RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
website: Fiscal Resources Committee

Agenda for November 18, 2026
1:30 p.m. - 3:00 p.m.
Zoom Meeting

1. Welcome
2. State/District Budget Update – Iris Ingram
   - SSC – The $3.9 Billion Question
   - SSC – California Revenues Remain Above Forecast
   - SSC – Voters Favor Extending Taxes as Economic Concerns Dominate
   - SSC – U.S. Economic Growth Accelerates as Fed Holds Rates
   - SSC – "Defend the Spend" Raises Concerns About Funding Delays
   - SSC – 2026 Midterm Election Preview
   - SSC – Democrats Win Big Nationally and in California
   - SSC – Minimum Wage Increases Effective January 1, 2027
   - DOF – Finance Bulletin – October 2026
   - LAO Fiscal Outlook
3. 2025/26 CCFS-320 Recalculation Recap
   - FTES Reporting History
4. Faculty Obligation Number (FON)
5. District Fund Reviews
   - 2026-27 Adopted Budget
   - Budget & Accounting Manual – 2024 Edition
6. ASCCC Fall 2026 Plenary Resolutions
   - 110.02 F26 – regular reporting of categorical funds and block grants
   - 110.04 F26 – reserve policies and faculty participation in budget development
   - ASCCC 10+1
7. Standing Report from District Council – Claire Coyne
8. Informational Handouts
   - District-wide expenditure report link: https://intranet.rsccd.edu
   - Vacant Funded Position List as of November 10, 2026
   - Monthly Cash Flow Summary as of October 31, 2026
   - SAC Planning and Budget Committee Agendas and Minutes
   - SCC Budget Committee Agendas and Minutes
9. Approval of FRC Minutes – October 21, 2026
10. Other

Next FRC Committee Meeting: January 20, 2027, 1:30-3:00 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.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

The $3.9 Billion Question

BY MEGAN BAIER

BY PATTI F. HERRERA, EDD

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posted October 15, 2026

The 2026-27 Enacted Budget notably withheld $3.9 billion of the 2025-26 Proposition 98 minimum guarantee for allocation to California Community Colleges (CCCs) and local educational agencies (LEAs) and instead used those funds to support other state programs. Since then, CCCs and LEAs across the state have been asking the question, "*When can we expect to see that funding?*"

Assembly Bill (AB) 126 (Committee on Budget, Statutes of 2026), the education budget trailer bill, specifies when and how the $3.9 billion owed to CCCs and LEAs will be paid and appropriated for education. Under AB 126, the state will only appropriate funding to the $3.9 billion obligation if state revenues at the 2027 May Revision exceed the projections included in the 2026-27 Enacted Budget. Only if revenues outperform expectations, a mere one-third of the new available funding would be dedicated to the state's outstanding obligation to the 2025-26 minimum guarantee after the state meets other constitutional obligations such as required deposits into the state reserve account.

Conversely, if revenues perform at the Enacted Budget projections or fall short, no funding would be appropriated toward the $3.9 billion obligation. Instead, the state would address the obligation through a payment schedule developed by the Director of the Department of Finance or future legislation, neither of which offer any assurances of when the $3.9 billion obligation will be paid. Further, AB 126 also specifies that any funds appropriated to the $3.9 billion obligation must be deposited into the Proposition 98 reserve, not allocated to CCCs and LEAs. As such, even in the event the state does begin repaying its outstanding obligation, CCCs and LEAs will not immediately see additional funding. Moreover, when the Legislature decides to allocate the funds for local use, there is no guarantee that they will be allocated on an equal per-student basis for local discretionary purposes. The Legislature may decide to allocate the funds through a different formula or competitive grant for restricted purposes. Only time will tell.

In addition, there are two pending lawsuits challenging the legality of the state's decision to withhold Proposition 98 funds and use them instead to support programs outside of public education, which we previously reported on (see "Proposition 98 Battle Escalates" and "Second Lawsuit Filed over Proposition 98 Funding" in the September 2026 and October 2026 *Community College Update*, respectively). Depending on the outcome of these legal challenges, the state could be required to take a different approach to meeting its constitutional funding obligations to education.

Absent court intervention, the provisions established by AB 126 will determine how the state addresses the $3.9 billion owed to Proposition 98, with no guarantee that CCCs and LEAs will receive additional funding in the near future.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

California Revenues Remain Above Forecast

BY WENDI MCCASKILL, EDD Copyright 2026 School Services of California, Inc. posted October 16, 2026

The Department of Finance (DOF) released its October *Finance Bulletin* (Bulletin) yesterday, October 15, 2026, updating economic conditions and California General Fund revenues through September. Total preliminary General Fund agency cash receipts totaled $22.6 billion in September, exceeding the 2026 Budget Act forecast by $2.9 billion, or 14.9%. Corporation tax and personal income tax receipts accounted for most of the overage.

As displayed below, September corporation tax receipts were $1.3 billion above forecast, while personal income tax receipts exceeded projections by $1.1 billion. Sales and use tax receipts also exceeded forecasts. Pooled money interest receipts exceeded projections by $384 million, offsetting July and August shortfalls caused by receipt timing.

2026-27 Comparison of Actual and Forecast General Fund Revenues, September
(Dollars in millions)

Revenue Source	Forecast	Actual	Difference	Percent Difference
Personal Income Tax	$13,474	$14,620	$1,146	8.5%
Corporation Tax	$2,653	$3,956	$1,303	49.1%
Sales and Use Tax	$2,858	$3,018	$160	5.6%
Total "Big Three" General Fund Revenues	$18,985	$21,594	$2,609	13.7%

Source: California DOF, October 2026 Bulletin. Differences and percentages calculated from displayed figures.

Through September, General Fund receipts for the 2026-27 fiscal year totaled $4.7 billion, or 10.3% above forecast. Cumulatively since April, when the forecast was completed, receipts exceeded projections by $5.5 billion, including $828 million from cash collected during 2025-26.

Economic growth slowed in the second quarter of 2026: U.S. real gross domestic product rose at a seasonally adjusted annualized rate of 2.2%, down from 2.5% in the first quarter. California's economy grew by 2.5%, down from 3.2%. California personal income increased 4.5% from a year earlier, slightly above the national rate of 4.4%.

National labor market conditions also softened in September. The U.S. unemployment rate increased from 4.1% to 4.2%, and employers added 29,000 nonfarm payroll jobs. Revisions reduced previously reported job growth in July and August by a combined 60,000 jobs.

Overall, California housing permits remained above year-earlier levels. Through August, total permitted units rose 15.5% from the same period in 2025, reflecting a 37.3% increase in multifamily units and a 0.7% decline in single-family units.

The October Bulletin reports continued revenue collections above forecast alongside slower economic and national job growth. Collections in the coming months will provide additional information about the state's fiscal position as the 2027-28 Governor's Budget approaches.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Voters Favor Extending Taxes as Economic Concerns Dominate

BY MICHELLE MCKAY UNDERWOOD Copyright 2026 School Services of California, Inc. posted October 28, 2026

With California's November 3 general election less than a week away, a new statewide survey from the Public Policy Institute of California (PPIC) provides insight into voter preferences on the governor's race, tax measures with significant implications for public education funding, and the issues most concerning Californians.

Former U.S. Health and Human Services Secretary Xavier Becerra (D) continues to hold a substantial lead over Republican Steve Hilton in the race to succeed Governor Gavin Newsom. Among likely voters, 61% support Becerra compared to 37% for Hilton, largely unchanged from September, when Becerra led 60% to 38%. The findings suggest that Becerra is well-positioned to become California's next governor, and is most likely to be presenting the next State Budget for education in January 2027.

Of particular importance to future education funding is Proposition 3, which would make permanent the existing voter-approved (Propositions 30 [2012] and 55 [2016]) income tax on high-income earners and the corresponding Education Protection Account deposits. The PPIC survey finds that 58% of likely voters support Proposition 3, while 41% oppose it, virtually unchanged from September's survey and well above the simple majority vote needed to pass. As community college districts move closer towards the expiration of Proposition 30/55 taxes and the inclusion of the 2030-31 fiscal year in multiyear projections, approval of Proposition 3 would preserve an important revenue source, although it would not eliminate volatility associated with California's reliance on higher-income taxpayers.

Another tax-related measure, Proposition 40, would impose a one-time 5% tax on certain taxpayers with assets exceeding $1 billion, with revenues primarily directed toward health care (and a small portion towards education) while exempting the revenues from the Proposition 98 calculation. According to the state's analysis, the measure could also result in some ongoing reductions in income tax revenues. Support has declined from 52% in September to 46% in October (with 52% now opposed), making passage much less likely than Proposition 3.

Perhaps the survey's most notable finding for education leaders comes from its opening question about the most important issue facing California. An overwhelming plurality of respondents (45%) identify the "cost of living, economy, inflation, [and] jobs" as the state's most pressing concern of the 13 presented options from which to select. In contrast, just 1% of respondents identify "education, schools, [and] teachers" as California's most important issue, tied at the bottom of the priority list with concerns about water issues. Combined with the second-highest answer ("housing costs [and] housing availability" at 12%), this survey demonstrates just how thoroughly economic pressures dominate Californians' immediate priorities.

