange County CCD	363,091,731	(135,267,058)	15,867,507	2,827,110	1,853,550	-	248,372,840	0.0000%	-	1,853,550	-	0.35%	582,281
Southwestern CCD	48,044,105	-	7,127,824	25,845,859	1,110,940	77,656,640	159,785,368	0.0000%	-	78,767,580	-	2.18%	2,034,410
State Center CCD	79,044,970	-	9,977,478	57,870,222	2,362,159	216,037,529	365,292,358	0.0000%	-	218,399,688	-	4.44%	9,183,132
Ventura County CCD	100,801,463	-	11,563,493	40,818,987	2,147,441	92,587,439	247,918,823	0.0000%	-	94,734,880	-	0.35%	518,471
Victor Valley CCD	22,330,977	-	4,711,636	21,471,127	745,876	83,153,485	132,413,101	0.0000%	-	83,899,361	-	4.97%	3,771,093
West Hills CCD	9,898,620	-	981,973	9,445,014	417,707	50,052,689	70,796,003	0.0000%	-	50,470,396	-	2.37%	842,068
West Kern CCD	5,832,629	-	1,005,700	3,317,587	206,811	26,006,763	36,369,490	0.0000%	-	26,213,574	6,011,286	0.69%	109,093
West Valley-Mission CCD	202,892,668	(104,394,945)	7,273,119	1,187,794	1,055,612	-	108,014,248	0.0000%	-	1,055,612	-	0.35%	242,997
Yosemite CCD	70,219,523	-	5,468,400	27,190,172	1,340,116	63,662,430	167,880,641	0.0000%	-	65,002,546	-	2.18%	2,148,835
Yuba CCD	44,387,278	-	1,917,763	11,986,303	614,774	25,800,986	84,707,104	0.0000%	-	26,415,760	-	1.99%	880,522
Statewide Totals	$ 5,231,546,327	$ (584,505,851)	$ 425,254,201	$ 1,548,426,220	$ 91,423,884	$ 4,033,807,149	$ 10,745,951,930	0.0000%	$ -	$ 4,125,231,033	$ 170,308,740	1.49%	$ 97,756,000

Heading number	Column Heading	Brief Descriptions
1	Basic Allocation	The Basic Allocation is the 2025-26 P2 allocation adjusted for 2026-27 rates.
2	FTES Allocation	The 2025-26 P2 Applied #3 is used as the base for the 2026-27 Advance. The 3-year credit average is generated using the 2024-25 R1 Applied #3, 2025-26 P2 Applied #3 and 2025-26 P2 actual reported FTES. Beginning in 2026-27, funded Credit FTES are based on the greater of current year Credit FTES (Applied #1) or the existing three-year average Credit FTES calculation.
3	Supplemental Allocation	The 2024-25 headcounts were used to determine the Supplemental Allocation.
4	Student Success Allocation	The 3-year average is generated using 2023-24 headcounts, 2024-25 headcounts, and 2024-25 headcounts.
5	2026-27 SCFF Calculated Revenue (A)	The 2026-27 SCFF Calculated Revenue is the sum of the Basic, FTES, Supplemental, and Student Success Allocation components.
6	2025-26 SCFF Calculated Revenue + COLA (B)	The TCR Stability revenue is based on 2025-26 P2 SCFF Calculated Revenue plus 2026-27 COLA.
7	2026-27 Hold Harmless Revenue (C)	2024-25 Max TCR plus 1.44% discretionary COLA
8	Stability Protection Adjustment (B)	The positive difference between 2025-26 SCFF Calculated Revenue + COLA (B) and 2026-27 SCFF Calculated Revenue (A).
9	Hold Harmless Protection Adjustment (C)	The positive difference between 2026-27 Hold Harmless Revenue (C) and 2026-27 SCFF Calculated Revenue (A).
10	2026-27 TCR (Max of A, B, or C)	The 2026-27 Total Computational Revenue (TCR) is the maximum of calculations (A), (B), or (C) as defined above.
11	Property Tax (PT) plus Applied ERAF	Based on the estimates from Department of Finance, a factor of 5.17% is applied to the 2025-26 P2 property tax reported by the counties.
12	Excess Property Tax	This is the excess property tax due to the districts' identified revenue exceeding the TCR.
13	Enrollment Fees (EF)	2025-26 P2 enrollment fees reported by the districts.
14	Estimated EPA	Based on the estimate of transfers to the Education Protection Account letter dated June 05, 2026 from Department of Finance, Education Protection Account (EPA) funds are proportionately paid based upon current funded FTES.
15	2015-16 Full Time Faculty Hiring	The Full Time Faculty Hiring (FTFH) 2015-16 funds are the 2025-26 P2 amounts plus current year COLA.
16	State General Apportionment	The State General Apportionment is TCR minus Property Tax, Excess Property Tax, Enrollment Fees, Estimated EPA, and 2015-16 FTFH minus the deficit.
17	Total Revenue	Total Revenue is the sum of the identified Property Tax, Excess Property Tax, Enrollment Fees, FTFH 2015-16, EPA, and State General Apportionment.
18	Deficit Factor	The deficit factor is the Revenue Deficit divided by the TCR. To align General Fund disbursements with available resources, a proportional reduction to almost all districts is required. Excess property tax districts do not receive General Fund (with the exception of required minimum EPA payments and 2015-16 Full-Time Faculty Hiring allocations), therefore they do not participate in the proportional reduction. Consistent with past practice, revenue deficits are resolved through a proportional reduction to TCR, which proportionally decreases district General Fund need. This reduction is not an official reduction to TCR, rather it is only used to apply a proportional reduction to general apportionments to align with available General Fund. The deficit factor may change at each apportionment cycle due to updated data and revenues.
19	Revenue Deficit	The Revenue Deficit is the TCR minus identified revenue.
20	Exhibit A Certification	The Exhibit A certification is the sum of 2015-16 Full Time Faculty Hiring and State General Apportionment funds that are currently available for disbursement. See memo for additional information regarding state general fund allocation.
21	Restoration Authority	The value of total FTES authority available to restore based on current FTES estimates.
22	2026-27 Growth Authority %	The FTES growth target based on current FTES estimates and available funds shown as a percentage. Additional information about the growth formula calculation is available in SCFF Growth Formula Explained – April 2026 (PDF), available in the Resources section of the Chancellor's Office Student Centered Funding Formula (SCFF) webpage.
23	2026-27 Growth Authority Value	The FTES growth target based on current FTES estimates and available funds shown as a value.

Note: These figures are estimates and used for purposes of the Advance apportionment. New estimates will be available at the First Principal apportionment period and adjustments will be made.

CALIFORNIA COMMUNITY COLLEGES
MONTHLY PAYMENT SCHEDULE BY DISTRICT
2026-2027 ADVANCE APPORTIONMENT

EXHIBIT A

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

ORANGE COUNTY

Programs	Revenue Control	Amount Certified	July Payment	August Payment	September Payment	October Payment	November Payment	December Payment	January Payment	Total Paid Thru. January 2027
State General Apportionment	Unrestricted 8610	85,945,843	6,875,667	6,875,668	10,313,501	8,594,584	7,735,126	4,297,292	6,875,668	51,567,506
Access to Print and Electronic Information	Restricted 8620	21,660	1,733	1,733	2,599	2,166	1,949	1,083	1,733	12,996
Adult Education Block Grant	Restricted 8620	4,033,426	336,119	336,119	336,119	336,118	336,119	336,119	336,119	2,352,832
Apprentice Allowance (RSI)	Unrestricted 8610	5,956,642	476,531	476,532	714,797	595,664	536,098	297,832	476,531	3,573,985
Asian American, Native Hawaiian and Pacific Island	Restricted 8620	133,922	10,714	10,714	16,070	13,392	12,053	6,696	10,714	80,353
Basic Needs Centers	Restricted 8620	934,898	74,792	74,792	112,187	93,490	84,141	46,745	74,792	560,939
Board Financial Aid Program (BFAP 2%)	Unrestricted 8610	243,874	19,510	19,510	29,265	24,387	21,949	12,193	19,510	146,324
California College Promise	Restricted 8620	1,689,451	1,689,451	0	0	0	0	0	0	1,689,451
CalWORKs	Restricted 8620	1,011,616	80,929	80,930	121,393	101,162	91,046	50,580	80,930	606,970
CARE	Restricted 8620	405,833	32,467	32,466	48,700	40,584	36,525	20,291	32,467	243,500
Childcare Tax Bailout	Restricted 8620	332,936	26,635	26,635	39,952	33,294	29,964	16,647	26,635	199,762
Classified Employee Summer Assistance Program	Restricted 8650	0	0	0	0	0	0	0	0	0
College Rapid Rehousing Funds	Restricted 8620	0	0	0	0	0	0	0	0	0
Corporation for Education Network Initiatives	Restricted 8620	0	0	0	0	0	0	0	0	0
Deaf and Hard of Hearing	Restricted 8620	66,262	5,301	5,301	7,951	6,627	5,963	3,313	5,301	39,757
Disabled Student Program & Services	Restricted 8620	2,433,483	194,679	194,678	292,018	243,349	219,013	121,674	194,679	1,460,090
EOPS	Restricted 8620	3,112,253	248,980	248,980	373,471	311,225	280,103	155,613	248,980	1,867,352
Financial Aid Technology	Restricted 8620	101,478	101,478	0	0	0	0	0	0	101,478
Foster Care Education	Restricted 8620	0	0	0	0	0	0	0	0	0
Full Time Faculty Hiring	Unrestricted 8690	3,325,444	266,036	266,035	399,053	332,545	299,290	166,272	266,035	1,995,266
Mental Health Program	Restricted 8620	793,121	63,450	63,449	95,175	79,312	71,381	39,656	63,450	475,873
NextUp	Restricted 8620	679,075	54,326	54,326	81,489	67,908	61,116	33,954	54,326	407,445
Nursing Education	Restricted 8620	273,861	21,909	21,909	32,863	27,386	24,648	13,693	21,909	164,317
Part-Time Faculty Compensation	Unrestricted 8610	737,831	59,026	59,027	88,540	73,783	66,405	36,891	59,027	442,699
SFAA	Restricted 8620	1,375,348	110,028	110,028	165,041	137,535	123,782	68,767	110,028	825,209
Special Trustee AB318 Restricted Exp.	Restricted 8620	0	0	0	0	0	0	0	0	0
Student Equity and Achievement Program	Restricted 8620	14,522,011	1,161,761	1,161,761	1,742,641	1,452,201	1,306,981	726,101	1,161,761	8,713,207
Student Success Completion Grant	Restricted 8620	4,713,599	4,713,599	0	0	0	0	0	0	4,713,599
Umoja	Restricted 8690	201,631	16,130	16,131	24,196	20,163	18,147	10,081	16,131	120,979
Undocumented Resources Liaisons	Restricted 8620	346,426	27,714	27,714	41,571	34,643	31,178	17,322	27,714	207,856
Veteran Resource Center	Restricted 8620	164,706	13,176	13,177	19,765	16,470	14,824	8,235	13,177	98,824
2024-25 Education Protection Account Recalculation	See 2024-25 Exhibit D - EPA	23,498	23,498	0	0	0	0	0	0	23,498
2024-25 State General Apportionment Adjustment	See 2024-25 Exhibit D	71,380	71,380	0	0	0	0	0	0	71,380
2025-26 Categorical Adjustment	See 2025-26 Exhibit D	0	0	0	0	0	0	0	0	0
2025-26 Education Protection Account Recalculation	See 2025-26 Exhibit D - EPA	455,659	455,659	0	0	0	0	0	0	455,659
2025-26 State General Apportionment Adjustment	See 2025-26 Exhibit D	12,188,116	12,188,116	0	0	0	0	0	0	12,188,116
Total		146,295,283	29,420,794	10,177,615	15,098,357	12,637,988	11,407,801	6,487,050	10,177,617	95,407,222

California Community Colleges
2025-26 Early Recalculation July 2026
Statewide Totals
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Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)

I. Base Allocation (FTES + Basic Allocation)		$ 7,223,008,045
II. Supplemental Allocation		1,781,017,515
III. Student Success Allocation		1,075,466,878
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	$ 10,079,492,438
	2024-25 SCFF Calculated Revenue + COLA (B)	9,942,793,249
	Hold Harmless Revenue (C)	9,854,463,472
	Stability Protection Adjustment	36,558,323
	Hold Harmless Protection Adjustment	84,129,392
	2025-26 TCR (Max of A, B, or C)	**$ 10,200,180,153**

Revenue Sources

Property Tax & ERAF		$ 4,974,357,946
Less Property Tax Excess	9 Excess Tax School Entities	(558,469,593)
Student Enrollment Fees		425,254,201
Education Protection Account (EPA)	Minimum of at least $100 x Funded FTES — Funded FTES: 1,090,506.27 x Rate: varies	1,819,176,040
State General Fund Allocation		3,509,306,985

State General Fund Allocation

General Fund Allocation	$ 3,421,660,658
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	87,646,327
Subtotal State General Fund Allocation	**$3,509,306,985**
Adjustment(s)	(1,862,153)
State General Fund Allocation	**$3,507,444,832**
State General Fund Certification (Exhibit A/D)	**$3,311,116,832**
Balance (Refer to 2026-27 Advance Memo)	**$196,328,000**

	Available Revenue	**$ 10,169,625,579**
	2025-26 TCR (Max of A, B, or C)	**10,200,180,153**
0.2995%	Revenue Deficit	$ (30,554,574)

Supporting Sections

Section Ia: FTES Data and Calculations

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	**2023-24 Applied #3**	**2024-25 Applied #3**	**2025-26 Restoration**	**2025-26 Decline**	**2025-26 Adjustment**	**2025-26 Applied #1**	**2025-26 Applied #2**	**2025-26 Growth**	**2025-26 Funded**
Credit	902,783.23	922,015.59	13,493.02	(10,602.24)	2,571.40	927,477.77	917,425.53	9,295.04	926,720.57
Incarcerated Credit	5,539.79	5,896.12	128.83	(129.41)	(114.16)	5,781.38	5,781.38	79.30	5,860.68
Special Admit Credit	58,420.48	67,069.24	3,172.74	(254.76)	151.28	70,138.50	70,138.50	3,120.02	73,258.52
CDCP	50,535.36	57,498.42	(1,509.37)	(235.63)	(1,210.46)	54,542.97	54,542.97	2,123.52	56,666.49
Noncredit	26,605.90	26,919.48	1,484.60	(259.87)	(1,113.16)	27,031.05	27,031.05	968.96	28,000.01
Total FTES=>>>	1,043,884.76	1,079,398.85	16,769.82	(11,481.91)	284.91	1,084,971.67	1,074,919.43	15,586.83	1,090,506.27
Total Values=>>>		$6,120,607,469	$93,491,578	($63,755,834)	$0	$6,150,343,219			
Change from PY to CY=>>>		$286,944,019							

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	**2025-26 Applied #2 Revenue**	**2025-26 Growth Revenue**	**2025-26 Rate $***	**2025-26 Total Revenue**
Credit	$4,980,456,464	$ 50,402,709	$5,416.20	$5,030,859,173
Incarcerated Credit	44,091,429	608,146	$7,595.29	44,699,575
Special Admit Credit	533,734,191	23,706,891	$7,595.29	557,441,082
CDCP	414,269,787	16,128,763	$7,595.29	430,398,550
Noncredit	123,457,937	4,425,490	$4,567.26	127,883,427
Total	$6,096,009,808	$95,271,999		**$6,191,281,807**

*Rates reflect statewide rates applicable to the majority of districts.

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	**2025-26 Applied #3**	**2025-26 Unfunded FTES**	**2025-26 Unfunded FTES Value**
963,562.60	936,772.81	26,789.79	$ 145,509,901
5,860.68	5,860.68	(0.00)	-
75,140.53	73,258.52	1,882.01	14,316,416
56,910.07	56,666.49	243.58	1,850,089
28,056.91	28,000.01	56.90	259,867
1,129,530.79	1,100,558.51	28,972.28	$ 161,936,273

Total Value=>>> $6,407,551,488

Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)

variable	r	s	t	n = s + t
FTES Category	**ECA FTES**	**Reported 320 2025-26 P2 FTES**	**ECA Applied**	**2025-26 Applied #0**
Credit	19,517.54	961,139.61	2,422.99	963,562.60
Incarcerated Credit	709.84	5,539.04	321.64	5,860.68
Special Admit Credit	781.73	75,379.31	(238.78)	75,140.53
CDCP	169.15	56,910.06	0.01	56,910.07
Noncredit	1,097.48	27,700.28	356.63	28,056.91
Total	22,275.74	1,126,668.30	2,862.49	1,129,530.79

Definitions: PY: 2024-25 CY: 2025-26

PY App#3: PY App#1 plus PY Growth, is the base for CY.
CY App#0: Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.
CY App#1: Base for CY plus any restoration, decline or adjustment.
CY App#2: FTES that will be funded not including growth. Includes Credit 3-year average.
CY App#3: CY App#1 plus Growth. Used as the base for the following year.
CY Adjustment: Alignment of FTES to available resources.
Change Prior Year to Current Year: CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values

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Section Ic: FTES Restoration Authority

variable	v	w	y	z = (v + w + y) x l
FTES Category	**2022-23**	**2023-24**	**2024-25**	**Total $**
Credit	13,822.50	37,185.61	13,276.58	$ 349,928,930
Incarcerated Credit	(48.46)	2.91	19.49	(18,854)
Special Admit Credit	(964.63)	(8,989.90)	324.08	(73,599,877)
CDCP	(343.49)	(4,029.10)	(139.10)	(34,267,605)
Noncredit	1,921.75	3,443.17	(600.99)	21,758,121
Total	14,387.67	27,612.69	12,880.06	$ 263,800,715

Section Id: FTES Growth Authority

variable	aa	ab	ac = aa x ab
FTES Category	**% target**	**2024-25 Applied #3 FTES**	**2025-26 Growth FTES**
Credit	1.50%	922,015.59	13,795.32
Incarcerated Credit	1.50%	5,896.12	262.43
Special Admit Credit	1.50%	67,069.24	1,195.20
CDCP	1.50%	57,498.42	1,004.49
Noncredit	1.50%	26,919.48	384.75
Total	1.50%	1,079,398.85	16,642.19
		Total Growth FTES Value =>>>	$ 95,272,000

Section Ie: Basic Allocation

District Type/FTES	**Funding Rate**	**Number of Colleges**	**Basic Allocation**
Single College Districts			
≥ 20,000	11,096,910.43	4	$44,387,640
≥ 10,000 & < 20,000	8,877,528.70	22	195,305,638
< 10,000	6,658,143.47	23	153,137,289
Multi-College Districts			
≥ 20,000	8,877,528.70	4	35,510,116
≥ 10,000 & < 20,000	7,767,836.95	22	170,892,414
< 10,000	6,658,143.47	40	266,325,720
Additional Rural $	2,117,699.79	11	23,294,700
		Subtotal	$888,853,517

FTES	**Funding Rate**	**Number of Centers**	**Basic Allocation**
State Approved Centers			
≥ 1,000	$2,219,381.74	42	$93,214,044
Grandparented Centers			
≥ 1,000	2,219,381.74	16	35,510,112
≥ 750 & < 1,000	1,664,535.87	3	4,993,608
≥ 500 & < 750	1,109,690.00	4	4,438,760
≥ 250 & < 500	554,845.87	7	3,883,922
≥ 100 & < 250	277,424.68	3	832,275
		Subtotal	$142,872,721
		Total Basic Allocation	$1,031,726,238
		Total FTES Allocation	6,191,281,807
		Total Base Allocation	**$7,223,008,045**

Section II: Supplemental Allocation

Supplemental Allocation - Point Value $1,280.76	**Points**	**2024-25 Headcount**	**Rate**	**Revenue**
AB540 Students	1	47,462	$1,280.76	$60,787,270
Pell Grant Recipients	1	496,822	1,280.76	636,308,036
Promise Grant Recipients	1	846,314	1,280.76	1,083,922,209
Totals		1,390,598		**$1,781,017,515**

