RANCHO SANTIAGO
Community College District

ADOPTED BUDGET

2026 - 2027

SANTA ANA COLLEGE

Santiago Canyon College

Rancho Santiago Community College District
2026-27

ADOPTED BUDGET

Submitted on September 14, 2026

by

Marvin Martinez, Chancellor

to the

BOARD OF TRUSTEES

Rancho Santiago Community College District

Adopted Budget

2026-27

Chancellor's Message
Adopted Budget 2026/27

The proposed fiscal year 2026/27 Adopted Budget is the result of a process of participatory governance led by both the Planning and Organizational Effectiveness (POE) Committee, which provides general planning related to the budget, and the Fiscal Resources Committee (FRC), which reviews the budget assumptions that were used as the basis for this budget. District Council, our primary participatory governance body, provides the final review and recommendation to me.

On June 29, 2026, Governor Newsom signed the Budget Act of 2026, which increases total state expenditures by 9.5% and General Fund spending by 10.1% over the prior year. The Budget Act includes a 2.87% cost-of-living adjustment (COLA) for the Student Centered Funding Formula (SCFF) and select categorical programs, plus an additional discretionary COLA of 1.44% to help districts meet the mandate related to AB65 pregnancy disability leave. It also provides enrollment growth funding of 2.5% over two years, totaling $153.1 million statewide. Based on the July 2026 early recalculation, the District earned $8.45 million in growth revenue in 2025-26 and generated 2,349.66 unfunded FTES, valued at approximately $14 million. At the 2026-27 Advance Apportionment, the District received growth authority of $4.46 million.

The budget assumptions support a balanced budget and provide $9.9 million in additional ongoing resources distributed to the colleges through the Budget Allocation Model (BAM). The budget also maintains compliance with the Board's reserve target of two months of General Fund expenditures, including a Board Policy Contingency of approximately $75.0 million, or 16.67% of budgeted General Fund expenditures. In addition, the colleges begin the fiscal year with carryover balances totaling $25.3 million.

The fiscal year 2026/27 proposed Adopted Budget was reviewed by the Fiscal Resources Committee and District Council and I recommend your review and adoption.

Sincerely,

Marvin Martinez
Chancellor

Rancho Santiago Community College District

Adopted Budget

2026-27

List of Funds Budgeted

General Fund		
Expenditures	$ 450,051,690	
Board Policy Contingency	75,008,615	
Restricted Reserves	6,503,654	
Budget Stabilization	3,000,000	
Unrestricted Contingency	17,072,826	
Total General Fund		$ 551,636,785
Bond Interest and Redemption Funds		81,346,979
Bookstore Fund		6,168,278
Child Development Fund		23,031,741
Capital Outlay Projects Fund		122,392,084
Self-Insurance Fund - Property and Liability		13,807,401
Self-Insurance Fund - Workers' Compensation		9,079,745
Retiree Benefits Fund		(48,184,373)
Associated Students Fund		1,960,558
Representation Fee Trust Fund		347,925
Student Financial Aid Fund		32,690,648
Community Education Fund		2,258,130
Retiree Benefits-Irrevocable Trust Fund		115,678,907
Diversified Trust Fund		3,780,136
Total All Funds		$ 915,994,944

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

General Fund

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

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

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

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

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

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

Rancho Santiago Community College District

Adopted Budget

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)

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		

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%**	

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

Rancho Santiago Community College District

Adopted Budget

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Unrestricted General Fund Expenditure Budget - Fund 11

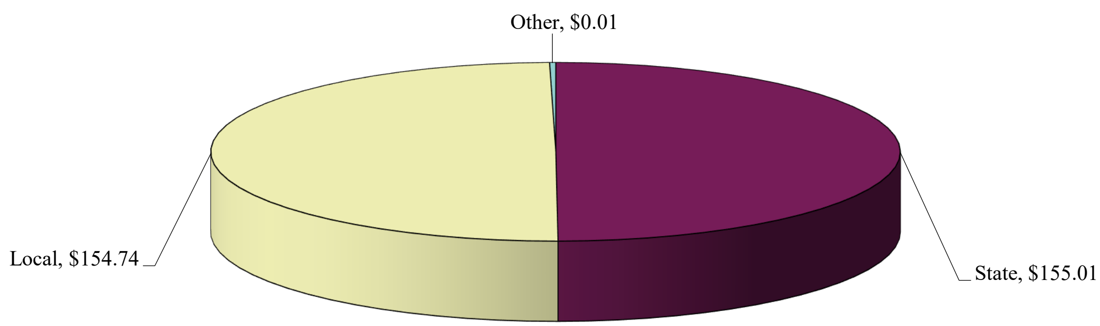
Expenditures by Object		2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
7000	Other Outgo					
7200	Intrafund Transfers	7,473	677	0	0	(100.00)
7300	Interfund Transfers Out	13,315,879	6,382,831	5,400,000	6,200,000	(2.86)
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

Rancho Santiago Community College District

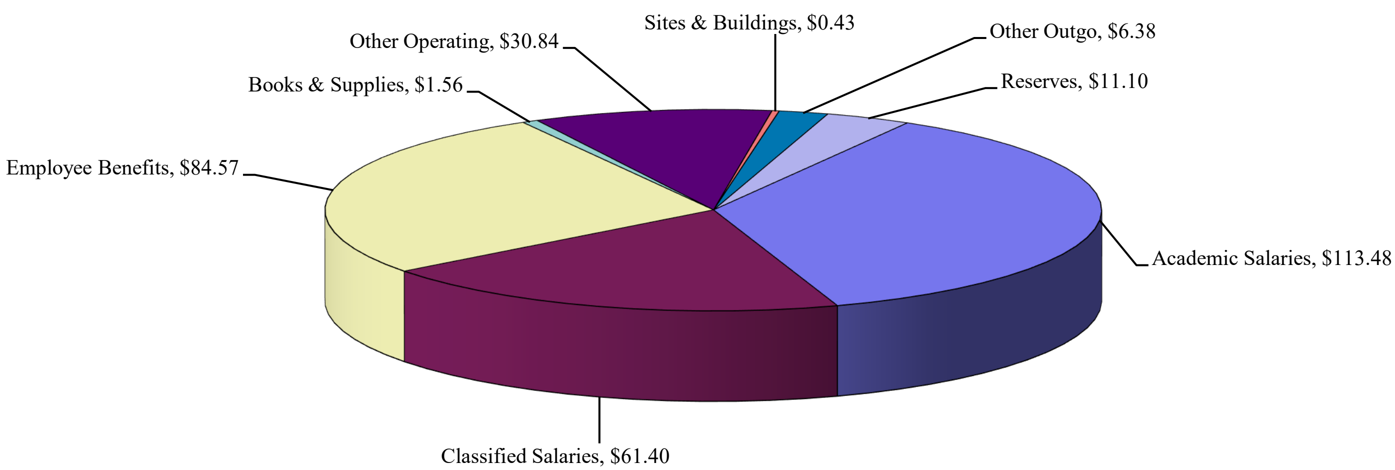
Adopted Budget 2026-27

General Fund - Unrestricted - Fund 11

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District

Adopted Budget

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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

Rancho Santiago Community College District

Adopted Budget

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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)***

Rancho Santiago Community College District

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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

Rancho Santiago Community College District

Adopted Budget

2026-27

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

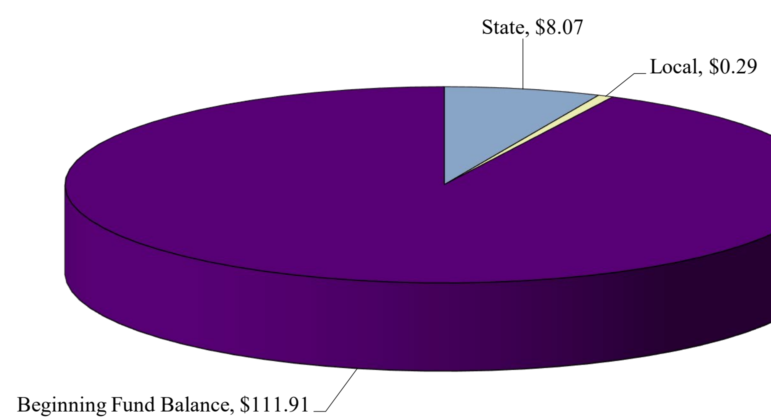
Expenditures by Object	2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
7000 Other Outgo					
7200 Intrafund Transfers	0	0	0	0	-
7300 Interfund Transfers Out	10,736,328	6,740,146	2,305,379	2,305,379	(65.80)
7600 Other Student 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

Rancho Santiago Community College District

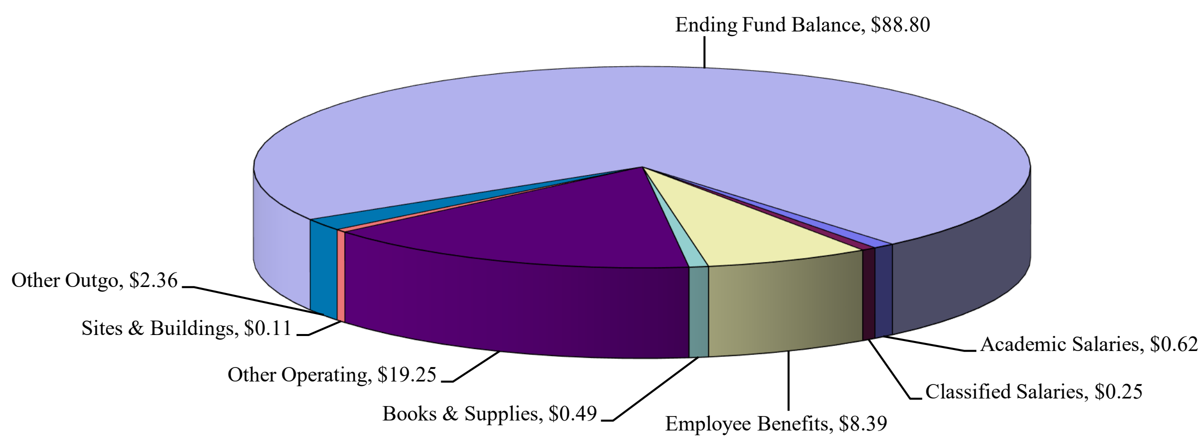
Adopted Budget 2026-27

Unrestricted - One-Time - General Fund - Fund 13

Revenue in Millions



Expenditures in Millions



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)

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

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%**	

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

Rancho Santiago Community College District

Adopted Budget

2026-27

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

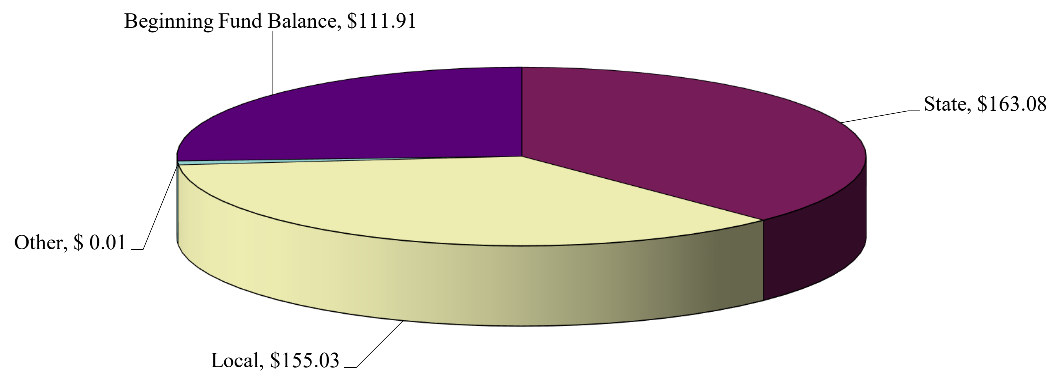
Expenditures by Object		2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Actual Expenses	% change 25/26 Actual/ 25/26 Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
7000	Other Outgo						
7200	Intrafund Transfers	0	0	677	-	0	(100.00)
7300	Interfund Transfers Out	9,840,146	13,122,977	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%

Rancho Santiago Community College District

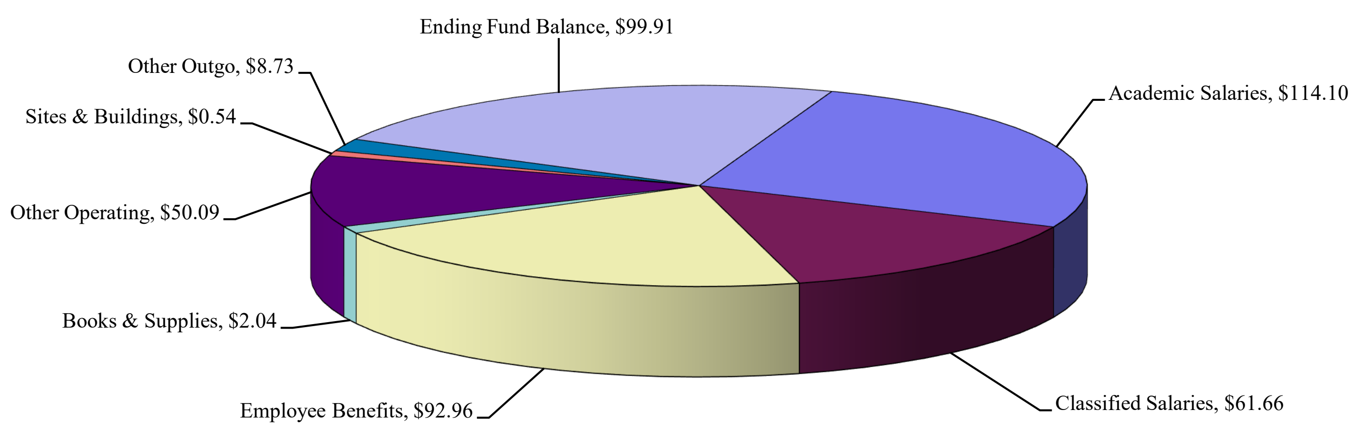
Adopted Budget 2026-27

General Fund - Combined - Unrestricted - Fund 11, 13

Revenue in Millions



Expenditures in Millions



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)

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

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***

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

Rancho Santiago Community College District

Adopted Budget

2026-27

Restricted General Fund Expenditure Budget - Fund 12

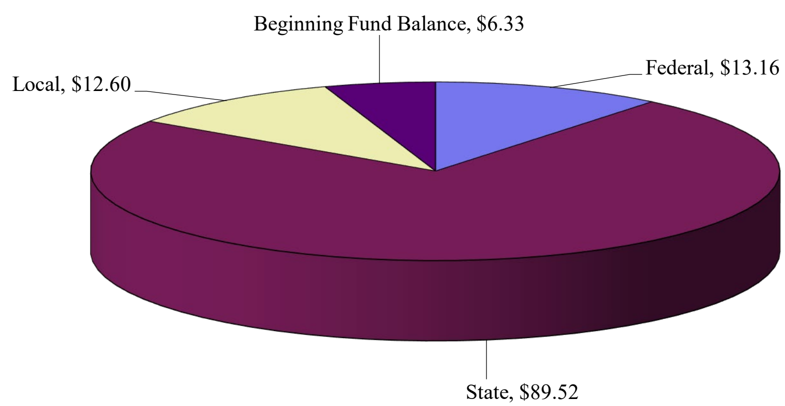
Expenditures by Object		2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
7000	Other Outgo					
7200	Intrafund Transfers	(7,473)	(677)	0	0	(100.00)
7300	Interfund Transfers Out	3,154	0	0	0	-
7400	Other Transfers	440,289	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