In conclusion, voters appear willing to maintain substantial education-related tax revenues, even as education itself ranks low on their list of urgent statewide concerns. We will analyze how the next Governor translates these findings into his 2027-28 State Budget through *Community College Update* articles in January.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

U.S. Economic Growth Accelerates as Fed Holds Rates

BY PATTI F. HERRERA, EDD

BY WENDI MCCASKILL, EDD

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posted October 30, 2026

The U.S. economy expanded faster in the third quarter of 2026 compared to the second quarter of 2026, supported by government and consumer spending and business investment despite elevated energy prices and persistent inflation. According to the advance estimate released today, October 29, 2026, by the U.S. Bureau of Economic Analysis (BEA), real gross domestic product (GDP) rose 3.4% at an annualized rate, up from 2.2% in the second quarter. The report follows yesterday's Federal Open Market Committee (FOMC) decision to maintain the federal funds rate at 3.75%-4.00%, after a quarter-percentage-point increase in September. Together, these developments provide additional insight into the economic outlook and potential implications for California's State Budget and the statutory cost-of-living adjustment (COLA) for community college funding.

Consumer spending, which accounts for about two-thirds of economic activity, rose 3.8% at an annualized rate in the third quarter, reflecting continued demand for goods and services. Business investment also contributed to growth, particularly spending on equipment and information technology, including investments associated with artificial intelligence (AI).

Investment in AI has become an increasingly important contributor to economic growth, as businesses increase spending on data centers, computing equipment, software, and related infrastructure. This investment is supporting demand for technology and construction, helping offset weakness in other sectors, including residential construction. While AI-related investment has helped support economic expansion, the longer-term effects on productivity, employment, and economic growth remain uncertain.

Real final sales to private domestic purchasers, the sum of consumer spending and gross private fixed investment, rose 4.9% on an annualized basis. Meanwhile, the personal consumption expenditures (PCE) price index, which is the primary benchmark used to measure inflation by the Federal Reserve (Fed), rose 2.1% on an annualized basis, while core PCE inflation, which excludes food and energy, rose 2.5%. Although these measures moderated from the previous quarter, inflation remains a concern for policymakers and economists.

As mentioned earlier, yesterday, October 28, 2026, the FOMC voted 10-2 to maintain the federal funds rate at 3.75%-4.00%. Two members, Lisa D. Cook and Beth M. Hammack, favored an additional quarter-percentage-point increase. The decision succeeds the Fed's September 16 rate increase, its first since July 2023.

In its statement, the FOMC characterized economic activity as expanding at a strong pace, citing resilient domestic spending, strong productivity growth, and vigorous capital investment. The committee also noted that job gains have kept pace with workforce growth and unemployment has changed little. However, inflation remains elevated, and officials stressed the need for more economic information before deciding on future interest rate adjustments. The FOMC is scheduled to meet next on December 8-9, 2026.

Today's third-quarter GDP release matters for community college districts because it includes the sixth of eight data points necessary to calculate the 2027-28 COLA. However, the advance estimates remain subject to revision, and the statutory COLA will depend on subsequent BEA data for the remaining two data points. Stronger economic activity could also support California's tax revenues and Proposition 98 funding, although the extent of any benefit will depend on state revenue collections and other economic factors.

The BEA's second estimate of third-quarter GDP and updated PCE data, both scheduled for November 25, and the Fed's meeting in early December will provide additional information about the direction of economic growth, inflation, and monetary policy. Community colleges will also soon focus on the January Governor's Budget proposal and the developing 2027-28 COLA estimate. While continued inflation could contribute to a higher COLA, the final adjustment will depend on the applicable price index and subsequent revisions. These developments will help inform the state funding outlook for the coming fiscal year. As usual, we will provide updated projections as part of our analysis of the 2027-28 Governor's Budget.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

"Defend the Spend" Raises Concerns About Funding Delays

BY KYLE HYLAND Copyright 2026 School Services of California, Inc. posted October 30, 2026

Beginning November 1, 2026, the U.S. Department of Education (ED) will require recipients of federal education grants to provide additional written justification when requesting grant payments. According to the ED, the new requirement, known as "Defend the Spend," is intended to increase transparency and accountability in federal spending. However, education organizations have raised concerns that the additional requirements could increase administrative burdens and delay access to federal funding.

On September 28, 2026, the ED issued a memorandum outlining the new requirements, which implement Executive Order 14222, signed by President Donald Trump in February 2025. Under the new policy, recipients requesting federal grant payments must submit written justifications identifying the grant program, expenditure categories and corresponding amounts, and the earliest and latest dates expenses were incurred.

Beginning November 1, the ED's G5 grant management system will require this information for each payment request. The written justification is limited to 255 characters, and the expenditure amounts identified must equal the total payment requested. Incomplete justifications must be corrected and accepted before payments can be approved. While the ED maintains that the additional documentation should not generally affect payment-processing timelines, requests requiring clarification or additional review could experience delays.

Potential Implications for California Community Colleges

The new requirements could have implications for community college districts (CCDs), particularly those receiving federal grants directly from the ED. CCDs administering federal grant programs may need to adjust their internal payment-request procedures to ensure the required expenditure information is available when requesting funds.

The extent to which the requirements will affect federal funding distributed through state agencies remains unclear. The ED's memorandum permits recipients to identify expenditures using a "subawards" category, which may be relevant for federal funds administered at the state level and subsequently distributed to CCDs. However, the new federal requirements do not necessarily establish additional direct reporting obligations for every district receiving federally funded allocations through the state.

Additional review of federal payment requests could also create cash-flow challenges if CCDs experience delays in accessing funds needed to support ongoing programs and services.

Looking Ahead

With implementation scheduled for November 1, 2026, CCDs receiving federal grants directly from the ED should review the department's guidance and ensure their fiscal staff are prepared to provide the required information. CCDs should also monitor communications from the California Community Colleges Chancellor's Office and federal grant administrators for any changes to payment procedures or documentation requirements. We will continue monitoring implementation of the new requirements and provide additional information as it becomes available.

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COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

2026 Midterm Election Preview

BY KYLE HYLAND Copyright 2026 School Services of California, Inc. posted November 2, 2026

California voters will head to the polls tomorrow, November 3, 2026, to decide several statewide races and ballot measures that could shape the state's fiscal outlook and education policy for years to come. While national attention will focus on control of Congress, California's gubernatorial and legislative races, along with Proposition 3, could have significant implications for the 2027-28 State Budget and future education funding.

All 80 seats in the California State Assembly and half of the 40 seats in the State Senate are on the ballot. Democrats currently hold two-thirds supermajorities in both houses, with 60 Democrats, 19 Republicans, and one vacancy in the Assembly, and 30 Democrats and 10 Republicans in the Senate. Democrats could lose six Assembly seats and three Senate seats while retaining their supermajorities, which are necessary for certain legislative actions, including tax increases.

Perhaps the most consequential statewide contest is the race to succeed Governor Gavin Newsom, who is completing his second and final term. Former U.S. Secretary of Health and Human Services Xavier Becerra (D) and former Fox News commentator Steve Hilton (R) are competing to become California's next Governor. According to the latest Public Policy Institute of California (PPIC) survey, Becerra leads Hilton among likely voters, 61% to 37%.

The next Governor will be responsible for developing the 2027-28 State Budget amid ongoing questions about the state's revenue outlook, spending commitments, and Proposition 98 minimum funding guarantee. The incoming administration's fiscal priorities will be particularly important for TK-14 education.

Proposition 3 and Education Funding

Of the 14 statewide ballot propositions, Proposition 3 carries particularly significant implications for public education. The measure would permanently extend the higher personal income tax rates on high-income earners originally approved by voters in 2012 and extended in 2016. These rates are currently scheduled to expire at the end of 2030.

The revenues generated by these taxes support the state's General Fund and Education Protection Account. Allowing the rates to expire could reduce future state revenues and place additional pressure on education funding and other General Fund obligations. However, the impact on the Proposition 98 minimum guarantee would depend on future economic conditions and the operative funding test.

According to the latest PPIC survey, 58% of likely voters support Proposition 3, while 41% oppose it (see "Voters Favor Extending Taxes as Economic Concerns Dominate" in the October 2026 *Community College Update*). The outcome will have important implications for California's long-term revenue structure and education funding beyond 2030.

Local Elections and Bond Measures

In addition to statewide contests, voters in communities throughout California will decide local school board and community college district governing board races, as well as school facilities bond measures. These elections could have significant implications for district governance, fiscal oversight, and long-term financial planning.

For districts with general obligation bond measures on the ballot, voter approval could provide funding to construct, modernize, and repair educational facilities. Meanwhile, newly elected school board members and community college trustees will help shape local budget priorities, labor negotiations, facilities planning, and other policy decisions. These contests underscore the election's significance for education at both the state and local levels.

Congressional Elections and Looking Ahead

At the federal level, all 52 of California's seats in the U.S. House of Representatives are on the ballot, although neither of the state's U.S. Senate seats is up for election. Congressional races nationwide will determine control of Congress for the next two years, potentially influencing federal education funding and policy.

With the election taking place just two months before the release of the 2027-28 Governor's Budget proposal, the results will help shape the fiscal and policy environment for the coming year. We will continue monitoring statewide and local election outcomes and their implications for education funding, district governance, and State Budget negotiations.

We will provide an update on the election results and implications for TK-14 education in the days ahead. Stay tuned.

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COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Democrats Win Big Nationally and in California

BY DAVE HECKLER Copyright 2026 School Services of California, Inc. posted November 5, 2026

California joined the rest of the nation as a "blue wave" (some are describing as a "tsunami") with the midterm election results. From the East Coast to the West Coast, voters issued a stunning rebuke of national policies, shifting control of both chambers of Congress to solidly democrat.

In California, Democrat Xavier Becerra, a cabinet secretary under former President Joe Biden and former state attorney general, won handily against his opponent, Republican political commentator Steve Hilton. As of Wednesday morning, Becerra has received 64% of the vote compared to Hilton's 36%. With Becerra's victory, California ushers in its first Latino governor since Governor Romualdo Pacheco's brief tenure more than 150 years ago and represents the first Latino governor elected in the state's history.