Section III: Student Success Allocation

All Students - Point Value $755.21	**Points**	**2022-23 Headcount**	**2023-24 Headcount**	**2024-25 Headcount**	**Three Year Average**	**Rate = Point Value x Points**	**Revenue**
Associate Degrees for Transfer	4	53,922	56,236	60,238	56,798.67	$ 3,020.86	$171,580,605
Associate Degrees	3	60,782	64,020	68,320	64,374.00	2,265.64	145,848,446
Baccalaureate Degrees	3	243	259	321	274.33	2,265.64	621,540
Credit Certificates	2	25,465	31,029	34,546	30,346.67	1,510.43	45,836,453
Transfer Level Math and English	2	52,247	54,777	60,643	55,889.00	1,510.43	84,416,315
Transfer to a Four Year University	1.5	68,760	64,251	72,793	68,601.33	1,132.82	77,713,038
Nine or More CTE Units	1	185,112	207,362	222,191	204,888.33	755.21	154,734,549
Regional Living Wage	1	187,981	136,134	149,039	157,718.00	755.21	119,110,850
	All Students Subtotal	634,512	614,068	668,091	638,890.33		$799,861,796
Pell Grant Recipients - Point Value $190.49							
Associate Degrees for Transfer	6	29,933	31,354	34,981	32,089.33	$ 1,142.95	$36,676,622
Associate Degrees	4.5	32,886	34,794	38,272	35,317.33	857.22	30,274,554
Baccalaureate Degrees	4.5	109	121	157	129.00	857.22	110,582
Credit Certificates	3	10,849	13,582	16,087	13,506.00	571.48	7,718,366
Transfer Level Math and English	3	20,769	22,623	27,869	23,753.67	571.48	13,574,670
Transfer to a Four Year University	2.25	30,401	28,088	32,324	30,271.00	428.61	12,974,380
Nine or More CTE Units	1.5	84,191	97,205	110,852	97,416.00	285.74	27,835,491
Regional Living Wage	1.5	59,535	38,473	42,867	46,958.33	285.74	13,417,797
	Pell Grant Recipients Subtotal	268,673	266,240	303,409	279,440.67		$142,582,462
Promise Grant Recipients - Point Value $190.49							
Associate Degrees for Transfer	4	40,285	41,620	45,376	42,427.00	$ 761.97	$32,328,061
Associate Degrees	3	45,732	48,368	51,825	48,641.67	571.48	27,797,585
Baccalaureate Degrees	3	170	190	240	200.00	571.48	114,294
Credit Certificates	2	15,854	19,404	22,261	19,173.00	380.98	7,304,616
Transfer Level Math and English	2	29,009	32,445	36,716	32,723.33	380.98	12,467,081
Transfer to a Four Year University	1.5	42,695	38,701	44,463	41,953.00	285.74	11,987,584
Nine or More CTE Units	1	120,425	137,571	150,769	136,255.00	190.49	25,955,525
Regional Living Wage	1	100,260	65,136	71,903	79,099.67	190.49	15,067,874
	Promise Grant Recipients Subtotal	394,430	383,435	423,553	400,472.67		$133,022,620
	Total Headcounts	1,297,615	1,263,743	1,395,053	1,318,803.67		
						Total Student Success Allocation	**$1,075,466,878**

California Community Colleges
2025-26 Early Recalculation July 2026
Rancho Santiago CCD
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)

I. Base Allocation (FTES + Basic Allocation)	$ 209,419,954
II. Supplemental Allocation	33,163,910
III. Student Success Allocation	24,013,135
Student Centered Funding Formula (SCFF) Calculated Revenue (A)	$ 266,596,999
2024-25 SCFF Calculated Revenue + COLA (B)	252,319,248
Hold Harmless Revenue (C)	246,646,381
Stability Protection Adjustment	-
Hold Harmless Protection Adjustment	-
2025-26 TCR (Max of A, B, or C)	**$ 266,596,999**

Revenue Sources

Property Tax & ERAF		$ 131,140,997
Less Property Tax Excess		-
Student Enrollment Fees		8,824,255
Education Protection Account (EPA)	Minimum of at least $100 x Funded FTES — Funded FTES: 30,798.17 x Rate: $1,898.15	58,459,442
State General Fund Allocation		67,281,580

State General Fund Allocation

General Fund Allocation	$ 65,053,192
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	2,228,388
Subtotal State General Fund Allocation	**$67,281,580**
Adjustment(s)	-
State General Fund Allocation	**$67,281,580**
State General Fund Certification (Exhibit A/D)	**$63,515,517**
Balance (Refer to 2026-27 Advance Memo)	**$3,766,063**

	Available Revenue	**$ 265,706,274**
	2025-26 TCR (Max of A, B, or C)	**266,596,999**
0.3341%	Revenue Deficit	$ (890,725)

Supporting Sections

Section Ia: FTES Data and Calculations

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	**2023-24 Applied #3**	**2024-25 Applied #3**	**2025-26 Restoration**	**2025-26 Decline**	**2025-26 Adjustment**	**2025-26 Applied #1**	**2025-26 Applied #2**	**2025-26 Growth**	**2025-26 Funded**
Credit	18,136.42	18,136.42	-	-	-	18,136.42	18,136.42	-	18,136.42
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	1,334.45	1,334.45	-	-	-	1,334.45	1,334.45	-	1,334.45
CDCP	6,820.67	7,846.91	-	-	-	7,846.91	7,846.91	1,111.20	8,958.11
Noncredit	2,270.54	2,366.62	-	-	-	2,366.62	2,366.62	2.57	2,369.19
Total FTES=>>>	28,562.08	29,684.40	-	-	-	29,684.40	29,684.40	1,113.77	30,798.17
Total Values=>>>		$178,774,496	$0	$0	$0	$178,774,496			
Change from PY to CY=>>>		$22,489,343							

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	**2025-26 Applied #2 Revenue**	**2025-26 Growth Revenue**	**2025-26 Rate $**	**2025-26 Total Revenue**
Credit	$98,230,391	$ -	$5,416.20	$98,230,391
Incarcerated Credit	-	-	$7,595.29	-
Special Admit Credit	10,135,538	-	$7,595.29	10,135,538
CDCP	59,599,590	8,439,903	$7,595.29	68,039,493
Noncredit	10,808,976	11,738	$4,567.26	10,820,714
Total	$178,774,495	$8,451,641		**$187,226,136**

	n	o = f + h	p = n - o	q = p x l
	2025-26 Applied #0	**2025-26 Applied #3**	**2025-26 Unfunded FTES**	**2025-26 Unfunded FTES Value**
Credit	19,884.22	18,136.42	1,747.80	$ 9,466,426
Incarcerated Credit	-	-	-	-
Special Admit Credit	1,916.22	1,334.45	581.77	4,418,713
CDCP	8,978.20	8,958.11	20.09	152,563
Noncredit	2,369.19	2,369.19	-	-
Total	33,147.83	30,798.17	2,349.66	$ 14,037,702
Total Value=>>>	$201,263,839			

Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)

variable	r	s	t	n = s + t
FTES Category	**ECA FTES**	**Reported 320 2025-26 P2 FTES**	**ECA Applied**	**2025-26 Applied #0**
Credit	-	19,884.22	-	19,884.22
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	1,916.22	-	1,916.22
CDCP	-	8,978.20	-	8,978.20
Noncredit	-	2,369.19	-	2,369.19
Total	-	33,147.83	-	33,147.83

Definitions:	PY: 2024-25	CY: 2025-26

PY App#3: PY App#1 plus PY Growth, is the base for CY.
CY App#0: Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.
CY App#1: Base for CY plus any restoration, decline or adjustment.
CY App#2: FTES that will be funded not including growth. Includes Credit 3-year average.
CY App#3: CY App#1 plus Growth. Used as the base for the following year.
CY Adjustment: Alignment of FTES to available resources.
Change Prior Year to Current Year: CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values

California Community Colleges
2025-26 Early Recalculation July 2026
Rancho Santiago CCD
Exhibit C - Page 2

Section Ic: FTES Restoration Authority

variable	v	w	y	z = (v + w + y) x l
FTES Category	**2022-23**	**2023-24**	**2024-25**	**Total $**
Credit	-	-	-	$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
Total	-	-	-	$ -

Section Id: FTES Growth Authority

variable	aa	ab	ac = aa x ab
FTES Category	**% target**	**2024-25 Applied #3 FTES**	**2025-26 Growth FTES**
Credit	3.63%	18,136.42	658.47
Incarcerated Credit	3.63%	-	-
Special Admit Credit	3.63%	1,334.45	48.45
CDCP	3.63%	7,846.91	284.89
Noncredit	3.63%	2,366.62	85.92
Total	3.63%	29,684.40	1,077.74
		Total Growth FTES Value =>>>	$ 6,490,676

Section Ie: Basic Allocation

District Type/FTES	**Funding Rate**	**Number of Colleges**	**Basic Allocation**
Single College Districts			
≥ 20,000	11,096,910.43	-	$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	-	-
Multi-College Districts			
≥ 20,000	8,877,528.70	1	8,877,529
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	1	6,658,143
Additional Rural $	2,117,699.79	-	-
		Subtotal	$15,535,672

FTES	**Funding Rate**	**Number of Centers**	**Basic Allocation**
State Approved Centers			
≥ 1,000	$2,219,381.74	2	$4,438,764
Grandparented Centers			
≥ 1,000	2,219,381.74	1	2,219,382
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
		Subtotal	$6,658,146
		Total Basic Allocation	$22,193,818
		Total FTES Allocation	187,226,136
		Total Base Allocation	**$209,419,954**

Section II: Supplemental Allocation

Supplemental Allocation - Point Value $1,280.76	**Points**	**2024-25 Headcount**	**Rate**	**Revenue**
AB540 Students	1	1,705	$1,280.76	$2,183,690
Pell Grant Recipients	1	7,640	1,280.76	9,784,980
Promise Grant Recipients	1	16,549	1,280.76	21,195,240
Totals		25,894		**$33,163,910**

Section III: Student Success Allocation

All Students - Point Value $755.21	**Points**	**2022-23 Headcount**	**2023-24 Headcount**	**2024-25 Headcount**	**Three Year Average**	**Rate = Point Value x Points**	**Revenue**
Associate Degrees for Transfer	4	1,104	1,112	1,064	1,093.33	$ 3,020.86	$3,302,803
Associate Degrees	3	1,176	1,276	1,443	1,298.33	2,265.64	2,941,559
Baccalaureate Degrees	3	15	19	26	20.00	2,265.64	45,313
Credit Certificates	2	1,030	1,392	923	1,115.00	1,510.43	1,684,127
Transfer Level Math and English	2	897	947	959	934.33	1,510.43	1,411,243
Transfer to a Four Year University	1.5	1,484	1,183	1,365	1,344.00	1,132.82	1,522,512
Nine or More CTE Units	1	4,776	4,716	4,546	4,679.33	755.21	3,533,898
Regional Living Wage	1	7,086	5,093	5,524	5,901.00	755.21	4,456,518
All Students Subtotal		17,568	15,738	15,850	16,385.33		$18,897,973
Pell Grant Recipients - Point Value $190.49							
Associate Degrees for Transfer	6	545	603	608	585.33	$ 1,142.95	$669,009
Associate Degrees	4.5	532	587	708	609.00	857.22	522,044
Baccalaureate Degrees	4.5	11	9	18	12.67	857.22	10,858
Credit Certificates	3	289	331	321	313.67	571.48	179,253
Transfer Level Math and English	3	337	388	430	385.00	571.48	220,019
Transfer to a Four Year University	2.25	598	482	550	543.33	428.61	232,877
Nine or More CTE Units	1.5	1,404	1,714	1,862	1,660.00	285.74	474,326
Regional Living Wage	1.5	999	453	519	657.00	285.74	187,730
Pell Grant Recipients Subtotal		4,715	4,567	5,016	4,766.00		$2,496,116
Promise Grant Recipients - Point Value $190.49							
Associate Degrees for Transfer	4	809	819	801	809.67	$ 761.97	$616,941
Associate Degrees	3	837	943	1,093	957.67	571.48	547,284
Baccalaureate Degrees	3	15	16	24	18.33	571.48	10,477
Credit Certificates	2	475	574	498	515.67	380.98	196,461
Transfer Level Math and English	2	497	547	559	534.33	380.98	203,573
Transfer to a Four Year University	1.5	914	693	794	800.33	285.74	228,686
Nine or More CTE Units	1	2,447	2,915	2,905	2,755.67	190.49	524,933
Regional Living Wage	1	2,222	1,093	1,263	1,526.00	190.49	290,691
Promise Grant Recipients Subtotal		8,216	7,600	7,937	7,917.67		$2,619,046
Total Headcounts		30,499	27,905	28,803	29,069.00		
						Total Student Success Allocation	**$24,013,135**

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

HSA Parameters Announced for 2027

BY ALEXIS KRUSE, CPA

BY TEDDI WENTWORTH

posted June 30, 2026

The Internal Revenue Service (IRS) has computed the cost-of-living adjustments for health savings account (HSA) limitations and high deductible health plan (HDHP) parameters for the 2027 calendar year, and included the revisions in the IRS Revenue Procedure 2026-24, which can be found here.

The current 2026 amounts and the adjusted 2027 amounts are contained in the following table. The minimum HDHP deductible increased by $50 for single coverage, and by $100 for family coverage. The annual out-of-pocket limit for HDHPs increased by $200 for single coverage, and by $400 for family coverage. The maximum HSA contribution increased by $100 for single coverage, and by $250 for family coverage. The maximum "catch-up" contribution remains unchanged.

Calendar Year 2026		
Component	**Single Coverage**	**Family Coverage**
Minimum deductible of HDHP	$1,700	$3,400
Annual out-of-pocket limit for HDHP	$8,500	$17,000
Maximum HSA contribution	$4,400	$8,750
Maximum "catch-up" contribution (age 55 or over)	$1,000	$1,000
Calendar Year 2027		
Component	**Single Coverage**	**Family Coverage**
Minimum deductible of HDHP	$1,750	$3,500
Annual out-of-pocket limit for HDHP	$8,700	$17,400
Maximum HSA contribution	$4,500	$9,000

Maximum “catch-up” contribution (age 55 or over)	$1,000	$1,000

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

November Ballot Propositions Taking Shape

BY DAVE HECKLER

posted July 2, 2026

On Monday, June 29, 2026, Secretary of State Shirley Weber, PhD, assigned the ballot numbers to the 14 initiatives and legislative measures that qualified for California's November general election ballot. The Proposition 30/55 extension will appear on the ballot as Proposition 3.

Proposition numbers are typically assigned based on the type of measure it is and when it became qualified. Bond measures receive their numbers first, with constitutional amendments taking priority over statutory measures.

However, the Legislature, via Assembly Bill 182 (Pellerin, Statutes of 2026), deviated from this practice by specifying the first five ballot propositions including the Proposition 30 extension. Absent legislative efforts, the proposal would have been farther down the ballot, adding risk to its passage.

Also added to the November ballot in the final moments was Assembly Constitutional Amendment 20 (Gabriel, Statutes of 2026), now known as Proposition 2. If approved by voters, Proposition 2 would increase the Budget Stabilization Account from 10% of the General Fund to 20% of the General Fund.

Two competing initiatives from the trial attorneys and the rideshare companies were ultimately withdrawn after a compromise measure was adopted by the Legislature at the last minute. This avoids what would have been an extraordinarily costly campaign for both sides.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

What Is in the 2026-27 State Budget Agreement?

BY KYLE HYLAND

posted July 6, 2026

Last week, the Legislature approved the 2026-27 State Budget package and sent budget bill junior and budget trailer bills to Governor Gavin Newsom for his signature. On June 29, 2026, Governor Newsom signed the main State Budget bill, budget bill jr., and several budget trailer bills implementing the 2026-27 budget agreement.

Notably absent from the batch of signed measures were Senate Bill (SB) 135 (Committee on Budget and Fiscal Review), the higher education budget trailer bill, and Assembly Bill (AB) 126 (Committee on Budget), the omnibus education budget trailer bill. SB 135 makes statutory changes affecting the state's higher education segments, including the California Community Colleges (CCC), while AB 126 makes a wide range of statutory changes affecting TK-14 education. Although Governor Newsom has not yet signed either measure, we expect both bills to be signed this week because they were included in the final tri-party budget agreement.

Below we provide the key provisions of the 2026-27 State Budget package for the CCC:

	Governor's Version	Legislative Version	Final Budget Agreement
Proposition 98 Funding Level	2024-25: \$124.9 billion 2025-26: \$125.1 billion 2026-27: \$127.1 billion	2024-25: \$124.9 billion 2025-26: \$127.0 billion 2026-27: \$127.9 billion	2024-25: \$124.9 billion 2025-26: \$125.5 billion 2026-27: \$128.0 billion
2025-26 Proposition 98 Minimum Guarantee Settle-up Proposal	Appropriates \$3.9 billion less than the calculated level	Appropriates \$3.9 billion less than the calculated level, and states intent to a "reliable schedule to pay districts"	Appropriates \$3.9 billion less than the calculated level; commits to begin paying back the funds if 2027-28 May Revision revenues exceed 2026-27 Budget Act revenues

State Preschool Programs	No proposal	Shifts non-local educational agency (LEA) state preschool into Proposition 98; rebenches the minimum guarantee to account for these additional costs	Shifts non-LEA state preschool into Proposition 98; rebenches the minimum guarantee to account for these additional costs
Public School System Stabilization Account (At the end of 2026-27)	$10.3 billion	$9.5 billion	$9.2 billion
Deferrals	Retires the deferrals included in the 2025-26 Budget Act	Retires the deferrals included in the 2025-26 Budget Act	Retires the deferrals included in the 2025-26 Budget Act
TK-12 Split Calculation	Transitional kindergarten (TK) costs outside split	TK costs included before split	TK costs outside split
TK-12/CCC Split	89.07%/10.93%	89.07%/10.93%	88.9%/11.1%; +$217.7M ongoing to CCCs
Apportionment Deficit	$89 million	$89 million	$141 million
Statutory Cost-of-Living Adjustment (COLA)	2.87%	2.87%	2.87%
Paid Pregnancy Disability Leave COLA	$146 million ongoing	Same	$159.7 million ongoing including $13.3 million hold harmless
Enrollment Growth	1.5% over two years	3.5% over two years	2.5% over two years
Higher of Actual or Three-Year Average	No proposal	$47.4 million	$47.7 million
Calbright College	$38 million ongoing	$38 million for two years	$38 million for two years

Deferred Maintenance	$120.7 million one-time	$120.7 million one-time	$120.7 million one-time
Credit for Prior Learning	$35 million one-time; $2 million ongoing	$35 million one-time; $2 million ongoing	$35 million one-time; $2 million ongoing
Common Cloud	$36 million one-time; $5 million ongoing	$36 million one-time; $5 million ongoing	$36 million one-time; $5 million ongoing
California Early College Demonstration	No proposal	No proposal	$10 million one-time
California Indian Nations College	No proposal	$14.2 million ongoing	$42.6 million one-time (3 years)
Cal-Bridge	No proposal	$1.2 million one-time	$1.2 million one-time
Student Support Block Grant	$100.6 million one-time	$275 million one-time	$147.2 million one-time
LGBTQ+ Centers	No proposal	$30 million one-time	$30 million one-time
Dreamer Resource Liaisons	No proposal	$101.6 million one-time; $15 million ongoing	$70 million one-time; 3% set-aside
Financial Aid Administration	No proposal	$10 million ongoing	$10 million ongoing
Student Equity and Achievement Program COLA	No proposal	$30.1 million ongoing (5.74% COLA)	$30.1 million ongoing (5.74% COLA)
Related and Supplemental Instruction	$16 million one-time	$16 million one-time	$16 million one-time
Adult Learner Demonstration Project	$9.7 million one-time over three years	$9.7 million one-time over three years	$9.7 million one-time over three years
Future of Creative Industries	No proposal	$15 million one-time	$15 million one-time
Healthy School Foods Pathway	$14 million ongoing	$14 million ongoing	$14 million ongoing; 80% for direct costs

English Language Learner Pathways	No proposal	$20.1 million one-time (non-Proposition 98)	$20.1 million one-time (non-Proposition 98)

Sources: California Community Colleges Chancellor's Office (CCCCO) Budget Summary, AB 109, AB 126, and SB 135

Key Policy Changes

In addition to the fiscal investments, the 2026-27 State Budget package includes several policy changes affecting CCCs, as well as broader education governance changes. SB 135 expands eligibility for the Cal Grant Community College Transfer Entitlement by increasing the age limit from 28 to 30 through the 2030-31 award year, requires the California Student Aid Commission to determine eligibility for federal Workforce Pell Grants for qualifying short-term programs, and prohibits scholarship displacement for current and former foster youth receiving a Middle Class Scholarship.

SB 135 also consolidates several legislative reporting requirements, directs the CCCCO to develop recommendations on competency-based education funding and standardized credit for prior learning, requires consistent data reporting and public outcome dashboards for Calbright College, and authorizes the Part-Time Faculty Health Insurance Program to include vision and dental benefits.

In addition, AB 181 (Alvarez, D-San Diego) reorganizes California's education governance by transferring leadership of the California Department of Education from the elected State Superintendent of Public Instruction (SSPI) to a Governor-appointed, Senate-confirmed Education Commissioner and adds the SSPI as the 19th voting member of the Board of Governors.

Next Steps

The Governor is expected to sign education budget trailer bills sometime this week. We will be sure to provide a Community College Update article once those bills are signed.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Budget Significantly Expands State Preschool Eligibility

BY MEGAN BAIER

BY PATTI F. HERRERA, EDD

posted July 9, 2026

While Governor Gavin Newsom and legislative leaders were preparing for final budget negotiations, we highlighted that the Senate was poised to shift all funding of the California State Preschool Program (CSPP) under Proposition 98 (see the June 2026 *Community College Update* article "Senate Proposes to Fund Private Preschool with Proposition 98"). That proposal became law as soon as Governor Newsom signed Assembly Bill (AB) 126 (Committee on Budget), the education omnibus trailer bill, which he did in Davis, California on July 9, 2026—along with AB 181 (Alvarez, D-San Diego) that reforms how TK-12 public education is governed in California.