Rancho Santiago Community College District

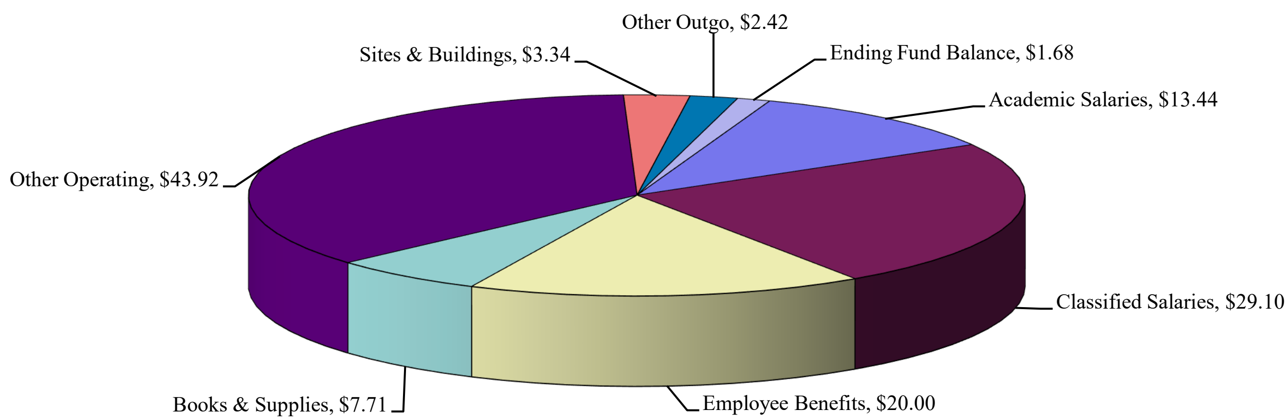
Adopted Budget 2026-27

General Fund - Restricted - Fund 12

Revenue in Millions



Expenditures in Millions



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**

Rancho Santiago Community College District

Adopted Budget

2026-27

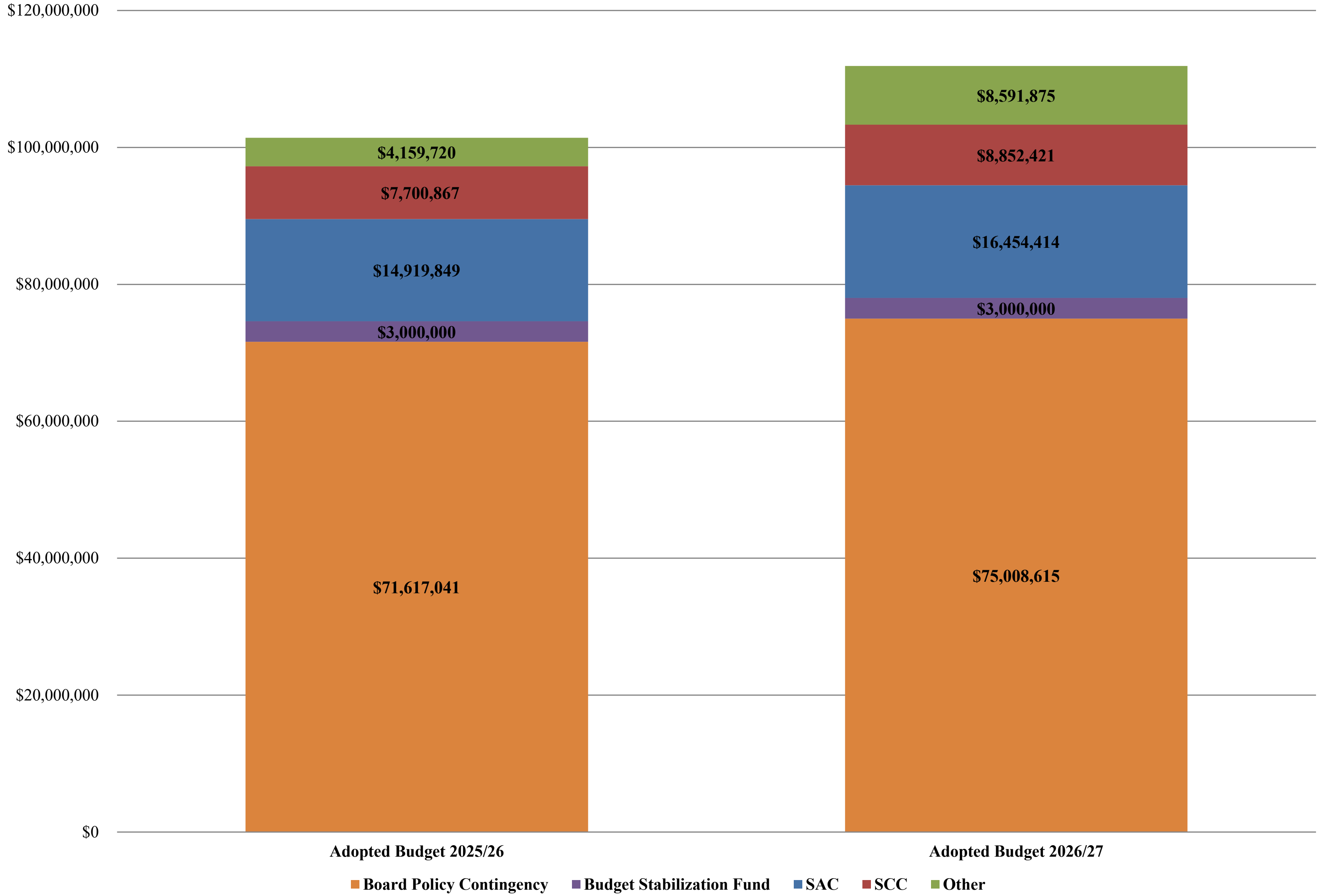
FY 2025-26 Ending Balance and Carryover

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

Rancho Santiago Community College District
Adopted Budget
2026-27

Components of Unrestricted General Fund Beginning Fund Balance



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

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

Bond Interest and Redemption Funds

The Bond Interest and Redemption Fund is the designated fund referred to as the interest and sinking fund. These funds are to be used only for transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the district. Each separate issuance will be accounted for in its own project code. For budgeting and reporting purposes, we have combined all issuances into one fund for presentation only.

Rancho Santiago Community College District

Adopted Budget

2026-27

Bond Interest and Redemption Funds - Combined - Fund 24
Revenue Budget

Revenue 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
8600	State Revenues					
8671	Voted Indebtedness Levies-HOPTR	$133,801	$138,369	$0	$0	(100.00)
8800	Local Revenues					
8814	Voted Indebtedness Levies-Secured	34,137,499	37,024,849	38,680,997	38,971,672	5.26
8815	Voted Indebtedness Levies-Unsecured	3,426,904	3,359,811	383,349	1,011,659	(69.89)
8860	Interest & Investment Income	1,110,289	1,053,781	85,438	100,602	(90.45)
8890	Other Local Revenue	1,501	350	0	0	(100.00)
	Total Local Revenues	38,676,193	41,438,791	39,149,784	40,083,933	(3.27)
8900	Other Financing Sources					
8945	Premium From Sale of Bonds/ Other Proceeds on Bonds Issued	0	0	0	0	-
8981/8983	Interfund/Intrafund Transfers In	0	0	0	0	-
	Total Revenues and Other Financing Sources	38,809,994	41,577,160	39,149,784	40,083,933	(3.59)
	Beginning Fund Balance	38,043,617	38,894,722	38,894,722	41,263,046	6.09
	Adjustment to Beginning Fund Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	38,043,617	38,894,722	38,894,722	41,263,046	6.09
Total Revenues, Other Financing Sources and Beginning Fund Balance		$76,853,611	$80,471,882	$78,044,506	$81,346,979	1.09

Rancho Santiago Community College District

Adopted Budget

2026-27

Bond Interest and Redemption Funds - Combined - Fund 24
Expenditure Budget

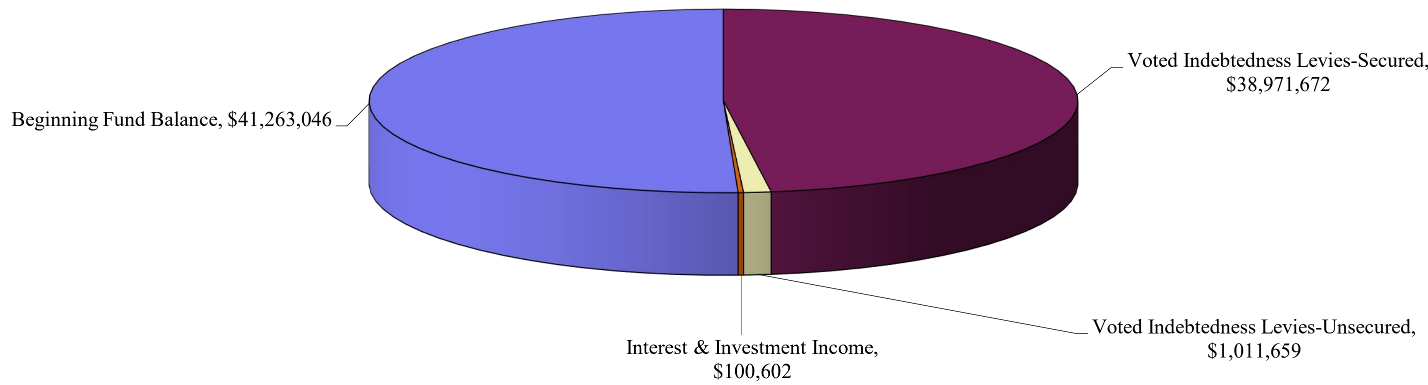
Expenditures by Object		**2024-25 Actual Expenses**	**2025-26 Actual Expenses**	**2026-27 Tentative Budget**	**2026-27 Adopted Budget**	**% change 26/27 Adopt/ 25/26 Actual**
5000	Other Operating Expenses					
5885	Investment & Interest Expense	$5,976	$6,286	$0	$0	(100.00)
5900	Other Operating Exp & Services	0	0	0	0	-
	Subtotal	5,976	6,286	0	0	(100.00)
7000	Other Outgo					
7110	Debt Payment - Principal	28,165,685	31,184,049	31,184,049	34,395,000	10.30
7120	Debt Payment - Interest	9,787,228	8,018,501	8,018,501	6,143,447	(23.38)
7200/7300	Intrafund/Interfund Transfers	0	0	0	0	-
	Subtotal	37,952,913	39,202,550	39,202,550	40,538,447	3.41
	Subtotal, Expenditures (1000 - 7000)	37,958,889	39,208,836	39,202,550	40,538,447	3.39
7900	Reserve for Contingencies					
7920	Restricted Contingency	38,894,722	41,263,046	38,841,956	40,808,532	(1.10)
	Total Fund Balance	38,894,722	41,263,046	38,841,956	40,808,532	(1.10)
Total Expenditures, Other Outgo and Ending Fund Balance		$76,853,611	$80,471,882	$78,044,506	$81,346,979	1.09

Rancho Santiago Community College District

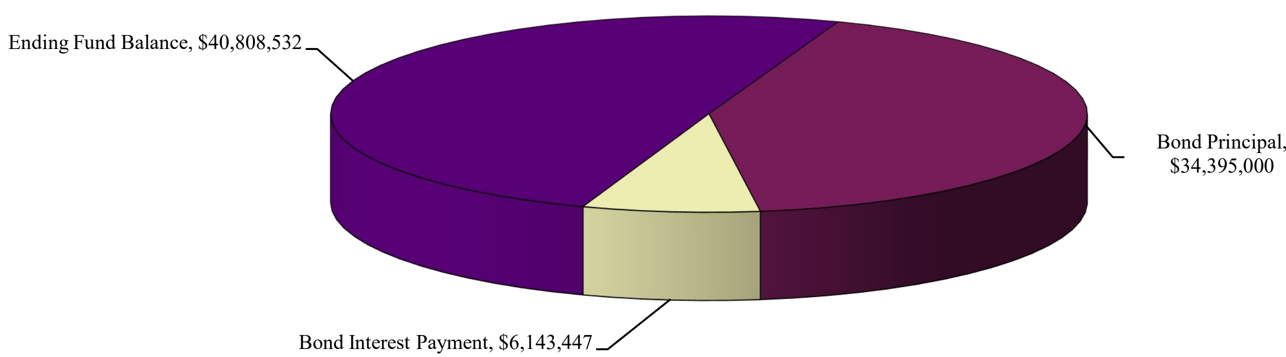
Adopted Budget 2026-27

Bond Interest and Redemption Funds - Combined - Fund 24

Revenue by Source



Expenditures by Object



Bookstore Fund

The Bookstore Fund is a special revenue fund designated to receive the proceeds derived from the District's operation of a community college bookstore pursuant to *EC § 81676*. All necessary expenses, including salaries, wages, operating expenses, cost of goods sold, and cost of capital improvements for the bookstore may be paid from generated revenue.

Rancho Santiago Community College District

Adopted Budget

2026-27

Bookstore Fund - Fund 31
Revenue Budget

Revenues by Source		2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
8600	State Revenues					
8699	Other Misc State Revenue	$0	$0	$0	$0	-
8800	Local Revenues					
8843	Sales-Miscellaneous	2,726,792	2,674,098	3,645,376	3,645,376	36.32
8850	Rentals Short-Term	456	156	1,268	1,268	712.82
8860	Interest & Investment Income	10,069	3,804	5,500	5,500	44.58
8890	Other Local Revenues	216,486	32,570	19,500	19,500	(40.13)
8900	Other Financing					
8981	Interfund Transfers	0	0	0	0	-
	Total Revenues	2,953,803	2,710,628	3,671,644	3,671,644	35.45
	Beginning Fund Balance	5,530,207	4,055,727	4,045,541	2,496,634	(38.44)
	Prior Year Adj	0	0	0	0	-
Total Revenues and Beginning Fund Balance		$8,484,010	$6,766,355	$7,717,185	$6,168,278	(8.84)

Rancho Santiago Community College District
Adopted Budget
2026-27

Bookstore Fund - Fund 31
Expenditure Budget

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
2000 Classified Salaries	$1,182,477	$1,304,356	$1,268,394	$1,268,394	(2.76)
3000 Employee Benefits	631,989	720,376	789,587	789,587	9.61
4000 Books and Supplies	2,329,760	1,972,193	2,762,781	2,762,781	40.09
5000 Services and Other Operating Expenses	223,077	227,796	302,944	302,944	32.99
6000 Sites, Buildings, Books, and Equipment	60,980	45,000	79,500	79,500	76.67
Subtotal, Expenditures (1000 - 6000)	4,428,283	4,269,721	5,203,206	5,203,206	21.86
7300 Interfund Transfers Out	0	0	114,205	114,205	-
Subtotal, Expenditures (1000 - 7000)	4,428,283	4,269,721	5,317,411	5,317,411	24.54
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	4,055,727	2,496,634	2,399,774	850,867	(65.92)
Total Expenditures and Ending Fund Balance	$8,484,010	$6,766,355	$7,717,185	$6,168,278	(8.84)

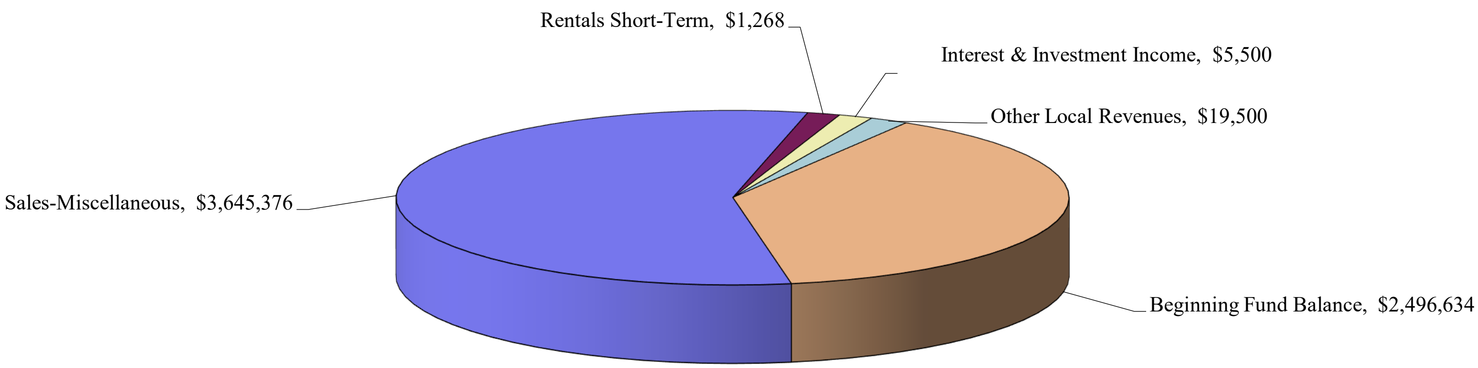
Total of $521,141 of inventory is budgeted in the Reserve for Contingency Account (SAC=$384,894 and SCC=$136,247)

Rancho Santiago Community College District

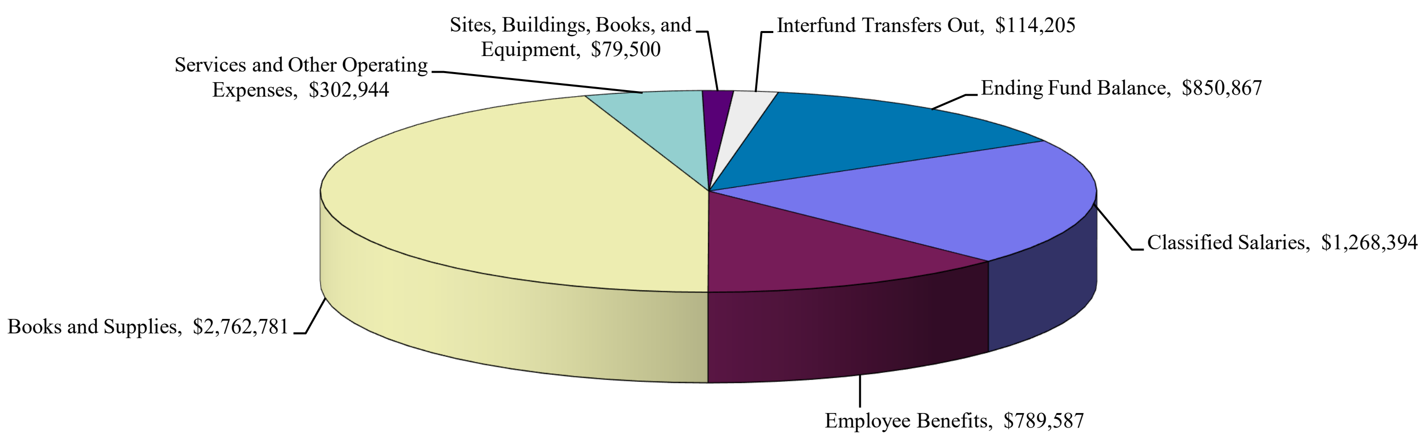
Adopted Budget 2026-27

Bookstore Fund - Fund 31

Revenue by Source



Expenditures by Object



Total of $521,141 of inventory is included in the Ending Fund Balance (SAC=$384,894 and SCC=$136,247)

Child Development Fund

The Child Development Fund is a special revenue fund designated to account for all revenues for or from the operation of child care and development services, including federal, state or local grants and student fees for child development services.

Costs incurred in the operation and maintenance of the child care and development services are paid from this fund. However, those segments of child care and development activities that are part of the instructional activity of the district must be accounted for in the General Fund.

The District currently operates five Child Development Centers at Santa Ana College, Santiago Canyon College, Centennial Education Center and Orange Education Center and Santa Ana East Campus.

Due to the reimbursement basis of certain grants within the Child Development Fund, as part of the approval of the budget by the Board of Trustees, authorization is given, as needed throughout the fiscal year, for temporary intra-year borrowing from the General Fund up to $1 million for cash flow purposes.