Who should replace outgoing State Superintendent of Public Instruction Tony Thurmond was also on the ballot. Although technically a nonpartisan office, San Diego Unified School District board president Richard Barrera was endorsed by the California Democratic Party while Sonja Shaw, board president for Chino Valley Unified School District was supported by the California Republican Party. As expected in California and given the national trend, Richard Barrera leads Shaw by 14 percentage points, 57% to 43%.

Despite the democratic, or liberal, trend in the election of state and federal officeholders, voters in the state were a bit more circumspect with the ballot propositions presented to them. Of the 14 propositions on the ballot, only 7 of them were approved by voters. Voters were comfortable approving bonds for affordable housing and for immunology research as well as a new home loan program for middle-income families. However, voters rejected public funding of campaigns as well as requirements that community health clinics spend 90% of the funds on program services.

Proposition 3, the effort to permanently extend the income tax rates on high-income households, was approved by 59% of the voters. These tax rates were originally approved by voters in 2012 (Proposition 30) and subsequently extended to 2030 by voters in 2016 (Proposition 55). Revenues from these higher tax rates go to funding the Education Protection Account, which generates billions of dollars each year that is directed to local educational agencies and community colleges.

The biggest political fight in California this election cycle, though, was easily Proposition 40—the billionaire's tax that would have placed a one-time 5% tax on all assets and property for the 200 or so billionaires in the state. Sponsored by the Service Employees International Union, the proposal would have funded health care programs in California that are heavily impacted by reductions at the federal level (with a small share of funding going to education).

The proposal was opposed by Governor Gavin Newsom, both candidates for governor, as well as the California Teachers Association (their priority was the passage of Proposition 3) and Planned Parenthood of California.

Proposition 40 was also heavily opposed by business groups as well as a small share of the state's billionaires who contributed more than $200 million to help defeat the measure. These opponents also put Proposition 42 on the ballot—a "poison pill" to Proposition 40. Proposition 42 would prohibit new state taxes on simply owning assets.

Proposition 40 failed, receiving 44% of the vote, while Proposition 42 was approved by voters with 54% of the vote.

Legislatively, Democrats added to the national blue wave by winning four new seats leaving Republicans with a scant four seats in California's delegation to the House of Representatives. These victories are partially due to the redrawn congressional boundaries that were put in place beginning with this election cycle by 2025's Proposition 50.

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COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Minimum Wage Increases Effective January 1, 2027

BY DANYEL CONOLLEY
BY TEDDI WENTWORTH
Copyright 2026 School Services of California, Inc.
posted November 10, 2026

California's minimum wage is projected to increase to $17.40 per hour effective January 1, 2027. Per Labor Code, the minimum wage rate will be adjusted annually for inflation based on the national Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W). Because the CPI-W increased by 2.99%, for the period from July 1, 2025, to June 30, 2026, employees will be guaranteed the $17.40 rate even if they work for small employers—those employers with 26 employees or less (Labor Code Section 1182.12[c][3][A-B])—and the ongoing increase in the future is caused by Labor Code Section 1182.12(c)(1).

Below is a table illustrating minimum wage on an hourly, weekly, monthly, and annual basis. Based on inflation, School Services of California Inc. staff project that the minimum wage will continue to increase by the maximum amount allowed by law through 2031.

Minimum Wage	Effective Date: > 25 Employees	Effective Date: ≤ 25 Employees	Exempt Minimum Salary (Weekly)	Exempt Minimum Salary (Monthly)	Exempt Minimum Salary (Annually)
$16.90/hour	January 1, 2026		$1,352	$5,859	$70,304
$17.40/hour	January 1, 2027		$1,392	$6,032	$72,384
$18.00/hour	January 1, 2028		$1,440	$6,240	$74,880
$18.50/hour	January 1, 2029		$1,480	$6,413	$76,960
$19.00/hour	January 1, 2030		$1,520	$6,587	$79,040
$19.50/hour	January 1, 2031		$1,560	$6,760	$81,120

The forthcoming increase in the minimum wage highlights important operational considerations to ensure that employers are maintaining their obligation to comply with state and federal laws. Local educational agency human resources departments should review current salary schedules now to identify and remove salary cells that may fall below the scheduled minimum increase in addition to preparing for future increases. This includes inactive salary schedule cells that are no longer in use. Salary schedules are the employer's communication about employee compensation, and maintaining inactive salaries, or compensation information that is no longer in legal compliance with state law is not recommended. It is important to also note that changes in salary schedules may have bargaining implications and communicating with labor partners about modifications to salary cells by removing them or covering a wage that is no longer legally compliant is recommended practice. Keep in mind that increases in the minimum wage also impact the threshold for exemption from the overtime rules of the Fair Labor Standards Act (FLSA). Exempt workers in California must be paid a salary that is at least twice the state's minimum wage as well as meeting the duties test under the FLSA. Information on overtime exemptions in California can be found on the Department of Industrial Relations website.

Remember that the minimum wage, and any local ordinance, is an obligation of the employer and cannot be waived by any agreement, including collective bargaining agreements. So, even if you find yourselves in the middle of negotiations regarding salary, as employers, you are still obligated to comply with the minimum wage rate for the effective year.

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

FINAL

RG reports as of October 12, 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 (RECAL) Actuals as of October 12, 2026			2025-2026 Better (Worse) 2025-26 (RECALC) 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	193.65	67.41	126.24	65.74	(7.08)	72.82
NC-IS/DE		146.75	79.11	67.64	265.61	161.78	103.83	377.93	328.06	49.87	504.34	448.87	55.47	126.41	120.81	5.60
CDCP		336.93	223.26	113.67	445.77	357.21	88.56	358.63	297.26	61.37	456.44	357.77	98.67	97.81	60.51	37.30
CDCP-IS/DE		855.00	651.78	203.22	953.24	633.05	320.19	1,263.12	863.86	399.26	1,494.98	1,059.04	435.94	231.86	195.18	36.68
CR		541.51	384.55	156.96	624.39	438.72	185.67	1,955.17	1,449.43	505.74	2,737.60	1,993.15	744.45	782.43	543.72	238.71
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	5,387.01	3,926.24	1,460.77	1,304.25	913.14	391.11
FALL																
NC	F	305.20	169.17	136.03	358.10	194.73	163.37	378.78	173.08	205.70	427.50	176.76	250.74	48.72	3.68	45.04
NC-IS/DE	F	240.96	174.47	66.49	478.63	347.65	130.98	532.35	482.33	50.02	446.52	349.02	97.50	(85.83)	(133.31)	47.48
CDCP	F	1,021.84	782.73	239.11	1,057.40	774.20	283.20	1,191.72	837.52	354.20	1,052.87	769.63	283.24	(138.85)	(67.89)	(70.96)
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	2,341.54	1,676.98	664.56	537.45	481.28	56.17
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	2,406.89	1,619.00	787.89	228.19	89.63	138.56
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	1,975.91	1,362.41	613.50	(51.99)	(16.56)	(35.43)
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	1,532.00	1,473.27	58.73	125.32	99.21	26.11
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	3,004.54	2,107.95	896.59	(170.59)	(44.75)	(125.84)
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	9,071.12	6,681.89	2,389.23	103.08	104.29	(1.21)
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	13,339.55	9,654.28	3,685.27	464.57	388.05	76.52
SPRING																
NC	F	342.82	185.23	157.59	407.68	186.43	221.25	415.62	170.99	244.63	479.16	191.86	287.30	63.54	20.87	42.67
NC-IS/DE	F	351.65	202.73	148.92	500.30	447.47	52.83	522.24	480.16	42.08	442.94	300.65	142.29	(79.30)	(179.51)	100.21
CDCP	F	1,253.79	937.51	316.28	1,212.00	867.10	344.90	1,267.04	899.74	367.30	1,075.52	808.40	267.12	(191.52)	(91.34)	(100.18)
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	2,503.50	1,623.83	879.67	393.06	184.65	208.41
CR																
Jan. intersession	F	910.20	633.65	276.55	1,029.13	711.88	317.25	1,192.71	831.64	361.07	1,176.26	820.00	356.26	(16.45)	(11.64)	(4.81)
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	2,175.74	1,496.05	679.69	213.79	177.55	36.24
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	2,272.54	1,599.29	673.25	285.26	371.14	(85.88)
DSCH	F	237.46	210.89	26.57	294.70	268.29	26.41	182.15	162.56	19.59	121.99	107.75	14.24	(60.16)	(54.81)	(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	1,520.01	1,482.94	37.07	5.53	(11.54)	17.07
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	2,525.37	1,735.56	789.81	(309.54)	(213.91)	(95.63)
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	9,791.91	7,241.59	2,550.32	118.43	256.79	(138.36)
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	14,293.03	10,166.33	4,126.70	304.21	191.46	112.75
SUMMER																
NC		0.62	0.62	0.00	54.31	0.54	53.77	1.32	1.13	0.19	0.01	0.00	0.01	(1.31)	(1.13)	(0.18)
NC-IS/DE		3.43	0.00	3.43	46.02	0.00	46.02	10.47	7.64	2.83	1.24	0.15	1.09	(9.23)	(7.49)	(1.74)
CDCP		62.67	61.33	1.34	132.80	69.86	62.94	17.92	16.61	1.31	102.07	92.80	9.27	84.15	76.19	7.96
CDCP-IS/DE		4.72	0.87	3.85	54.54	18.70	35.84	15.52	2.34	13.18	26.45	9.07	17.38	10.93	6.73	4.20
CR		55.53	43.01	12.52	26.84	26.32	0.52	28.56	28.56	0.00	38.91	38.91	0.00	10.35	10.35	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	168.68	140.93	27.75	94.89	84.65	10.24
COMBINED																
NC		768.04	410.69	357.35	979.98	463.59	516.39	923.63	419.69	503.94	1,100.32	436.03	664.29	176.69	16.34	160.35
NC-IS/DE		742.79	456.31	286.48	1,290.56	956.90	333.66	1,442.99	1,298.19	144.80	1,395.04	1,098.69	296.35	(47.95)	(199.50)	151.55
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	2,686.90	2,028.60	658.30	(148.41)	(22.53)	(125.88)
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	6,366.47	4,368.92	1,997.55	1,173.30	867.84	305.46
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	21,639.54	15,955.54	5,684.00	1,014.29	915.15	99.14
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**	**33,188.27**	**23,887.78**	**9,300.49**	**2,167.92**	**1,577.30**	**590.62**
		Non-Credit 53.47%		46.53%	Non-Credit 47.31%		52.69%	Non-Credit 45.44%		54.56%	Non-Credit 39.63%		60.37%			
		NC-IS/DE 61.43%		38.57%	NC-IS/DE 74.15%		25.85%	NC-IS/DE 89.97%		10.03%	NC-IS/DE 78.76%		21.24%			
		CDCP 74.94%		25.06%	CDCP 72.63%		27.37%	CDCP 72.34%		27.66%	CDCP 75.50%		24.50%			
		CDCP-IS/DE 64.45%		35.55%	CDCP-IS/DE 64.78%		35.22%	CDCP-IS/DE 67.42%		32.58%	CDCP-IS/DE 68.62%		31.38%			
		Credit 71.32%		28.68%	Credit 71.75%		28.25%	Credit 72.92%		27.08%	Credit 73.73%		26.27%			
		Credit-Special Admit 76.90%		23.10%	Credit-Special Admit 78.16%		21.84%	Credit-Special Admit 78.01%		21.99%	Credit-Special Admit 76.46%		23.54%			
		Total 70.01%		29.99%	Total 70.12%		29.88%	Total 71.92%		28.08%	Total 71.98%		28.02%			
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	1,892.68	1,447.07	445.61			
Non-Resident FTES		514.49	354.23	160.26	605.52	419.97	185.55	692.87	498.46	194.41	794.47	587.74	206.73			
Non-Credit Inmates in Correctional Facilites		791.57	341.17	450.40	812.56	443.75	368.81	806.48	330.24	476.24	869.28	304.04	565.24			