The 2026-27 Enacted Budget, namely through the passage and signing of AB 150 (Committee on Budget, Statutes of 2026), the early care and education trailer bill, makes other significant changes to the CSPP, including the significant expansion of family eligibility through what is known as the Neighborhood School Eligibility provision.

Neighborhood School Eligibility—*Then*

Before discussing the changes ushered in by the State Budget, let's review how Neighborhood School Eligibility worked in the past. Prior to the signing of AB 150 on June 29, 2026, this narrow provision in the CSPP statutes authorized providers to enroll preschool children who lived within the boundaries of public schools (except charter and magnet schools) that enrolled at least 80% free or reduced-price meal (FRPM)-eligible students, regardless of family income. Essentially, law recognized that when a school enrolled a high percentage of under-resourced students, it signaled that the larger community was under-resourced and thus provided universal access within that community. The Neighborhood School Eligibility provision was modeled after the National School Lunch Program's Community Eligibility Program.

Importantly, historical CSPP enrollment priorities remained intact, and only after preschool children with higher priority were enrolled could CSPP providers enroll children under the Neighborhood Schools Eligibility provision.

Neighborhood School Eligibility—*Now*

The 2026-27 Enacted Budget made small but significant adjustments to this law in two ways:

- AB 150 replaced FRPM eligibility with “unduplicated pupils” (a key data point in the TK-12 Local Control Funding Formula), now recognizing English learners and foster youth among a school’s percentage of under-resourced students

- AB 150 also expanded upon the qualifying schools criteria to also include qualifying school districts—specifically, authorizing CSPP providers to enroll families who live within the boundaries of schools or school districts with unduplicated pupil percentages (UPPs) of at least 80%

It’s worth noting again that the expansion of the Neighborhood School Eligibility provision does not change or interfere with existing CSPP enrollment priorities. Providers are required to enroll children based on existing prescribed priorities, as follows:

CSPP Enrollment Priorities

Priority	Children
One	At-risk children
Two	Children with exceptional needs
Three	Children not enrolled in state-funded transitional kindergarten program (by family income)
Four	Children of employees of local educational agencies, including community college districts (Note: this was also added with the signing of AB 150)
Five	Children from families whose incomes do not exceed 15% of the income eligibility threshold
Six	Children who live within a school or school district boundary with at least 80% unduplicated pupils

Only after all other higher-priority preschool children are enrolled may a CSPP provider enroll children using Neighborhood School Eligibility. However, with more and more CSPP slots going unused and the state continually recouping associated savings, it suggests that providers may be able to take full advantage of this eligibility expansion to serve families in their communities.

For greater context, based on 2025-26 reported data, nearly 300 school districts in California meet the 80% UPP criteria under the expanded CSPP eligibility provision.

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COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Strong Investment Year for CalPERS

BY MICHELLE MCKAY UNDERWOOD

 posted July 14, 2026

Yesterday, July 13, 2026, the California Public Employees' Retirement System (CalPERS) announced its pension fund had preliminary investment returns of 14.8% for the 12-month period ending June 30, 2026. This strong return, well above the system's target return rate of 6.8%, was CalPERS' highest mark in five years.

Digging into the portfolio, CalPERS' investment bright spots were public equity (+24.1%), private equity (+17%), and private debt (+11%). Underperforming the overall target return rate, but still in positive territory were real assets (+6.3%) and fixed income (+5.9%). Total fund annualized returns for the 5-year period ending June 30, 2026, stood at 6.83%, the 10-year period at 8.57%, and the 20-year period at 6.81%.

This preliminary net return is an early snapshot of the CalPERS portfolio. The ending value of the Public Employees' Retirement Fund for 2025-26 will be based on additional factors beyond investment returns, including employer and employee contributions, monthly payments made to retirees, and various investment fees. The final fiscal year performance returns will be used to set 2027-28 contribution levels for local educational agencies and community colleges in spring 2027. In the meantime, CalPERS is expected to update its projected employer contribution rates later this fall.

California State Teachers' Retirement System investment returns are expected to be released in the coming weeks.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

By the Way . . . Governor Newsom Signs 2026-27 Higher Education Budget Bill

BY MICHELLE MCKAY UNDERWOOD posted July 14, 2026

Yesterday, July 13, 2026, Governor Gavin Newsom announced he has signed Senate Bill 135 (Committee on Budget and Fiscal Review, Statutes of 2026), the higher education trailer bill and one of the final pieces of the 2026-27 Enacted Budget. The most relevant portions of the 2026-27 Enacted Budget for California Community Colleges are outlined in the July 2026 *Community College Update* article "What Is in the 2026-27 State Budget Agreement?" Additionally, an updated community college Financial Projection Dartboard will be posted later this week.

As a budget bill, it became law immediately upon his signature.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Governor Newsom Signs Community College Bills

BY KYLE HYLAND posted July 14, 2026

Over the past few weeks, Governor Gavin Newsom has signed three community college bills into law: Assembly Bill (AB) 1920 (González, Statutes of 2026), AB 2726 (Fong, Statutes of 2026), and Senate Bill (SB) 968 (Becker, Statutes of 2026).

AB 1920 prohibits a community college from deeming a student ineligible for a California College Promise fee waiver solely because the student earned a certificate from a postsecondary educational institution as part of a course sequence leading to an associate degree.

AB 2726 authorizes community college districts (CCDs), school districts, and county offices of education to adopt governing board policies allowing surplus technology to be sold, traded in, donated, or otherwise disposed of through more flexible methods than current law. The bill also requires policies governing data security, compliance with applicable state and federal funding requirements, and efforts to maximize the value of surplus technology while reducing electronic waste.

SB 968 removes the July 1, 2028, sunset date for statute that authorizes the San Mateo County CCD to adopt a policy to use local unrestricted General Fund dollars to provide fee waivers and other assistance to help cover the total cost of attendance for students residing within the boundary of the San Mateo County CCD.

All three bills take effect on January 1, 2027.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

It's Time to Calculate Your Annual Gann Limit

BY RAPHAEL GUZMAN

BY PATTI F. HERRERA, EDD

posted July 14, 2026

Each year, community college districts are required to calculate their annual spending limits, also known as Gann Limits. This requirement was established nearly 50 years ago with the passage of Proposition 4 (1979), which is intended to limit government spending by state and local public agencies, including public education agencies.

Specifically, Government Code Section (GC §) 7910 requires community college district governing boards to adopt resolutions estimating their local educational agencies' spending limits at a regularly scheduled or properly noticed special meeting, as well as make the documentation used to determine their spending limits publicly available 15 days prior to the board meeting. Furthermore, GC § 7908(c) requires each district to at least annually report its spending limit, its appropriations subject to the limit, and other information to the California Community Colleges Chancellor's Office (CCCCO) and the Department of Finance. This information is required to be reported on the Annual Financial and Budget Report, CCFS-311 Gann Appropriations Limit form. To assist districts in calculating their annual limits, the CCCCO provides a Microsoft Excel sheet that can be accessed here.

Local Gann Limits are calculated by multiplying the prior-year limit by the percent change in per capita personal income and average daily attendance. Districts whose revenues exceed their Gann Limits are required to increase their spending limits by "borrowing" from the state's limit in an amount equal to their proceeds of taxes (see GC § 7902.1). Conversely, if a district's Gann Limit is higher than its proceeds of taxes, it must decrease its limit by an amount equal to its revenues. Any adjustment to a district's Gann Limit requires the adoption of a local board resolution identifying the adjustment.

More information on the Gann Limit can be found on the Fiscal Standards and Accountability Unit page here.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

By the Way . . . IRS Announces Increased Standard Mileage Rates for 2026

BY ALEXIS KRUSE, CPA

BY TEDDI WENTWORTH posted July 15, 2026

Beginning July 1, 2026, the mileage reimbursement rate for business travel is 76¢ per mile (up from 72.5¢ in the first half of 2026).

For more information, please see Bulletin 2026-29, posted by the Internal Revenue Service (IRS) on July 13, 2026.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

2026-27 Mandated Programs Block Grant

BY KYLE HYLAND

posted July 16, 2026

The California Community Colleges Chancellor's Office (CCCCO) has notified community college districts (CCDs) that they must elect whether to participate in the 2026-27 Mandated Programs Block Grant (MPBG) by August 28, 2026.

The MPBG provides districts with a formula-based allocation in lieu of filing reimbursement claims for covered state-mandated programs during the fiscal year. The 2026 Budget Act provides nearly $41 million for the MPBG, which will be distributed at a rate of $37.51 per funded full-time equivalent student based on each CCD's 2025-26 Second Principal Apportionment data. Payments are expected to be distributed in November 2026.

One notable difference between the community college MPBG and the TK-12 Mandated Block Grant (MBG) for 2026-27 is that the community college program does not include any new reimbursable mandates. The 2026-27 Enacted Budget provides an additional $1.77 million ongoing (on top of the cost-of-living adjustment) to the TK-12 MBG to reflect the costs of implementing Assembly Bill (AB) 367 (Garcia, Statutes of 2021), which requires CCDs, the California State University, and local educational agencies serving grades 6-12 to stock specified restrooms with an adequate supply of free menstrual products. Although AB 367 also applies to CCDs, it was not included in the community college MPBG because no CCD filed a timely test claim with the Commission on State Mandates (CSM). Filing a test claim is the first step in establishing a reimbursable state mandate and it is necessary before a mandate can be considered for inclusion in the MPBG. Because the statutory deadline for filing a test claim has expired, unfortunately, CCDs no longer have an opportunity to pursue reimbursement for AB 367 through the CSM process under current law.

CCDs that elect to participate must submit an opt-in letter to the CCCCO by August 28, 2026. By opting into the program, a district waives its ability to file reimbursement claims for the mandated programs covered by the block grant for the 2026-27 fiscal year. However, the election applies only to the current fiscal year. Participating in the block grant for 2026-27 does not affect reimbursement claims submitted for prior fiscal years or prevent a district from filing claims in future years if it chooses not to participate.
Because participation is an annual decision, districts may wish to compare their estimated block grant allocation with the potential value of reimbursement claims for covered mandates before making their election.

To opt in, districts should email a scanned, signed letter to apportionments@cccco.edu with the subject line and file name: “District Name – 2026 Mandated Programs Block Grant Opt-In.” The CCCCO must receive the letter no later than August 28, 2026. CCDs with questions should contact apportionments@cccco.edu.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

2026-27 Enacted Budget Dartboard Now Available

BY MICHELLE MCKAY UNDERWOOD
BY KYLE HYLAND
 posted July 17, 2026

With the enactment of the 2026-27 State Budget, the School Services of California Inc. Financial Projection Dartboard (Dartboard) has been updated to incorporate the latest budget and financial planning factors to assist in developing local agency budgets.

Included in the Dartboard are the current and out-year cost-of-living adjustment (COLA) factors for the Student Centered Funding Formula from the Department of Finance (DOF).

Factor	2025-26	2026-27	2027-28 Estimated	2028-29 Estimated	2029-30 Estimated
DOF Statutory COLA	2.30%[1]	2.87%[1,2]	3.30%	3.09%	3.11%

[1]Represents actual statutory COLA
[2]An additional 1.44% investment is also applied to Student Centered Funding Formula intended to cover the costs of the new paid pregnancy disability leave

In addition, this widely used planning tool provides the foundation for budget assumptions related to other revenues and expenditures, including Lottery and Mandate Block Grant rates, as well as California's Consumer Price Index for the current and future years.

Click here to view the 2026-27 Dartboard, as well as historic Dartboards.

SSC Community College Financial Projection Dartboard
2026-27 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2026-27 Enacted Budget. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Student Centered Funding Formula (SCFF) rate factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

SCFF PLANNING FACTORS					
Factor	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Department of Finance Statutory COLA	2.30%	2.87%[1]	3.30%	3.09%	3.11%
Additional SCFF Investment[2]	-	$159.7 million	ongoing	ongoing	ongoing
Growth Funding	2.35%	2.50%*	TBD	TBD	TBD

SCFF RATE FACTORS FOR 2025-26 AND 2026-27		
	2025-26	**2026-27**
Base Credit	$5,416	$5,650
Supplemental Point Value	$1,281	$1,336
Student Success Main Point Value	$755	$788
Student Success Equity Point Value	$190	$199
Incarcerated Credit, Special Admit Credit, CDCP**	$7,595	$7,923
Noncredit	$4,567	$4,764

OTHER PLANNING FACTORS						
Factors		**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
California CPI		3.40%	3.30%	3.00%	2.80%	2.70%
California Lottery	Unrestricted per FTES***	$200.41	$190.00	$190.00	$190.00	$190.00
	Restricted per FTES	$95.27	$84.00	$84.00	$84.00	$84.00
Mandate Block Grant		$36.46	$37.51	$38.75	$39.95	$41.19
Interest Rate for Ten-Year Treasuries		4.30%	4.35%	4.20%	4.10%	4.00%
CalSTRS Employer Rate[3]		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate[3]		26.81%	26.40%	26.80%	25.90%	25.10%
Unemployment Insurance Rate[4]		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage[5]		$16.90	$17.40	$18.00	$18.50	$19.00

*$55.3 million for growth of 1.0% starting in 2025-26 and $97.8 million for 0.5% growth starting in 2026-27
**Career development and college preparation (CDCP)
***Full-time equivalent student (FTES)

[1]Applies to Adult Education, Extended Opportunity Programs and Services, Disabled Students Programs and Services, Apprenticeship, CalWORKs Student Services, Mandate Block Grant, Cooperative Agencies Resources for Education, and the Childcare Tax Bailout. Student Equity and Achievement Program received a 5.74% increase and the Financial Aid Administration received an ongoing increase of $10 million.
[2]Investment is separate and distinct from the statutory COLA and codified in proposed Education Code Section 84750.8. This increase is intended to reimburse costs for proposed paid pregnancy disability leave.
[3]California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards. CalPERS and CalSTRS 2026-27 employer rates are final.
[4]Unemployment rates for 2025-26 and 2026-27 are final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).
[5]Minimum wage increases are effective January 1 of the respective year.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

DOF Reports June General Fund Revenue and Economic Conditions

BY WENDI MCCASKILL, EDD
BY RAPHAEL GUZMAN

posted August 3, 2026

In its July *Finance Bulletin* (Bulletin), the Department of Finance (DOF) summarizes the condition of the economy and California General Fund revenues through June, the close of the 2025-26 fiscal year.

California's economy outperformed the nation during the first quarter of 2026. California real gross domestic product (GDP) grew at a 3.7% seasonally adjusted annualized rate, compared to 2.1% growth nationally. The stronger performance follows annual GDP growth of 2.5% for California and 2.1% for the U.S. in 2025.

Inflation moderated during June as energy prices eased. U.S. headline inflation declined from 4.2% in May to 3.5% in June on a year-over-year basis, driven largely by lower gasoline prices. Core inflation, which excludes food and energy, also slowed from 2.9% to 2.6%. Gasoline prices fell 9.7% from May, and year-over-year gasoline inflation decelerated significantly as energy markets stabilized.

This month's Bulletin includes the preliminary General Fund cash receipts for June, which closed out the 2025-26 fiscal year. Preliminary agency cash receipts were $828 million, or 0.3%, above the 2026 Budget Act forecast for the fiscal year. Corporation tax receipts were the primary driver of the overage, exceeding forecast by $920 million (1.9%), while sales and use tax receipts were $410 million (1.2%) above forecast and personal income tax receipts finished $381 million (0.2%) above projections. These gains were partially offset by lower-than-expected "Other revenue," which finished $790 million (17.9%) below forecast. Actual versus forecast General Fund revenues for the fiscal year are listed in the table below.

2025-26 Comparison of Actual and Forecast General Fund Revenues

(Dollars in millions)

Revenue Source	Forecast	Actual	Difference	Percent Difference
Personal Income Tax	$152,937	$153,318	$381	0.2%
Corporation Tax	$47,201	$48,121	$920	1.9%
Sales and Use Tax	$35,615	$36,026	$410	1.2%
Total General Fund Revenue	$248,064	$248,892	$828	0.3%

Source: California DOF, July 2026 Bulletin

June remains one of the state's most important revenue collection months because it includes the second quarter estimated payment deadline for both personal income and corporation taxes, as well as the prepayment for the Pass-Through Entity Elective Tax (PTET). While higher PTET payments increased corporation tax receipts during the fiscal year, the DOF notes that these revenues are expected to be largely offset over time by corresponding personal income tax credits.

California's labor market produced mixed results during June. The state's unemployment rate declined from 5.3% in May to 5.2% in June, while the U.S. unemployment rate also fell by one-tenth of a percentage point to 4.2%. California's labor force declined by 48,700 persons, reflecting decreases in both employment (34,800 fewer employed Californians) and unemployment (13,800 fewer unemployed Californians). The state lost a net 2,900 nonfarm payroll jobs during the month. Job gains occurred in private education and health services, leisure and hospitality, and information, while eight sectors experienced declines, including government, construction, trade, transportation and utilities, professional and business services, manufacturing, financial activities, other services, and mining and logging.

Housing market indicators presented mixed results. The statewide median sales price of an existing single-family home decreased to $904,640 in June, down 2.8% from May, but 0.4% higher than June 2025. Existing home sales increased 4.1% from May and 6.0% compared to one year earlier. Through the first five months of 2026, total housing permits were 19.9% above the same period in 2025, driven by a 59.4% increase in multifamily housing permits, while single-family permits remained 4.4% below the same period in 2025.

The Bulletin reflects continued economic growth, moderating inflation, and General Fund revenues that finished modestly above projections. At the same time, slow employment growth, labor market weakness in several sectors, and ongoing housing affordability challenges remain areas to watch. We will continue to monitor and report on economic developments affecting California school finance.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

CalSTRS 2025-26 Investment Returns Surpass Benchmark

BY MICHELLE MCKAY UNDERWOOD

BY TEDDI WENTWORTH posted August 5, 2026

Following shortly behind the announcement of the California Public Employees' Retirement System (CalPERS) investment returns (see the article "Strong Investment Year for CalPERS" in the July 2026 *Community College Update*), the California State Teachers' Retirement System (CalSTRS) announced a 13.9% net return on investments for the 2025-26 fiscal year. The CalSTRS investments with the strongest returns were global equity (+25.1%) and risk mitigating strategies (+16.8%), while real estate was its worst performer, though still in positive territory (+0.2%).

This is the third fiscal year in a row that CalSTRS has surpassed its return assumption of 7.0% (the 2023-24 fiscal year netted an 8.4% return on investments, and the 2024-25 fiscal year netted an 8.5% return on investments). Over the longer term, total fund annualized returns for the 5-year period ending June 30, 2026, stood at 7.0%, the 10-year period at 9.4%, the 20-year period at 7.5%, and the 30-year period at 7.8%.

According to CalSTRS, the pension system is ahead of schedule in reaching full funding by 2046. This is significant for employers since their contribution rate is tied to that full funding goal. CalSTRS's current strategy is to keep the employer rate of 19.1% until full funding is reached, although this is an annual decision made by the CalSTRS Board. If returns continue to significantly surpass assumptions, the employer contribution rate could decrease sooner than 2046.

The next actuarial valuation of the Defined Benefit Program, which will include an updated funded status, will be released in May 2027, which is when we expect the CalSTRS Board to adopt the employer contribution rate for 2027-28.

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COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Compensation Costs Increase

BY TEDDI WENTWORTH

posted August 5, 2026

On July 31, 2026, the U.S. Bureau of Labor Statistics reported that compensation costs increased 1.0% for state and local government workers, seasonally adjusted, from April 2026 to June 2026. Although the three-month, seasonally adjusted compensation rate is the same as the prior March 2026 rate, the cost increase continues to be higher for state and local government workers than that of both private industry and civilian workers on a three-month and year-over-year basis. Wages, salaries, and benefit costs are down slightly in the second quarter of this year for state and local government workers, as compared to the first quarter.

The figure below reflects the 12-month, not seasonally adjusted, percentage change in the Employment Cost Index, ending June 2026.

	State and Local Government Workers	Civilian Workers[1]	Private Industry Workers
Total Compensation[2]	3.6%	3.4%	3.3%
Wage and Salaries	3.4%	3.2%	3.1%
Benefit Costs	4.0%	3.8%	3.8%

[1]Includes private industry and state and local government
[2]Includes wages and salaries and benefits

State and local government workers still outpace private industry and civilian workers in each category.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Top Legislative Issues—Legislature Returns

BY MICHELLE MCKAY UNDERWOOD

BY KYLE HYLAND

posted August 5, 2026

The Legislature returned from summer recess on Monday, August 3, 2026, with one month to finish its work for the current legislative session. Having passed the policy deadline prior to summer recess, over the course of the next two weeks, bills with fiscal implications will move through the Assembly and Senate Appropriations Committees, with the culmination of that work on August 13.