Rancho Santiago Community College District

Adopted Budget

2026-27

Child Development Fund - Fund 33
Revenue Budget

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					
8191	Child Dev Apport - Fe	$799,062	$1,141,407	$1,153,812	$855,391	(25.06)
8199	Other Federal Revenue	2,662,486	2,342,507	3,095,757	2,089,940	(10.78)
	Total Federal Revenues	3,461,548	3,483,914	4,249,569	2,945,331	(15.46)
8600	State Revenues					
8621	Child Development Apportionment	7,506,678	7,607,813	10,557,692	11,028,749	44.97
8629	Other Categorical Apportionment	325,479	332,936	332,936	332,936	-
8659	Other Reimb Categorical	176,315	303,688	0	210,494	(30.69)
8699	Other Miscellaneous State Revenue	378,270	307,230	4,010,038	4,835,963	1,474.05
	Total State Revenues	8,386,742	8,551,667	14,900,666	16,408,142	91.87
8800	Local Revenues					
8860	Interest & Investment Income	249,520	289,918	143,000	144,500	(50.16)
8871	Child Development Services	39,168	7,316	4,800	4,800	(34.39)
8890	Other Local Rev	1,708	0	0	0	-
8893	Outlawed Checks	0	109	0	0	(100.00)
	Total Local Revenues	290,396	297,343	147,800	149,300	(49.79)
8900	Other Financing Sources					
8981	Interfund Transfers In	3,154	0	0	0	-
	Total Other Financing Sources	3,154	0	0	0	-
	Total Revenues	12,141,840	12,332,924	19,298,035	19,502,773	58.14
	Beginning Fund Balance	2,362,056	2,917,239	3,003,112	3,528,968	20.97
Total Revenues, Other Financing Sources and Beginning Fund Balance		$14,503,896	$15,250,163	$22,301,147	$23,031,741	51.03

Rancho Santiago Community College District

Adopted Budget

2026-27

Child Development Fund - Fund 33
Expenditure Budget

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					
1200 Non-instructional Salaries, Regular Contract	$3,392,270	$3,173,089	$3,518,669	$3,188,574	0.49
1400 Non-instructional Salaries, Other Non-Regular	40,159	108,229	112,544	104,712	(3.25)
Subtotal	3,432,429	3,281,318	3,631,213	3,293,286	0.36
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	885,287	915,845	1,050,869	914,581	(0.14)
2300 Non-instructional Salaries, Other	3,491,453	3,697,362	5,042,770	5,059,950	36.85
Subtotal	4,376,740	4,613,207	6,093,639	5,974,531	29.51
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	874,674	843,435	1,041,565	977,020	15.84
3200 Public Employees' Retirement System Fund	509,246	472,129	592,920	526,924	11.61
3300 Old Age, Survivors, Disability, and Health Ins.	224,727	208,484	239,470	210,534	0.98
3400 Health and Welfare Benefits	1,189,872	1,206,031	1,417,983	1,240,207	2.83
3500 State Unemployment Insurance	2,838	2,701	3,584	2,803	3.78
3600 Workers' Compensation Insurance	119,120	140,848	169,627	199,082	41.35
3900 Other Benefits	91,007	97,255	108,789	95,055	(2.26)
Subtotal	3,011,484	2,970,883	3,573,938	3,251,625	9.45
4000 Books and Supplies					
4200 Books, Mags & Ref Mat	3,829	0	24,262	24,000	-
4300 Instructional Supplies	94,327	111,172	599,788	659,288	493.03
4500 Maintenance Supplies	0	0	0	0	-
4600 Non-Instructional Supplies	153,207	212,552	442,681	376,744	77.25
4700 Food Supplies	140,382	107,543	201,800	202,300	88.11
Subtotal	391,745	431,267	1,268,531	1,262,332	192.70

Rancho Santiago Community College District

Adopted Budget

2026-27

Child Development Fund - Fund 33
Expenditure Budget

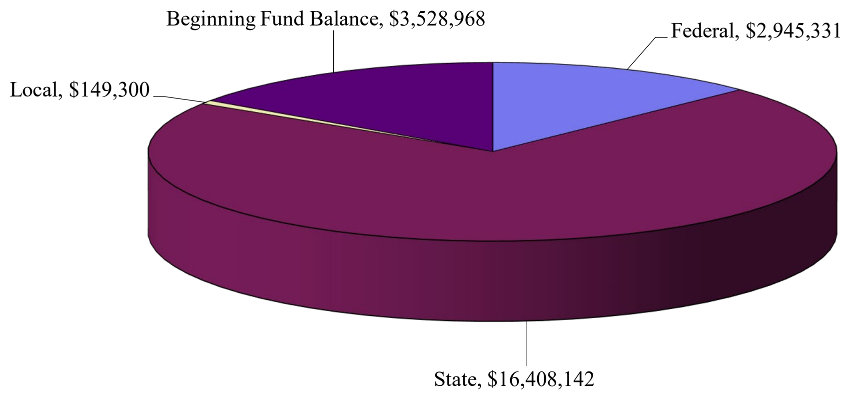
Expenditures by Object	2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	106,348	107,815	195,800	299,621	177.90
5200 Travel & Conference Expenses	44,739	56,217	87,584	93,243	65.86
5300 Dues & Memberships	4,479	4,550	11,050	11,050	142.86
5500 Utilities & Housekeeping Svcs	0	0	0	0	-
5600 Rents, Leases & Repairs	13,004	16,531	45,100	43,850	165.26
5800 Other Operating Exp & Services	111,143	111,838	157,892	124,753	11.55
5900 Other	20,449	24,868	4,407,405	5,350,038	21,413.74
Subtotal	300,162	321,819	4,904,831	5,922,555	1,740.34
6000 Sites, Buildings, Books, and Equipment					
6200 Buildings	33,663	0	72,000	72,000	-
6400 Equipment	40,434	102,701	542,294	514,855	401.31
6900 Project Contingency	0	0	9,000	9,000	-
Subtotal	74,097	102,701	623,294	595,855	480.18
7000 Other Outgo					
7200 Intrafund Transfer	0	0	0	0	-
7670 Other Exp Paid for Students	0	0	0	0	-
Subtotal	0	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	11,586,657	11,721,195	20,095,446	20,300,184	73.19
7900 Reserve for Contingencies					
7920 Restricted Contingency	2,917,239	3,528,968	2,205,701	2,731,557	(22.60)
Total Expenditures, Other Outgo and Ending Fund Balance	$14,503,896	$15,250,163	$22,301,147	$23,031,741	51.03

Rancho Santiago Community College District

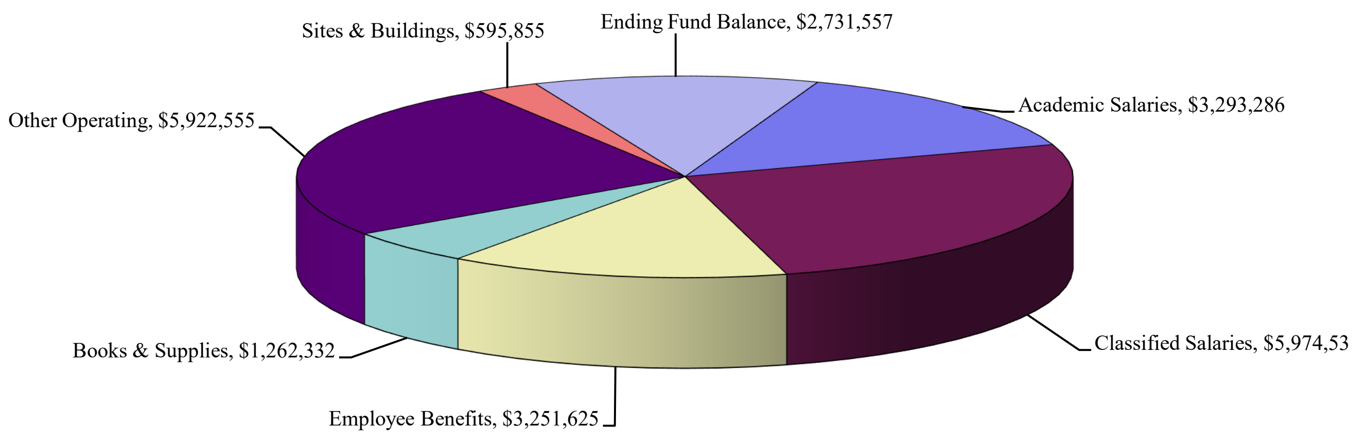
Adopted Budget 2026-27

Child Development Fund - Fund 33

Revenue by Source



Expenditures by Object



Capital Outlay Projects Fund

The Capital Outlay Projects Fund is used to account for the accumulation of moneys for the acquisition or construction of capital outlay items including scheduled maintenance projects exceeding $5,000, sites, site improvements, buildings, and initial building contents such as library books, furniture, fixtures, equipment, etc.

This fund may provide for the accumulation of monies over a period of years for specific capital outlay purposes (including district match for Deferred Maintenance and Special Repairs (DMSR) projects as defined in *EC §* 84660 through interfund transfers of general purpose monies to the Capital Outlay Projects Fund. State monies for DMSR projects are recorded directly into this fund. DMSR is defined in *EC §* 84660 as "unusual, nonrecurring work to restore a facility to a safe and continually usable condition for which it was intended." These items are divided into five funding categories: roofs, utilities, mechanical, exterior, and other.

Rancho Santiago Community College District

Adopted Budget

2026-27

Capital Outlay Projects Fund - Fund 41
Revenue Budget

Revenue 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
8600 State Revenues					
8629 Other Gen Categorical	$0	$0	$0	$0	-
8651 Community College Const. Act	1,378,245	0	0	0	-
8652 Scheduled Maintenance & Special Rep. Prog.	0	0	0	0	-
State Revenues	1,378,245	0	0	0	-
8800 Local Revenues					
8851 Leases-Facilities/Land/Bldg	0	0	0	0	-
8860 Interest & Investment Income	4,422,719	4,525,249	3,600,000	3,600,000	(20.45)
8866 Gain (Loss) on Invest-Realized	0	0	0	0	-
8881 Nonresident Tuition-Capital	560,888	329,485	455,199	455,199	38.15
8888 Utility Rebate Incentives	0	0	0	0	-
8890 Other Local Revenue	468	384	12,418	12,418	3,133.85
8894 Discounts Taken	0	0	72	72	-
8897 Redevelopment Rev/Health&Safety	4,888,800	5,049,821	5,596,968	5,049,823	0.00
Local Revenues	9,872,875	9,904,939	9,664,657	9,117,512	(7.95)
8900 Other Financing Sources					
8981 Interfund Transfers - In	20,949,186	8,982,831	3,550,000	3,550,000	(60.48)
Total Other Financing Sources	20,949,186	8,982,831	3,550,000	3,550,000	(60.48)
Total Revenues and Other Financing Sources	32,200,306	18,887,770	13,214,657	12,667,512	(32.93)
Beginning Fund Balance	104,005,302	120,085,996	103,694,972	109,724,572	(8.63)
Total Revenues, Other Financing Sources and Beginning Fund Balance	$136,205,608	$138,973,766	$116,909,629	$122,392,084	(11.93)

Rancho Santiago Community College District

Adopted Budget

2026-27

Capital Outlay Projects Fund - Fund 41
Expenditure Budget

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	Supplies					
4310	Instructional Supplies	$0	$0	$18,092	$0	-
4610	Non-Instructional Supplies	57,142	29,920	195,540	115,603	286.37
	Subtotal	57,142	29,920	213,632	115,603	286.37
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	268,569	167,537	485,205	485,205	189.61
5500	Utilities & Housekeeping	38,492	47,515	0	15,189	(68.03)
5600	Rents, Leases & Repairs	257,094	200,220	489,667	489,667	144.56
5700	Legal, Election & Audit Exp	0	0	200,086	0	-
5800	Other Operating Exp & Services	30,353	32,414	40,012	40,012	23.44
5900	Other	601	0	14,537	17,535	-
	Subtotal	595,109	447,686	1,229,507	1,047,608	134.01
6100	Sites and Site Improvements					
6115	Sites - Contracted Services	0	0	138,847	138,847	-
6121	Site Improv - Legal	0	0	5,000	5,000	-
6122	Site Improv - Contract	4,095,049	11,431,323	7,011,495	11,540,917	0.96
6123	Site Improv - Archit	485,680	502,095	650,688	885,275	76.32
6124	Site Improv - Blueprint/Reproduction	48,053	10,622	34,474	38,992	267.09
6125	Site Improv - Construction Mgmt	420,341	427,200	539,859	552,979	29.44
6127	Site Improv - Demolition	0	0	11,115	11,115	-
6128	Site Improv - DSA Fees	32,955	27,907	27,568	37,569	34.62
6129	Site Improv - Engineer	0	157,932	27,018	27,068	(82.86)
6133	Site Improv - Facili	502	8,018	10,000	1,480	(81.54)
6141	Site Improv - Spcl Ins/Mat Tes	50,173	104,201	195,672	212,735	104.16
6142	Site Improv - DSA Project Insp	126,405	250,772	244,342	283,038	12.87

Capital Outlay Projects Fund - Fund 41
Expenditure Budget

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
6143 Site Improv - Cost E	0	1,413	17,750	37,500	2,553.93
6144 Site Improv - Haz Mat	3,942	11,366	31,053	19,687	73.21
6145 Site Improv - Geotech/Geohaz	46,613	79,089	208,411	200,940	154.07
6147 Site Improv - SWPPP	(104)	1,508	2,624	2,204	46.15
6148 Site Improv - Utility	0	53,643	53,906	53,906	0.49
6149 Site Improv - Land Sur	72,956	0	238,019	238,019	-
6150 Site Improv - CEQA	34,580	7,536	154,456	36,316	381.90
6151 Site Improv - Environ	0	0	25,000	25,000	-
6153 Site Improv - City Permit/Fees	0	0	17,000	17,000	-
6154 Site Improv - Other	0	0	1,714,492	1,679,492	-
6155 Site Improv - Materials OFIBO	0	688,986	2,538	2,538	(99.63)
6156 Site Improv - Constructability	13,222	0	34,175	34,175	-
6157 Site Improv - Planning & Proje	0	166,630	115,808	164,573	(1.23)
Subtotal	5,430,367	13,930,241	11,511,310	16,246,365	16.63
6200 Buildings					
6201 Buildings - Architects Fee	(107,000)	0	435,344	22,055	-
6202 Buildings - Blueprint/Reprod	0	0	14,771	1,675	-
6203 Buildings - Construction Mgmt	89,600	0	19,736	0	-
6204 Buildings - Construction Tests	0	0	10,724	10,724	-
6205 Buildings - Contracted Svcs	1,174,523	422,730	4,652,092	1,494,290	253.49
6206 Buildings - Demolition	0	0	75,074	6,495	-
6207 Buildings - DSA Fees	0	0	37,025	0	-
6208 Buildings - Engineering Costs	0	0	625	625	-
6211 Buildings - Facilities	408,051	420,447	0	249,480	(40.66)
6213 Buildings - Labor Compliance	0	0	50,623	0	-

Rancho Santiago Community College District

Adopted Budget

2026-27

Capital Outlay Projects Fund - Fund 41
Expenditure Budget

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
6214 Buildings - Legal Expenses	0	0	1,159,492	0	-
6215 Buildings - Licenses, Taxes	0	62,445	0	0	(100.00)
6217 Buildings - Relocation	0	0	140,101	1,709	-
6223 Buildings - Commissio	0	0	54,073	0	-
6224 Buildings - Spcl Ins	9,308	0	17,618	0	-
6227 Buildings - Haz Mat	24,449	0	39,201	0	-
6228 Buildings - Geotech/G	0	0	71,779	0	-
6230 Buildings - OCIP	(22,901)	0	24,611	0	-
6231 Buildings - SWPPP	0	0	791	0	-
6233 Buildings - Land Surv	0	0	4,375	0	-
6234 Buildings - CEQA	0	0	8,491	0	-
6235 Buildings - Environmental	0	0	76,716	0	-
6238 Buildings - Other Ser	14,422	0	64,087	0	-
6239 Bldgs - Constructabili	0	0	17,140	17,140	-
6240 Bldgs - Planning & Pr	0	0	13,560	0	-
6250 Bldg Impr - AE Fee	876,960	1,589,885	10,522,763	6,790,412	327.10
6251 Bldg Impr - Blueprint	102,770	52,433	53,074	63,133	20.41
6252 Bldg Impr - Construction	0	33,130	1,315,772	1,423,870	4,197.83
6253 Bldg Impr - Contracted Svcs	5,147,290	7,870,229	23,390,904	32,370,402	311.30
6254 Bldg Impr - Demolition	0	0	1,185,099	45,099	-
6255 Bldg Impr - DSA Fees	43,096	102,711	183,381	171,381	66.86
6256 Bldg Impr - Engineering Costs	51,500	329,100	600,481	564,006	71.38
6259 Bldg Impr - Facility	26,313	0	0	0	-
6262 Bldg Impr - Legal Expenses	85,390	35,503	132,877	128,569	262.14
6263 Bldg Impr - Lic/Tax/Agcy Fees	4,042	4,942	46,781	42,558	761.15

Rancho Santiago Community College District

Adopted Budget

2026-27

Capital Outlay Projects Fund - Fund 41
Expenditure Budget

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
6264 Bldg Impr - Mod Lease	0	2,666,485	4,077,244	5,023,429	88.39
6265 Bldg Impr - Relocation	25,755	0	127,591	321,764	-
6268 Bldg Impr - Precon Services	0	0	41,714	41,714	-
6269 Bldg Impr - Commissioning	0	0	208,105	168,105	-
6270 Bldg Impr - Spcl Ins/Mat Tes	13,787	74,432	325,781	235,527	216.43
6271 Bldg Impr - DSA Project Insp	181,071	235,809	973,539	1,099,737	366.37
6272 Bldg Impr - Cost Estimating	10,505	28,205	401,034	397,144	1,308.06
6273 Bldg Impr - Haz Mat	(7,296)	16,572	315,821	292,183	1,663.11
6274 Bldg Impr - Geotech/G	67,232	59,920	490,262	507,053	746.22
6275 Bldg Impr - OCIP	0	0	62,874	62,874	-
6276 Bldg Impr - SWPPP	0	565	0	935	65.49
6277 Bldg Impr - Utility L	0	19,550	68,251	86,909	344.55
6278 Bldg Impr - Land Survey	82,248	13,349	125,268	134,211	905.40
6279 Bldg Impr - CEQA	41,619	56,014	752,452	775,097	1,283.76
6280 Bldg Impr - Environmental	22,459	36,545	1,090,743	414,253	1,033.54
6281 Bldg Impr - Utility F	149,331	156,037	40,880	17,152	(89.01)
6282 Bldg Impr - City Permit/Fees	688	3,094	107,418	112,218	3,526.96
6283 Bldg Impr - Other Services	55,442	100,650	2,084,123	2,346,415	2,231.26
6284 Bldg Impr - Materials	903,915	0	352,171	58,531	-
6285 Bldg Impr - Constructab	0	10,800	64,000	54,000	400.00
6286 Bldg Impr - Planning & Project	120,782	254,006	4,176,435	4,209,090	1,557.08
Subtotal	9,595,351	14,655,588	60,304,887	59,761,964	307.78
6400 Equipment	441,643	185,759	3,084,381	2,608,284	1,304.12
6900 Project Contingencies	0	0	13,750,656	16,076,856	-
Subtotal, Expenditures (1000 - 6000)	16,119,612	29,249,194	90,094,373	95,856,680	227.72