NOTE: *(F) Factored on primary terms*

Changes in Growth Compared to 2021-22 (RECALC)		
Growth Total District % (+/-)	4.16%	
Growth Total % (+/-) by Campus	6.55%	-1.01%

Changes in Growth Compared to 2022-23 (RECALC)		
Growth Total District % (+/-)	6.26%	
Growth Total % (+/-) by Campus	6.43%	5.86%

Changes in Growth Compared to 2023-24 (RECALC)		
Growth Total District % (+/-)	6.96%	
Growth Total % (+/-) by Campus	9.70%	0.52%

Changes in Growth Compared to 2024-25 (RECALC)		
Growth Total District % (+/-)	6.99%	
Growth Total % (+/-) by Campus	7.07%	6.78%

Changes between Annual (P3) and RECALC

Fiscal Year 2025-2026

SAC	Resident			Nonresident		
	P3	RECALC	Difference	P3	RECALC	Difference
Summer						
Noncredit	1,934.27	1,933.09	(1.18)	0.00	0.00	0.00
Credit	1,994.23	1,993.15	(1.08)	77.81	78.73	0.92
Summer Prior to July 1, 2026						
Noncredit	93.12	102.02	8.90	0.00	0.00	0.00
Credit	10.70	38.91	28.21	0.02	0.33	0.31
Primary Term						
Weekly	3,842.85	3,843.51	0.66	182.47	175.44	(7.03)
Daily	273.07	273.18	0.11	16.23	14.93	(1.30)
PAC-Noncredit	1,947.10	1,946.65	(0.45)	0.00	0.00	0.00
PAC-Credit	2,918.72	3,027.00	108.28	83.87	87.80	3.93
Alternative Weekly	2,960.60	2,961.70	1.10	100.55	102.65	2.10
Alternative Daily	3,814.84	3,818.09	3.25	126.85	127.86	1.01
Noncredit IS/DE	3,950.78	3,950.48	(0.30)	0.00	0.00	0.00
Total FTES	**23,740.28**	**23,887.78**	**147.50**	**587.80**	**587.74**	**(0.06)**

SCC	Resident			Nonresident		
	P3	RECALC	Difference	P3	RECALC	Difference
Summer						
Noncredit	716.36	716.32	(0.04)	0.00	0.00	0.00
Credit	744.28	744.45	0.17	31.12	31.02	(0.10)
Summer Prior to July 1, 2026						
Noncredit	27.81	27.75	(0.06)	0.00	0.00	0.00
Credit	0.00	0.00	0.00	0.00	0.00	0.00
Primary Term						
Weekly	1,724.00	1,686.40	(37.60)	57.05	54.10	(2.95)
Daily	64.22	64.22	0.00	2.39	1.92	(0.47)
PAC-Noncredit	1,088.56	1,088.40	(0.16)	0.00	0.00	0.00
PAC-Credit	94.66	102.88	8.22	2.39	2.99	0.60
Alternative Weekly	1,285.95	1,286.75	0.80	47.70	46.99	(0.71)
Alternative Daily	1,801.65	1,799.30	(2.35)	69.43	69.71	0.28
Noncredit IS/DE	1,783.74	1,784.02	0.28	0.00	0.00	0.00
Total FTES	**9,331.23**	**9,300.49**	**(30.74)**	**210.08**	**206.73**	**(3.35)**

District Total	Resident			Nonresident		
	P3 (25/26)	RECALC (25/26)	Difference	P3 (25/26)	RECALC (25/26)	Difference
Summer						
Noncredit	2,650.63	2,649.41	(1.22)	0.00	0.00	0.00
Credit	2,738.51	2,737.60	(0.91)	108.93	109.75	0.82
Summer Prior to July 1, 2026						
Noncredit	120.93	129.77	8.84	0.00	0.00	0.00
Credit	10.70	38.91	28.21	0.02	0.33	0.31
Primary Term						
Weekly	5,566.85	5,529.91	(36.94)	239.52	229.54	(9.98)
Daily	337.29	337.40	0.11	18.62	16.85	(1.77)
PAC-Noncredit	3,035.66	3,035.05	(0.61)	0.00	0.00	0.00
PAC-Credit	3,013.38	3,129.88	116.50	86.26	90.79	4.53
Alternative Weekly	4,246.55	4,248.45	1.90	148.25	149.64	1.39
Alternative Daily	5,616.49	5,617.39	0.90	196.28	197.57	1.29
Noncredit IS/DE	5,734.52	5,734.50	(0.02)	0.00	0.00	0.00
Total FTES	**33,071.51**	**33,188.27**	**116.76**	**797.88**	**794.47**	**(3.41)**

Data Source:RG540 & RG940 as of October 12, 2026

Changes in Reported FTES Over Time (11-years)

Reported	P1 (Jan 15)		P2 (April 20)		Annual-P3 (July 15)		Recal (Nov 1)	
FTES	SAC	SCC	SAC	SCC	SAC	SCC	SAC	SCC
2015/16	20,660.63	8,630.30	20,357.45	8,531.95	20,334.17	8,567.26	NR	NR
2016/17	19,773.70	8,501.29	20,133.58	8,798.13	19,107.19	8,410.12	NR	NR
2017/18	20,459.22	8,548.43	20,261.18	8,913.20	20,442.47	8,936.07	NR	NR
2018/19	18,463.87	7,884.64	19,205.61	7,866.79	18,004.50	7,879.30	18,024.49	7,901.03
2019/20	19,660.97	8,537.50	17,980.52	8,330.73	18,515.41	8,507.95	18,517.90	8,511.08
2020/21	16,161.20	8,429.74	16,451.16	8,148.59	16,733.32	8,229.58	17,002.12	8,331.62
2021/22	17,104.59	8,205.05	16,957.29	7,847.22	16,943.23	7,810.77	17,934.31	8,268.67
2022/23	17,780.59	7,867.87	17,844.38	7,758.58	19,069.98	8,155.10	19,108.83	8,185.24
2023/24	20,131.97	9,063.42	20,459.04	8,913.36	20,400.25	8,687.66	20,338.07	8,664.77
2024/25	22,346.44	8,767.01	21,949.27	9,150.21	22,023.51	8,644.50	22,310.48	8,709.87
2025/26	23,676.39	9,196.19	23,847.40	9,300.43	23,740.28	9,331.23	23,887.78	9,300.49
Compared to			P1	P1	P2 P1	P2 P1	P3 P1	P3 P1

NR - No Recal submitted in these years.

California Community Colleges

Full-Time Faculty Obligation

Fall 2026 Compliance Form

District

Rancho Santiago

Full-Time Equivalent Faculty (FTEF) Calculation

Full-time equivalent faculty indicates the full-time load factor associated with each assignment. A regular full-time load is considered to be 100% and expressed as 1.0 FTEF. A half-time load is considered 50% and is expressed as 0.5 FTEF.