While the Legislature is on recess, bills are not amended and do not move through committee, but that is not to say that work is not being done behind the scenes. Advocates are making final pushes to perfect—or stop—bills that are nearing the Governor's desk. Administration staff—both fiscal and policy—are communicating with bill authors and preparing bill analyses for the Governor.

More than 40 bills that we have covered in past "Top Legislative Issues" articles are still active in this process. Below, we highlight some of the hottest bills remaining this session.

Apprenticeship and Workforce

- Assembly Bill (AB) 1871 (Fong, D-Alhambra) would revise College and Career Access Pathways statute to make it easier for high school students to take community college courses

- AB 2466 (Fong) would expand the authorized uses of Strong Workforce Program funds apportioned directly to regional consortia by allowing those funds to be used to provide direct support to students, employers, or both, for paid work-based learning opportunities intended to increase employability and employment

- AB 2580 (Muratsuchi, D-Torrance) would require the Chancellors of the California Community Colleges and the California State University (CSU) to develop a plan to expand teacher preparation partnerships between community colleges and CSU campuses

Employees

- AB 65 (Aguiar-Curry, D-Winters) would require community college districts (CCDs) to provide up to 14 weeks of fully paid pregnancy disability leave to classified and academic employees who are unable to work due to pregnancy, miscarriage, childbirth, termination of pregnancy, or related recovery

- AB 2142 (Garcia, D-Rancho Cucamonga) would require districts using a merit system to replace short-term positions with permanent classified positions under specified conditions unless the district could rebut the presumption that positions meeting the conditions are classified, not short-term positions

Education Finance

- AB 1171 (Patel, D-San Diego) would require that any unspent program funds from the Part-Time Community College Faculty Health Insurance Program be deposited annually into a newly created fund

- AB 2121 (Berman, D-Meno Park) would temporarily allow CCDs to exclude certain locally funded student support costs, previously covered by lost federal grants, from the 50% law

- SB 1154 (Reyes, D-San Bernardino) would, through December 31, 2030, authorize CCDs to use a best value procurement method for public works projects exceeding $1 million

Financial Aid

- AB 402 (Patel) would expand eligibility for the California Community College Expanded Entitlement Program to award recipients who subsequently transfer to a California independent institution of higher education

- AB 1534 (Irwin, D-Thousand Oaks) would establish state consumer protection standards for public postsecondary institutions seeking to participate in the federal Workforce Pell Grant program for short-term workforce training programs

- AB 2422 (Caloza, D-Los Angeles) would require CCDs to extend deadlines and avoid punitive actions when a student's financial aid is delayed for reasons beyond the student's control

- AB 2768 (Aherns, D-Sunnyvale) would require CCDs to waive or defer unpaid enrollment-related costs for foster youth or former foster youth until financial aid is first disbursed

Baccalaureate Degrees

- AB 2301 (Soria, D-Merced) would require the California Community College Chancellor's Office to establish a Community College Baccalaureate Degree in Nursing Pilot Program that would authorize ten CCDs to offer a Bachelor of Science in Nursing degree

- AB 2694 (Alvarez, D-San Diego) would authorize a CCD to offer a baccalaureate degree program with a substantially similar curriculum to a program offered by the CSU or the University of California if those institutions do not enroll students from the district's geographic region in the same degree pathway

- Senate Bill 960 (Cabaldon, D-Yolo) would authorize a CCD to offer a baccalaureate degree program offered by a campus of the CSU whose local service area includes, or overlaps with, the territory of the district if the CSU program has been impacted for three consecutive years before the date the program is approved

Historically, numerous bills fail the Appropriations Committee deadline, which is one of the final milestones of the legislative session. We will report the successes and failures of that process later in the month.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

HHS Proposes Major Revisions to Head Start

BY KYLE HYLAND

posted August 6, 2026

The U.S. Department of Health and Human Services (HHS) has issued a Notice of Proposed Rulemaking (NPRM) proposing major revisions to the federal Head Start Program Performance Standards. If adopted, the proposal would rescind and substantially revise significant portions of the existing standards and establish a streamlined regulatory framework while introducing new federal requirements in selected areas, including English language instruction, nutrition, and enrollment documentation.

Head Start serves approximately 70,000 children in California through public agencies—including community colleges and TK-12 local educational agencies—as well as nonprofit organizations and other community-based providers. In addition to preschool instruction, the program provides health and developmental screenings, nutrition services, family engagement, and supports for children with disabilities.

Key Proposed Changes

Head Start is currently governed by more than 120 pages of federal Program Performance Standards addressing teacher qualifications, staff-child ratios, curriculum, health and developmental screenings, disability services, family engagement, and program administration. Many of the services and operational requirements that distinguish Head Start from other preschool programs are established in these standards.

Among the proposal's more significant changes are the following:

- **English Language Instruction**: Head Start programs would be required to conduct education in English and prioritize English language acquisition for children who are not proficient in English. Limited exceptions would apply to Tribal Head Start programs, and programs could request a waiver under specified circumstances.

- **Operational Standards**: The proposal would eliminate or substantially revise many federal operational requirements, including those governing teacher qualifications, staff-child ratios, curriculum, health and developmental services, family engagement, and program administration. In several areas, such as teacher qualifications, staff-child ratios, background checks, and transportation, the proposal would instead rely on applicable state requirements.

- **Eligibility and Enrollment Documentation**: Programs would be required to obtain documentation of a child's age before enrollment and would lose certain documentation flexibilities currently available for families qualifying based on homelessness or unemployment.

- **Nutrition and Administrative Requirements**: The proposal would establish new nutrition and physical activity requirements and reduce the maximum allowable administrative costs from 15% to 5% of a program's total approved cost.

Notably, although earlier media reports discussed possible immigration-related eligibility requirements, the published NPRM does not propose changes related to immigration status, citizenship verification, or cooperation with Immigration and Customs Enforcement.

Potential Implications for California Providers

The practical impact of the proposal will depend on both the final federal regulations and the requirements that already apply to individual Head Start providers. Many California Head Start providers—including community colleges—remain subject to state child care licensing requirements, collective bargaining agreements, accreditation requirements, and federal laws such as the Individuals with Disabilities Education Act. As a result, eliminating a federal Head Start standard would not necessarily eliminate comparable requirements under other applicable laws.

For community colleges that operate Head Start or Early Head Start programs, the proposal could affect both instructional and administrative practices. Colleges with child development centers, laboratory schools, or Early Head Start partnerships may need to assess how the proposed federal requirements would interact with existing state licensing requirements, collective bargaining agreements, institutional policies, and program operations.

Several aspects of the proposal could have particular significance for California providers, including:

- English Language Instruction: The proposed requirement represents a significant policy change for California, where many Head Start programs use multilingual instructional strategies and home-language supports to promote school readiness and family engagement.

- Enrollment Documentation: The proposed documentation changes could increase administrative responsibilities for providers and may make enrollment more challenging for families qualifying based on homelessness or unemployment.

- Administrative Costs: Programs with allowable administrative costs exceeding the proposed 5% limit may need to evaluate their staffing, budgeting, and administrative structures if the proposal is adopted.

Public Comment and Next Steps

The NPRM is scheduled for publication in the Federal Register tomorrow, August 7, 2026. Interested parties will have 60 days from the date of publication to submit comments electronically through the Federal eRulemaking Portal at Regulations.gov. After reviewing the comments, HHS will determine whether to issue a final rule. Any effective date would be established in the final rule.

Until then, the current Head Start Program Performance Standards remain in effect.

School Services of California INC.
An Employee-Owned Company

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

State Auditor Releases Report on District Reserves

BY KYLE HYLAND
BY MICHELLE MCKAY UNDERWOOD

 posted August 10, 2026

On Thursday, August 6, 2026, the California State Auditor released the report, *California Community Colleges Reserve Funds: Some Community Colleges Have Growing Reserves but Lack Clear Spending Plans That Would Improve Student Outcomes*, which examines unrestricted General Fund reserves at six community college districts and the California Community Colleges Chancellor's Office (CCCCO).

The audit concluded that while districts have strengthened their fiscal positions in recent years, some accumulated reserves without formal plans to use those resources to improve student outcomes. The districts reviewed were Antelope Valley Community College District (CCD), Butte-Glenn CCD, Kern CCD, Mt. San Jacinto CCD, San Francisco CCD, and Calbright Online Community College, with unrestricted reserve levels ranging from 9% to 71%.

The audit found that reserve balances increased in five of the six districts between fiscal years 2018-19 and 2024-25, with four districts maintaining reserves above either their own reserve targets or the statewide median. It also found that none of the districts conducted documented risk analyses to support their reserve levels and concluded that the CCCCO had not adequately monitored district reserve policies or reserve reporting.

Although the report acknowledges that inadequate reserves can impair a district's ability to respond to emergencies and revenue losses (there is no discussion of deficit factors or deferrals), it devotes little attention to the risks of maintaining reserves below recommended levels. Its analysis focuses primarily on "excessive" reserves and perceived missed opportunities to support students, without systematically evaluating the fiscal vulnerability of districts whose reserves fall below the recommended 17% benchmark. As a result, the report provides limited discussion of how low reserves could affect cash flow, service continuity, borrowing costs, or districts' ability to withstand economic downturns and other unforeseen events.

Four of the six districts reviewed cited the 50% law as a barrier to spending reserves on noninstructional priorities such as counselors, other support staff, and technology. However, the State Auditor notes that the law permits certain expenditures, including equipment, library books, and capital projects, and most districts had not developed strategies to work within its constraints.

The report notes that the districts attributed reserve growth primarily to increased revenues associated with the Student Centered Funding Formula, hold harmless and stability protections, and temporary state and federal funding provided during and after the COVID-19 pandemic. The State Auditor also found that revenues generally increased at a faster pace than expenditures during the period reviewed.

Key Recommendations

The report includes one recommendation to the Legislature and several recommendations directed at the CCCCO that could significantly affect reserve management and oversight statewide. Specifically, the report recommends the following:

- **Increase Budget Transparency**. The Legislature should require districts to disclose reserve balances in their annual budgets and explain when reserve levels fall below or exceed recommended targets. Under current law, TK-12 districts must explain reserves exceeding a certain threshold—a requirement the Legislative Analyst's Office found could improve fiscal planning and transparency.

- **Require Risk-Based Reserve Policies**. The CCCCO should require districts to establish reserve policies based on documented analyses of fiscal risks.

- **Improve Reserve Monitoring and Reporting**. The CCCCO should strengthen statewide methods for calculating, verifying, and monitoring district reserve balances and financial reporting.

- **Strengthen Oversight of Reserve Practices**. The CCCCO should monitor whether district reserve policies appropriately reflect local fiscal conditions and operational risks.

- **Require Formal Spending Plans for Excess Reserves**. The CCCCO should require districts with excess reserves to develop formal spending plans identifying how those funds will be used to support students and improve student outcomes.

Importantly, the State Auditor does not recommend establishing a statutory cap on district reserves (as is the case for TK-12 districts during certain State Budget conditions) or imposing a uniform statewide maximum reserve level. Instead, the report emphasizes that reserve levels should be based on documented, district-specific analyses of financial risks and operational needs.

Next Steps

The audit recommendations do not automatically change law or district policy. The Legislature may consider the report's recommendation to require additional reserve disclosures through future legislation. The CCCCO agreed with the audit's findings and stated that it will implement the recommendations directed at the agency. Future actions could include updated fiscal guidance, enhanced oversight of district reserve practices, and implementation of risk-based reserve policies and formal spending plans for excess reserves.

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

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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.

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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
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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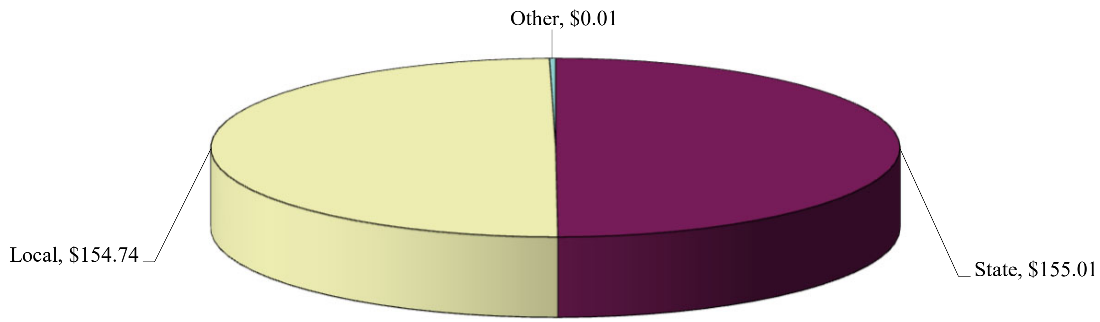
Rancho Santiago Community College District

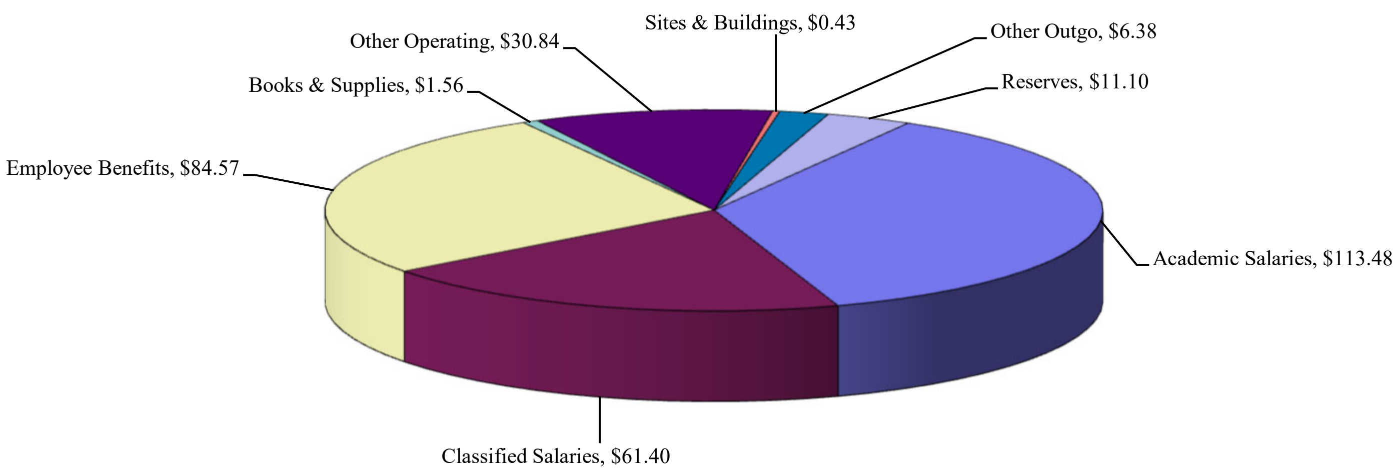
Adopted Budget 2026-27

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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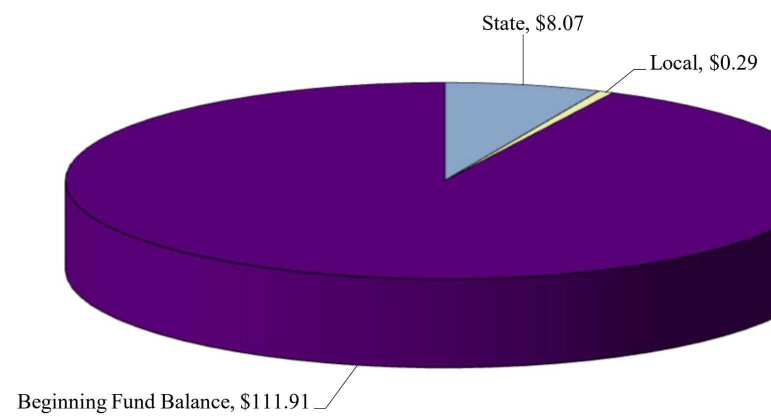
Rancho Santiago Community College District

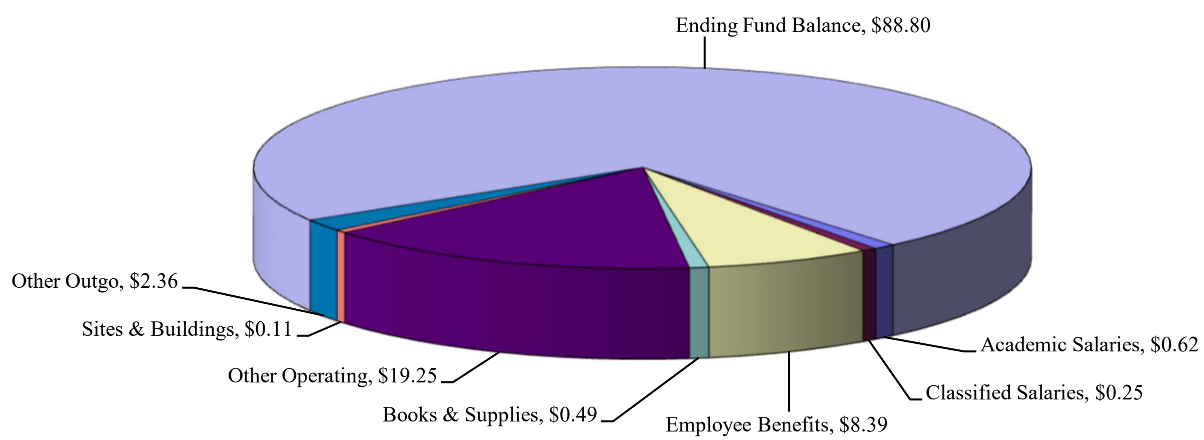
Adopted Budget 2026-27

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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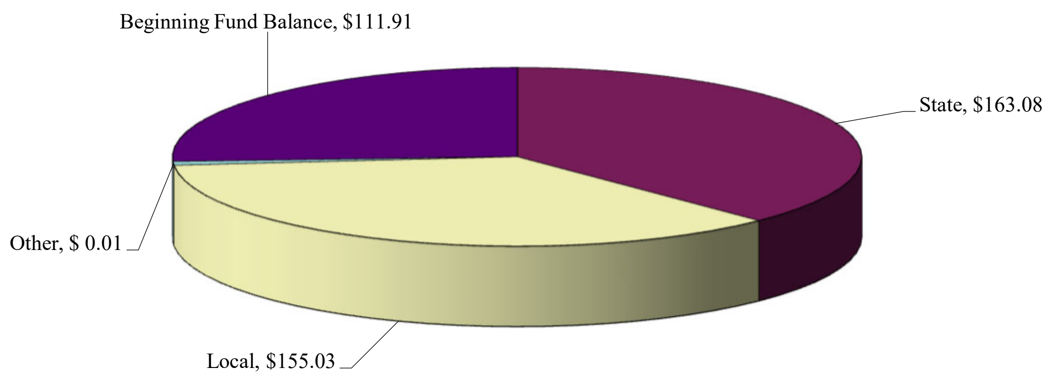
Rancho Santiago Community College District

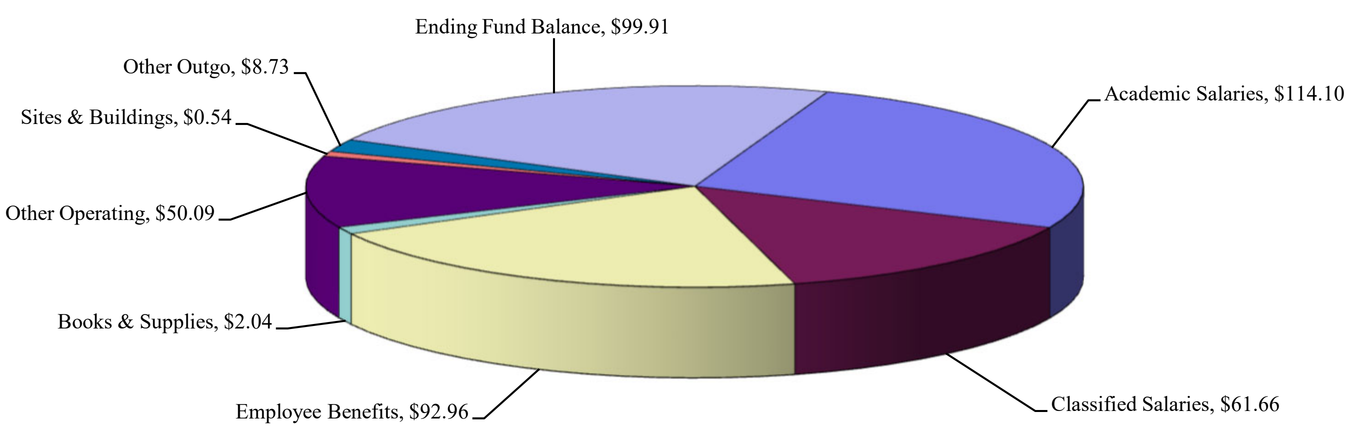
Adopted Budget 2026-27

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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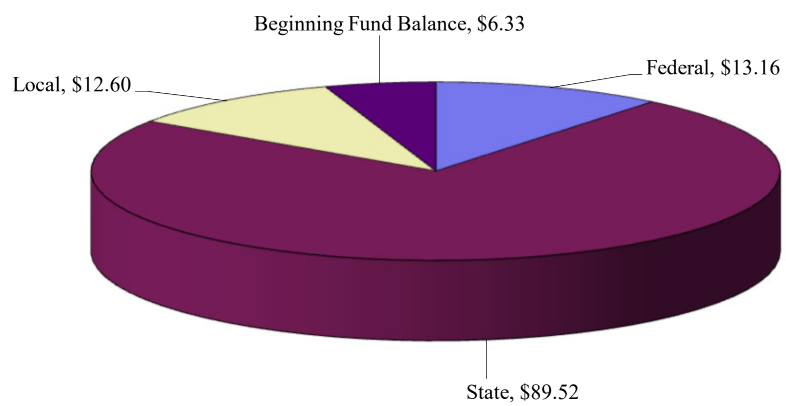
Rancho Santiago Community College District