Rancho Santiago Community College District

Adopted Budget

2026-27

Capital Outlay Projects Fund - Fund 41
Expenditure Budget

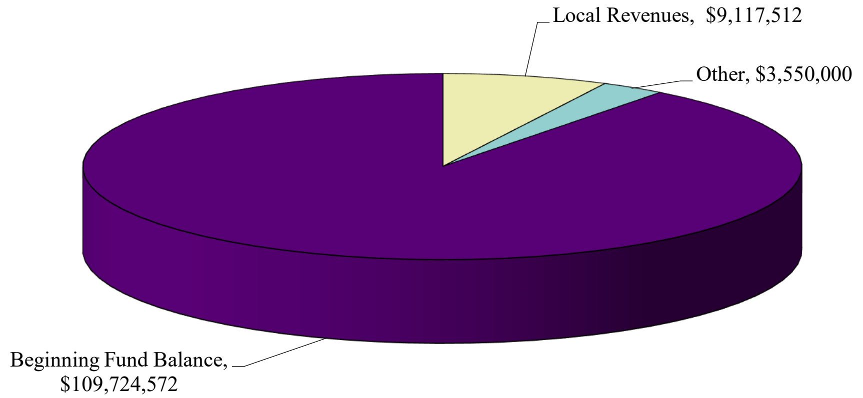
Expenditures by Object	2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	5,383,692	0	-
Subtotal	0	0	5,383,692	0	-
Subtotal, Expenditures (1000 - 7000)	16,119,612	29,249,194	95,478,065	95,856,680	227.72
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	120,085,996	109,724,572	2,719,131	11,770,724	(89.27)
7920 Restricted Contingency	0	0	18,712,433	14,764,680	-
	120,085,996	109,724,572	21,431,564	26,535,404	(75.82)
Total Expenditures, Other Outgo and Ending Fund Balance	$136,205,608	$138,973,766	$116,909,629	$122,392,084	(11.93)

Rancho Santiago Community College District

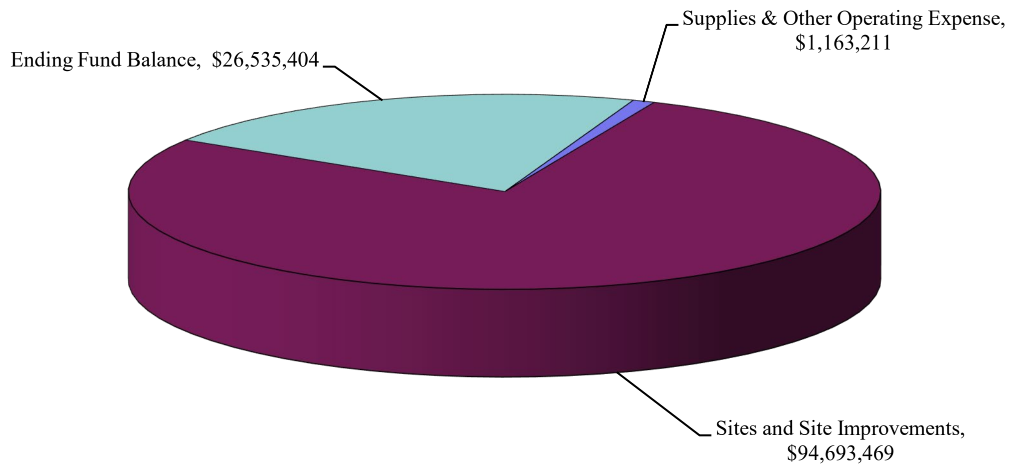
Adopted Budget 2026-27

Capital Outlay Projects Fund - Fund 41

Revenue by Source



Expenditures by Object



Self-Insurance Funds

The internal Self-Insurance Funds are used to account for the financing of goods or services provided by one department or organizational unit to other units. The Self-Insurance Funds are the funds designated to account for income and expenditures of self-insurance programs.

The fund shall account for all activities of the self-insurance program and shall be operated as an internal service fund. In accordance with Internal Service Fund accounting, the Self-Insurance Funds shall charge other funds for their proportionate share of the estimated claims and expenses incurred plus contingencies and reflect the receipt of monies as revenue.

The District has established separate Self-Insurance Funds for two types of self-insurance activity: property and liability insurance (Fund 61) and worker's compensation (Fund 62). All losses or claims covered by the Self-Insurance Funds are paid directly from the respective Self-Insurance Fund. If all funds of a district are combined to reflect total district revenues and expenditures, the Self-Insurance Funds revenues and expenditures are excluded since inclusion would overstate the totals, however, aggregate balance sheets would include the Self-Insurance Funds.

Rancho Santiago Community College District

Adopted Budget

2026-27

Self-Insurance Fund - Property and Liability - Fund 61
Revenue Budget

Revenue 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
8800 Local Revenues					
8839 All Other Contract Services	$0	$0	$0	$0	-
8860 Interest & Investment Income	285,950	270,851	200,000	200,000	(26.16)
8866 Gain (Loss) on Invest-Realized	0	0	0	0	-
8890 Other Local Revenues	0	121,746	0	0	(100.00)
8893 Outlawed Checks	0	2,000	0	0	(100.00)
Total Local Revenues	285,950	394,597	200,000	200,000	(49.32)
8900 Other Financing Sources					
8981 Interfund Transfers In	2,900,000	3,900,000	3,900,000	4,700,000	20.51
Total Other Financing Sources	2,900,000	3,900,000	3,900,000	4,700,000	20.51
Total Revenues	3,185,950	4,294,597	4,100,000	4,900,000	14.10
Beginning Fund Balance	8,593,089	8,971,582	8,805,582	8,907,401	(0.72)
Total Revenues and Beginning Fund Balance	$11,779,039	$13,266,179	$12,905,582	$13,807,401	4.08

Rancho Santiago Community College District

Adopted Budget

2026-27

Self-Insurance Fund - Property and Liability - Fund 61
Expenditure Budget

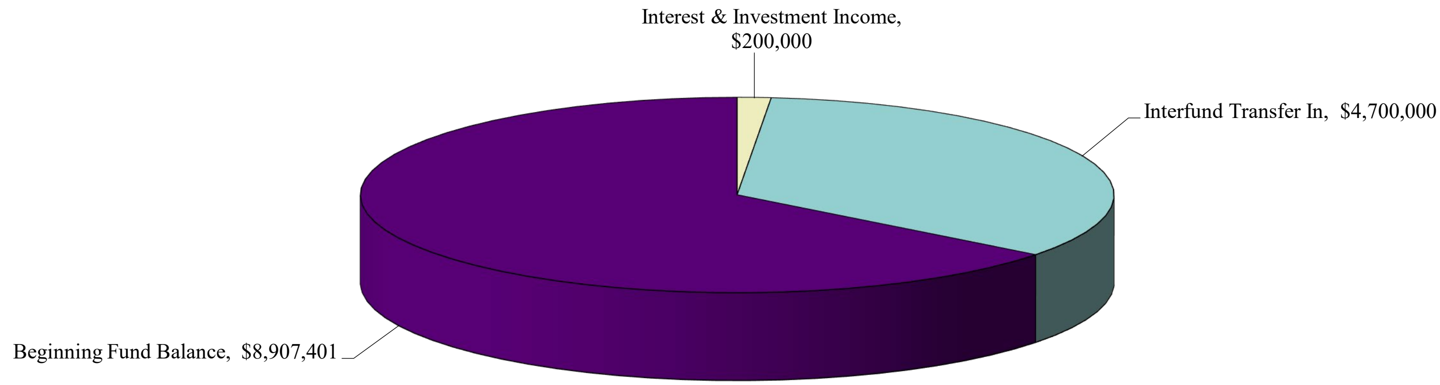
Expenditures by Object	2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
4000 Supplies					
4310 Instructional Supplies	0	53	40,000	40,000	75,371.70
4610 Non-instructional Supplies	0	17,836	25,515	25,515	43.05
Subtotal	0	17,889	65,515	65,515	266.23
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	372,643	264,843	442,491	442,491	67.08
5400 Insurance	2,397,911	3,600,551	3,886,685	3,886,685	7.95
5500 Utilities & Housekeeping	24,639	43,570	70,000	107,300	146.27
5700 Legal, Election & Audit Exp	0	421,800	223,500	223,500	(47.01)
5800 Other Operating Exp & Services	1,837	1,889	45,500	45,500	2,308.68
5900 Other	10,217	8,236	78,200	78,200	849.49
Subtotal	2,807,247	4,340,889	4,746,376	4,783,676	10.20
6000 Capital Outlay					
6100 Sites & Sites Improvement	0	0	0	0	-
6400 Equipment	0	0	34,750	34,750	-
7000 Other Outgo					
7300 Interfund Transfer Out	0	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	2,807,457	4,358,778	4,846,641	4,883,941	12.05
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	8,971,582	8,907,401	8,058,941	8,923,460	0.18
Total Expenditures and Ending Fund Balance	$11,779,039	$13,266,179	$12,905,582	$13,807,401	4.08

Rancho Santiago Community College District

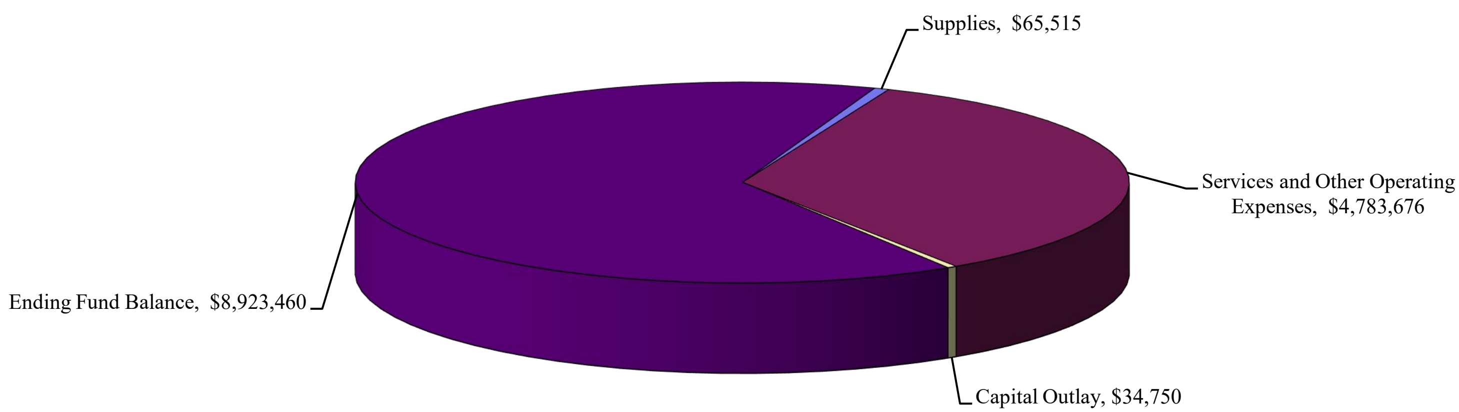
Adopted Budget 2026-27

Self-Insurance Fund - Property and Liability - Fund 61

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District

Adopted Budget

2026-27

Self-Insurance Fund - Workers' Compensation - Fund 62
Revenue Budget

Revenue 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
8600 State Revenues					
8699 Other Misc State Revenue	$0	$0	$0	$0	-
8800 Local Revenues					
8839 All Other Contract Services	3,070,076	4,006,985	3,053,193	3,053,193	(23.80)
8860 Interest & Investment Income	109,438	99,231	80,000	80,000	(19.38)
8866 Gain (Loss) on Invest-Realized	0	0	0	0	-
8890 Other Local Revenues	0	1,042,261	0	0	(100.00)
Total Revenues	3,179,514	5,148,477	3,133,193	3,133,193	(39.14)
Beginning Fund Balance	3,972,397	4,202,179	4,239,396	5,946,552	41.51
Total Revenues and Beginning Fund Balance	$7,151,911	$9,350,656	$7,372,589	$9,079,745	(2.90)

Rancho Santiago Community College District

Adopted Budget

2026-27

Self-Insurance Fund - Workers' Compensation - Fund 62
Expenditure Budget

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	Certificated Salaries					
1200	Non-instructional Salaries, Regular Contract	$0	$0	$0	$0	-
2000	Classified Salaries					
2100	Non-instructional Salaries, Regular Full Time	363,766	398,378	410,753	410,753	3.11
2300	Non-instructional Salaries, Other	0	0	10,279	10,279	-
		363,766	398,378	421,032	421,032	5.69
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	0	0	0	0	-
3200	Public Employees' Retirement System Fund	97,489	105,994	108,440	108,440	2.31
3300	Old Age, Survivors, Disability, and Health Ins.	27,324	28,610	31,856	31,856	11.35
3400	Health and Welfare Benefits	65,911	73,320	80,561	80,561	9.88
3500	State Unemployment Insurance	181	198	212	212	7.07
3600	Workers' Compensation Insurance	5,541	7,069	7,290	7,290	3.13
3900	Other Benefits	6,550	6,654	6,655	6,655	0.02
	Subtotal	202,996	221,845	235,014	235,014	5.94
4000	Supplies					
4600	Non-Instructional Supplies	4,695	3,359	5,374	5,374	59.99

Rancho Santiago Community College District
Adopted Budget
2026-27

Self-Insurance Fund - Workers' Compensation - Fund 62
Expenditure Budget

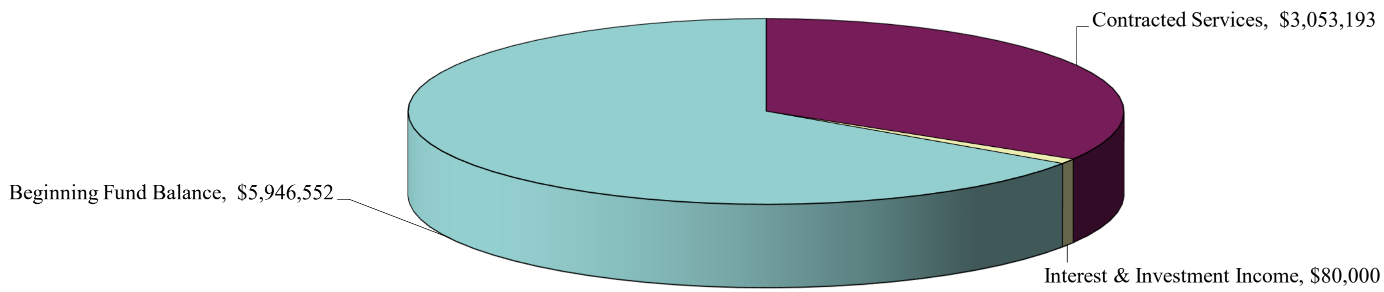
Expenditures by Object		2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
5000	Services and Other Operating Expenses					
5100	Consultants and Contracted Services	7,350	1,837	13,750	13,750	648.50
5200	Conference Expenses	1,184	4,182	4,200	4,200	0.43
5400	Insurance	2,365,593	2,764,728	3,174,599	3,638,577	31.61
5800	Other Operating Exp & Services	691	668	6,050	6,050	805.69
5900	Other	-	132	-	-	(100.00)
	Subtotal	2,374,818	2,771,547	3,198,599	3,662,577	32.15
6000	Capital Outlay	3,457	8,975	13,200	13,200	47.08
	Subtotal, Expenditures (1000 - 6000)	2,949,732	3,404,104	3,873,219	4,337,197	27.41
7000	Other Outgo					
7300	Interfund Transfer Out	0	0	0	0	-
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	4,202,179	5,946,552	3,499,370	4,742,548	(20.25)
Total Expenditures and Ending Fund Balance		$7,151,911	$9,350,656	$7,372,589	$9,079,745	(2.90)

Rancho Santiago Community College District

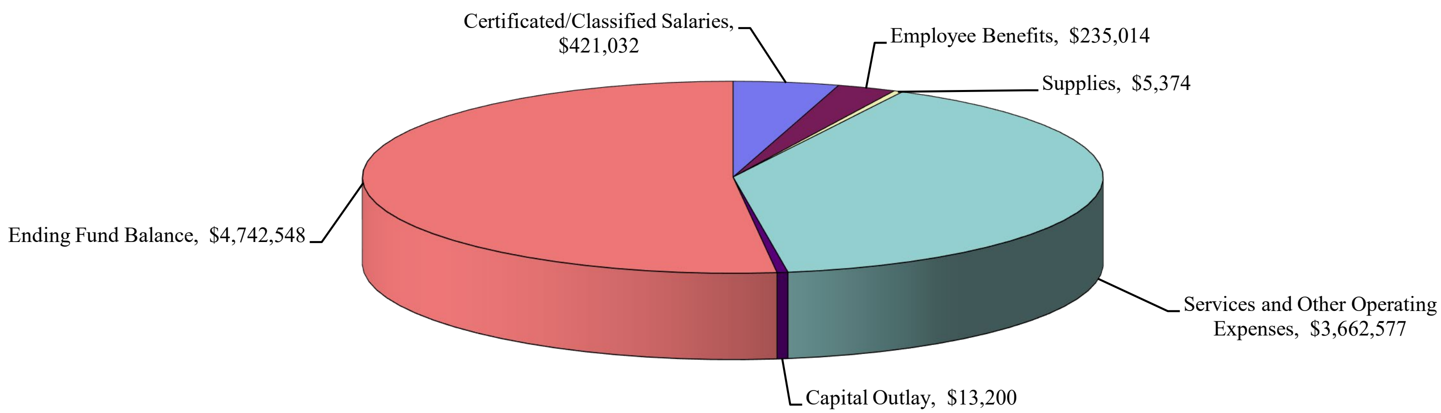
Adopted Budget 2026-27

Self-Insurance Fund - Workers' Compensation - Fund 62

Revenue by Source



Expenditures by Object



Retiree Benefits Fund

As part of the collective bargaining agreements and Board policies, the District offers benefits to eligible employees for their post-employment healthcare benefits. Each year, the District is required to calculate this cost, through an independent actuarial assessment, associated with current employees and retired employees in order to properly record this liability within the District's annual financial statements and to determine the annual funding requirement.

This fund is used to account for a portion of the monies accumulated to pay the district's future obligation for retirees' benefits as determined by the actuarial assessments performed. Accounting principles provide that the cost of retiree benefits should be "accrued" over employees' working lifetime. The Governmental Accounting Standards Board (GASB) issued in 2015 Accounting Statements 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees, and the district complies with these standards.

At the end of fiscal year 2018/19, the District opened an irrevocable trust (Fund 78) with $40 million of the accumulated funds. Rather than sequestering all of the funds in an irrevocable trust, the District accounts for a portion of the deposits within this separate fund (Fund 63) of the District.

Cash balance as of June 30, 2026 is $26,009,120.