Full-Time FTEF, calculated per Title 5 section 53309	**FTEF**	
Regular assignment -full-time faculty credit instruction excluding overload	280.32	
Include sabbatical, released/reassigned time, paid medical leave, unpaid leave, and late retirement		
Classified staff regular assignment - credit instruction	-	
Administrative staff regular assignment - credit instruction	-	
Noninstructional activities of counselors, librarians, and other faculty	71.62	
Total Full-Time FTEF		**351.94**

Part-Time FTEF, calculated per Title 5 section 53310		
Credit instruction and noninstructional activities	294.31	
Exclude any workload attributed to replacing full-time faculty for sabbatical, released/reassigned, paid medical leave, unpaid leave, and for late retirement	-	
Total Part-Time FTEF		**294.31**
Total FTEF		**646.25**
Progress Toward Goal of 75% of Classroom Instruction Taught by Full-Time Faculty		**54%**

Fall 2026 FON Compliance

The Board of Governors, at their November 2025 meeting, fully implemented the FON for Fall 2026.

Full-time faculty obligation	**341.40**
Over(Under) full-time faculty obligation	**10.50**
Does the district meet or exceed the Fall 2026 full-time faculty obligation?	**In Compliance**

Estimated Penalty

If a district has incurred a penalty, the district will receive an invoice for the penalty amount.

Statewide average replacement cost:	$ 103,268
Estimated penalty is the statewide average replacement cost multiplied by deficiency in meeting the full-time faculty obligation.	$ -

Please complete and submit this form as a PDF no later than November 2, 2026 to fiscalstandards@cccco.edu

District Executive Officer (*CEO, CBO, or CHRO*):

I hereby certify that the information above is true and correct to the best of my knowledge.

Printe Iris Ingram, Vice Chancellor Business Services

Date: Oct 15, 2026

Digital Signature: Iris Ingram (Oct 15, 2026 17:24:06 PDT)

District Administrative Contact Information:

Name Emily Day, Assistant Vice Chancellor Fiscal Services

Email day_emily@rsccd.edu

Phon 714-480-7320

FULL-TIME FACULTY OBLIGATION
COMPLIANCE REPORT
RANCHO SANTIAGO CCD

		Fall 2026 FON			Fall 2025 FON		
		DO	SAC	SCC	DO	SAC	SCC
1	Total full-time equivalent faculty (FTEF) attributable to instructional and noninstructional Full-time Faculty based on Title 5 Sections 53302 and 53309	281.82	197.62	84.20	274.62	189.18	85.43
	Non-instructional activities of counselors, librarians, and other faculty	70.12	45.52	24.60	73.38	47.82	25.57
		351.94	243.14	108.80	348.00	237.00	111.00
			69.09%	*30.91%*		*68.10%*	*31.90%*
2	Total FTEF attributable to instructional and noninstructional Part-Time Faculty based on Title 5 Sections 53301 and 53310	287.90	204.34	83.57	288.38	206.47	81.91
3	Total FTEF for Full-Time Faculty and Part-Time Faculty (line 1 + line 2)	639.84	447.48	192.37	636.38	443.47	192.91
4	Percentage of FTEF attributable to Full-Time Faculty (line 1/line 3)	55%	54%	57%	55%	53%	58%
5	Full-Time Faculty Obligation	341.4			315.4		
6	Difference between Full-time Faculty Obligation and Total Full-Time faculty (line 1 minus line 5)	10.5			32.6		
	Average cost of replacement (negative on line 6 x average replacement cost) (penalty)	-			-		

+110.02 F26 Faculty Consultation on the Use of Categorical Funds and Block Grants With Local Flexibility

Whereas, Resolution 05.01 S96[76], "Categorical Funding Including Block Grants," recommended that all categorical funding, including block grants, be under the institutional purview of a shared governance committee such as budget and planning, and the state has since created additional categorical funding, including $208 million in one-time Student Support Block Grant funds across 2025-26 and 2026-27 (ESS 25-81[77]; Legislative Analyst Office[78]);

Whereas, Title 5 §53200[79] designates standards or policies regarding student preparation and success, and processes for institutional planning and budget development, as academic and professional matters on which governing boards must consult collegially with academic senates, and Education Code 78222(b)(1)[80] conditions Student Equity and Achievement Program funds on maintaining a student equity plan that Education Code 78220(b)[81] requires to be developed with the active involvement of the academic senate, academic faculty and staff, student services, and students;

Whereas, California Community Colleges Chancellor's Office guidance for the Student Support Block Grant (ESS 25-81) and for the Student Equity and Achievement Program, funded at $554 million ongoing in 2026-27 (ESS 26-63)[82], lists permissible purposes and leaves colleges to decide how funds are used within them; and

Whereas, Counseling faculty, student services faculty, and other faculty who deliver student support services have direct professional expertise in the needs of the students these funds serve, and Resolution 19.02 S08[83] supports the inclusion of counseling faculty in participatory governance;

Resolved, That the Academic Senate for California Community Colleges urge local academic senates to work with their colleges and districts so that, for categorical funds and block grants that allow local flexibility in their use, faculty, including counseling and student services faculty, have meaningful opportunities for collegial consultation, within planning and budget processes, in developing recommendations for how those funds are prioritized and used, regardless of which division administers them, consistent with Title 5 §53200 and §53203;

Resolved, That the Academic Senate for California Community Colleges encourage local academic senates to request that college and district budget committees receive regular informational reports on categorical funds and block grants, including amounts, allowable uses, responsible managers, and the bodies that recommend their use;

Resolved, That the Academic Senate for California Community Colleges direct its Board of Directors to request that the California Community Colleges Chancellor's Office include, in allocation and guidance memos for categorical programs and block grants with local flexibility, language encouraging that uses be developed through local participatory governance processes that include academic senates; and

Resolved, That the Academic Senate for California Community Colleges direct its Board of Directors to develop resources for local academic senates, such as a paper or Rostrum article with sample reporting formats, on the

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[76] Resolution 05.01 S96, "Categorical Funding Including Block Grants" (Spring 1996).
[77] California Community Colleges Chancellor's Office, ESS 25-81, "Student Support Block Grant Allocations and Guidance," Nov. 24, 2025.
[78] Legislative Analyst's Office, "The 2026-27 California Spending Plan: Higher Education," Sept. 28, 2026.
[79] Title 5 §53200.
[80] Educ. Code §78222(b)(1).
[81] Educ. Code §78220(b).
[82] California Community Colleges Chancellor's Office, ESS 26-63, 2026-27 SEA Program allocations and guidance, Sept. 25, 2026.
[83] Resolution 19.02 S08, "Support for Library and Counseling Faculty Participation in Participatory Governance and Professional Development" (Spring 2008).

faculty role in the use of categorical funds and block grants, building on Resolution 05.01 S96 and the 2019 paper Budget Processes and the Faculty Role[84], and present them to the field by the Spring 2028 Plenary Session.

Contact: Claire M. Coyne, Santa Ana College, Area D

[redacted]

[84] ASCCC, "Budget Processes and the Faculty Role" (2019).
[85] Vision 2030 https://www.cccco.edu/about-us/vision-2030/
[86] 10+1 https://www.law.cornell.edu/regulations/california/5-CCR-53200
[87] California Community Colleges Chancellor's Office, Chris Ferguson, enrollment growth testimony before the Senate Budget and Fiscal Review Subcommittee No. 1 on Education, March 20, 2025, https://calmatters.digitaldemocracy.org/hearings/258766
[88] California Community Colleges Chancellor's Office, 2025–26 Early Recalculation, Exhibit C, July 2026, statewide totals. 2025-26earlyr1-exhibitc-jul2026.pdf
[89] Legislative Analyst's Office, *The 2026–27 California Spending Plan: Higher Education*, September 28, 2026, "Budget Funds Enrollment Growth and Modifies a Related Policy" https://lao.ca.gov/Publications/Report/5202
[90] Kathy J. Maalouf, *The Influence of Late Registration on Academic Outcomes and Retention at a Multi-Campus Community College*, 2012 https://digitalcommons.odu.edu/chs_etds/71/
[91]Community College Research Center, *Understanding the Needs of First-Generation College Students Who Stop Out*, February 2026 https://ccrc.tc.columbia.edu/publications/understanding-needs-first-gen-stop-out.html
[92] Legislative Analyst's Office, *The 2026–27 Budget: California Community Colleges*, March 5, 2026, "Enrollment," identifying adjustments to course sections as a means of managing enrollment within funded targets https://lao.ca.gov/Publications/Report/5150

[redacted]

*+110.04 F26 Community College Reserve Policies and Faculty Participation in Budget Development

Whereas, The California State Auditor's August 2026 report, *California Community Colleges Reserve Funds: Some Community Colleges Have Growing Reserves but Lack Clear Spending Plans That Would Improve Student Outcomes* (Report 2025-108) found that reserves increased at five of the six community college districts reviewed, four maintained reserves exceeding their established goals or the statewide median, and districts with high reserves lacked formal spending plans to improve student outcomes[93];

Whereas, The California State Auditor found that none of the six districts reviewed had conducted risk analyses to determine appropriate reserve levels[94];

Whereas, Title 5 §53200(c) identifies "processes for institutional planning and budget development" as an academic and professional matter[95]; and

Whereas, The Academic Senate for California Community Colleges recognized in *Budget Processes and the Faculty Role* that districts must balance the financial stability provided by larger reserves against resources needed for current operations, and that faculty should participate in discussions to ensure reserve levels align with institutional budget priorities[96];

Resolved, That the Academic Senate for California Community Colleges support the California State Auditor's recommendations in Report 2025-108 concerning risk-based reserve policies, clearly defined minimum and maximum reserve levels, oversight of district reserves, and plans for the expenditure of excess reserves;

Resolved, That the Academic Senate for California Community Colleges urge the California Community Colleges Board of Governors (BOG), California Community Colleges Chancellor's Office (CCCCO), and State Legislature to implement the California State Auditor's recommendations for risk-based reserve assessments, minimum and

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[93] https://www.auditor.ca.gov/wp-content/uploads/2026/08/2025-108-Report.pdf
[94] https://www.auditor.ca.gov/wp-content/uploads/2026/08/2025-108-Report.pdf
[95] https://govt.westlaw.com/calregs/Document/I604256434C6911EC93A8000D3A7C4BC3?viewType=FullText&originationContext=documenttoc&transitionType=CategoryPageItem&contextData=(sc.Default)
[96] https://www.asccc.org/papers/budget-processes-and-faculty-role#71251237

maximum reserve levels, spending plans for excess reserves, and accountability measures to ensure district compliance; and

Resolved, That the Academic Senate for California Community Colleges encourage local academic senates to actively participate in institutional planning and budget development processes, including the development and review of district reserve policies and plans for the expenditure of excess reserves, consistent with their role in academic and professional matters under Title 5.