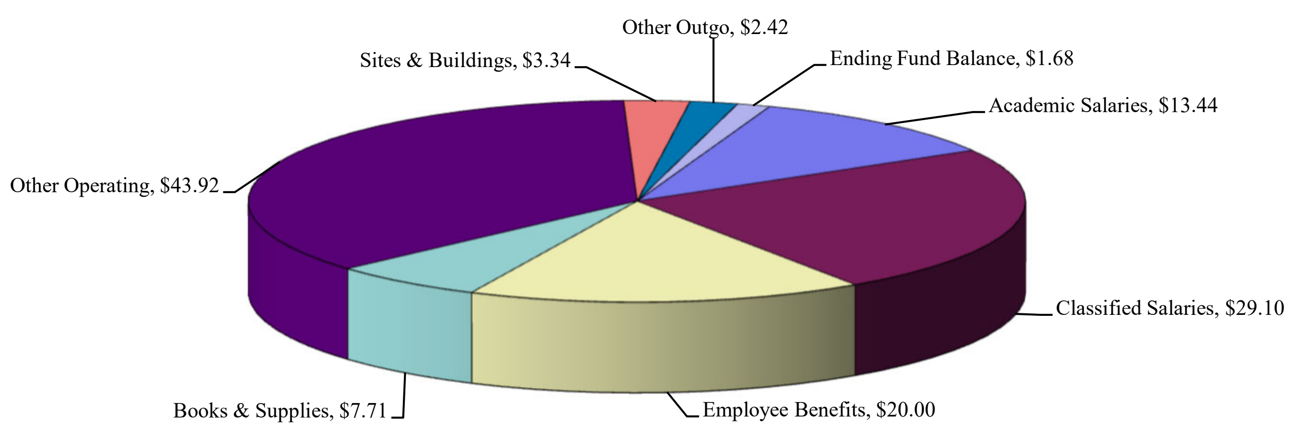
Adopted Budget 2026-27

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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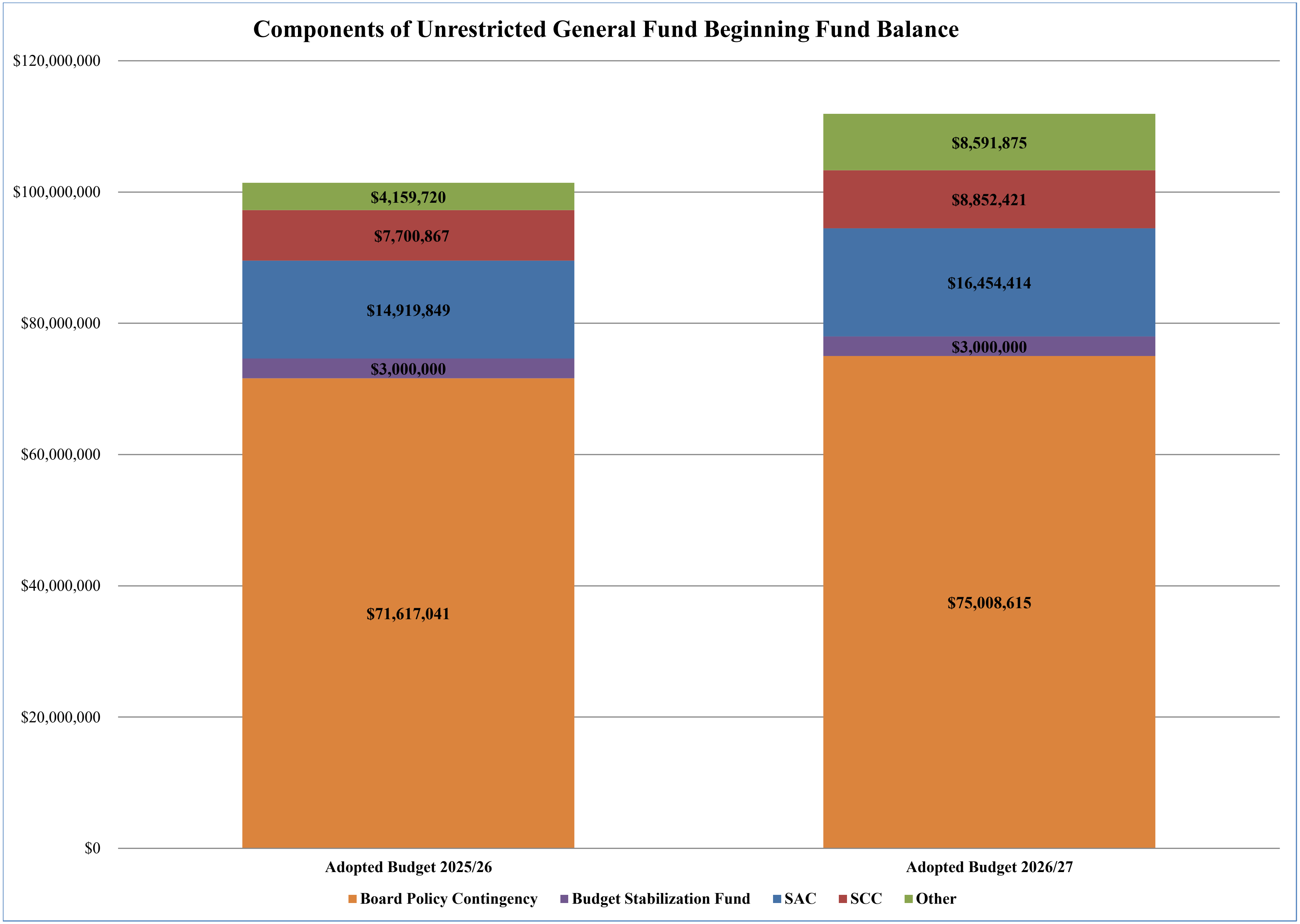

RSCCD - Estimate 2026/27 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on Student Centered Funding Formula

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	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	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**

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Rancho Santiago Community College District
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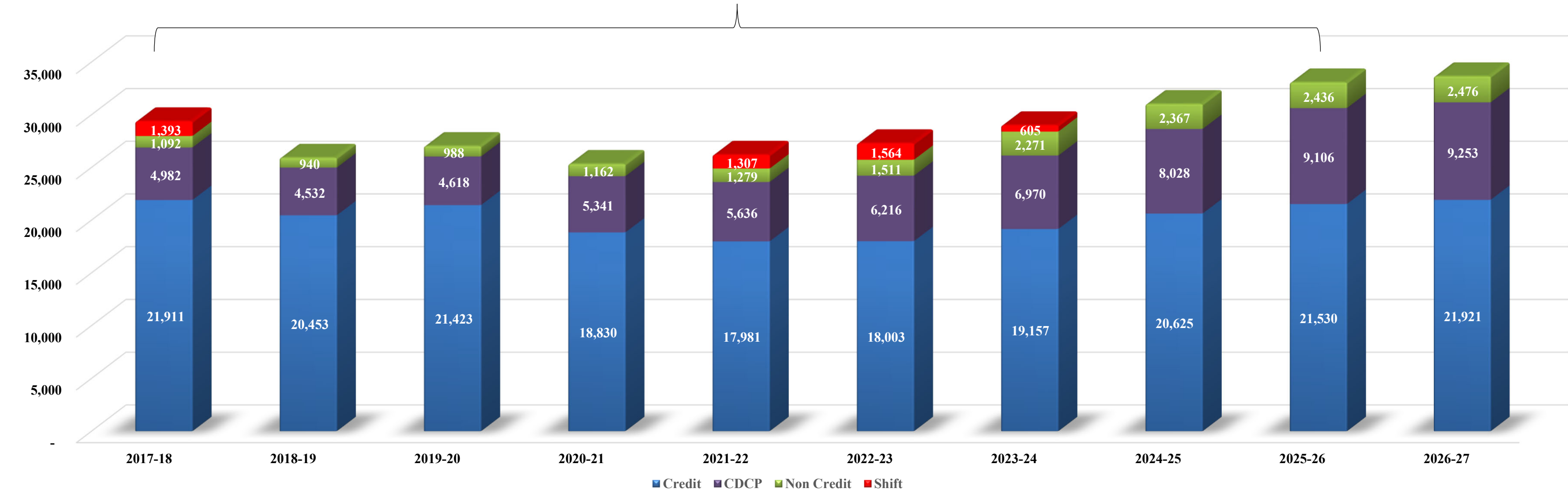
FTES Analysis and Targets
As of August 6, 2026

	2017/18		2018/19		2019/20		2020/21		2021/22	
	Actual w/ Summer Shift	%	Actual	%	Actual	%	Actual	%	Actual w/ Summer Shift	%
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		2023/24		2024/25		2025/26					2026/27	
	Actual w/ Summer Shift	%	Actual w/ Summer Shift	%		%	Target	Actual @ P3	%	Difference Target to Actual		Target	%
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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Budget Allocation Model
FTES Credit vs. Non-Credit Breakdown

Full-Time Equivalent Students	Santa Ana College FTES	%	Santiago Canyon College FTES	%	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 $	%	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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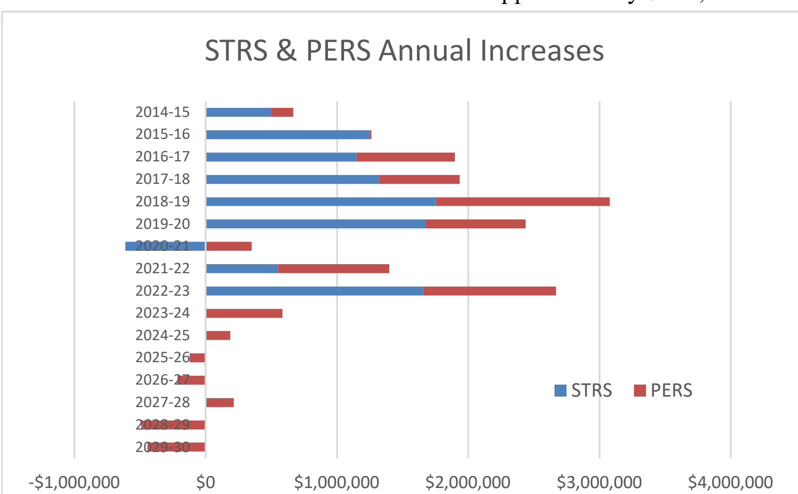
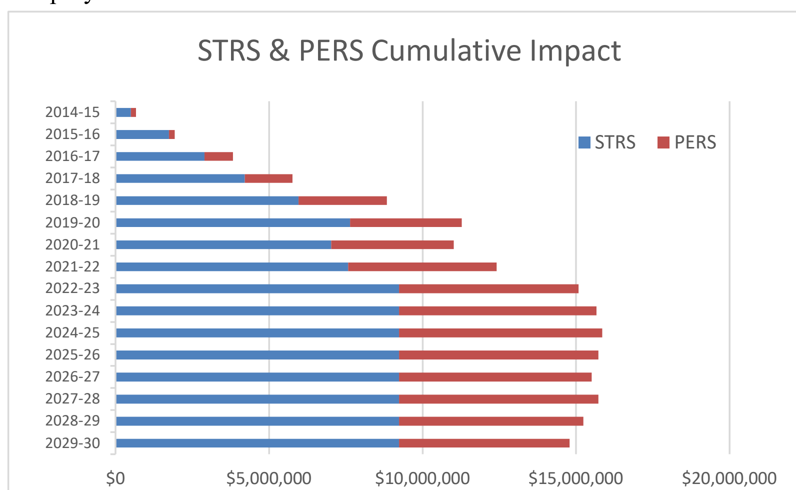
STRS & PERS - Future Employer Rates and Additional Ongoing Unrestricted General Fund Costs

	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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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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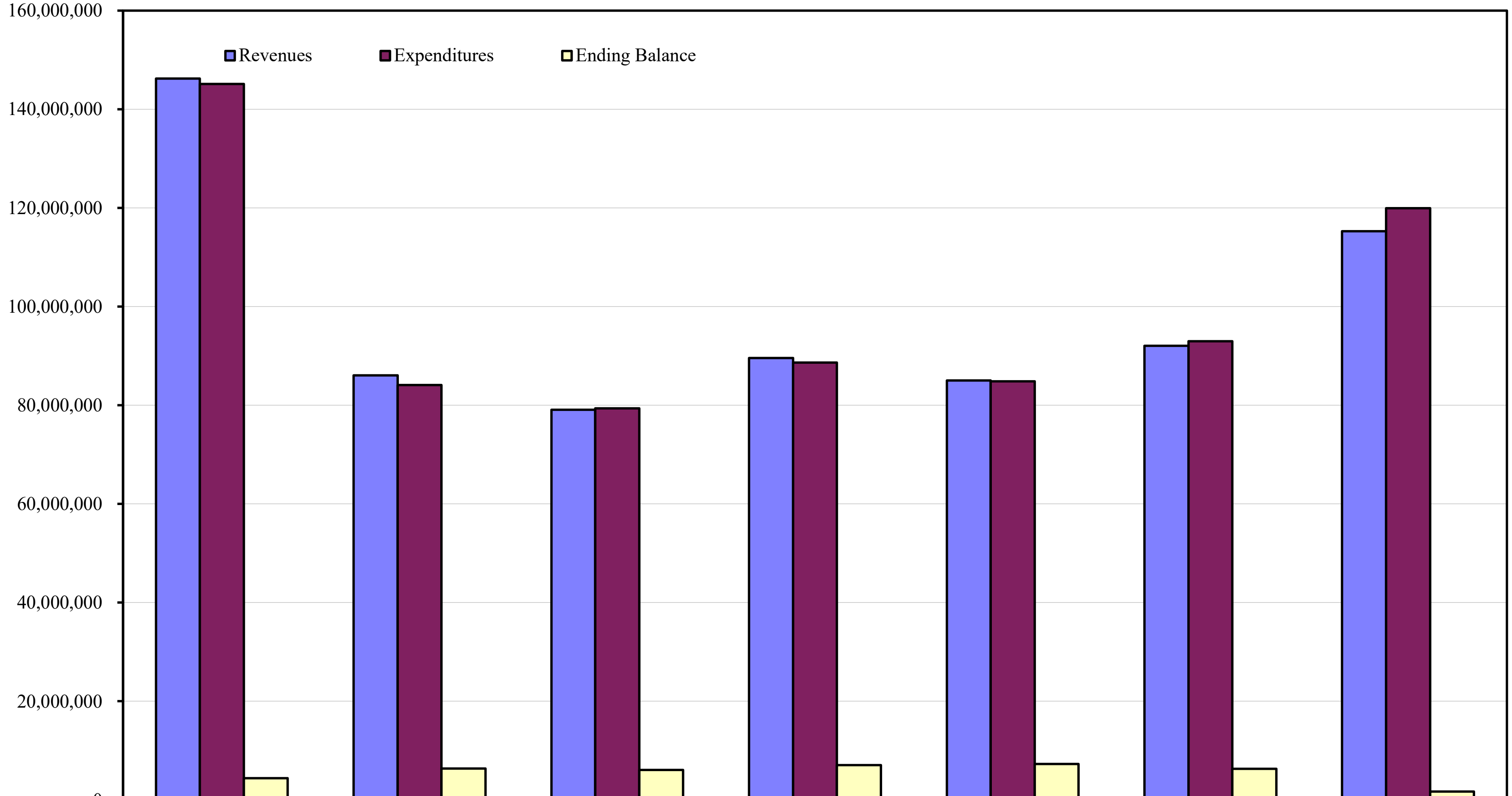
Rancho Santiago Community College District

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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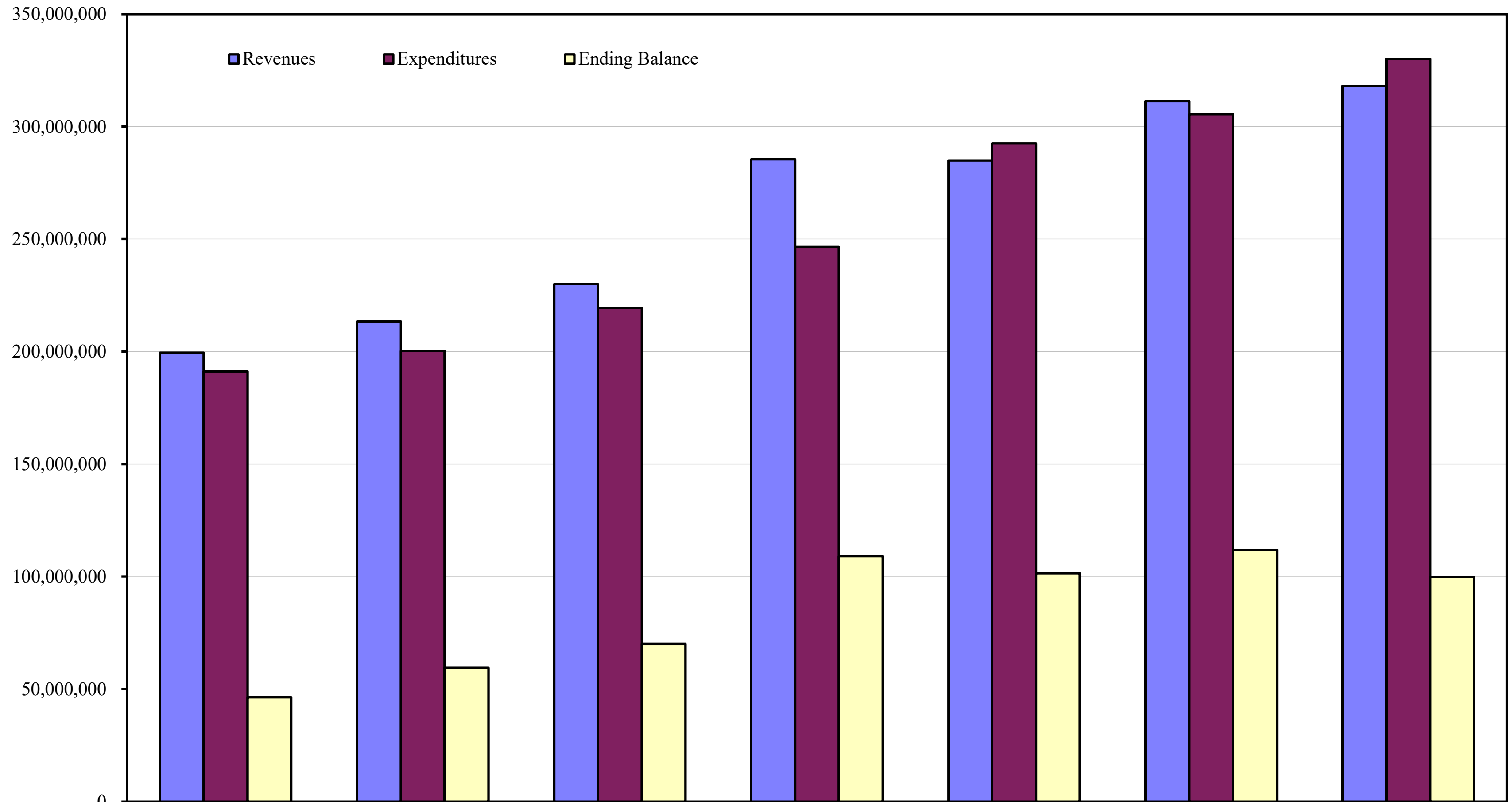
Rancho Santiago Community College District

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

2025/26 Recap of Unrestricted General Fund - Major Changes Comparing Adopted Budget to Actuals