Rancho Santiago Community College District

Adopted Budget

2026-27

Retiree Benefits Fund - Fund 63

Revenue Budget

Revenue 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
8800	Local Revenues					
8839	All Other Contract Services	$5,407,018	$5,917,242	$6,142,439	$6,142,439	3.81
8860	Interest & Investment Income	2,029,228	1,630,461	700,000	700,000	(57.07)
8866	Gain (Loss) on Invest-Realized	0	0	0	0	-
8890	Other Local Revenues	23,258	17,973	100,000	100,000	456.39
	Total Local Revenues	7,459,504	7,565,676	6,942,439	6,942,439	(8.24)
8900	Other Financing Sources					
8981	Interfund Transfers In	0	0	0	0	-
	Total Revenues	7,459,504	7,565,676	6,942,439	6,942,439	(8.24)
	Beginning Fund Balance	(34,757,980)	(32,786,007)	(54,573,238)	(55,126,812)	68.14
Total Revenues and Beginning Fund Balance		($27,298,476)	($25,220,331)	($47,630,799)	($48,184,373)	91.05

Rancho Santiago Community College District

Adopted Budget

2026-27

Retiree Benefits Fund - Fund 63
Expenditure Budget

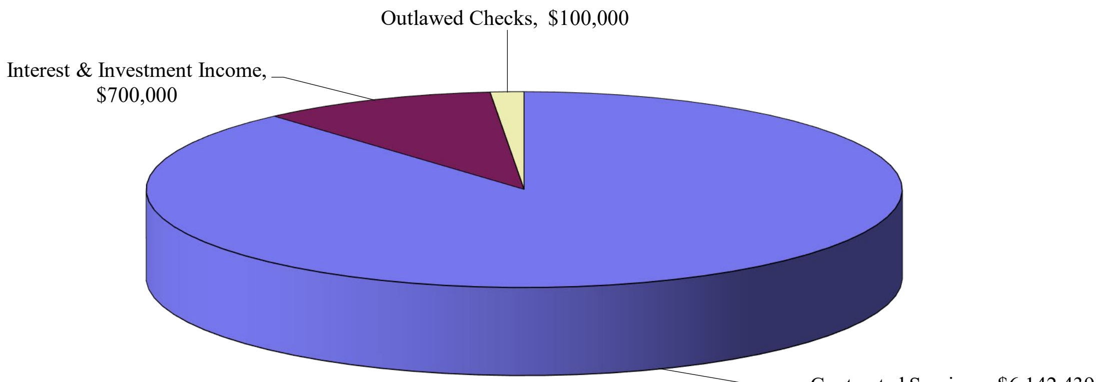
Expenditures by Object		2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
3000	Employee Benefits					
3400	Net Post-Retirement Benefits	$5,473,743	$5,893,990	$5,473,743	$5,893,990	-
5000	Other Operating Exp & Services					
5885	Investment & Interest Expense	13,788	12,491	20,000	20,000	60.12
7000	Other Outgo					
7300	Interfund Transfers Out	0	24,000,000	0	0	(100.00)
	Subtotal, Expenditures (1000 - 7000)	5,487,531	29,906,481	5,493,743	5,913,990	(80.23)
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	(32,786,007)	(55,126,812)	(53,124,542)	(54,098,363)	(1.87)
Total Expenditures and Ending Fund Balance		($27,298,476)	($25,220,331)	($47,630,799)	($48,184,373)	91.05

Rancho Santiago Community College District

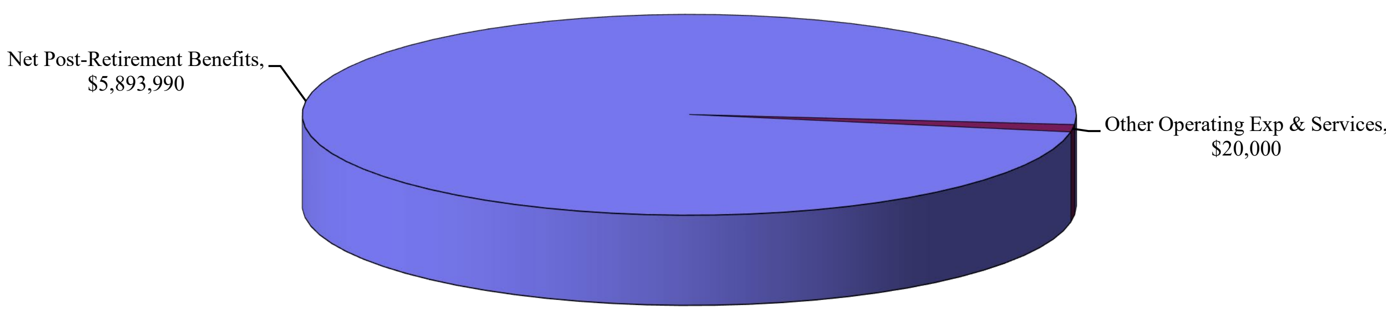
Adopted Budget 2026-27

Retiree Benefit Fund - Fund 63

Revenue by Source



Expenditures by Object



Associated Students Fund

The Associated Students Fund is designated to account for the monies held in trust by the district for organized student body associations. In a multi-college district, such a fund may be established for each college's student body. This fund is used for raising and expending money to promote the general welfare, morale, and educational experience of the student body.

Rancho Santiago Community College District
Adopted Budget
2026-27

Associated Students Fund - Fund 71
Revenue Budget

Revenue 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
8600	State Revenues					
8699	Other Misc State Revenue	$0	$0	$0	$0	-
8800	Local Revenues					
8860	Interest & Investment Income	6,869	6,717	6,000	6,000	(10.67)
8870	Other Student Fees and Charges	0	0	228,000	228,000	-
8885	Student ID & ASB Fees	444,850	428,675	146,150	146,150	(65.91)
8890	Other Local Revenues	1,193	849	2,000	2,000	135.57
	Total Local Revenues	452,912	436,241	382,150	382,150	(12.40)
8900	Other Financing Sources					
8983	Intrafund Transfers In	0	0	0	0	-
	Total Revenues and Other Financing Sources	452,912	436,241	382,150	382,150	(12.40)
	Beginning Fund Balance	1,667,463	1,641,065	1,533,069	1,578,408	(3.82)
Total Revenues, Other Financing Sources and Beginning Fund Balance		$2,120,375	$2,077,306	$1,915,219	$1,960,558	(5.62)

Rancho Santiago Community College District

Adopted Budget

2026-27

Associated Students Fund - Fund 71

Expenditure Budget

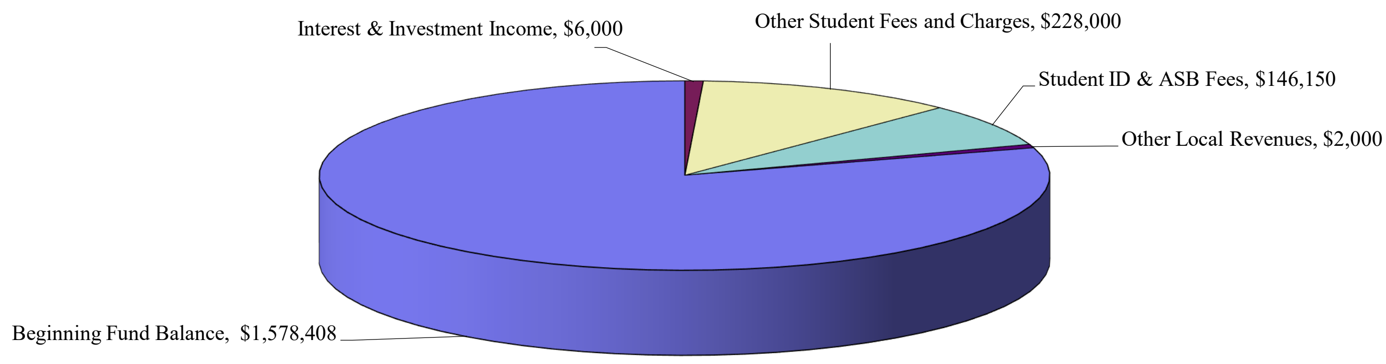
Expenditures by Object		2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
2000	Classified Salaries	$169,952	$198,941	$313,462	$313,462	57.57
3000	Employee Benefits	64,461	89,035	96,417	96,417	8.29
4000	Supplies & Materials	36,118	37,881	109,165	109,165	188.18
5000	Other Operating Exp & Services	179,384	158,804	195,385	195,385	23.04
6000	Capital Outlay	29,395	0	35,000	35,000	-
	Subtotal, Expenditures (1000 - 6000)	479,310	484,661	749,429	749,429	54.63
7200/7300	Intrafund/Interfund Transfers	0	0	0	0	-
7600	Other Student Aid	0	14,237	28,000	28,000	96.67
	Subtotal Expenditures (1000 - 7000)	479,310	498,898	777,429	777,429	55.83
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	1,641,065	1,578,408	1,137,790	1,183,129	(25.04)
Total Expenditures and Ending Fund Balance		$2,120,375	$2,077,306	$1,915,219	$1,960,558	(5.62)

Rancho Santiago Community College District

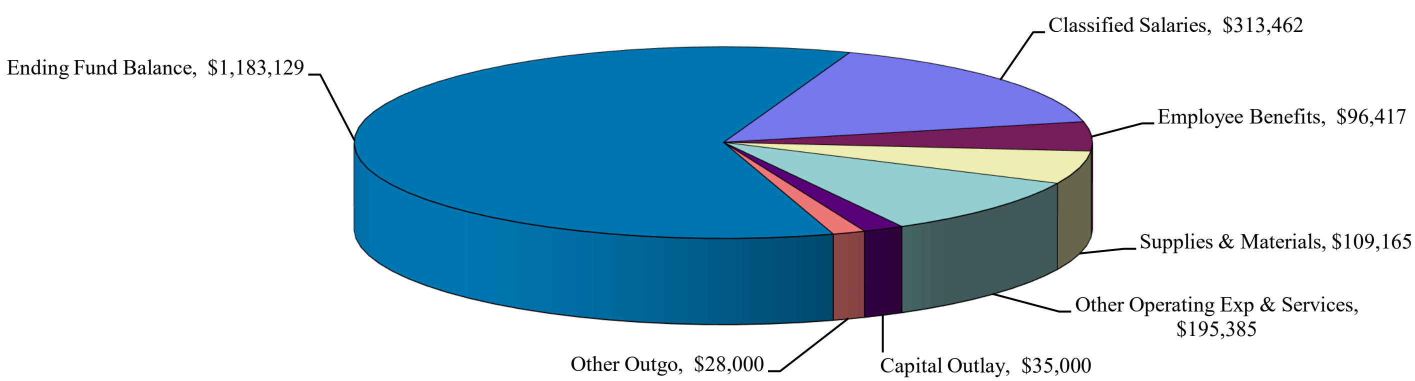
Adopted Budget 2026-27

Associated Students Fund - Fund 71

Revenue by Source



Expenditures by Object



Representation Fee Trust Fund

The Student Representation Fee Trust Fund is used to account for moneys collected pursuant to *EC §* 76060.5. The fee amount is set at $2 per semester. Half of the fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government. The second half of the fee is remitted to the State Chancellor's office to be expended in support of the operation of the statewide community college student organization.

Student Representation Fee Trust Fund moneys shall be expended in accordance with procedures established by the student body with the requirements of *EC §* 76063.

Rancho Santiago Community College District

Adopted Budget

2026-27

Representation Fee Trust Fund - Fund 72

Revenue Budget

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
8800	Local Revenues					
8861	Interest Income - Bank Account	$915	$995	$750	$750	(24.62)
8887	Student Representation	108,502	104,536	95,762	95,762	(8.39)
	Total Revenues	109,417	105,531	96,512	96,512	(8.55)
	Beginning Fund Balance	218,331	240,086	228,086	251,413	4.72
Total Revenues and Beginning Fund Balance		$327,748	$345,617	$324,598	$347,925	0.67

Rancho Santiago Community College District
Adopted Budget
2026-27

Representation Fee Trust Fund - Fund 72
Expenditure Budget

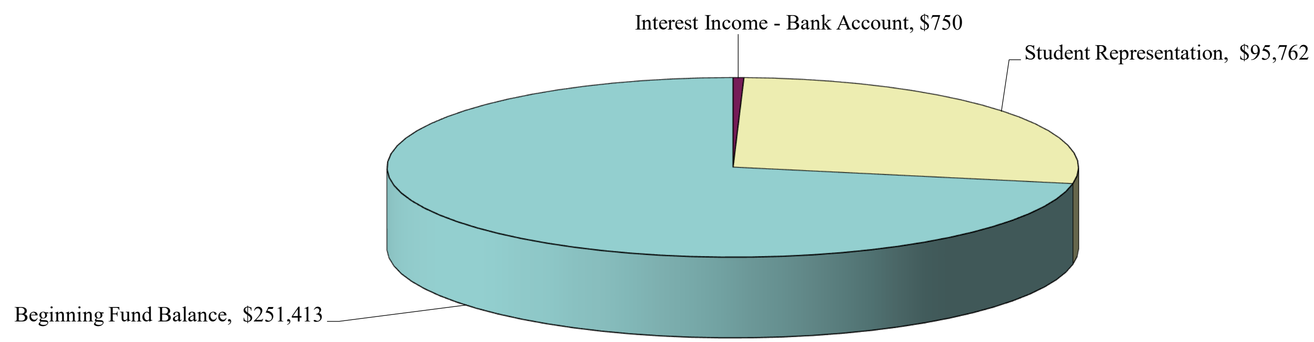
Expenditures by Object		2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
5000	Other Operating Exp & Services	$80,067	$86,886	$104,531	$104,531	20.31
7300	Interfund Transfers Out	7,595	7,318	0	0	(100.00)
	Subtotal, Expenditures (1000 - 7000)	87,662	94,204	104,531	104,531	10.96
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	240,086	251,413	220,067	243,394	(3.19)
Total Expenditures and Ending Fund Balance		$327,748	$345,617	$324,598	$347,925	0.67

Rancho Santiago Community College District

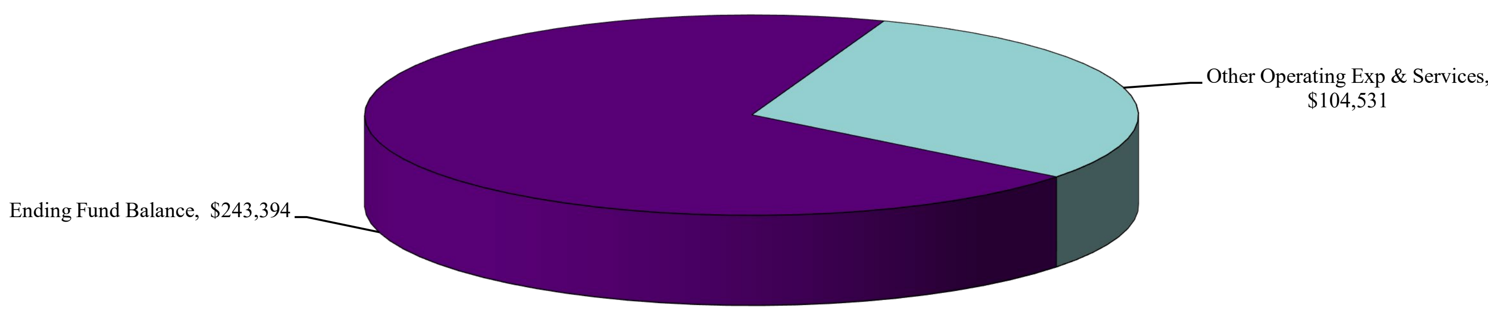
Adopted Budget 2026-27

Representation Fee Trust Fund - Fund 72

Revenue by Source



Expenditures by Object



Student Financial Aid Fund

The Student Financial Aid Fund is the fund designated to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other similar purposes and the required district matching share of payments to students.

Rancho Santiago Community College District

Adopted Budget

2026-27

Student Financial Aid Fund - Fund 74
Revenue Budget

Revenue 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	$52,160	$37,020	$43,560	$7,500	(79.74)
8140 TANF	55,185	32,335	33,724	33,724	4.30
8150 Student Financial Aid	35,180,392	38,803,519	27,210,023	27,222,104	(29.85)
8199 Other Federal Revenue	147,021	24,074	3,500	12,209	(49.29)
Total Federal Revenue	35,434,758	38,896,948	27,290,807	27,275,537	(29.88)
8600 State Revenues					
8622 Extended Opportunity Programs & Services	698,850	661,194	533,142	498,773	(24.56)
8629 Other Categorical Apportionment-CARE	5,564,478	8,993,935	9,516,005	1,744,985	(80.60)
8659 Cal Grant & Other Reimb Categorical Allow	4,828,442	5,236,839	1,994,939	2,189,686	(58.19)
8681 State Lottery Proceeds	17,750	23,750	50,000	50,000	110.53
8699 Other Misc State Revenue	3,669,198	(98,625)	61,044	32,000	(132.45)
Total State Revenues	14,778,718	14,817,093	12,155,130	4,515,444	(69.53)
8800 Local Revenues					
8860 Interest & Investment Income	84,420	182,716	50,000	50,000	(72.64)
8890 Other Local Revenues	0	0	0	0	-
8893 Outlawed Checks	0	0	0	0	-
Total Local Revenues	84,420	182,716	50,000	50,000	(72.64)
Total Revenues	50,297,896	53,896,757	39,495,937	31,840,981	(40.92)
Beginning Fund Balance	755,316	745,156	745,156	849,667	14.03
Total Revenues and Beginning Fund Balance	$51,053,212	$54,641,913	$40,241,093	$32,690,648	(40.17)