Contact: Preston Pipal, San José City College, Area B

[97] Resolution 01.04 S09: https://asccc.org/resolutions/creation-sustainability-task-force
[98] Resolution 01-04 S09: https://asccc.org/resolutions/creation-sustainability-task-force

Vacant Funded Positions for FY 2026-27- Projected Annual Salary and Benefits Savings
As of November 10, 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 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	-	Hired CL26-01365 Vejar, Jaime (3004698) Eff:7/28/26	11-0000-710000-54132-2110	-	
11	Martinez, Marvin	2444319	Chancellor	District	10/16/2026	-	Acting Chancellor Ingram, Iris Eff:9/2/2026	11-0000-660000-51100-1210-50% 11-0000-689000-51100-1210-50%		**684,213**
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	-	
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	
85%-fd 11 15%-fd 13	Felter, Melissa	1217694	Director Special Programs	SAC	10/15/2026	94,592		11 0000 709000 11300 2110	160,661	
11	Hoffman, Simon Bart	1029672	Vice President, Administrative Service	SAC	06/30/2026	292,667	CL26-01466 Interim assignment Jim Kennedy. Receiving 5% stipend until 6/30/27 paid from his CEC F/T acct.	11-0000-679000-17100-2110	438,121	
25%-fd 11 75%-fd 12	Martinez, Daniel	2258354	Assoc Dean, College Research	SAC	06/30/2026	-	Hired AC26-01361 Zhang, Xi (3013950) Eff:9/8/26	11-0000-679000-11600-1210-25% 12-2412-649000-11600-1210-25% 12-2549-649000-11600-1210-50%	-	**1,330,090**
11	Eidgahy, Saeid	2428867	Dean, Science & Math	SAC	12/31/2026	136,973	AC26-01461	11-0000-601000-16100-1210	175,450	
11	Plair, Vincent E	2963235	Director, Criminal Justice Academies	SAC	06/05/2026	162,375	AC26-01434 Interim McKenzie, Tracy (1069462) Eff:10/5/2026	11-0000-601000-15712-1210	231,640	
11	Sergeyeva, Larisa	2453059	Dean, Human Services & Technology	SAC	01/20/2025	236,644	AC26-01433 Interim Dean Humble, Dina Eff:7/27/26 (2366791)	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	Beers-McCormick, Lynnette	1026914	English Instructor	SCC	06/30/2027	-		11_0000_150100_25315_1110-83% 11_0000_619000_25315_1250-17%	-	
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	**899,243**
11	Jordan, Loretta	1028234	Assistant Vice President Student Services	SCC	06/30/2025		Position Eliminated Reorg#1483	11-0000-649000-29050-1210	-	
11	Park. Jason	2730022	VP, Academic Affairs	SCC	06/30/2026	292,667	Voelcker, Aaron J (1985186) Interim Assignment Eff:7/1/26	11-0000-601000-25051-1210	384,453	
						2,004,061			**2,913,546**	

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	Ceja, Fabiola	1069201	Payroll Specialist	District	08/21/2026	-	Hired CL26-01449 Esparza, Emma #2036308 Eff:12/1/2026	11-0000-672000-54215-2130	-	
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 until 10/31/26	11-0000-673000-53110-2130	204,723	
11	Herrera, Christian A	2899789	Purchasing Service Assistant	District	04/24/2026	-	WOC Alcocer, Jorge 7/1/26-9/11/2026. Hired CL26-01401 Pantoja, Shadia #3014524 Eff: 9-1-26	11-0000-677000-54151-2130	-	
14%-fd 11 86%-fd 12	Information Security Specialist (Reorg14	Reorg1430	Information Security Specialist	District	07/01/2025	-	Hired CI25-01252 Bruce, Andrew#2982356	11-0000-678000-54145-2130-14% 12-2141-678000-54145-2130-86%	-	
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	-	Hired CL26-01432 Ramirez, Ramir#3019637 Eff:9/28/26	11-0000-672000-54215-2130	-	
11	Lammoglia, Fernando	2338935	Network Specialist II	District	12/08/2025	-	Hired CL25-01333 Landrum, Derrick#3019665 Eff:10/26/26	11-0000-678000-54145-2130	-	
11	Maldonado, Lysette	2729497	Human Resources Specialist	District	12/18/2025	-	Claudia#3004275 Eff:7/13/26	11-0000-673000-53110-2130	-	
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	**1,244,866**
75%-fd 11 25%-fd 12	Nguyen, Huong	1025853	Resource Development Coordinator	District	12/31/2025	-	Hired CL26-01346 Rosas, Juliana A (2676910 Eff: 8/3/26. 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%	-	
11	Palomares, Vanessa	1851190	Business Services Coordinator	District	10/19/2022	85,507		11-0000-701000-53350-2130	145,108	
11	Santillan, Jason	1834093	Lead Custodian	District	09/25/2026	61,075		11-0000-653000-54133-2130	113,606	
11	Senior Communications Dispatcher (Reo	Reorg1436	Senior Communications Dispatcher	District	07/01/2025	-	Hired CL25-01359 Lopez, Lynnmarie (2144400)	11-0000-677000-54164-2130-50% 11-0000-695000-54164-2130-50%	-	
11	Senior District Safety Officer(Reorg1469	Reorg1437	Senior District Safety Officer	District	07/01/2025	-	Hired CL25-01353 Lee, Jung (1414720)	11-0000-695000-54167-2130	-	
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	-	Hired CL26-01400 Shapero, Stacey-Ann (3014516) Eff:9/8/26. WOC Gutierrez-Lucero, Maria Del Pilar #1030911	11-0000-672000-54211-2130	-	
11	Abrahams, Lawrence	1761488	Athletic Equipment Coordinator	SAC	04/13/2026	-	Hired CL26-01403 Stevenson, Christopher (2192369) Eff:9/9/26	11-0000-619000-15440-2130	-	
11	Adomo, Jessy	2205622	Skilled Maintenance Worker	SAC	02/19/2025	-	Hired CL25-01169 Avila, Christopher#2044430 Eff:10/20/25	11-0000-651000-17400-2130	-	
11	Applewhaite, Neal	2814213	Custodian(GY)	SAC	03/24/2025	-	Hired CL25-01237 Reynel, Alan#1772354 Eff:1-26-2026	11-0000-653000-17200-2130	-	
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	Boster, Toinette	1029574	Division Administrative Assistant	SAC	06/30/2025	-	Hired CL25-01185 Palafox, Anay#2299314 Eff:11/14/25	11-0000-601000-15716-2130	-	
11	Briseno, Jennifer	2712369	P/T Student Services Specialist	SAC	02/14/2024	-	Hired CL25-01127 Garcia, Jannely#2920018 Eff:8/19/25	11-0000-696000-19720-2310	-	
11	Britton, Bailey	2882736	Library Clerk	SAC	09/20/2025	-	Hired 1568561 Amaya, Yareni Eff:11/3/25	11-0000-612000-15915-2130	-	
50%-fd 11 50%-fd 12	Cabrera, Juan	2218013	Adminssions and Records Specialist II	SAC	05/01/2025	-	Interim Torres, Leticia#2788706 Eff:7/1/25-6/30/26 Hired 2942439 Perez Mauleon, Laura	11-0000-620000-19215-2130	-	
11	Campbell, Robert	2672582	Science Lab Coordinator	SAC	11/25/2025	-	Hred CL26-01380 Thompson, Emily #3016627 Eff:9/8/26			
11	Chatman, Daniel	2740296	Custodian	SAC	06/25/2025	-	Hired CL26-01363 Jackson, James#2995243 Eff:6/29/26	11-0000-653000-17200-2130	-	
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	-	Hired CL25-01370 Ojeda, Alyssa 2394767	11-0000-679000-11501-2130	-	
11	Foster, Karlee	2997235	Fine Arts/Thea Facilities Technician	SAC	08/25/2026	-	Hired CL26-01465 Morrow, Benjamin #1370636. Effective 10/5/26	11-0000-601000-15565-2130	-	
11	Galia, Christine Mae	2020181	Senior Clerk	SAC	10/13/2026	53,480		11-0000-660000-11100-2130	81,930	
11	Garcia, Jannely	2920018	P/T Student Program Specialist	SAC	08/05/2026	26,921	WOC Montoya-Miller, Morgan#2827387	11-0000-696000-19720-2310	36,693	
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	
50%-fd 11 50%-fd 12	Gardea, Maria Adilene	1292404	Division Admin Assistant	CEC	08/23/2026	42,429		11-0000-601000-18100-2130-50% 12-1102-619000-18100-2130-50%	72,096	
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	Lopez, Marlina	2706768	P/T Admissions/Records Specialist I	SAC	08/19/2026	26,452		11-0000-620000-19205-2310	36,054	
11	Linares, Nestor	1933720	Gardener/Utility Worker	SAC	06/30/2026	-	CL26-01438 Lateral Transfer Sanchez Nunez, Hugo#2815472 eff:9/14/26	11-0000-655000-17300-2130	-	