Revenue	AB	Actual	Differences	Expenditure	AB	Actual	Differences	Δ to Fund Balance
Apportionment	258,398,097	265,706,274	$ 7,308,177	13XX & 14XX	39,262,210	59,266,517	20,004,307	
Lottery	5,956,130	6,353,001	396,871	Other Sal & Ben	200,596,200	200,777,331	181,131	
Interest	3,000,000	8,033,211	5,033,211	Other Exp	47,329,830	32,228,307	(15,101,523)	
Non-Resident Tuition	4,000,000	4,807,596	807,596	Other Outgo	10,015,146	13,164,871	3,149,725	
Apprenticeship	6,407,234	6,265,210	(142,024)					
Full-time Faculty	3,325,444	3,325,444	-					
Intrafund Transfer In	-	-	-					
Other/PY Apportionment	11,254,696	16,779,489	5,524,793					
	292,341,601	311,270,225	$ 18,928,624		297,203,386	305,437,026	8,233,640	5,833,199

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
2025-26 FTES (Annual) ACTUALS COMPARISON TO 2024-25 FTES (RECALC) ACTUALS

FINAL

RG reports as of June 29, 2026

		2022-2023 (RECALC) with Summer Shift Actuals as of October 17, 2023			2023-2024 (RECALC) Actuals with Summer Shift as of October 14, 2024			2024-2025 (RECAL) Actuals as of October 15, 2025			2025-2026 (Annual) Actuals as of June 29, 2026			2025-2026 Better (Worse) 2025-26 (Annual) vs. 2024-25 (RECALC) Actuals		
		TOTAL	SAC	SCC	TOTAL	SAC	SCC	TOTAL	SAC	SCC	TOTAL	SAC	SCC	TOTAL	SAC	SCC
SUMMER																
NC		119.40	55.67	63.73	159.89	81.89	78.00	127.91	74.49	53.42	194.12	67.92	126.20	66.21	(6.57)	72.78
NC-IS/DE		146.75	79.11	67.64	265.61	161.78	103.83	377.93	328.06	49.87	496.97	448.96	48.01	119.04	120.90	(1.86)
CDCP		336.93	223.26	113.67	445.77	357.21	88.56	358.63	297.26	61.37	456.06	357.35	98.71	97.43	60.09	37.34
CDCP-IS/DE		855.00	651.78	203.22	953.24	633.05	320.19	1,263.12	863.86	399.26	1,503.48	1,060.04	443.44	240.36	196.18	44.18
CR		541.51	384.55	156.96	624.39	438.72	185.67	1,955.17	1,449.43	505.74	2,738.51	1,994.23	744.28	783.34	544.80	238.54
SUMMER TOTALS		1,999.59	1,394.37	605.22	2,448.90	1,672.65	776.25	4,082.76	3,013.10	1,069.66	5,389.14	3,928.50	1,460.64	1,306.38	915.40	390.98
FALL																
NC	*F*	305.20	169.17	136.03	358.10	194.73	163.37	378.78	173.08	205.70	427.52	176.93	250.59	48.74	3.85	44.89
NC-IS/DE	*F*	240.96	174.47	66.49	478.63	347.65	130.98	532.35	482.33	50.02	422.60	344.67	77.93	(109.75)	(137.66)	27.91
CDCP	*F*	1,021.84	782.73	239.11	1,057.40	774.20	283.20	1,191.72	837.52	354.20	1,053.16	769.68	283.48	(138.56)	(67.84)	(70.72)
CDCP-IS/DE	*F*	1,101.22	710.37	390.85	1,451.32	938.92	512.40	1,804.09	1,195.70	608.39	2,364.97	1,681.14	683.83	560.88	485.44	75.44
CR																
IS, DSCH	*F*	1,779.81	1,200.79	579.02	1,928.85	1,291.21	637.64	2,178.70	1,529.37	649.33	2,407.38	1,618.56	788.82	228.68	89.19	139.49
IS, WSCH		1,881.49	1,257.59	623.90	2,018.58	1,357.45	661.13	2,027.90	1,378.97	648.93	1,975.62	1,362.15	613.47	(52.28)	(16.82)	(35.46)
DSCH	*F*	339.39	284.53	54.86	181.37	147.81	33.56	179.63	142.50	37.13	151.78	119.26	32.52	(27.85)	(23.24)	(4.61)
Positive	*F*	1,444.75	1,348.84	95.91	1,359.65	1,241.22	118.43	1,406.68	1,374.06	32.62	1,530.02	1,473.28	56.74	123.34	99.22	24.12
WSCH		3,107.41	1,993.72	1,113.69	3,311.55	2,183.46	1,128.09	3,175.13	2,152.70	1,022.43	3,037.30	2,107.95	929.35	(137.83)	(44.75)	(93.08)
TOTAL CR		8,552.85	6,085.47	2,467.38	8,800.00	6,221.15	2,578.85	8,968.04	6,577.60	2,390.44	9,102.10	6,681.20	2,420.90	134.06	103.60	30.46
FALL TOTALS		11,222.07	7,922.21	3,299.86	12,145.45	8,476.65	3,668.80	12,874.98	9,266.23	3,608.75	13,370.35	9,653.62	3,716.73	495.37	387.39	107.98
SPRING																
NC	*F*	342.82	185.23	157.59	407.68	186.43	221.25	415.62	170.99	244.63	478.37	191.25	287.12	62.75	20.26	42.49
NC-IS/DE	*F*	351.65	202.73	148.92	500.30	447.47	52.83	522.24	480.16	42.08	414.75	294.61	120.14	(107.49)	(185.55)	78.06
CDCP	*F*	1,253.79	937.51	316.28	1,212.00	867.10	344.90	1,267.04	899.74	367.30	1,076.61	809.24	267.37	(190.43)	(90.50)	(99.93)
CDCP-IS/DE	*F*	1,579.83	919.16	660.67	1,663.32	1,079.70	583.62	2,110.44	1,439.18	671.26	2,532.20	1,630.36	901.84	421.76	191.18	230.58
CR																
Jan. intersession	*F*	910.20	633.65	276.55	1,029.13	711.88	317.25	1,192.71	831.64	361.07	1,176.08	819.76	356.32	(16.63)	(11.88)	(4.75)
IS, DSCH	*F*	1,699.12	1,218.82	480.30	2,059.71	1,450.31	609.40	1,961.95	1,318.50	643.45	2,174.52	1,493.48	681.04	212.57	174.98	37.59
IS, WSCH		1,930.62	1,214.55	716.07	1,980.97	1,273.23	707.74	1,987.28	1,228.15	759.13	2,270.93	1,598.45	672.48	283.65	370.30	(86.65)
DSCH	*F*	237.46	210.89	26.57	294.70	268.29	26.41	182.15	162.56	19.59	121.88	107.64	14.24	(60.27)	(54.92)	(5.35)
Positive	*F*	1,474.84	1,401.87	72.97	1,632.62	1,584.24	48.38	1,514.48	1,494.48	20.00	1,405.50	1,374.65	30.85	(108.98)	(119.83)	10.85
WSCH		2,600.96	1,665.53	935.43	2,708.55	1,801.37	907.18	2,834.91	1,949.47	885.44	2,529.55	1,734.90	794.65	(305.36)	(214.57)	(90.79)
TOTAL CR		8,853.20	6,345.31	2,507.89	9,705.68	7,089.32	2,616.36	9,673.48	6,984.80	2,688.68	9,678.46	7,128.88	2,549.58	4.98	144.08	(139.10)
SPRING TOTALS		12,381.29	8,589.94	3,791.35	13,488.98	9,670.02	3,818.96	13,988.82	9,974.87	4,013.95	14,180.39	10,054.34	4,126.05	191.57	79.47	112.10
SUMMER																
NC		0.62	0.62	0.00	54.31	0.54	53.77	1.32	1.13	0.19	0.00	0.00	0.00	(1.32)	(1.13)	(0.19)
NC-IS/DE		3.43	0.00	3.43	46.02	0.00	46.02	10.47	7.64	2.83	1.25	0.15	1.10	(9.22)	(7.49)	(1.73)
CDCP		62.67	61.33	1.34	132.80	69.86	62.94	17.92	16.61	1.31	100.45	91.17	9.28	82.53	74.56	7.97
CDCP-IS/DE		4.72	0.87	3.85	54.54	18.70	35.84	15.52	2.34	13.18	19.23	1.80	17.43	3.71	(0.54)	4.25
CR		55.53	43.01	12.52	26.84	26.32	0.52	28.56	28.56	0.00	10.70	10.70	0.00	(17.86)	(17.86)	0.00
Summer Shift (CR)		1,564.15	1,096.48	467.67	605.00	403.33	201.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUMMER TOTALS		1,691.12	1,202.31	488.81	919.51	518.75	400.76	73.79	56.28	17.51	131.63	103.82	27.81	57.84	47.54	10.30
COMBINED																
NC		768.04	410.69	357.35	979.98	463.59	516.39	923.63	419.69	503.94	1,100.01	436.10	663.91	176.38	16.41	159.97
NC-IS/DE		742.79	456.31	286.48	1,290.56	956.90	333.66	1,442.99	1,298.19	144.80	1,335.57	1,088.39	247.18	(107.42)	(209.80)	102.38
CDCP		2,675.23	2,004.83	670.40	2,847.97	2,068.37	779.60	2,835.31	2,051.13	784.18	2,686.28	2,027.44	658.84	(149.03)	(23.69)	(125.34)
CDCP-IS/DE		3,540.77	2,282.18	1,258.59	4,122.42	2,670.37	1,452.05	5,193.17	3,501.08	1,692.09	6,419.88	4,373.34	2,046.54	1,226.71	872.26	354.45
CREDIT		19,567.24	13,954.82	5,612.42	19,761.91	14,178.84	5,583.07	20,625.25	15,040.39	5,584.86	21,529.77	15,815.01	5,714.76	904.52	774.62	129.90
TOTAL		27,294.07	19,108.83	8,185.24	29,002.84	20,338.07	8,664.77	31,020.35	22,310.48	8,709.87	33,071.51	23,740.28	9,331.23	2,051.16	1,429.80	621.36

	2022-2023 SAC	2022-2023 SCC	2023-2024 SAC	2023-2024 SCC	2024-2025 SAC	2024-2025 SCC	2025-2026 SAC	2025-2026 SCC
Non-Credit	53.47%	46.53%	47.31%	52.69%	45.44%	54.56%	39.65%	60.35%
NC-IS/DE	61.43%	38.57%	74.15%	25.85%	89.97%	10.03%	81.49%	18.51%
CDCP	74.94%	25.06%	72.63%	27.37%	72.34%	27.66%	75.47%	24.53%
CDCP-IS/DE	64.45%	35.55%	64.78%	35.22%	67.42%	32.58%	68.12%	31.88%
Credit	71.32%	28.68%	71.75%	28.25%	72.92%	27.08%	73.46%	26.54%
Credit-Special Admit	76.90%	23.10%	78.16%	21.84%	78.01%	21.99%	76.46%	23.54%
Total	70.01%	29.99%	70.12%	29.88%	71.92%	28.08%	71.78%	28.22%

	2022-2023 TOTAL	SAC	SCC	2023-2024 TOTAL	SAC	SCC	2024-2025 TOTAL	SAC	SCC	2025-2026 TOTAL	SAC	SCC
Special Admit	1,334.45	1,026.14	308.31	1,625.49	1,270.48	355.01	1,673.39	1,305.35	368.04	1,899.76	1,452.58	447.18
Non-Resident FTES	514.49	354.23	160.26	605.52	419.97	185.55	692.87	498.46	194.41	797.88	587.80	210.08
Non-Credit Inmates in Correctional Facilites	791.57	341.17	450.40	812.56	443.75	368.81	806.48	330.24	476.24	869.23	304.02	565.21

	Changes in Growth Compared to 2021-22 (RECALC)		Changes in Growth Compared to 2022-23 (RECALC)		Changes in Growth Compared to 2023-24 (RECALC)		Changes in Growth Compared to 2024-25 (RECALC)	
Growth Total District % (+/-)	4.16%		6.26%		6.96%		6.61%	
Growth Total % (+/-) by Campus	6.55%	-1.01%	6.43%	5.86%	9.70%	0.52%	6.41%	7.13%

NOTE: *(F) Factored on primary terms*

Rancho Santiago CCD: College Level SCFF Data

FY 2025/26 Estimated with Annual reported FTES -with updated Supplemental and Student Success Data - as of 6-22-26 - from Research Dept
Exhibit C @ Early Recal w Deficit Factor

Allocation	Group	Item	2025-26 Data: State Num.	2025-26 Data: Calculated w/ Annual Reported FTES	2025-26 Funding Rate	2025-26 Estimated Funding (District Numbers)	SAC 2025-26 Data	SAC 2025-26 Estimated Funding	SAC Proportion - based on $	SCC 2025-26 Data	SCC 2025-26 Estimated Funding	SCC Proportion - based on $
Base Allocation		Basic Allocation ($)				$ 22,193,818	Est @ Annual	$ 13,316,293	60.00%	Est @ Annual	$ 8,877,525	40.00%
				FTES			FTES			FTES		
		Traditional Credit		18,136.42	$ 5,416.20	$ 98,230,391	13,107.35	$ 70,991,981	72.27%	5,029.07	$ 27,238,410	27.73%
		Special Admit Credit		1,334.45	$ 7,595.29	$ 10,135,538	1,020.34	$ 7,749,758	76.46%	314.11	$ 2,385,780	23.54%
		Non-Credit		2,369.19	$ 4,567.27	$ 10,820,714	1,482.93	$ 6,772,954	62.59%	886.26	$ 4,047,761	37.41%
		Non Credit CDCP		8,958.11	$ 7,595.29	$ 68,039,492	6,296.71	$ 47,825,408	70.29%	2,661.40	$ 20,214,084	29.71%
		Total	-	**30,798**		**$ 209,419,954**	**21,907**	**$ 146,656,394**	**70.03%**	**8,891**	**$ 62,763,560**	**29.97%**
Supplemental Allocation			23-24 Headcount	24-25 Headcount			Headcount			Headcount		
		Pell Grant Recipients	6,688	7,640	$ 1,280.76	$ 9,785,006	5,925	$ 7,588,503	77.55%	1,715	$ 2,196,503	22.45%
		AB540 Students	1,803	1,705	$ 1,280.76	$ 2,183,687	1,434	$ 1,836,603	84.11%	271	$ 347,085	15.89%
		California Promise Grant Recipients	15,286	16,549	$ 1,280.76	$ 21,195,216	12,904	$ 16,526,864	77.97%	3,645	$ 4,668,352	22.03%
		Total	**23,777**	**25,894**		**$ 33,163,910**	**20,263**	**$ 25,951,969**	**78.25%**	**5,631**	**$ 7,211,940**	**21.75%**
Student Success Allocation			3-yr Average (2021-22 to 2023-24)	3-yr Average (2022-23 to 2024-25)			3-yr Average			3-yr Average		
	All Students	Associate Degrees	1,260.33	1,298.33	$ 2,265.64	$ 2,941,559	1,028.37	$ 2,329,906	79.21%	269.97	$ 611,653	20.79%
		Associate Degrees for Transfer	1,120.67	1,093.33	$ 3,020.86	$ 3,302,803	589.12	$ 1,779,636	53.88%	504.22	$ 1,523,167	46.12%
		Baccalaureate Degrees	13.67	20.00	$ 2,265.64	$ 45,313	20.00	$ 45,313	100.00%	-	$ -	0.00%
		Credit Certificates	957.33	1,115.00	$ 1,510.43	$ 1,684,127	932.44	$ 1,408,383	83.63%	182.56	$ 275,744	16.37%
		Nine or More CTE Units	4,425.67	4,679.33	$ 755.21	$ 3,533,898	3,746.97	$ 2,829,766	80.07%	932.36	$ 704,132	19.93%
		Transfer to a Four Year University	1,106.00	1,344.00	$ 1,132.82	$ 1,522,512	685.04	$ 776,028	50.97%	658.96	$ 746,484	49.03%
		Transfer Level Math and English	910.33	934.33	$ 1,510.43	$ 1,411,243	341.26	$ 515,450	36.52%	593.07	$ 895,793	63.48%
		Achieved Regional Living Wage	5,849.67	5,901.00	$ 755.21	$ 4,456,518	3,901.15	$ 2,946,203	66.11%	1,999.85	$ 1,510,315	33.89%
		Total	**15,643.67**	**16,385.33**		**$ 18,897,974**	**11,244**	**$ 12,630,686**	**66.84%**	**5,141**	**$ 6,267,287**	**33.16%**
	Pell Grant Recipients Bonus	Associate Degrees	564.33	609.00	$ 857.22	$ 522,044	503.06	$ 431,231	82.60%	105.94	$ 90,813	17.40%
		Associate Degrees for Transfer	563.33	585.33	$ 1,142.95	$ 669,008	374.33	$ 427,843	63.95%	211.00	$ 241,164	36.05%
		Baccalaureate Degrees	8.33	12.67	$ 857.22	$ 10,858	12.67	$ 10,858	100.00%	-	$ -	0.00%
		Credit Certificates	261.67	313.67	$ 571.48	$ 179,253	251.78	$ 143,889	80.27%	61.88	$ 35,364	19.73%
		Nine or More CTE Units	1,536.67	1,660.00	$ 285.74	$ 474,326	1,396.45	$ 399,020	84.12%	263.55	$ 75,307	15.88%
		Transfer to a Four Year University	448.00	543.33	$ 428.61	$ 232,877	328.36	$ 140,736	60.43%	214.98	$ 92,141	39.57%
		Transfer Level Math and English	351.33	385.00	$ 571.48	$ 220,019	197.38	$ 112,798	51.27%	187.62	$ 107,221	48.73%
		Achieved Regional Living Wage	708.33	657.00	$ 285.74	$ 187,730	508.43	$ 145,278	77.39%	148.57	$ 42,452	22.61%
		Total	**4,442.00**	**4,766.00**		**$ 2,496,116**	**3,572**	**$ 1,811,653**	**72.58%**	**1,194**	**$ 684,462**	**27.42%**
	California Promise Grant Recipients Bonus	Associate Degrees	916.33	957.67	$ 571.48	$ 547,284	798.50	$ 456,323	83.38%	159.17	$ 90,961	16.62%
		Associate Degrees for Transfer	826.67	809.67	$ 761.97	$ 616,941	515.55	$ 392,832	63.67%	294.12	$ 224,110	36.33%
		Baccalaureate Degrees	12.67	18.33	$ 571.48	$ 10,477	18.33	$ 10,477	100.00%	-	$ -	0.00%
		Credit Certificates	445.67	515.67	$ 380.98	$ 196,461	421.11	$ 160,435	81.66%	94.56	$ 36,025	18.34%
		Nine or More CTE Units	2,537.33	2,755.67	$ 190.49	$ 524,933	2,338.81	$ 445,524	84.87%	416.86	$ 79,409	15.13%
		Transfer to a Four Year University	678.00	800.33	$ 285.74	$ 228,686	479.30	$ 136,955	59.89%	321.03	$ 91,731	40.11%
		Transfer Level Math and English	515.00	534.33	$ 380.98	$ 203,573	259.37	$ 98,817	48.54%	274.96	$ 104,756	51.46%
		Achieved Regional Living Wage	1,656.67	1,526.00	$ 190.49	$ 290,691	1,191.66	$ 227,001	78.09%	334.34	$ 63,689	21.91%
		Total	**7,588.33**	**7,917.67**		**$ 2,619,046**	**6,023**	**$ 1,928,364**	**73.63%**	**1,895**	**$ 690,682**	**26.37%**
		Total	**27,674.00**	**29,069.00**		**$ 24,013,135**	**20,839**	**16,370,704**	**68.17%**	**8,230**	**7,642,431**	**31.83%**
		Total Computational Revenue		85,761		$ 266,596,999	63,010	$ 188,979,068	70.89%	22,751	$ 77,617,931	29.11%
								B			A	
							Sum of A & B	$ 266,596,999				
		Revenue Deficit per Early Recal (.3341%)				$ (890,725)		$ (631,396)			$ (259,329)	
		Available Revenue				**$ 265,706,274**		**$ 188,347,671**			**$ 77,358,603**	

H:\Department Directories\Fiscal Services\SB361\SCFF\2025-26\SCFF FY 2025-26 by colleges with Supplemental and Student Success Data as of 7-27-26 with 25-26 Annual FTES -Exhibit C @ TIE to Early Recal