Rancho Santiago Community College District

Adopted Budget

2026-27

Student Financial Aid Fund - Fund 74
Expenditure Budget

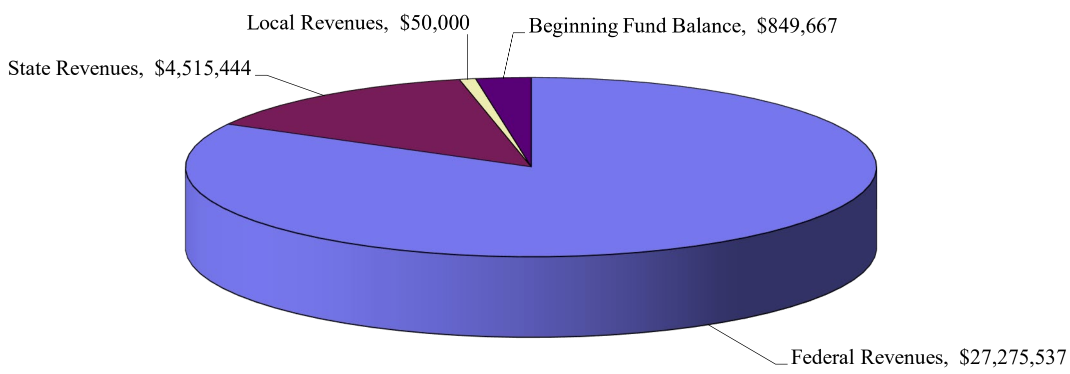
Expenditures by Object	2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
5000 Services and Other Operating Expenses					
5810 Bank/Credit Card Use	$0	$0	$2,025	$2,025	-
5885 Investment & Interest Expense	676	1,146	2,532	2,532	120.94
5900 Other	0	0	1,075	1,075	-
Subtotal	676	1,146	5,632	5,632	391.45
7000 Other Outgo					
7502 Cal Grant B	4,720,978	5,189,720	1,994,939	2,106,322	(59.41)
7504 CARE Grant	211,589	199,605	212,410	180,673	(9.48)
7505 E O P S Grant	222,000	285,964	281,192	222,000	(22.37)
7506 F S E O G	782,673	891,050	911,779	923,860	3.68
7508 Pell Grant	32,571,504	35,845,930	25,700,249	25,700,249	(28.30)
7509 SSS Grant	51,400	35,500	28,000	7,500	(78.87)
7510 Upward Bound Student	760	1,520	15,560	0	(100.00)
7511 NextUp Emergency Aid	0	66,000	20,000	0	(100.00)
7523 Pell Grant Over Awards	0	0	8,500	8,500	-
7525 CA College Promise Grant	107,882	174,500	100,000	0	(100.00)
7526 Student Success Completion Grant	3,842,540	7,002,258	7,438,082	572,353	(91.83)
7529 Dreamer Emergency Aid	0	410,900	0	294,834	(28.25)
7542 Federal Direct Loan	1,920,119	2,143,598	608,495	608,495	(71.61)
7590 Student Scholarships	4,522,543	550,897	750,325	550,314	(0.11)
7610 Books Paid for Student	476,850	375,230	251,950	276,773	(26.24)
7630 Supplies Paid for Student	184,461	127,311	243,456	50,000	(60.73)
7640 Tuition Paid for Student	616,894	475,117	800,000	276,108	(41.89)
7650 Stipends Paid to Stu	0	16,000	0	32,000	100.00
7670 Other Exp Paid for Students	75,187	0	100,000	0	-
Subtotal	50,307,380	53,791,100	39,464,937	31,809,981	(40.86)
Subtotal, Expenditures (1000 - 7000)	50,308,056	53,792,246	39,470,569	31,815,613	(40.85)
7910 Unrestricted Contingency	745,156	849,667	770,524	875,035	2.99
Total Expenditures and Ending Fund Balance	$51,053,212	$54,641,913	$40,241,093	$32,690,648	(40.17)

Rancho Santiago Community College District

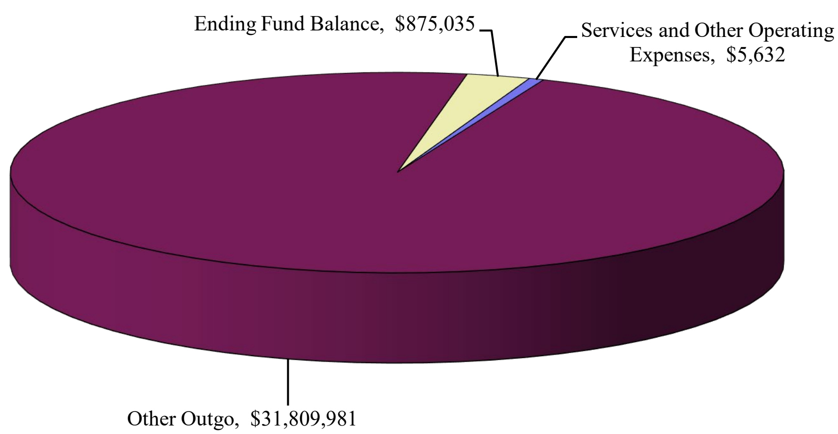
Adopted Budget 2026-27

Student Financial Aid Fund - Fund 74

Revenue by Source



Expenditures by Object



Community Education Fund

The Community Education Fund is used to account for the revenues and expenditures related to the operation of classes for the Community Services Programs.

Rancho Santiago Community College District
Adopted Budget
2026-27

Community Education Fund - Fund 76
Revenue Budget

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
8600	State Revenues					
8699	Other Misc State Revenue	$0	$0	$0	$0	-
8800	Local Revenues					
8861	Interest Income - Bank Account	4,660	2,994	1,900	1,900	(36.54)
8872	Community Education Classes Fees	775,762	896,204	1,680,038	1,680,038	87.46
8890	Other Local Income	0	0	0	0	-
8900	Other Financing Sources					
8981	Interfund Transfers In	0	0	0	0	-
	Total Revenues	780,422	899,198	1,681,938	1,681,938	87.05
	Beginning Fund Balance	1,176,458	762,118	755,584	576,192	(24.40)
	PY Adjustment	0	0	0	0	-
Total Revenues and Beginning Fund Balance		$1,956,880	$1,661,316	$2,437,522	$2,258,130	35.92

Rancho Santiago Community College District
Adopted Budget
2026-27

Community Education Fund - Fund 76
Expenditure Budget

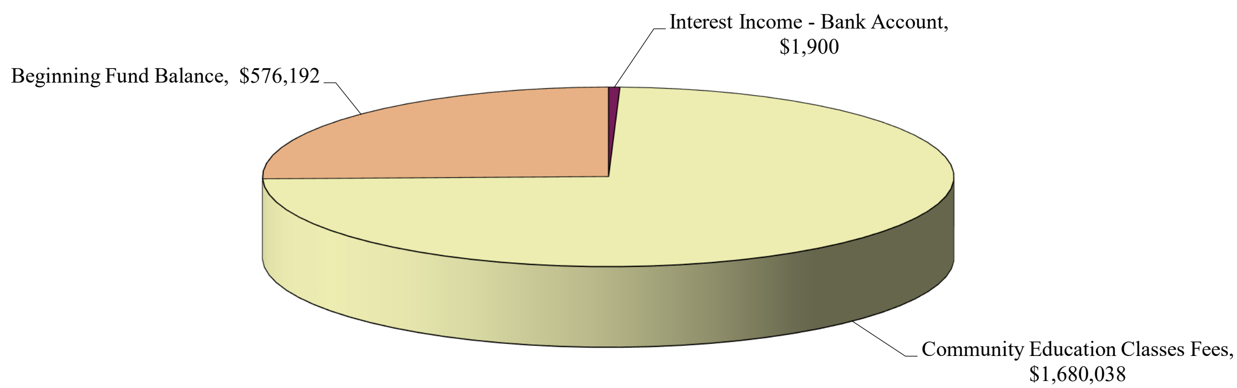
Expenditures by Object		2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
2000	Classified Salaries	$350,170	$345,587	$543,230	$543,230	57.19
3000	Employee Benefits	208,282	191,078	283,060	283,060	48.14
4000	Supplies & Materials	0	0	0	0	-
5000	Other Operating Exp & Services	636,310	548,459	948,660	947,051	72.67
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	1,194,762	1,085,124	1,774,950	1,773,341	63.42
7200/7300	Intrafund/Interfund Transfers	0	0	0	0	-
	Subtotal, Expenditures (1000 - 7000)	1,194,762	1,085,124	1,774,950	1,773,341	63.42
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	762,118	576,192	662,572	484,789	(15.86)
Total Expenditures and Ending Fund Balance		$1,956,880	$1,661,316	$2,437,522	$2,258,130	35.92

Rancho Santiago Community College District

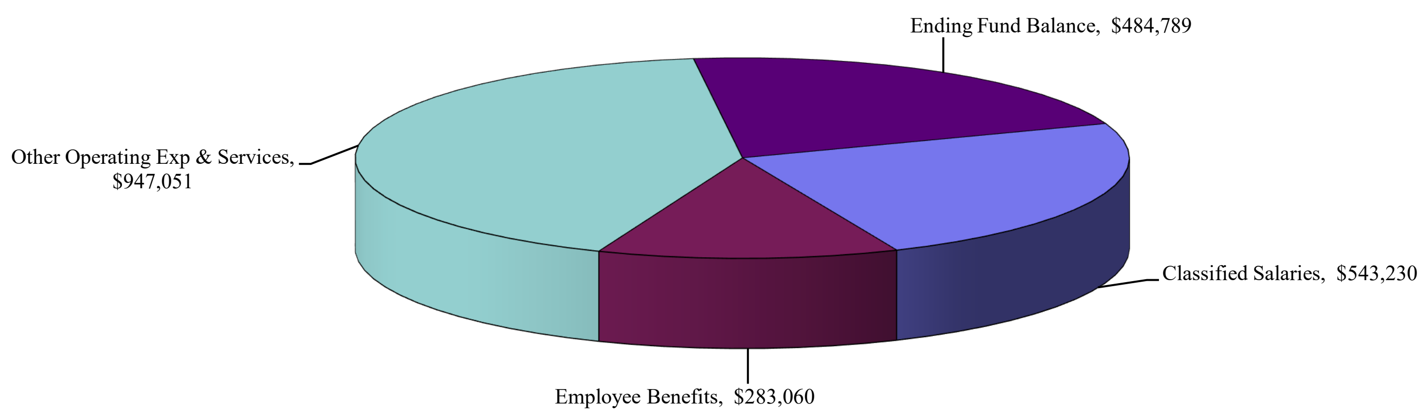
Adopted Budget 2026-27

Community Education Fund - Fund 76

Revenue by Source



Expenditures by Object



Retiree Benefits - Irrevocable Trust Fund

As part of the collective bargaining agreements and Board policies, the District offers benefits to eligible employees for their post-employment healthcare benefits. Each year, the District is required to calculate this cost, through an independent actuarial assessment, associated with current employees and retired employees in order to properly record this liability within the District's annual financial statements and to determine the annual funding requirement.

This fund is used to account for a portion of the monies accumulated to pay the district's future obligation for retirees' benefits as determined by the actuarial assessments performed. Accounting principles provide that the cost of retiree benefits should be "accrued" over employees' working lifetime. The Governmental Accounting Standards Board (GASB) issued in 2015 Accounting Statements 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees, and the district complies with these standards.

At the end of fiscal year 2018/19, the District opened this irrevocable trust (Fund 78) with $40 million of the accumulated funds. Rather than sequestering all of the funds in an irrevocable trust, the District accounts for a portion of the deposits within a separate fund (Fund 63) of the District.

Investment balance as of June 30, 2026 is $109,678,907.

Rancho Santiago Community College District

Adopted Budget

2026-27

Retiree Benefits - Irrevocable Trust - Fund 78

Revenue Budget

Revenue 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
8800	Local Revenues					
8860	Interest & Investment Income	$8,218,150	$12,543,337	$6,000,000	$6,000,000	(52.17)
8900	Other Financing Sources					
8981	Interfund Transfers In	0	24,000,000	0	0	(100.00)
	Total Revenues	8,218,150	36,543,337	6,000,000	6,000,000	(83.58)
	Beginning Fund Balance	65,255,781	73,318,225	102,744,969	109,678,907	49.59
Total Revenues and Beginning Fund Balance		$73,473,931	$109,861,562	$108,744,969	$115,678,907	5.30

Rancho Santiago Community College District

Adopted Budget

2026-27

Retiree Benefits - Irrevocable Trust - Fund 78

Expenditure Budget

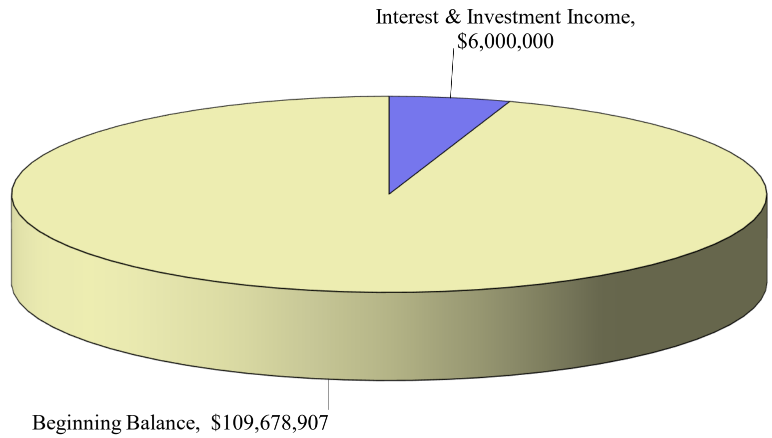
Expenditures by Object	2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
5000 Other Operating Exp & Services					
5885 Investment & Interest Expense	$155,706	$182,655	$175,000	$175,000	(4.19)
Subtotal, Expenditures (1000 - 7000)	155,706	182,655	175,000	175,000	(4.19)
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	73,318,225	109,678,907	108,569,969	115,503,907	5.31
Total Expenditures and Ending Fund Balance	$73,473,931	$109,861,562	$108,744,969	$115,678,907	5.30

Rancho Santiago Community College District

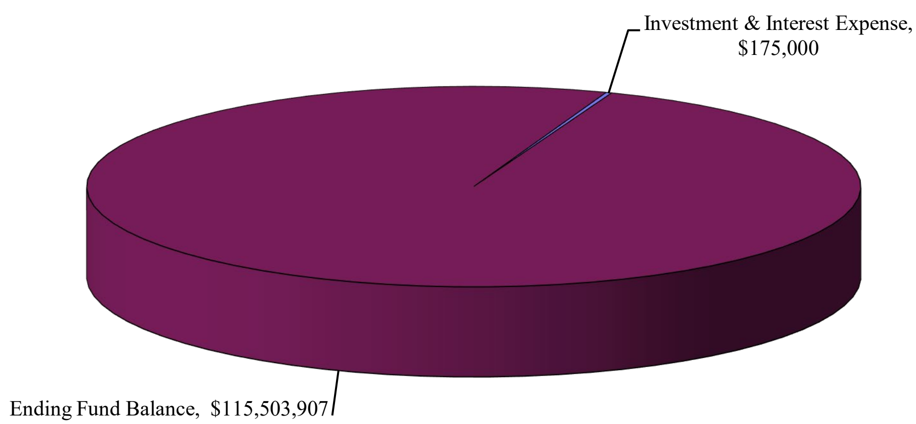
Adopted Budget 2026-27

Retiree Benefits - Irrevocable Trust - Fund 78

Revenue by Source



Expenditures by Object



Diversified Trust Fund

The Diversified Trust Fund is used to account for monies collected for field trips, student clubs, trusts, food services, and Adult Education vending revenues that will be disbursed for the educational and co-curricular experiences of the students.

Diversified Trust Fund - Fund 79
Revenue Budget

Revenue 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
8600	State Revenues	$0	$0	$0	$0	-
8800	Local Revenues	439,812	720,959	524,516	540,516	(25.03)
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfers In	203,020	240,146	464,625	464,625	93.48
	Total Revenue and Other Financing Sources	642,832	961,105	989,141	1,005,141	4.58
	Adjustment to Beginning Fund Balance	0	0	0	0	-
	Beginning Fund Balance	2,178,448	2,246,087	2,161,585	2,774,995	23.55
Total Revenues, Other Financing Sources and Beginning Fund Balance		$2,821,280	$3,207,192	$3,150,726	$3,780,136	17.86

Rancho Santiago Community College District
Adopted Budget
2026-27

Diversified Trust Fund - Fund 79
Expenditure Budget

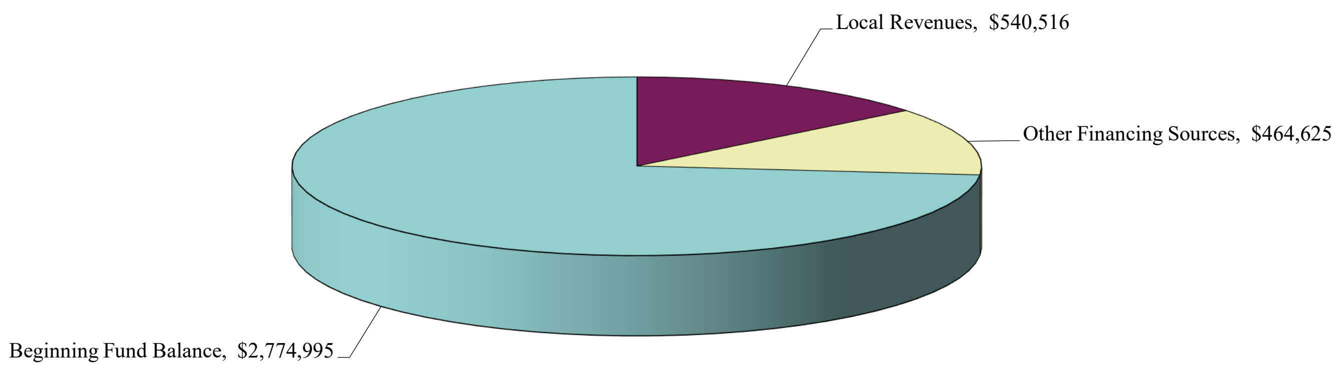
Expenditures by Object		2024-25 Actual Expenses	2025-26 Actual Expenses	2026-27 Tentative Budget	2026-27 Adopted Budget	% change 26/27 Adopt/ 25/26 Actual
1000	Academic Salaries	$0	$0	$783	$783	-
2000	Classified Salaries	823	0	38,097	38,097	-
3000	Employee Benefits	35	0	4,210	4,210	-
4000	Supplies & Materials	127,490	91,091	219,552	218,330	139.68
5000	Services and Other Operating Expenses	312,858	292,636	1,161,386	1,178,608	302.76
6000	Sites, Buildings, Books, and Equipment	134,250	48,470	171,239	171,239	253.29
	Subtotal Expenditures (1000 - 6000)	575,456	432,197	1,595,267	1,611,267	272.81
7200/7300	Intrafund/Interfund Transfers	0	0	4,750	4,750	-
7670	Other Student Aid	(263)	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	575,193	432,197	1,600,017	1,616,017	273.91
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	2,246,087	2,774,995	1,549,072	2,162,482	(22.07)
7940	Reserved for Special Purposes	0	0	1,637	1,637	-
Total Expenditures and Ending Fund Balance		$2,821,280	$3,207,192	$3,150,726	$3,780,136	17.86

Rancho Santiago Community College District

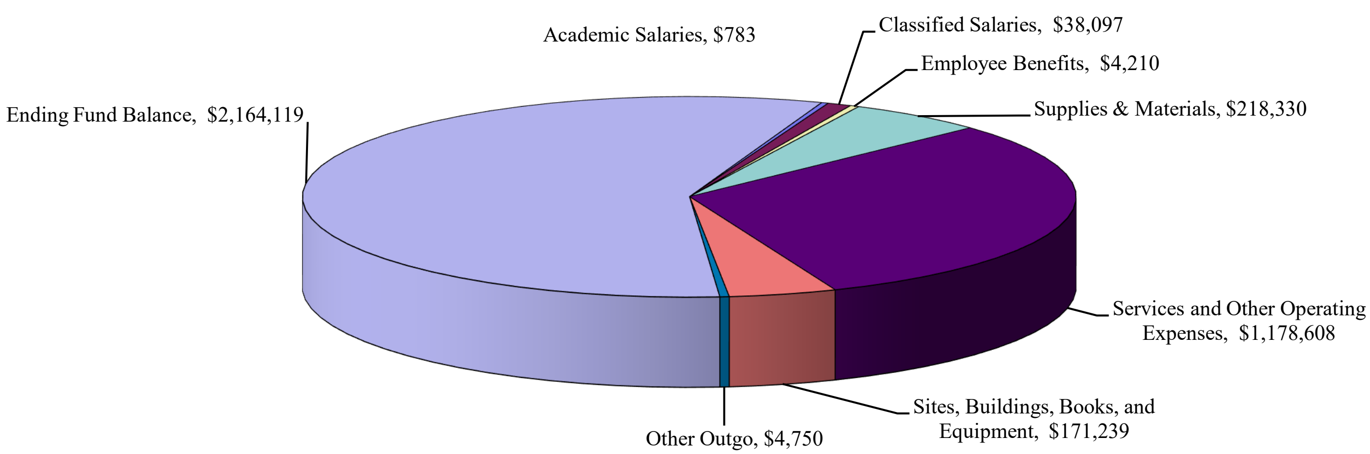
Adopted Budget 2026-27

Diversified Trust Fund - Fund 79

Revenue by Source



Expenditures by Object



SUPPLEMENTAL DATA

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.