Vacant Funded Positions for FY 2026-27- Projected Annual Salary and Benefits Savings
As of November 10, 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	Martinez Giron, Andy	2913694	Lead Custodian(SW)	SAC	01/05/2026	-	Change of Assignment Tuon, Sophanareth # (1028354) Eff:5/4/2026. Site submitted ESC on 9/11/26	11-0000-653000-17200-2130	-	
11	McKowan, Essence	2420015	Auxiliary Services Specialist	SAC	09/30/2026	53,671		11-0000-699000-14121-2130	84,088	
11	Medina, Emiliano	1030631	Custodian	SAC	08/07/2026	23,828		11-0000-653000-17200-2310	32,477	**1,286,387**
11	Mejia, Joanne	1233047	Administratice Clerk	SAC	05/12/2025	-	Hired CL26-01360 Aguirre, Jerilyn#2383176	11-0000-601000-15705-2130	-	
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	1028117 Tuon, Suonphatheros out of class assignment	11-0000-653000-17510-2130	109,032	
11	Osuna, Maria	2446842	High School & Community Outreach Specialist	SAC	08/11/2025	-	Hired CL26-01366 Mercado Elizalde, Erik (2008241)	11-0000-649000-18100-2310	-	
11	Powers, Jennica	2778085	Research Analyst	SAC	06/01/2025	-	Hired CL25-01352 Sechang, Seallong T (2998865) eFF:7/13/26	11-0000-679000-11600-2130	-	
11	Ralston, Lance	1026806	HVAC Mechanic	SAC	05/22/2024	-	Hired CL24-00926 Do, Dan#1752463 Eff:3/28/25	11-0000-651000-17400-2130	-	
11	Rasouli, Mohammed	2302633	P/T Adm/Rec Spec I	SAC	12/29/2017		Hired CL25-01338 Flores, Itzeel (3003340)	11-0000-620000-19205-2310	-	
11	Razo, Mariano	1029552	Custodian	SAC	03/25/2024	-	Hired CL25-01237 Vilchis, Eric #2277706 Eff:2/9/2026	11-0000-653000-17200-2130	-	
82%-fd 11 18%-fd 13	Reimer, Lillian	1025907	Admissions/Records Specialist I	SAC	08/16/2022	-	Reorg1338 eliminated position, added Administrative Clerk/Bil. Hired CL24-00853 Arvizu, Gloria#1030824	11-0000-620000-18100-2130-82% 12-1102-620000-18100-2130-18%	-	
25%-fd 11 75%-fd 12	Reimer, Tracy	1417177	Counseling Assistant	SAC	02/17/2025	-	Hired CL25-01268 Fuentes Guzman, Elena #2971025 Eff:3/9/26	11-2250-643000-19300-2130-25% 12-2250-643000-19300-2130-64% 12-2090-643000-19300-2130-11%	-	
50%-fd 11 50%-fd 13	Retana, Karen	1980573	Senior Clerk	SAC	05/26/2025	-	Hired 2073585 Serratos, Aimee	11-0000-709000-11300-2130-50% 13-3411-709000-11300-2130-50%	-	
11	Rodriguez, Fidel	1029186	Lead Custodian	SAC	07/31/2024	-	Hired CL24-01064 Chatman, Daniel#2740296 Eff:6/26/25	11-0000-653000-17200-2130	-	
11	Rodriguez, Hector	2611615	Gardener/Utility Worker	SAC	05/03/2022	-	Hired CL25-01120 Favela, Alonso#2429383 Eff:8/18/25	11-0000-655000-17300-2130	-	
11	Sandoval, Miriam	2603233	Student Services Specialist	SAC	07/25/2025	-	Hired CL25-01244 Peinder, Sheyla#1868535 Eff:1/5/2026	11-0000-619000-15056-2130		
11	Santamaria, Mark	1028966	HVAC Mechanic	SAC	11/02/2024	-	Hired CL25-0125 VU, Quang Eff:1/5/26 Termed Ramos, Edward#2919448 Eff:8/25/25.Hired CL25-01168 Ramos, Edward#2919448 Eff:8/25/25	11-0000-651000-17400-2130	-	
11	Serna, Ashley	2039756	Intermediate Clerk	SAC	04/15/2025	-	Hired CL25-01188 Resendiz, Stephanie#2225830 Eff:11/3/25	11-0000-631000-15310-2130	-	
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	-	Hired CL25-01338 Dimalanta, Bernadette (2954618) Eff:8/1/26	11-0000-620000-19205-2310-100%	-	
11	Tuon, Sophanareth	1028354	Lead Custodian	SAC	05/04/2026	90,203	Change of Assignment Tuon, Sophanareth # (1028354) Eff:5/4/2026. Site submitted ESC on 9/11/26	11-0000-653000-17200-2130	162,775	
11	Atwood, Lee	1028727	Lead Maintenance Worker	SCC	01/02/2026	101,905		11-0000-651000-27400-2130	167,480	
11	Accountant Reorg 1413		Accountant Reorg 1413	SCC	07/01/2026	83,421		11-0000-679000-27105-2130	142,263	
11	A&R Spec III 10/1 + Bilingual Reorg 1389		P/T A&R Spec III 10/1 + Bilingual (1 of 2)	SCC	07/01/2026	31,847		11-0000-620000-28100-2310	43,407	
11	A&R Spec III 10/1 + Bilingual Reorg 1389		P/T A&R Spec III 10/1 + Bilingual (2 of 2)	SCC	07/01/2026	31,847		11-0000-620000-28100-2310	43,407	
11	Barriga Orozco, Carlos	2282309	Custodian	SCC	03/14/2025	24,746		11-0000-653000-27200-2310	33,729	
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	WOC Ramirez, German#1375816 8/31/26-12/31/26	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	
11	Gilbert, Jessica	1905429	PT Administrative Clerk	SCC	12/31/2023	31,193		11-0000-601000-25051-2310	42,516	**2,894,535**
11	Hernandez, Guadalupe	1492326	Custodian	SCC	04/04/2023	60,021		11-0000-653000-27200-2130	83,457	
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	
	McMinimy, Tawny	1030826	Auxiliary Services Sp	SCC	09/26/2023	31,193		11-0000-696000-24129-2310	42,516	
11	Medina, Alfonso	1030217	Custodian	SCC	10/17/2025	61,450		11-0000-653000-27200-2130	112,297	
11	Montana, Tracy	2287174	Executive Secretary	SCC	12/31/2026	61,992		11-0000-601000-25051-2130	98,614	
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	Ramirez, Margarito	2443392	Custodian	SCC	03/31/2026	61,450		11-0000-653000-27200-2130	85,405	
11	Ruesga, Elias	2090990	Custodian (GY)	OEC	04/11/2025	61,450		11-0000-653000-28100-2130	112,297	
11	Sanchez Nunez, Hugo	2815472	Gardener/Utility Worker	SCC	09/13/2026	60,923		11-0000-655000-27300-2130	117,304	
11	Student Serv Spec 10/1 + Bilingual Reorg 1389		Student Serv Spec 10/1 + Bilingual Reorg 1389	OEC	07/01/2026	31,847		11-0000-649000-28100-2310	43,407	
11	Student Serv Spec 10/1 + Bilingual Reorg 1389		Student Serv Spec 10/1 + Bilingual Reorg 1389	OEC	07/01/2026	31,847		11-0000-649000-28100-2310	43,407	
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	
						3,333,874			5,425,788	
						5,337,935			**8,339,334**	

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

	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	$116,448,316	$101,535,855	$103,415,012	$83,432,741	$83,432,741	$83,432,741	$83,432,741	$83,432,741	$83,432,741	$83,432,741	$83,432,741	**Total**
Total Revenues	28,000,427	8,838,991	26,625,658	11,726,997	0	0	0	0	0	0	0	0	75,192,072
Total Expenditures	18,823,794	23,751,452	24,746,501	31,709,268	0	0	0	0	0	0	0	0	99,031,015
Change in Fund Balance	9,176,633	(14,912,461)	1,879,157	(19,982,271)	0	0	0	0	0	0	0	0	(23,838,943)
Ending Fund Balance	116,448,316	101,535,855	103,415,012	83,432,741	83,432,741	83,432,741	83,432,741	83,432,741	83,432,741	83,432,741	83,432,741	83,432,741	

	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
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
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
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
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
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
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
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)
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 October 21, 2026

FRC Members present:
SAC: Claire Coyne, James Kennedy, Reza Mirbeik
SCC: Albert Alvano, Alicia Ayers, Tara Kubicka-Miller, Christopher Sweeten
District: Iris Ingram (non-voting), Emily Day, Sarah Fisher, Noemi Guzman, Madeline Grant, Thao Nguyen (as voting member)

FRC Members absent: Joanne Mejia, Arlene Satele, Veronica Gonzales
Alternates present: Christopher Sweeten, Thao Nguyen
Guests present: Jason Bui, Steven Deeley, Gina Huegli, Rasel Menendez, Mark Reynoso, Stacey Shapero, Barbara Yniguez (as recorder)

1. Welcome

VC Ingram welcomed all to the October meeting of the FRC and called the meeting to order at 1:32 p.m. Quorum was achieved.