RSCCD - Actual 2025/26 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 % split	$ 133,340,101	$ 78,741,739	$ 54,598,362	$ 53,886,035	$ 29,624,190	$ 24,261,845			$ 187,226,136
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
Stabilization	$ -	$ -	$ -	$ -	$ -	$ -			$ -
Subtotal	$ 188,979,068	$ 132,161,324	$ 56,817,744	$ 77,617,931	$ 51,136,704	$ 26,481,227			$ 266,596,999
	70.89%	*49.57%*	*21.31%*	*29.11%*	*19.18%*	*9.93%*			
Deficit Coefficient -0.3341%	$ (631,396)	$ (441,563)	$ (189,833)	$ (259,329)	$ (170,852)	$ (88,476)			$ (890,725)
Net Write-off Student AR & Other Adj	$ (2,992,514)	$ (2,092,796)	$ (899,718)	$ (1,229,093)	$ (809,758)	$ (419,335)			$ (4,221,607)
24/25 PY Recal apportionment adj	$ 4,537,921	$ 4,537,921	$ -	$ 2,219,773	$ 2,219,773	$ -			$ 6,757,694
TOTAL ACTUAL APPORTIONMENT REVENUE	**$ 189,893,079**	**$ 134,164,886**	**$ 55,728,193**	**$ 78,349,283**	**$ 52,375,867**	**$ 25,973,416**			**$ 268,242,361**
Percentages	*70.79%*	*50.02%*	*20.78%*	*29.21%*	*19.53%*	*9.68%*			
OTHER STATE REVENUE									
Lottery, Unrestricted	$ 4,563,304	$ 3,076,733	$ 1,486,571	$ 1,789,697	$ 1,111,343	$ 678,354			$ 6,353,001
State Mandated Program	$ 755,387	$ 755,387	$ -	$ 296,908	$ 296,908	$ -			$ 1,052,295
Full-Time Faculty Hiring Allocation	$ 2,217,074	$ 2,217,074	$ -	$ 1,108,370	$ 1,108,370	$ -			$ 3,325,444
Part-Time Healh Insurance	$ 290,536	$ 193,546	$ 96,990	$ 114,197	$ 69,938	$ 44,259			$ 404,733
Part-Time Faculty Compensation + PY	$ 557,243	$ 371,217	$ 186,026	$ 219,027	$ 134,140	$ 84,887			$ 776,270
Subtotal, Other State Revenue	**$ 8,383,543**	**$ 6,613,956**	**$ 1,769,587**	**$ 3,528,200**	**$ 2,720,699**	**$ 807,500**			**$ 11,911,743**
TOTAL ACTUAL REVENUE	**$ 198,276,622**	**$ 140,778,843**	**$ 57,497,780**	**$ 81,877,483**	**$ 55,096,566**	**$ 26,780,917**			**$ 280,154,105**
Percentages	*70.77%*	*50.25%*	*20.52%*	*29.23%*	*19.67%*	*9.56%*			
Less Institutional Cost Expenditures									**$ 12,182,091**
									$ 44,341,121
Less Net District Services and Operations Expenditures									**$ 223,630,893**
ACTUAL REVENUE	**$ 158,272,812**	**$ 112,375,645**	**$ 45,897,167**	**$ 65,358,081**	**$ 43,980,417**	**$ 21,377,664**			**$ 223,630,893**
ACTUAL EXPENDITURES FOR FY 2025/26	**SAC/CEC**	**SAC**	**CEC**	**SCC/OEC**	**SCC**	**OEC**	**DSO**	**Institutional Cost**	**TOTAL**
SAC/CEC Expenses - F/T & Ongoing	$ 146,383,006	$ 117,670,720	$ 28,712,286						$ 146,383,006
SCC/OEC Expenses - F/T & Ongoing				$ 66,584,711	$ 50,560,792	$ 16,023,919			$ 66,584,711
District Services and Operations Expenses - F/T & Ongoing							$ 51,867,146		$ 51,867,146
Institutional Cost									
Retirees Instructional-local experience charge								$ 2,611,503	$ 2,611,503
Retirees Non-Instructional-local experience charge								$ 3,405,526	$ 3,405,526
SRP expense								$ 765,062	$ 765,062
Interfund Transfer - Property & Liability & AB218 Assessment								$ 3,900,000	$ 3,900,000
Election								$ -	$ -
Interfund Transfer (FD 41-Capital Outlay)								$ 1,500,000	$ 1,500,000
TOTAL ACTUAL EXPENDITURES	$ 146,383,006	$ 117,670,720	$ 28,712,286	$ 66,584,711	$ 50,560,792	$ 16,023,919	$ 51,867,146	$ 12,182,091	$ 277,016,954
Percent of Total Actual Expenditures	52.84%	42.48%	10.36%	24.04%	18.25%	5.78%	18.72%	4.40%	
ACTUAL EXPENSES UNDER/(OVER) REVENUE	**$ 11,889,806**	**$ (5,295,075)**	**$ 17,184,881**	**$ (1,226,630)**	**$ (6,580,375)**	**$ 5,353,745**			**$ 10,663,176**
OTHER STATE REVENUE									
Apprenticeship				$ 6,557,823	$ 6,557,823				$ 6,557,823
Enrollment Fees 2%								$ 355,987	$ 355,987
LOCAL REVENUE									
Non Resident Tuition	$ 3,125,348	$ 3,125,348		$ 1,682,248	$ 1,682,248				$ 4,807,596
Interest/Investments								$ 4,653,630	$ 4,653,630
Rents/Leases	$ -	$ -		$ 100,736	$ 100,736		$ 68,381		$ 169,117
Proceeds-Sale of Equipment								$ -	$ -
Outlawed Checks/Discount Taken									$ -
Other	$ 177,481	$ 177,481		$ 86,924	$ 86,924		$ 6,972	$ 2,441,055	$ 2,712,432
Subtotal, Other Local Revenue	$ 3,302,829	$ 3,302,829	$ -	$ 8,427,731	$ 8,427,731	$ -	$ 75,353	$ 7,450,672	$ 19,256,585
ACTUAL ENDING BALANCE FOR 6/30/26	**15,192,635**	**$ (1,992,246)**	**$ 17,184,881**	**7,201,101**	**$ 1,847,356**	**$ 5,353,745**			**$ 22,393,736**

RSCCD - Actual 2025-26 Revenue Allocation Simulation for Unrestricted General Fund -- FD 13

ACTUAL EXPENDITURES FOR FY 2025-26	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DSO	Institutional Cost	TOTAL
SAC/CEC Expenses - F/T & Ongoing	$ 13,049,454	$ 10,449,665	$ 2,599,789						$ 13,049,454
SCC/OEC Expenses - F/T & Ongoing				$ 5,467,347	$ 5,369,454	$ 97,893			$ 5,467,347
District Services and Operations Expenses - F/T & Ongoing							$ 573,533		$ 573,533
Institutional Cost									
Retirees Instructional-local experience charge								$ 6,557,178	$ 6,557,178
Retirees Non-Instructional-local experience charge								$ 1,484,169	$ 1,484,169
Other								$ -	$ -
Election								$ -	$ -
Interfund Transfer								$ 2,000,000	$ 2,000,000
TOTAL ACTUAL EXPENDITURES	$ 13,049,454	$ 10,449,665	$ 2,599,789	$ 5,467,347	$ 5,369,454	$ 97,893	$ 573,533	$ 10,041,347	$ 29,131,681
Percent of Total Actual Expenditures	44.79%	35.87%	8.92%	18.77%	18.43%	0.34%	1.97%	34.47%	

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DSO	Institutional Cost	TOTAL
LOCAL REVENUE									
Non Resident Tuition	$ -			$ -					$ -
Interest/Investments								$ -	$ -
Rents/Leases	$ 599,846	$ 599,846		$ -			$ -		$ 599,846
Proceeds-Sale of Equipment								$ -	$ -
Other Local	$ 209,338	$ 209,338		$ -	$ -			$ 8,044,783	$ 8,254,121
Interfund Transfer In	$ -	$ -		$ -	$ -				$ -
Subtotal, Other Local Revenue	$ 809,184	$ 809,184	$ -	$ -	$ -	$ -	$ -	$ 8,044,783	$ 8,853,967

	SAC	SCC
Carryover from FY 24/25	$ 14,919,849	$ 7,700,867
TOTAL FD 13	**$ 14,919,849**	**$ 7,700,867**
Net Change in FD 13	$ (12,240,270)	$ (5,467,347)
Balance of FD 13	**$ 2,679,579**	**$ 2,233,520**
Carryover for FD 13	$ 2,679,579	$ 2,233,520
Carryover for FD 11	$ 15,192,635	$ 7,201,101
	$ 17,872,214	**$ 9,434,621**
SCC ADA reduction ($2,000,000)	$ (1,417,800)	$ (582,200)
TOTAL Carryover Balance	$ 16,454,414	$ 8,852,421

50% Law FY 25/26 Actual as of 8/12/26 - SAC

		2025/2026 Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800-7390)	YTD Grand Total (0100-7xxx)
11xx	407	27,405,074	27,405,074	-	27,405,074
13xx		39,578,574	39,578,574	-	39,578,574
12xx	408		14,252,162	36,116	14,288,278
14xx			2,337,317	-	2,337,317
Sub-total Academic Salaries	**409**	**66,983,648**	**83,573,127**	**36,116**	**83,609,243**
21xx	411		16,871,839	1,423,084	18,294,923
23xx			867,703	122,084	989,787
22xx	416	505,486	505,486	-	505,486
24xx		1,486,647	1,486,647	-	1,486,647
Sub-total Classified Salaries	**419**	**1,992,133**	**19,731,675**	**1,545,168**	**21,276,843**
3xxx	**429**	**20,454,620**	**37,461,950**	**931,441**	**38,393,391**
4xxx	435		987,709	986	988,695
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	3,252,867	9,578,264	431,580	10,009,844
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	92,683,268	151,332,725	2,945,291	154,278,016
Less Exclusions	469	-	3,821,812	22,373	3,844,185
Instructional Staff Retiree Benefits (activity 590000)		-	-		-
Non-Instructional Staff Retiree Benefits (activity 674000)			-		-
student transportation (5966 object, activity 649000, fund 11)			1,821		1,821
student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)			(212,837)		(212,837)
rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)			296,388	22,373	318,761
Lottery exp (project 2390 and 2391, fund 11 up to income)			3,736,440		3,736,440
TOTALS (459-469)	470	**92,683,268**	**147,510,913**		
Percent of CEE (470, col. 1/470, col. 2)	471	62.83%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		73,755,457		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		73,755,457		

50% Law FY 25/26 Actual as of 8/12/26 - SCC

		2025/2026			
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	***Total (AC 0100-6799)***	***YTD Excluded Activities (6800-7390)***	***YTD Grand Total (0100-7xxx)***
11xx	407	11,892,185	11,892,185	-	11,892,185
13xx		16,229,082	16,229,082	-	16,229,082
12xx	408		7,430,799	45,254	7,476,053
14xx			1,116,332	-	1,116,332
Sub-total Academic Salaries	**409**	**28,121,267**	**36,668,398**	**45,254**	**36,713,652**
21xx	411		8,216,170	337,294	8,553,464
23xx			733,692	1,917	735,609
22xx	416	535,540	535,540	-	535,540
24xx		276,612	276,612	-	276,612
Sub-total Classified Salaries	**419**	**812,152**	**9,762,014**	**339,211**	**10,101,225**
3xxx	**429**	**8,968,018**	**17,645,257**	**208,204**	**17,853,461**
4xxx	435		350,345	13,518	363,863
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	4,831,843	6,936,349	75,791	7,012,140
6420 - Replacement Equipment	451		-		-
TOTAL (409+419+429+435+449+451)	459	42,733,280	71,362,363	681,978	72,044,341
Less Exclusions	469	-	2,167,760	10,191	2,177,951
Instructional Staff Retiree Benefits (activity 590000)		-	-		-
Non-Instructional Staff Retiree Benefits (activity 674000)			-		-
student transportation (5966 object, activity 649000, fund 11)			-		-
student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)			*252,634*		*252,634*
rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)			*200,579*	*10,191*	*210,770*
Lottery exp (project 2390 and 2391, fund 11 up to income)			*1,714,547*		*1,714,547*
TOTALS (459-469)	470	**42,733,280**	**69,194,603**		
Percent of CEE (470, col. 1/470, col. 2)	471	61.76%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		34,597,302		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		34,597,302		

50% Law FY 25/26 Actual as of 8/12/26 - DSO/DISTRICTWIDE

		2025/2026 Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800-7390)	YTD Grand Total (0100-7xxx)
11xx	407	-	-	-	-
13xx		-	-	-	-
12xx	408		133,838	224,497	358,335
14xx			5,212	-	5,212
Sub-total Academic Salaries	**409**	**-**	**139,050**	**224,497**	**363,547**
21xx	411		19,232,960	3,566,501	22,799,461
23xx			554,949	429,283	984,232
22xx	416	3,839	3,839	-	3,839
24xx		(21)	(21)	-	(21)
Sub-total Classified Salaries	**419**	**3,818**	**19,791,727**	**3,995,784**	**23,787,511**
3xxx	**429**	**9,456,198**	**25,812,967**	**2,132,009**	**27,944,976**
4xxx	435		280,541	6,584	287,125
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	-	9,430,351	923,898	10,354,249
6420 - Replacement Equipment	451		-		-
TOTAL (409+419+429+435+449+451)	459	9,460,016	55,454,636	7,282,772	62,737,408
Less Exclusions	469	2,856,874	7,570,459	118,095	7,688,554
Instructional Staff Retiree Benefits (activity 590000)		2,856,874	2,856,874		2,856,874
Non-Instructional Staff Retiree Benefits (activity 674000)			3,785,546		3,785,546
student transportation (5966 object, activity 649000, fund 11)			-		-
student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)			-		-
rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)			*144,119*		*144,119*
Lottery exp (project 2390 and 2391, fund 11 up to income)			*783,920*	*118,095*	*902,015*
TOTALS (459-469)	470	**6,603,142**	**47,884,177**		
Percent of CEE (470, col. 1/470, col. 2)	471	13.79%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		23,942,089		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		23,942,089		

50% Law FY 25/26 Actual as of 8/12/26 - RSCCD - Combined

		2025/2026			
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	***Total (AC 0100-6799)***	***YTD Excluded Activities (6800-7390)***	***YTD Grand Total (0100-7xxx)***
11xx	407	39,297,259	39,297,259	-	39,297,259
13xx		55,807,656	55,807,656	-	55,807,656
12xx	408		21,816,799	305,867	22,122,666
14xx			3,458,861	-	3,458,861
Sub-total Academic Salaries	**409**	**95,104,915**	**120,380,575**	**305,867**	**120,686,442**
21xx	411		44,320,969	5,326,879	49,647,848
23xx			2,156,344	553,284	2,709,628
22xx	416	1,044,865	1,044,865	-	1,044,865
24xx		1,763,238	1,763,238	-	1,763,238
Sub-total Classified Salaries	**419**	**2,808,103**	**49,285,416**	**5,880,163**	**55,165,579**
3xxx	**429**	38,878,836	80,920,174	3,271,654	**84,191,828**
4xxx	435		1,618,595	21,088	1,639,683
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	8,084,710	25,944,964	1,431,269	27,376,233
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	144,876,564	278,149,724	10,910,041	289,059,765
Less Exclusions	469	2,856,874	13,560,031	150,659	13,710,690
Instructional Staff Retiree Benefits (activity 590000)		2,856,874	2,856,874	-	2,856,874
Non-Instructional Staff Retiree Benefits (activity 674000)		-	3,785,546	-	3,785,546
student transportation (5966 object, activity 649000, fund 11)		-	1,821	-	1,821
student health services (project 3450, activity 644000, fund 11) beyond income received (above amount		-	39,797	-	39,797
rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)		-	641,086	32,564	673,650
Lottery exp (project 2390 and 2391, fund 11 up to income)		-	6,234,907	118,095	*6,353,002*
TOTALS (459-469)	470	**142,019,690**	**264,589,693**		
Percent of CEE (470, col. 1/470, col. 2)	471	53.68%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		132,294,847		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		132,294,847		

50% Law FY 25/26 Actual as of 8/12/26 - SAC and SCC Combined

		2025/2026			
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	**Total (AC 0100-6799)**	**YTD Excluded Activities (6800-7390)**	**YTD Grand Total (0100-7xxx)**
11xx	407	39,297,259	39,297,259	-	39,297,259
13xx		55,807,656	55,807,656	-	55,807,656
12xx	408		21,682,961	81,370	21,764,331
14xx			3,453,649	-	3,453,649
Sub-total Academic Salaries	**409**	**95,104,915**	**120,241,525**	**81,370**	**120,322,895**
21xx	411		25,088,009	1,760,378	26,848,387
23xx			1,601,395	124,001	1,725,396
22xx	416	1,041,026	1,041,026	-	1,041,026
24xx		1,763,259	1,763,259	-	1,763,259
Sub-total Classified Salaries	**419**	**2,804,285**	**29,493,689**	**1,884,379**	**31,378,068**
3xxx	**429**	29,422,638	55,107,207	1,139,645	**56,246,852**
4xxx	435		1,338,054	14,504	1,352,558
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	8,084,710	16,514,613	507,371	17,021,984
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	135,416,548	222,695,088	3,627,269	226,322,357
Less Exclusions	469	-	5,989,572	32,564	6,022,136
Instructional Staff Retiree Benefits (activity 590000)		-	-	-	-
Non-Instructional Staff Retiree Benefits (activity 674000)		-	-	-	-
student transportation (5966 object, activity 649000, fund 11)		-	1,821	-	1,821
student health services (project 3450, activity 644000, fund 11) beyond income received (above amount		-	39,797	-	39,797
rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)		-	496,967	32,564	529,531
Lottery exp (project 2390 and 2391, fund 11 up to income)		-	5,450,987	-	*5,450,987*
TOTALS (459-469)	470	**135,416,548**	**216,705,516**		
Percent of CEE (470, col. 1/470, col. 2)	471	62.49%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		108,352,758		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		108,352,758		

Vacant Funded Positions for FY 2026-27- Projected Annual Salary and Benefits Savings
As of August 11, 2026