III. Appropriations and Expenditures

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

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

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

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

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

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

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

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

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

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

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

L. Other additional DSO/Institutional Cost expenses:

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

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

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

Rancho Santiago Community College District

Unrestricted General Fund Summary

2026/27 Adopted Budget Assumptions

August 12, 2026

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

* *Reference to budget assumption number*

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

Rancho Santiago Community College District
Unrestricted General Fund 5 Year MYP
Based on Projected 1.50% Growth in Enrollment and Other Metrics (with 0% Deficit)

ASSUMPTIONS	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30	Projection Assumptions
Revenue						
Apportionment COLA %	2.30%	4.31%	3.30%	3.09%	3.11%	Based on SSC's Recommended Planning COLA
Credit FTES	19,630.01	20,077.57	20,378.74	20,684.42	20,994.69	
Non-credit FTES	2,435.58	2,491.11	2,528.48	2,566.41	2,604.90	
CDCP FTES	9,106.16	9,313.78	9,453.49	9,595.29	9,739.22	
Special Admit - FTES	1,899.76	1,943.07	1,972.22	2,001.80	2,031.83	
SAC growth	6.41%	2.28%	1.50%	1.50%	1.50%	
SCC growth	7.13%	2.28%	1.50%	1.50%	1.50%	
Total Reported FTES	33,071.51	33,825.54	34,332.92	34,847.92	35,370.64	
Total Estimated Funded FTES	30,798.17	31,500.37	31,972.87	32,452.47	32,939.25	
Change in Funded FTES	3.69%	2.28%	1.50%	1.50%	1.50%	
3 Year Credit Average Used in SCFF	18,136.42	19,433.74	20,376.80	20,967.16	21,281.67	3 Year Average Credit FTES
Lottery Revenue - Unrestricted	$ 190	$ 190	$ 190	$ 190	$ 190	Based on SSC's Dartboard 26-27 - 7/17/26
Deficit Factor	$ (890,725)	$ -	$ -	$ -	$ -	
Expenditure						
Expenditure COLA %	8.00%	3.20%	3.20%	3.09%	3.11%	
Step/Column	1.67%	1.67%	1.67%	1.67%	1.67%	
STRS	19.10%	19.10%	19.10%	19.10%	19.10%	Based on SSC's Dartboard 26-27 - 7/17/26
PERS	26.81%	26.40%	26.80%	25.90%	25.10%	Based on SSC's Dartboard 26-27 - 7/17/26
SUI	0.05%	0.05%	0.05%	0.05%	0.05%	Based on SSC's Dartboard 26-27 - 7/17/26
H/W Premium Increase (District Cost)	4.00%	11.00%	11.00%	11.00%	11.00%	
Utilities Cost Increase	15.00%	15.00%	15.00%	15.00%	15.00%	
ITS Licensing/Contract Escalation Cost	$ 240,000	$ 252,000	$ 264,600	$ 277,830	$ 291,722	
New Faculty Hiring		11	7	7	7	

MULTI YEAR PROJECTION	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
Basic Allocation	*22,193,818*	*23,150,372*	*23,914,334*	*24,653,287*	*25,420,004*
FTES allocation					
Credit	*$ 98,230,390*	*$ 104,555,079*	*$ 109,882,691*	*$ 114,977,237*	*$ 120,331,324*
Special Admit	*$ 10,135,538*	*$ 10,813,432*	*$ 11,337,830*	*$ 11,863,491*	*$ 12,415,933*
CDCP	*$ 68,039,493*	*$ 72,590,144*	*$ 76,110,403*	*$ 79,639,147*	*$ 83,347,664*
Non-Credit	*$ 10,820,714*	*$ 11,544,438*	*$ 12,104,286*	*$ 12,665,483*	*$ 13,255,270*
Supplemental	*$ 33,163,910*	*$ 34,593,368*	*$ 35,734,949*	*$ 36,839,159*	*$ 37,984,857*
Student Success	*$ 24,013,135*	*$ 25,048,037*	*$ 25,874,623*	*$ 26,674,149*	*$ 27,503,715*
Calculated Amount	*266,596,999*	*282,294,870*	*294,959,115*	*307,311,953*	*320,258,766*
Est Apportionment (FD 11)	265,706,274	282,294,870	294,959,115	307,311,953	320,258,766
Est Other Income (FD 11)	36,709,984	27,466,188	27,466,188	27,466,188	27,466,188
Est Ongoing Expense (FD 11)	276,352,738	309,761,058	323,772,324	339,358,144	355,615,467
Est One Time Net Expense (FD 13)	20,230,321				
Est Unrestricted FD change	5,833,199	(0)	(1,347,022)	(4,580,003)	(7,890,513)

Rancho Santiago Community College District
Unrestricted General Fund 5 Year MYP
Based on Projected 2.50% Growth in Enrollment and Other Metrics (with 0% Deficit)

ASSUMPTIONS	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30	Projection Assumptions
Revenue						
Apportionment COLA %	2.30%	4.31%	3.30%	3.09%	3.11%	Based on SSC's Recommended Planning COLA
Credit FTES	19,630.01	20,077.57	20,579.51	21,094.00	21,621.35	
Non-credit FTES	2,435.58	2,491.11	2,553.39	2,617.22	2,682.65	
CDCP FTES	9,106.16	9,313.78	9,546.62	9,785.29	10,029.92	
Special Admit - FTES	1,899.76	1,943.07	1,991.65	2,041.44	2,092.48	
SAC growth	6.41%	2.28%	2.50%	2.50%	2.50%	
SCC growth	7.13%	2.28%	2.50%	2.50%	2.50%	
Total Reported FTES	33,071.51	33,825.54	34,671.18	35,537.96	36,426.41	
Total Estimated Funded FTES	30,798.17	31,500.37	32,287.88	33,095.07	33,922.45	
Change in Funded FTES	3.69%	2.28%	2.50%	2.50%	2.50%	
3 Year Credit Average Used in SCFF	18,136.42	19,433.74	20,445.65	21,176.47	21,705.88	3 Year Average Credit FTES
Lottery Revenue - Unrestricted	$ 190	$ 190	$ 190	$ 190	$ 190	Based on SSC's Dartboard 26-27 - 7/17/26
Deficit Factor	$ (890,725)	$ -	$ -	$ -	$ -	
Expenditure						
Expenditure COLA %	8.00%	3.20%	3.20%	3.09%	3.11%	
Step/Column	1.67%	1.67%	1.67%	1.67%	1.67%	
STRS	19.10%	19.10%	19.10%	19.10%	19.10%	Based on SSC's Dartboard 26-27 - 7/17/26
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Special Admit	*$ 10,135,538*	*$ 10,813,432*	*$ 11,449,533*	*$ 12,098,406*	*$ 12,786,533*
CDCP	*$ 68,039,493*	*$ 72,590,144*	*$ 76,860,259*	*$ 81,216,122*	*$ 85,835,492*
Non-Credit	*$ 10,820,714*	*$ 11,544,438*	*$ 12,223,540*	*$ 12,916,278*	*$ 13,650,924*
Supplemental	*$ 33,163,910*	*$ 34,593,368*	*$ 35,734,949*	*$ 36,839,159*	*$ 37,984,857*
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Calculated Amount	*266,596,999*	*282,294,870*	*297,022,516*	*311,651,359*	*327,104,595*
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Est Unrestricted FD change	5,833,199	(0)	716,379	(240,597)	(1,044,684)

Fiscal Health Risk Analysis
for Community Colleges

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

The Fiscal Crisis and Management Assistance Team (FCMAT) has developed the Fiscal Health Risk Analysis (FHRA) as a tool to help evaluate a community college's fiscal health and risk of insolvency in the current and two subsequent fiscal years.

The FHRA includes 18 sections, each containing specific questions. ***In this Excel file, every question in every section must be answered with a "Yes," "No," or "N/A" for the scoring at the end to be accurate***. Unanswered questions will be counted as "no" answers and thus will raise a district's risk score.

Each section and specific question is included based on FCMAT's work since its inception; they are the common indicators of risk or potential insolvency for districts that have neared insolvency and needed assistance from outside agencies. Each section of this analysis is critical to an organization, and lack of attention to these critical areas will eventually lead to a district's failure.

The greater the number of "no" answers to the questions in the analysis, the higher the score, which points to a greater potential risk of insolvency or fiscal issues for the district. Not all sections in the analysis, and not all questions within each section, carry equal weight; some are deemed more important and thus count more heavily toward or against a district's fiscal stability percentage. For this tool, 100% is the highest total risk that can be scored, thus a low total percentage score is desirable. A "yes" or "n/a" answer is assigned score of 0, so the risk percentage increases only with a "no" answer or with an unanswered question.

A score of 40% or more is considered high risk; a score of 25%-39% is considered moderate risk; and a score of 24% or lower is considered low risk.

Identifying issues early is the key to maintaining fiscal health. Diligent planning will enable a district to better understand its financial objectives and strategies to sustain a high level of fiscal efficiency and overall solvency. A district should consider completing the FHRA annually to assess its own fiscal health risk and progress over time.

District	**Score**
Rancho Santiago Community College District	**22%**

Score Breakdown by Section:

Note: Categorical values will calculate after all questions are answered with a "Yes", "No" or "N/A" on the Tool tab.
Because the score is not calculated by category, category values provided are subject to minor rounding errors and are provided for informational purposes only.

Annual Independent Audit Report	0.1%
Budget Development and Adoption	1.0%
Budget Monitoring and Updates	2.0%
Cash Management	0.0%
Collective Bargaining Agreements	1.8%
Intrafund and Interfund Transfers	0.0%
Deficit Spending	0.0%
Employee Benefits	0.6%
Enrollment and Attendance	2.9%
Facilities	0.2%
Fund Balance and Reserve for Economic Uncertainty	0.0%
General Fund - Current Year	3.1%
Information Systems and Data Management	2.0%
Internal Controls and Fraud Prevention	2.0%
Leadership and Stability	0.0%
Multiyear Projections	0.0%
Non-Voter-Approved Debt and Risk Management	1.0%
Position Control	5.5%

Fiscal Health Risk Analysis
for Community Colleges

District:

Rancho Santiago Community College District

Total Risk Score, All Areas — 22%

Response

Annual Independent Audit Report

	Response
1.1 Has the independent audit report for the most recent fiscal year been completed and presented to the board by the statutory timeline of December 31? (Extensions of the timeline granted by the Chancellor's Office should be explained.)	yes
1.2 Were the district's most recent and prior two independent audits reports free of material findings of weakness?	no
1.3 Has the district corrected all audit findings from the recent and prior two audits?	yes
1.4 Has the district corrected the most recent and prior two years' audit findings without affecting its fiscal health (e.g., material apportionment or internal control findings)?	yes

Section Score (0.5% maximum): *0.1%*

Self-assessment notes:

In the 2023/24 audit a material weakness was identified which required a restatement of the beginning net position. In addition, there was a state compliance finding related to incorrect data being submitted for certain student success metrics.

Fiscal Health Risk Analysis
for Community Colleges

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

District:

Rancho Santiago Community College District

Total Risk Score, All Areas 22%

Budget Development and Adoption

2.1 Does the district develop and use written budget assumptions and multiyear projections that are reasonable, clearly articulated, and aligned with the signed state budget and the Student-Centered Funding Formula (SCFF)?	yes
2.2 Does the district use a budget development method other than a prior-year rollover budget, and if so, is there a procedure to evaluate prior year and future expenses (nonfixed expenditures, supplies, adjunct and other hourly positions) and removal of one-time revenues and expenses?	yes
2.3 Does the district use position control data for budget development?	no
2.4 Does the district coordinate program review as part of the budget development process and include input from faculty/staff, administrators, the governing board, and the budget committee in accordance with a documented planning model?	yes
2.5 Does the budget development process include an explanation of the calculation of the SCFF (base full time equivalent students [FTES], supplemental low income and student success portiong of the funding) with reasonable assumptions?	yes
2.6 Does the district budget and expend restricted funds as authorized by the funding source before expending unrestricted funds?	n/a
2.7 Does the district have a documented policy and/or procedure for evaluating the proposed acceptance of grants and other types of restricted funds to assess their congruence with the institution's strategic plan and the potential multiyear impact on the district's unrestricted general fund?	yes
2.8 Are expected revenues (not based on actuals) more than or equal to expected expenditures (not based on actuals) in the district's adopted budget (budget is not dependent on carryover funds to be balanced)?	yes
2.9 Has the district refrained from using negative or contra expenditure accounts (excluding appropriate abatements in accordance with the Budget and Accounting Manual [BAM]) in its budget?	yes
2.10 Does the district have a board-adopted budget calendar that includes statutory due/closing dates (accounts receivable, accounts payable, closing of purchase orders, journal entries, etc.), major budget development tasks and deadlines, and the staff member/department responsible for completing them?	n/a
2.11 Did the district close its books with the county office of education on time?	yes

Section Score (8.0% maximum): *1.0%*

Self-assessment notes:

The District uses a manual process for position control. An integrated solution has been discussed for many years without progress on finding a solution that is agreeable to all parties. The District appropriately spends categorical funds. The District adheres to the FRC-approved Budget Calendar. Despite the stable finances of the district as a whole, Santiago Canyon College is in the process of "right sizing" the college budget.

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

District:

Rancho Santiago Community College District

Total Risk Score, All Areas 22%

Budget Monitoring and Updates

3.1 Are actual revenues and expenditures consistent with the most current budget projection of each major object code?	yes
3.2 Are revenue and expenditure budget revisions posted at least quarterly in the financial system?	yes
3.3 Are quarterly financial status reports, 311Q, submitted to the board quarterly with a clearly written summary of the report, budget assumptions and budget revisions?	yes
3.4 Following board approval of collective bargaining agreements, does the district make necessary budget revisions in the financial system to reflect settlement costs before the next financial reporting period?	yes
3.5 Has the district addressed any budget-related deficiencies identified in the most recent ACCJC Annual Fiscal Report?	n/a
3.6 If a college in the district has been notified that it is on enhanced monitoring or watch-list status based on the college's ACCJC Annual Fiscal Report, have the district and college(s) created a written plan to address the issues of concern identified by the ACCJC?	n/a
3.7 Does the district's enterprise software system include hard budget blocks that prevent the processing of requisitions or purchase orders when the budget is insufficient to support the expenditure?	yes
3.8 Does the district encumber and adjust encumbrances for salaries and benefits?	no
3.9 Are all balance sheet accounts in the general ledger reconciled each quarter, at a minimum, and at yaer-end close?	no

Section Score (9.8% maximum): *2.0%*

Self-assessment notes:

There were no budget-related deficiencies identified in the most recent ACCJC report. At this time the District encumbers salary but not benefits, however no one can transfer out benefits as it is tied to the salary. Certain balance sheet accounts are reconciled monthly, but others are reconciled yearly.

Fiscal Health Risk Analysis
for Community Colleges

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

District:

Rancho Santiago Community College District

Total Risk Score, All Areas 22%

Cash Management

4.1 Does the district balance all cash and investment accounts with bank statements monthly?	yes
4.2 Are outstanding amounts in the cash and investment account reconciliations less than one year old, or if older, have a resolution?	yes
4.3 Are accounts held by the county treasurer reconciled and balanced with the district's and county office of education's reports monthly?	yes
4.4 Does the district forecast its general fund cash flow for the current and subsequent year and update it as needed to ensure cash flow needs are known?	yes
4.5 If the district's cash flow forecast shows insufficient cash in its general fund to support its current and projected obligations, does the district have a reasonable plan to address its cash flow needs for the current and subsequent year?	n/a
4.6 Does the district have sufficient cash resources in its other funds to support its current and projected obligations in those funds?	yes
4.7 If interfund borrowing is occurring, does the district comply with Object Code 7300 requirements in the BAM?	n/a
4.8 If the district is managing cash in any funds through external borrowing, such as a TRANS, has the district provided a written plan for repayment attributable to the same year the funds were borrowed?	n/a

Section Score (8.6% maximum): *0.0%*

Self-assessment notes:

The District forecasts cash flow for 12 months out.