2. State/District Budget Update – Iris Ingram

- CCC – 2027-28 BOG Budget and Legislative Request - Leading California's Future: Preparing Students for a Changing Economy
- SSC – The Legislative Session is Over – What Happens Next?
- SSC – Annual Inflation Holds at 3.4% as Energy Pressures Continue
- SSC – ED Interagency Agreements Update
- SSC – Proposition 98 Battle Escalates
- SSC – PPIC Poll Shows Majority Support for Competing Tax Measures
- SSC – California Revenues Remain Above Forecast
- SSC – A Tale of Two Economies: Growth Persists as Risks Mount
- SSC – By the Way…CDE Releases Classified Employee Staffing Ratio Report
- SSC – Governor Newsom Fills Remaining BOG Seats
- SSC – Governor Newsom Takes Final Action on 2026 Bills
- SSC – Second Lawsuit Filed over Proposition 98 Funding
- SSC – Fourth Quarter Lottery Apportionment for 2025-26
- SSC – BOG Approves 2027-28 System Request
- SSC – Keeping Your Community College District's Fiscal Facts at Your Fingertips
- SSC – September Consumer Price Index Update
- DOF - Finance Bulletin-September 2026

The above items were provided for review. VC Ingram called attention to the update on the BOG Budget and Legislative Request (bullet 1) and provided additional information.

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3. Salaries & Benefits - % of Total Expenditures (Instructional vs Non-Instructional by Location)

VC Ingram explained salaries and benefits are always broken out in the budget as it is the largest expenditure. This allows both colleges and the district services office to see the percentage between the various sites.

Coyne asked if there is an average that is typical for a district to spend on instructional salaries. VC Ingram explained that the general rule of thumb is below 90 percent. The lower the percentage (ideally between 75% and 90$), the better, as it preserves funding capacity for other essential expenses.

Kubicka-Miller asked for the definition of "IC." Day stated that it stands for Institutional Costs and provided further information on this topic and the anticipated changes to instructional salary budgets after the Adopted Budget.

4. FRC Committee 2025-26 Accomplishments and 2026-27 Goals – ACTION

The FRC 2025-26 Accomplishments and 2026-27 Goals for the last fiscal year were provided as part of the meeting materials.

Coyne made the motion to approve with second by Kubica-Miller that the Fiscal Resource Committee 2025-26 Accomplishments be approved.

Discussion followed. Coyne pointed out the effort to align committee work with the strategic goals and comprehensive education plans. She asked if the accomplishments are in alignment. Discussion ensued concerning both the accomplishments and goals.

Roll call vote was taken and the motion passed with 11 yes, 1 abstain.

Kubicka-Miller made the motion to approve with second by Coyne that the Fiscal Resource Committee 2026-27 Goals be adopted.

Discussion of the 2026-27 goals followed. Kubicka-Miller recommended that implementation of review of the ARs and BPs which apply to the FRC be added to the 26-27 goals. Grant suggested expansion of the BAM review based on the SCFF taking into consideration the RSCCD financial circumstances, specifically how it impacts and addresses how our colleges in the district operate. VC Ingram suggested "review, evaluate, and update as needed the Budget Allocation Model and its implementation." After further discussion, Day made updates to the goals document on-screen in real-time during the meeting.

Roll call vote was taken following the updated goals for 2026-2027 and the motion passed unanimously.

5. Fund 79 (Diversified Trust Fund)

Coyne introduced this topic and indicated that she brought this item forward primarily for purposes of transparency and ensuring that we are doing what we say we are doing. In reviewing the board agenda, there was an item concerning accessing funds through Fund 79, prompting a further look at the definitions found in the Adopted Budget book and whether this specific item was going to fall within the Fund 79 definition. Questions and conversations ensued at that time with responses provided by the district office. Coyne encouraged an open dialogue concerning Fund 79 usage moving forward.

VC Ingram stated all transactions are reviewed, but the fund names and descriptions may not be reviewed to determine if these are up-to-date. The descriptions were written decades ago and changes are made periodically in accordance with the State Budget and Accounting Manual (BAM). Internally it is known if funds are being placed

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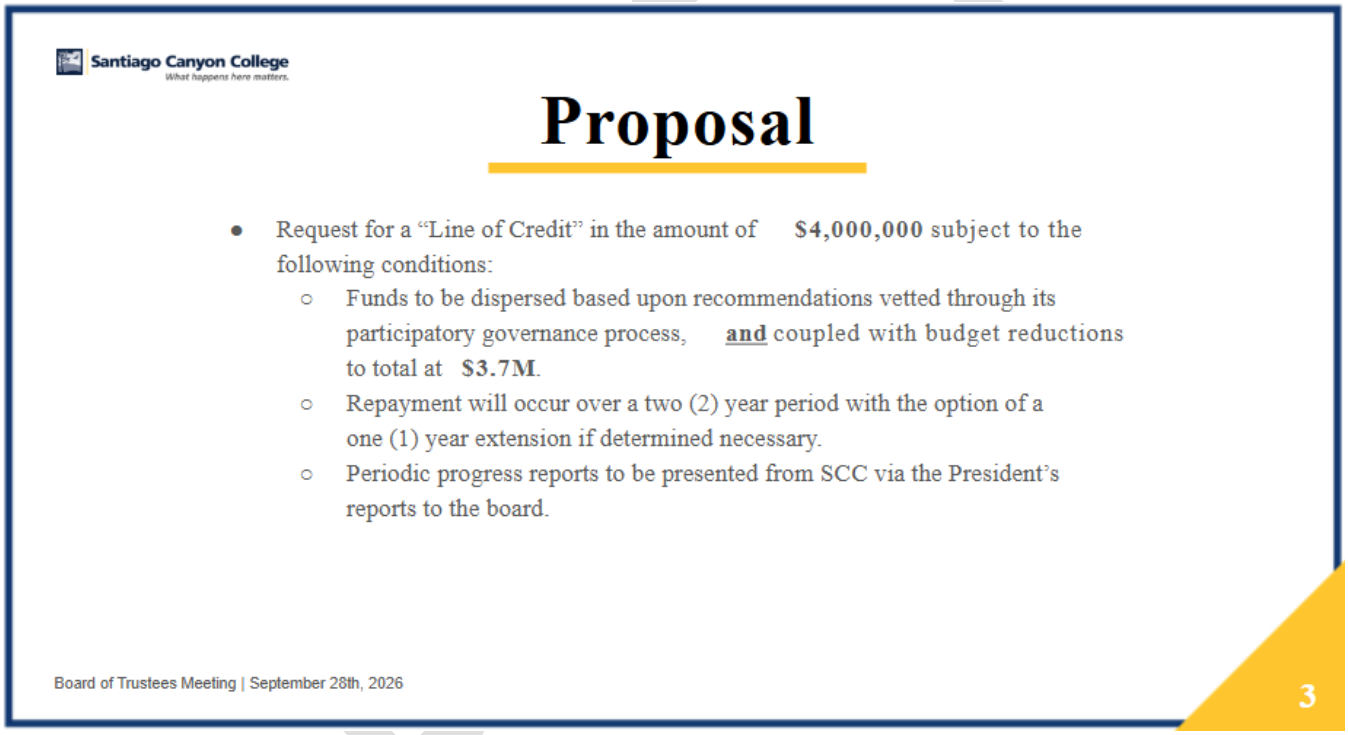
in the appropriate account, and if not it is advised against. However, docket items are under purview of the college.

All funds and current written definitions are reviewed to ensure they are up-to-date. There are no violations because our internal audit conducts yearly reviews to ensure appropriate use of funds. VC Ingram encouraged a review to define each fund as compared to the State BAM to ensure the language is the same. Day also offered information concerning other discussions on this topic, including trust funds, and possible actions for improvement moving forward.

6. Reserve allocation to SCC

Coyne introduced this topic and acknowledged that several discussions have taken place at SCC regarding their structural deficit and plans to move forward with reserve allocation. Discussion ensued regarding the process and impacts to each college.

The September 28 presentation to the Board was referenced during the FRC discussion. The proposal is included below for ease of reference.



VC Ingram acknowledged that there are still details that needs to be worked out (e.g. drawdowns and budget reductions) as well as the need for future progress updates. Further discussion ensued.

7. Standing Report from District Council – Claire Coyne

Coyne reported on the October 5 District Council.

Two job descriptions were brought forward for action from HR. There was a human resources manager for operations and a supervisory investigator. These were approved and moved forward. HR also brought forward a reorganization. There was robust discussion which led to the reorganization being sent to the colleges for discussion and recommendation as to whether it should move forward. The status is not available at this time.

The District Planning Manual was approved. A number of AR actions were discussed (academic affairs related, work experience education, credit for prior learning, standards of student conduct, and student discipline). There was also a recommendation for board policy on program curriculum and course development.

The next meeting is scheduled for November 2.

8. Informational Handouts

- District-wide expenditure report link: https://intranet.rsccd.edu
- Vacant Funded Position List as of October 14, 2026
- Monthly Cash Flow Summary as of September 30, 2026
- SAC Planning and Budget Committee Agendas and Minutes
- SCC Budget Committee Agendas and Minutes

VC Ingram called attention to the handouts listed above.

9. Approval of FRC Minutes – September 16, 2026

Motion to approve was made by Alvano with second by Day.
Roll call vote was taken and passed. 11 yes, 1 abstain

10. Other

Motion to adjourn was made by Coyne with second by Guzman. All in agreement signed off.

Meeting adjourned at 2:35pm.

Next FRC Committee Meeting: November 18, 2026, 1:30 – 3:00 pm

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