Fund	Management/ Academic/ Confidential	EMPLOYEE ID#	Title	Site	Effective Date	Annual Salary	Notes	Vacant Account	2025-26 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Glomba, Irena	1028144	Assistant to the Vice Chancellor, Human Resources	District	05/15/2026	-	Hired CL26-01392 Guadarrama, Aida#1264403 Eff:7/1/2026	11-0000-660000-53110-2120	-	
11	Keung, Chi-Chung	2712975	Chief Communication Officer	District	02/06/2026	255,171	CL25-01343. Interim for Fields, Eugene (1062647) 7/14/26-6/30/27	11-0000-671000-52200-2110	373,012	
11	Kim, Tae H	2657415	Director,Facility Planning,Construction &Support Services	District	01/30/2026	243,020		11-0000-710000-54132-2110	365,068	
11	O'Connor, Adam	1871524	Assistant Vice Chancellor, Fiscal Services	District	11/02/2026		Hired CL25-01354 Day, Emily#2996081 Eff:7/1/26	11-0000-672000-54211-2110	-	1,049,281
11	Principal HR Analyst(Reorg1471)	Reorg1471	Principal Analyst Human Resources (Reorg1471)	District	07/01/2025	-	Hired CL25-01251 Melissa Gunther2812896	11-0000-673000-53110-2110	-	
11	Waters, David	2579077	Chief District Safety and Security	District	08/01/2025	204,186	Both Michael Jensen 1167609 & Francisco Prado#1327363 will share interim Chief position50% until 9/30/26	11-0000-677000-54161-2110-50% 11-0000-695000-54161-2110-50%	311,201	
11	Hoffman, Simon Bart	1029672	Vice President, Administrative Service	SAC	06/30/2026	292,667		11-0000-679000-17100-2110	438,121	
25%-fd 11 75%-fd 12	Martinez, Daniel	2258354	Assoc Dean, College Research	SAC	06/30/2026	59,093		11-0000-679000-11600-1210-25% 12-2412-649000-11600-1210-25% 12-2549-649000-11600-1210-50%	73,481	1,242,910
11	Eidgahy, Saeid	2428867	Dean, Science & Math	SAC	12/31/2026	136,973		11-0000-601000-16100-1210	175,450	
11	Plair, Vincent E	2963235	Director, Criminal Justice Academies	SAC	06/05/2026	162,375		11-0000-601000-15712-1210	231,640	
11	Sergeyeva, Larisa	2453059	Dean, Human Services & Technology	SAC	01/20/2025	236,644		11-0000-601000-15705-1210	324,219	
11	Cuellar, Estela	1028371	Director, Special programs	SCC	12/22/2023	154,642		11-3230-619000-25210-2110	243,662	
11	Reorg#1418 Director Campus Budget & Accounting	Reorg#1418	Director Campus Budget & Accounting	SCC	07/01/2025	174,144		11-0000-679000-27105-2110	271,128	514,789
11	Jordan, Loretta	1028234	Assistant Vice President Student Services	SCC	06/30/2025		Position Eliminated Reorg#1483	11-0000-649000-29050-1210	-	
						1,918,915			**2,806,981**	
Fund	**Classified**	**EMPLOYEE ID#**	**Title**	**Site**	**Effective Date**	**Annual Salary**	**Notes**		**2025-26 Estimated Annual Budgeted Sal/Ben**	**Total Unr. General Fund by Site**
11	Application Specialist IV (Reorg1470)	Reorg1470	Application Specialist IV	District	07/01/2025	137,873		11-0000-678000-54144-2130	212,108	
11	Eng, Gregory	2258588	P/T Reprographics Technician	District	01/03/2024	29,834		11-0000-677000-52500-2310	40,664	
11	Guadarrama, Aida	1264403	Executive Secretary	District	07/01/2026	120,959	CL26-01440. Esther Odegard substitute 1026531	11-0000-673000-53110-2130	204,723	
11	Herrera, Christian A	2899789	Purchasing Service Assistant	District	04/24/2026	79,347	WOC Alcocer, Jorge 7/1/26-9/11/2026	11-0000-677000-54151-2130	121,409	
14%-fd 11 86%-fd 12	Information Security Specialist (Reorg14	Reorg1430	Information Security Specialist	District	07/01/2025	20,490		11-0000-678000-54145-2130-14% 12-2141-678000-54145-2130-86%	31,936	
11	Jahshan, Madeline L	2768074	Desktop Publishing Technician	District	02/12/2026	83,303		11-0000-677000-52600-2130	127,912	
11	Johnson, Maureen	1026840	Payroll Specialist	District	06/30/2026	108,752		11-0000-672000-54215-2130	161,514	
11	Procurement Specialist (Reorg1447)	Reorg1447	Procurement Specialist (Reorg1447)	District	07/15/2024	75,312	Reorg#1447 Changed position to Procurement Specialist	11-0000-677000-54151-2130	131,203	
75%-fd 11 25%-fd 12	Nguyen, Huong	1025853	Resource Development Coordinator	District	12/31/2025	73,889	WOC Luna, Tracie#1525221 12/11/26-6/31/26 and 7/1/26-8/31/26	11-0000-679000-53345-2130-75% 12-1801-679000-53345-2130-25%	122,141	2,000,233
11	Palomares, Vanessa	1851190	Business Services Coordinator	District	10/19/2022	85,507		11-0000-701000-53350-2130	145,108	
11	Senior Communications Dispatcher (Rec	Reorg1436	Senior Communications Dispatcher	District	07/01/2025	66,238		11-0000-677000-54164-2130-50% 11-0000-695000-54164-2130-50%	118,827	
11	Senior District Safety Officer(Reorg1469	Reorg1437	Senior District Safety Officer	District	07/01/2025	83,421		11-0000-695000-54167-2130	142,263	
60%-fd 11 40%-fd 12	Shipma, Phil	1209698	Senior District Safety Officer	District	05/31/2026	66,484		11-0000-677000-54166-2130-60% 12-3610-695000-54166-2130-40%	114,366	
11	Tran, John	1030000	Media Systems Electronic Technician, Lead	District	12/29/2023	92,889	WOC Stephen Avila#2322397 7/1/25-6/30/26 and 7/1/26-12/31/26	11-0000-678000-54142-2130	155,176	
11	Yniguez, Barbara	2424789	Executive Secretary	District	11/30/2025	104,405	WOC Gutierrez-Lucero, Maria Del Pilar #1030911	11-0000-672000-54211-2130	170,883	
11	Abrahams, Lawrence	1761488	Athletic Equipment Coordinator	SAC	04/13/2026	96,459		11-0000-619000-15440-2130	151,276	
56%-fd 11 44%-fd 12	Barriere, Helen	2640394	Student Services Coordinator-MESA	SAC	03/21/2025	57,364		11-2470-633000-15340-2130-56% 12-2470-633000-15340-2130-44%	79,110	
11	Chatman, Daniel	2740296	Custodian	SAC	06/25/2025	61,450		11-0000-653000-17200-2130	112,297	
11	Chavarria, Kathy	2768065	P/T Admissions/Records Specialist I	SAC	12/08/2024	27,113		11-0000-620000-18100-2310	28,469	
11	Dam, Amy	2836066	Administrative Secreatry	SAC	02/03/2025	79,347		11-0000-679000-11501-2130	136,706	
11	Garcia, Jose	1026942	P/T Custodian	SAC	04/01/2024	22,118		11-0000-653000-17200-2310	23,224	
11	Garcia Pedroza, Vanessa	2901287	Facilities Coordinato	SAC	10/24/2025	50,669		11-0000-683000-17100-2130	90,313	
11	Guillen Flores, Jabin	1031003	Custodian	SAC	11/17/2025	69,177		11-0000-653000-17200-2130	123,073	
11	Hernandez, Eric	1027374	P/T Custodian	SAC	05/01/2022	22,118		11-0000-653000-17200-2310	30,147	
20%-fd 11 80%-fd 12	King, James	1029512	Publications Assistant	SAC	03/27/2026	14,711		11-0000-619000-18100-2130-20% 12-1102-619000-18100-2130-30% 12-1106-619000-18100-2130-50%	25,472	
11	Linares, Nestor	1933720	Gardener/Utility Worker	SAC	06/30/2026	76,768	CL26-01438	11-0000-655000-17300-2130	144,451	1,837,461
11	Martinez Giron, Andy	2913694	Lead Custodian	SAC	01/05/2026	73,104		11-0000-653000-17200-2130	128,191	
11	Mejia, Joanne	1233047	Administratice Clerk	SAC	05/12/2025	72,162		11-0000-601000-15705-2130	126,906	
35%-fd 11 65%-fd 31	Miranda Zamora, Cristina	1339369	Auxiliary Services Specialist	SAC	11/19/2019	25,257		11-0000-699000-14121-2130-35% 31-0000-691000-14121-2130-65%	44,418	
11	Naguib-Estefanous, Nancy A	2018465	Senior Clerk	SAC	10/02/2022	66,237		11-0000-646000-19405-2130	118,826	
11	Nieto, Vicente	1988380	Sr Custodian/Util Worker	SAC	05/31/2026	70,272		11-0000-653000-17510-2130	109,032	
11	Osuna, Maria	2446842	High School & Community Outreach Specialist	SAC	08/11/2025	36,994		11-0000-649000-18100-2310	50,423	
11	Powers, Jennica	2778085	Research Analyst	SAC	06/01/2025	104,405		11-0000-679000-11600-2130	170,883	
50%-fd 11 50%-fd 13	Serratos, Aimee	2073585	Senior Clerk	SAC	04/15/2026	31,794		11-0000-709000-11300-2130-50% 13-3411-709000-11300-2130-50%	57,427	
40%-fd 11 60%-fd 12	Student Services Specialist	REORG#1190	Student Services Specialist	SAC	12/29/2019	28,865	Reorg#1190 (Nguyen, Cang#1030027)	11-0000-632000-19510-2130-40% 12-2416-632000-19510-2130-60%	50,763	
11	Taylor, Katherine A.	1028961	P/T Admissions/Records Specialist I	SAC	10/01/2020	26,452		11-0000-620000-19205-2310-100%	36,054	
11	Atwood, Lee	1028727	Lead Maintenance Worker	SCC	01/02/2026	101,905		11-0000-651000-27400-2130	167,480	
11	Calderon, Alfredo	1586163	Gardener/Utility Worker	SCC	09/02/2025	28,634		11-0000-655000-27300-2310	30,066	
11	Ceja, Daniel	1100167	Lead Custodian	SCC	05/19/2025	71,205	WOC Ramirez, Margarito#2443392 Eff:7/1/25-11/30/2025	11-0000-653000-27200-2130	125,602	
30%-fd 11 70%-fd 12	DelaTorre, Irma	1027036	Administrative Clerk	SCC	12/31/2024	21,649		12-1542-649000-29905-2130-70% 11-0000-645000-29905-2130-30%	38,073	
11	Dominguez, Oswaldo	2740147	Custodian	SCC	04/20/2026	24,746		11-0000-653000-27200-2310	25,983	
50%-fd 11 50%-fd 12	Dulalas, Luminacion Y	1026995	Adm/Rec Tech Specialist	SCC	07/01/2026	61,738		11-0000-620000-29100-2130-50% 12-2572-631000-29325-2130-50%	97,721	
11	Espinoza, Laura	1027423	Curriculum Specialist	SCC	08/19/2025	92,889		11-0000-601000-25051-2130	155,176	
60%-fd 11 40%-fd 12	Gardea, Maria Adilene	1292404	Adminstrative Clerk	OEC	05/12/2024	36,983		11-0000-620000-28100-2130-60%, 12-1102-620000-28100-2130-23% 12-2462-620000-28100-2130-17%	64,684	
60%-fd 11 40%-fd 12	Gaston, Vanessa	1029787	P/T Adminstrative Clerk	OEC	04/13/2025	19,108		11-0000-620000-28100-2310-60%, 12-1102-620000-28100-2310-40%	26,044	2,117,618
11	Gilbert, Jessica	1905429	PT Administrative Clerk	SCC	12/31/2023	31,193		11-0000-601000-25051-2310	42,516	
11	Karimpour, Jennifer	1679262	Auxiliary Services Specialist	SCC	11/01/2024	72,162		11-0000-691000-24126-2130	126,906	
11	Lawerence, Dominic	2846963	Transfer Center Specialist	SCC	01/06/2026	75,312		11-0000-631000-29305-2130	131,203	
11	Lopez Gomez, Valentin	1810444	Custodian	SCC	11/25/2025	61,450		11-0000-653000-27200-2130	112,351	
11	Luna, Miguel	2098323	Student Services Coordinator	SCC	09/18/2025	92,890		11-0000-631000-29325-2130-50% 11-0000-633000-29325-2130-50%	155,178	
11	Medina, Alfonso	1030217	Custodian	SCC	10/17/2025	61,450		11-0000-653000-27200-2130	112,297	
11	Najera, Ruth	2669392	Library Technician	SCC	11/28/2025	69,072		11-0000-612000-25430-2130	122,693	
11	Nguyen, Jay	1062155	P/T Admission & Records Specialist I	SCC	10/31/2023	26,452		11-0000-620000-29110-2310	36,054	
11	Orozco-Barriga, Carlos	2282309	P/T Custodian	SCC	03/14/2025	24,746		11-0000-653000-27200-2310	33,729	
11	Ruesga, Elias	2090990	Custodian (GY)	OEC	04/11/2025	61,450		11-0000-653000-28100-2130	112,297	
11	Sura, Alma	1030200	Instructional Center Technician	OEC	03/03/2025	63,659		11-0000-110100-25350-2210	115,310	
11	Tran, Kieu-Loan T.	1030029	Admission Records Specialist III	SCC	03/01/2020	72,162		11-0000-620000-29100-2130	126,906	
11	Yamamoto, Fumiko	2814889	Accountant	SCC	09/28/2025	35,951		11-0000-649000-29200-2310	49,001	
11	Zul, Armida	1029218	Custodian	OEC	09/30/2024	60,021	CL25-01125	11-0000-653000-28100-2130	110,348	
75%-fd 76 25%-fd 12						3,608,365			5,955,312	
						5,527,280			**8,762,293**	

Rancho Santiago Community College
FD 11/13 Combined -- Unrestricted General Fund Cash Flow Summary
FY2026-27, 2025-26, 2024-25
YTD Actuals- July 31, 2026

	FY 2026/2027													FY 2026/2027	
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual			
Beginning Fund Balance	$107,271,683	$108,224,752	$108,224,752	$108,224,752	$108,224,752	$108,224,752	$108,224,752	$108,224,752	$108,224,752	$108,224,752	$108,224,752	$108,224,752	Total	Adopted Budget	Variance
Total Revenues	19,743,960	0	0	0	0	0	0	0	0	0	0	0	19,743,960		(19,743,960)
Total Expenditures	18,790,891	0	0	0	0	0	0	0	0	0	0	0	18,790,891		(18,790,891)
Change in Fund Balance	953,069	0	0	0	0	0	0	0	0	0	0	0	953,069	0	(953,069)
Ending Fund Balance	108,224,752	108,224,752	108,224,752	108,224,752	108,224,752	108,224,752	108,224,752	108,224,752	108,224,752	108,224,752	108,224,752	108,224,752			

	FY 2025/2026														
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual			
Beginning Fund Balance	$101,397,475	$118,420,629	$103,084,933	$101,983,310	$82,965,966	$82,170,849	$110,673,336	$98,943,948	$71,217,300	$71,040,758	$74,346,913	$62,392,826	Total	Adopted Budget	Variance
Total Revenues	33,882,478	5,192,837	21,697,262	10,896,331	24,110,339	53,683,243	12,573,287	(1,367,579)	23,717,996	28,492,120	13,920,918	84,470,994	311,270,225		(311,270,225)
Total Expenditures	16,859,325	20,528,533	22,798,885	29,913,675	24,905,456	25,180,755	24,302,675	26,359,069	23,894,539	25,185,965	25,875,005	39,592,136	305,396,017		(305,396,017)
Change in Fund Balance	17,023,154	(15,335,696)	(1,101,623)	(19,017,344)	(795,117)	28,502,487	(11,729,388)	(27,726,648)	(176,543)	3,306,155	(11,954,087)	44,878,858	5,874,208	0	(5,874,208)
Ending Fund Balance	118,420,629	103,084,933	101,983,310	82,965,966	82,170,849	110,673,336	98,943,948	71,217,300	71,040,758	74,346,913	62,392,826	107,271,683			

	FY 2024/2025														
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual			
Beginning Fund Balance	$108,927,679	$113,085,702	$101,086,771	$91,653,213	$78,119,390	$77,033,785	$90,289,535	$84,911,303	$78,359,641	$75,133,044	$82,781,649	$67,396,799	Total	Adopted Budget	Variance
Total Revenues	19,472,410	7,948,041	12,511,262	8,911,894	24,669,507	35,190,919	15,440,007	15,578,467	21,020,528	30,233,290	14,459,329	79,548,729	284,984,384	0	(284,984,384)
Total Expenditures	15,314,386	19,946,973	21,944,820	22,445,717	25,755,112	21,935,168	20,818,240	22,130,129	24,247,125	22,584,685	29,844,179	45,548,053	292,514,588	0	(292,514,588)
Change in Fund Balance	4,158,023	(11,998,932)	(9,433,557)	(13,533,824)	(1,085,605)	13,255,750	(5,378,232)	(6,551,662)	(3,226,597)	7,648,605	(15,384,850)	34,000,676	(7,530,204)	0	7,530,204
Ending Fund Balance	113,085,702	101,086,771	91,653,213	78,119,390	77,033,785	90,289,535	84,911,303	78,359,641	75,133,044	82,781,649	67,396,799	101,397,475			

Fiscal Resource Committee
Via Zoom Video Conference Call

Meeting Minutes for July 01, 2026

FRC Members present:
SAC: Claire Coyne, James Kennedy, Tommy Strong
SCC: Albert Alvano, Christopher Sweeten (as alternate)
District: Iris Ingram, Emily Day, Sarah Fisher

FRC Members absent: Joanne Mejia, Arlene Satele, Tara Kubicka-Miller, Alicia Ayers, Veronica Gonzales, Noemi Guzman, Madeline Grant
Alternates present: Christopher Sweeten
Guests present: Jason Bui, Gina Huegli, Rasel Menendez, Reza Mirbeik, Adam O'Connor, Mark Reynoso, Dane Clacken, Barbie Yniguez (Recorder)

1. Welcome

VC Ingram welcomed all to the meeting of the FRC and called the meeting to order at 1:35p.m. Quorum was achieved. Introductions followed.

2. State/District Budget Update - Ingram

- 2025-26 Second Principal Apportionment and 2024-25 Recalculation Memo/posted June 19, 2026
- 2025-26 Second Principal Apportionment Exhibit "C"-Statewide posted June 19, 2026
- 2025-26 Second Principal Apportionment Exhibit "C"-RSCCD posted June 19, 2026
- 2025-26 Second Principal Adjustment Report
- 2024-25 Recalculation Apportionment Exhibit "C"-Statewide posted June 19, 2026
- 2024-25 Recalculation Apportionment Exhibit "C"-RSCCD posted June 19, 2026
- Final State Budget 2026-27 report link: http://www.ebudget.ca.gov
- SSC – Appropriations Committees Take up Suspense Files
- SSC – Top Legislative Issues—May 22, 2026
- SSC – What Is on the 2026 Primary Ballot for California?
- SSC – Senate Proposes to Fund Private Preschool with Proposition 98
- SSC – State of Economy Depends on Strait of Hormuz
- SSC – CalSTRS Adopts 2026-27 Employer Contribution Rate
- SSC – Senate and Assembly Unveil Budget Priorities
- SSC – Top Legislative Issues—June 5, 2026
- SSC – 2026-27 May Revision Dartboard Now Available
- SSC – California Primary Election Update
- SSC – Proposition 30/55 Extension Qualifies for November Ballot
- SSC – Legislature Reaches Agreement on State Budget
- SSC – Legislature Approves 2026-27 Budget Bill
- SSC – Top Legislative Issues—June 18, 2026
- SSC – Billionaire Tax Headed to the Ballot
- SSC – As the General Election Begins, Will Education Move to the Forefront?
- SSC – Ask SSC . . . Can the Billionaires' Tax Proposal Be Pulled from the November Ballot?
- SSC – Revenue Strength Continues Despite Economic Headwinds
- DOF – Finance Bulletin-June 2026 link: https://dof.ca.gov

Attention was called to the information posted above.

3. Approval of Committee Co-Chair – ACTION

Academic Senates rotate the FRC co-chair role and serve for two-year terms. Claire Coyne, Academic Senate Chair for Santa Ana College will serve beginning FY26-27.

Motion to confirm Claire Coyne as co-chair of the Fiscal Resources Committee for FY26-27 and FY27-28 was made by Christopher Sweeten with second by Tommy Strong. Roll call vote was taken and passed unanimously.

4. 2026-27 Proposed Adopted Budget Assumptions – ACTION

O'Connor provided a review of the budget assumption package. The State budget has been settled but O'Connor noted the information for FRC was prepared in advance of that taking place. Budget assumptions are revised as new information is received. An update of the changes was reviewed, and these are highlighted in the agenda package. O'Connor pointed out the $3 million estimate for deferred maintenance allocation (although not highlighted) remains. He also stated there are a lot of unknowns and these numbers are not final but the enacted State budget increased growth funding from 1.5% to 2.5% and that could amount to approximately $2.7M for the district. In addition, SCFF funding moved from the 3-year average of credit FTES to the greater of the 3-year average or the current year FTES. Our fair share could also amount to $1M to $1.2M. However, the allocation is approximate at this time due to unknown growth of the other districts. The District will pick up one-time funding of approximately $3.5M for the student support block grant and on-going COLA funding of approximately $750K for the Student Equity and Achievement Program. These augmentations would not change the budget assumptions as both are state categorical programs. As this moves forward to when Board sees the budget assumptions, the bottom line should look better based on the forthcoming allocation within the CCCCO July advance apportionment.

VC Ingram asked about the FY25-26 deficit factor and O'Connor stated that the intention of the State Budget is to backfill the deficit but this is not guaranteed.

O'Connor also pointed out that the approved super COLA, combining the statutory COLA and discretionary COLA, means the cost of AB65 (related to 14-week pregnancy leave) must be accounted for. There will be costs associated with AB65 which are not included in the assumptions as a line item. The colleges will need to budget for backfilling for impacted positions.

VC Ingram also mentioned we are waiting for the advance apportionment and that will eliminate some of the unknowns with the additional anticipated revenue.

Regarding unfunded FTES, O'Connor stated it did not increase. At P2 there was a large amount of unfunded FTES, almost $19M, but that was based on what was submitted at that time. As FTES is fine-tuned now and depending on other districts' results, the number could increase or decrease.

Dr. Kennedy stated he had read that the Chancellor's office was expected to issue an early July advanced apportionment and would update based on the budget. O'Connor affirmed there should be a July advanced apportionment but that would not provide a final figure; however, it would provide a better estimate which would be used to develop the adopted budget.

Dr. Kennedy moved to approve the proposed Adopted Budget assumptions with second by Coyne.
Roll call vote was taken and passed unanimously.

5. Updated AR 7400 Travel

O'Connor provided a status update. At the May meeting, VC Perez stated that SCC was still discussing the item; therefore, the topic was tabled until the July meeting. Sweeten stated that AR 7400 will not be discussed at SCC College Council until the Fall term.

It was mentioned that it is difficult to tell the edited versions apart. It was decided that SCC College Council edits be made in blue (SAC's in red). The topic was tabled until the September meeting.

6. Standing Report from District Council

Coyne shared that District Council has not met since the previous FRC meeting. The next meeting is scheduled for July 20.

7. Informational Handouts
   - District-wide expenditure report link: https://intranet.rsccd.edu
   - Vacant Funded Position List as of June 24, 2026
   - Monthly Cash Flow Summary as of May 31, 2026
   - SAC Planning and Budget Committee Agendas and Minutes
   - SCC Budget Committee Agendas and Minutes

VC Ingram called attention to the above documents for reference.

8. Approval of FRC Minutes – May 20, 2026 - ACTION

Motion to approve the May 20 minutes was made by Coyne with second by Dr. Kennedy.
Roll call vote was taken and passed. 4 yes, 4 abstentions

9. Other

Accolades were expressed for Adam O'Connor's service and many contributions as part of the Fiscal Resource Committee during his RSCCD career.

Motion to adjourn was made by Coyne with second by Sweeten.
All in favor logged off the zoom meeting.

Meeting adjourned 2:05pm.

Next FRC Committee Meeting: Wednesday, August 19, 2026, 1:30 pm – 3:00 pm