Fiscal Health Risk Analysis
for Community Colleges

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

District:

Rancho Santiago Community College District

Total Risk Score, All Areas — 22%

Collective Bargaining Agreements

5.1 Does the district accurately quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections by conducting a pre-settlement analysis and identifying ongoing revenue sources or expenditure reductions to support the agreement?	yes
5.2 In the current and prior two years has the district settled all new employee compensation costs (salary, benefits, load factoring, etc.) in the bargaining agreements at or under the funded cost of living adjustment (COLA)?	no
5.3 If settlements have not been reached in the past two years, has the district identified resources to cover the estimated costs of district proposals?	n/a
5.4 Has the district's board of governors approved and certified collective bargaining agreements with all its bargaining units for the current and the prior two years?	yes
5.5 Has the district conducted a faculty release and reassign time analysis in the last two years and determined how it may impact the overall cost to the district as it relates to collective bargaining?	no
Section Score (4.9% maximum):	*1.8%*

Self-assessment notes:

The District analyzes settlment costs for the year(s) being settled. A three-year settlement with labor groups ended June 30, 2025. The district has settled a new three-year agreement beginning July 1, 2025 with all labor groups through June 30, 2028.

District:

Rancho Santiago Community College District

Total Risk Score, All Areas 22%

Intrafund and Interfund Transfers

6.1 Does the district have a board-approved plan to eliminate, reduce or control intrafund transfers from the general fund unrestricted subfund to the general fund restricted subfund?	n/a
6.2 Does the board approve any intrafund or interfund transfers (contributions/encroachments) from or to the unrestricted general fund prior to occurrence?	yes
6.3 If the district has deficit spending in funds other than the unrestricted general fund, has it included in its multiyear projection any transfers from the unrestricted general fund to any resulting negative fund balance (e.g., interfund transfers)?	n/a
6.4 If any interfund transfers were required for other funds in either of the prior two fiscal years, and the need is recurring in the current year, did the district budget for them at reasonable levels?	n/a

Section Score (4.1% maximum): *0.0%*

Self-assessment notes:

The Board authorizes all intrafund and interfund transfers.

Total Risk Score, All Areas 22%

Deficit Spending

7.1 Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.) If no, has the board approved and implemented a plan to reduce and/or eliminate deficit spending?	yes
7.2 If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending to ensure fiscal solvency?	n/a
7.3 Has the district decreased deficit spending over the past two fiscal years?	n/a

Section Score (2.7% maximum): *0.0%*

Self-assessment notes:

The District is currently avoiding deficit spending due to FTES growth funding. Despite the stable finances of the district, Santiago Canyon College is in the process of "right sizing" the college budget.

Fiscal Health Risk Analysis
for Community Colleges

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

District:

Rancho Santiago Community College District

Total Risk Score, All Areas — 22%

Employee Benefits

8.1 Has the district completed an actuarial valuation in accordance with Governmental Accounting Standards Board (GASB) requirements to determine its unfunded liability for other post-employment benefits (OPEB)?	yes
8.2 Is the district funding a board-adopted plan to fund its projected liabilities for retiree health benefits?	yes
8.3 Is the district funding a board-adopted plan to fund its projected employer contributions to CalSTRS and CalPERS?	yes
8.4 Is the district following a board-adopted policy to limit faculty banked hours?	yes
8.5 Within the last five years, has the district conducted a verification and determination of eligibility for benefits for all active and retired employees and dependents?	no
8.6 Does the district track, reconcile and report employees’ compensated leave balances on the balance sheet?	yes

Section Score (4.1% maximum): *0.6%*

Self-assessment notes:

All employees were last required to verify all benefits information in the fall of 2011. Risk Management/Benfits currently has no plans to conduct a new verification and determination of eligibility. They only verify new enrollments. CalSTRS and CalPERS rate increases are included in each year's budget assumptions. Beginning in fiscal year 2025-26, the district has fully funded its OPEB obligation.

Fiscal Health Risk Analysis
for Community Colleges

FCMAT

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

District:

Rancho Santiago Community College District

Total Risk Score, All Areas — 22%

Enrollment and Attendance

9.1 Has the district's enrollment been increasing or remained stable for the current and two prior years?	yes
9.2 Does the district monitor and analyze enrollment, weekly student contact hours (WSCH) and full-time equivalent students (FTES) data at least monthly through the second reporting period (P2)?	yes
9.3 Does the district track historical WSCH and FTES data to establish future trends?	yes
9.4 Do colleges within a multi-college district maintain a record of WSCH or FTES that is reconciled monthly at the college and district levels at least through the second reporting period?	yes
9.5 Are the district's enrollment projections and assumptions based on historical data, demographic trend analysis, high school enrollments, community participation rates and other industry standards, in addition to any board policies that limit enrollment?	yes
9.6 Do the institutional research staff and business/fiscal staff work together to develop enrollment and FTES predictions?	no
9.7 Do the colleges' comprehensive enrollment plans set goals for the funding elements in the SCFF?	no
9.8 Does the comprehensive enrollment plan establish academic productivity goals?	no

Section Score (7.1% maximum): *2.9%*

Self-assessment notes:

The colleges are responsible for enrollment management.

Fiscal Health Risk Analysis
for Community Colleges

FCMAT

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

District:

Rancho Santiago Community College District

Total Risk Score, All Areas 22%

Facilities

10.1 Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects?	yes
10.2 Does the district properly track and account for facility-related projects?	yes
10.3 Does the district use lecture classrooms for at least 48 or 53 hours per 70-hour week as defined by the Board of Governors (BOG) policy on Utilization and Space Standards?	no
10.4 Does the district use laboratory classrooms for at least 27.5 hours per 70-hour week as defined by the BOG policy on Utilization and Space Standards?	no
10.5 Does the district include facility needs (maintenance, repair and operating requirements) when adopting a budget?	yes
10.6 Has a quantitative Facilities Condition Index assessment been conducted sometime in the last three years through the Foundation for California Community Colleges?	yes
10.7 Does the district follow a five-year scheduled maintenance plan?	yes
10.8 If the district passed a Proposition 39 general obligation bond, has it met the requirements for audit, reporting, and a citizens' bond oversight committee?	n/a
10.9 If the district has passed a Proposition 39 general obligation bond or a parcel tax and it has received any legal challenges or program audit findings concerning the use of those funds, has it resolved those complaints and/or findings?	n/a
10.10 Does the district have a long-range facilities master plan that reflects its current and projected facility needs and aligns with the five-year capital outlay plan?	yes
10.11 Is the district following an Americans with Disabilities Act (ADA) transition plan that was developed within the past 5 to 10 years?	yes

Section Score (0.8% maximum): *0.2%*

Self-assessment notes:

All bond funds have previously been spent and oversight committee therefore disbanded.

Fiscal Health Risk Analysis
for Community Colleges

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

District:

Rancho Santiago Community College District

Total Risk Score, All Areas 22%

Fund Balance and Reserve for Economic Uncertainty

In this section, all questions refer to the Unrestricted General Fund (URGF).

11.1 Has the district adopted 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, which they have followed?	yes
11.2 Did the district's adopted budgets for the subsequent two years include at least two months of operating expenditures in the Reserve for Economic Uncertainty?	yes
11.3 Does the district have at least a minimum of two months of general fund operating expenditures or revenues in the Reserve for Economic Uncertainty in its budget projections for the two subsequent years?	yes
11.4 If the district's budget projections for the subsequent two years do not include at least a minimum of two months of general fund operating expenditures or revenues in the Reserve for Economic Uncertainty, does the district's multiyear fiscal plan include a board-approved plan to restore at least the Reserve for Economic Uncertainty to at least a minimum of general fund operating expenditures or revenues?	n/a
11.5 Is the district's projected unrestricted general fund ending balance stable or increasing in the two subsequent fiscal years?	yes
11.6 If the district has unfunded or contingent liabilities or one-time costs other than post-employment benefits, does the unrestricted general fund balance include sufficient reserves above the recommended minimum reserve level of two months of operating expenditures?	yes

Section Score (5.7% maximum): *0.0%*

Self-assessment notes:

The Board adopted BP6250 on 5/30/23 and established a reserve level goal to match the GFOA recommendation of a minimum two months of total general fund operating expenditures, but no less than 12.5% while making progress toward this goal. As of the 2024/25 Adopted Budget, the District has met this goal and remains on target.

Total Risk Score, All Areas 22%

General Fund - Current Year

12.1 Does the district ensure that one-time revenues do not pay for ongoing expenditures?	no
12.2 Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits, instructional service agreement, backfill of categorical to employee compensation, and pay as you go retiree health benefit expenses at or below 85% for the three prior years as reported by the CCCCO?	no
12.3 Is the district in compliance with the Fifty Percent Law (Education Code Section 84362) for the last three years?	yes
12.4 Is the district at or above its Full-Time Obligation Number (FON)? If the district is over its FON, is it within 3% of the published FON?	no
12.5 Does the district either ensure that restricted dollars are sufficient to pay for staff assigned to restricted programs or have a plan to fund these positions with unrestricted funds?	yes
12.6 Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?	yes
12.7 Does the district consistently account for all program costs, including maximum allowable indirect costs, for each restricted resource?	yes

Section Score (5.5% maximum): *3.1%*

Self-assessment notes:

The colleges are responsible for ensuring that one-time revenues do not pay for ongoing expenditures in their own budgets and the district's budget allocation model requires that ongoing expenditures are accounted for in Fund 11, however, the colleges continue to budget ongoing expenses, including Part-time faculty, in Fund 13.

Fiscal Health Risk Analysis
for Community Colleges

District:

Rancho Santiago Community College District

Total Risk Score, All Areas 22%

Information Systems and Data Management

13.1 Does the district use a human resources system and position control system that is integrated with the financial reporting system?	no
13.2 Does the district have an emergency data recovery systems?	yes
13.3 Are enrollment class schedule software and budget development systems integrated?	no
13.4 Does the district conduct regularly scheduled evaluation tests of the security measures that protect student and employee personal information?	yes
13.5 Does the district use reports from its management information systems to validate the supplemental and success outcomes funded in the SCFF?	yes

Section Score (3.7% maximum): *2.0%*

Self-assessment notes:

Total Risk Score, All Areas 22%

Internal Controls and Fraud Prevention

14.1 Does the district have controls that limit access to and include multiple levels of authorizations within its financial system?	yes
14.2 Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (e.g., resignations, terminations, promotions or demotions) and at least annually?	no
14.3 Is there a desk manual that segregates duties in the following areas, and are staff supervised and monitored accordingly?	
a. Accounts payable	yes
b. Accounts receivable	yes
c. Cash management	yes
d. Budget monitoring and review	yes
e. Purchasing and contracts	yes
f. Payroll	yes
g. Human resources	no
h. Associated student body	yes
i. Warehouse and receiving	yes
14.4 Are beginning balances for the new fiscal year posted and reconciled with the ending balances for each fund from the prior fiscal year?	yes
14.5 Does the district review and clear prior year accruals by October 31?	yes
14.6 Does the district reconcile all suspense accounts, including salaries and benefits, at least each quarter and at the close of the fiscal year?	yes
14.7 Has the district reconciled and closed the general ledger (books) within the time prescribed by the county office of education?	yes
14.8 Does the district have processes and procedures to discourage and detect fraud?	yes
14.9 Does the district maintain an independent fraud reporting hotline or other reporting service(s)?	yes
14.10 14.10 Does the district have a process for collecting and following up on reports of possible fraud (such as an anonymous fraud reporting hotline)?	yes
14.11 Does the district have an internal audit department or dedicated staff?	yes
14.12 Does the district limit the issuance of Cal-Cards (credit cards) and have procedures in place for appropriate use (e.g., allowable expenses, daily limit, etc.)?	yes

Total Risk Score, All Areas 22%

Section Score (14.5% maximum): *2.0%*

Self-assessment notes:

The District implemented an external, confidential fraud and waste hotline/online reporting tool in February 2024. The district has one staff person in internal audit and contracts with external firms to provide internal audit support.

Fiscal Health Risk Analysis
for Community Colleges

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

District:

Rancho Santiago Community College District

Total Risk Score, All Areas 22%

Leadership and Stability

15.1 Does the district have a chief business official (CBO) who has been with the district as CBO for more than two years?	yes
15.2 Does the district have a chief executive officer (CEO) who has been with the district as CEO for more than two years?	yes
15.3 Does the CEO meet on a scheduled and regular basis with all members of their administrative cabinet?	yes
15.4 Is training on the financial procedure manual, budget, and procurement development provided to district, college and department administrators who are responsible for budget management?	yes
15.5 Does the governing board follow an approved schedule to review and revise policies and administrative regulations?	yes
15.6 Are newly adopted or revised board policies and administrative regulations formally implemented, communicated and available to staff?	yes
15.7 Do all board members attend training on the budget and governance at least every two years?	yes
15.8 Is the CEO's evaluation performed according to the terms of the contract?	yes

Section Score (6.5% maximum): *0.0%*

Self-assessment notes:

The Board reviews policies and new administrative regulations each year as necessary.

District:

Rancho Santiago Community College District

Total Risk Score, All Areas 22%

Multiyear Projections

16.1 Has the district developed multiyear projections that include detailed assumptions aligned with industry standards, including CCCCO and ACCJC?	yes
16.2 Did the district include the calculation of SCFF breakdown (base FTES, supplemental low income, and student success portions) with multiyear considerations to help calculate its multiyear projections?	yes
16.3 Does the district use its most current multiyear projection when making financial decisions?	yes

Section Score (3.1% maximum): *0.0%*

Self-assessment notes:

Fiscal Health Risk Analysis
for Community Colleges

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

District:

Rancho Santiago Community College District

Total Risk Score, All Areas 22%

Non-Voter-Approved Debt and Risk Management

17.1 Are the sources of repayment for non-voter-approved debt (such as certificates of participation (COPs), bridge financing, bond anticipation notes [BANS] and tax revenue anticipation notes [TRANS]) predictable and stable, and not from the unrestricted general fund?	no
17.2 If the district has issued non-voter-approved debt, has its credit rating remained stable or improved during the current and two prior fiscal years?	n/a
17.3 If the district is self-insured, does the district have a recent (every two years) actuarial study and a plan to pay for any unfunded liabilities?	n/a
17.4 If the district has non-voter-approved debt (such as COPs, bridge financing, BANS, TRANS and others), is the total of annual debt service payments no greater than 2% of the district's unrestricted general fund revenues?	n/a

Section Score (3.7% maximum): *1.0%*

Self-assessment notes:

The board authorized an issuance of $60 million in COPs. Once issued, the debt will be serviced using all future RDA funds and an annual transfer from the Unrestricted General Fund. Though board approved, at this time there are no plans for issuance.

District:

Rancho Santiago Community College District

Total Risk Score, All Areas 22%

Position Control

18.1 Does the district use a documented position control system that ties all positions and costs data to eliminate disparities between human resources, payroll, and budget?	no
18.2 Does the district analyze and adjust permanent staffing based on enrollment?	no
18.3 Does the district reconcile budget, payroll and position control regularly, meaning at least at budget adoption and quarterly reporting periods?	no
18.4 Does the governing board approve all new positions and extra assignments with a budget source identified before positions are posted?	yes
18.5 Is the approval of hiring staff using categorical or other restricted dollars subject to adequate program funding?	no
18.6 Are there standing meetings for managers and staff responsible for the district's human resources, payroll and budget functions to discuss and improve processes?	no

Section Score (6.7% maximum): *5.5%*

Self-assessment notes:

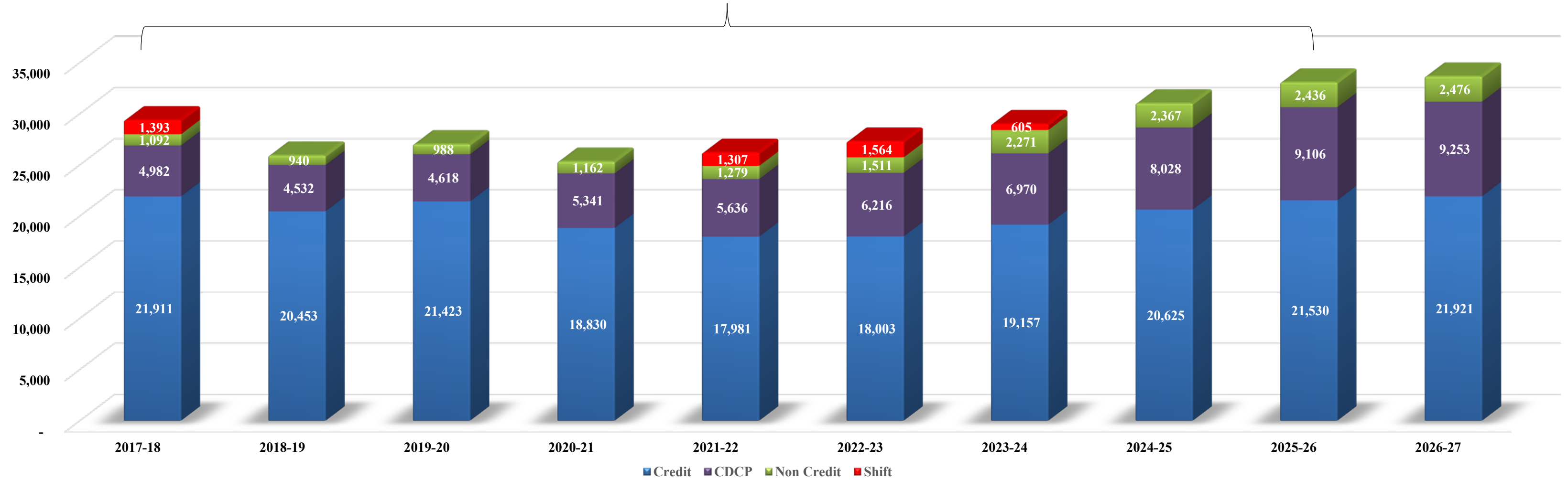
The District uses a manual process for position control. An integrated solution has been discussed for many years without progress on finding a solution that is agreeable to all parties. Some categorically-funded positions are advertised as subject to funding, but not all of them. Human Resources and Business Services meet when needed, but no standing meetings.

Rancho Santiago Community College District
Adopted Budget
2026-27

FTES Analysis and Targets
As of August 6, 2026

	2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26					2026/27	
	Actual w/ Summer Shift	%	Actual	%	Actual	%	Actual	%	Actual w/ Summer Shift	%	Actual w/ Summer Shift	%	Actual w/ Summer Shift	%		%	Target	Actual @ P3	%	Difference Target to Actual		Target	%
SAC/CEC																							
Credit	16,238.52	*55.27%*	14,246.86	*54.95%*	14,778.67	*58.34%*	12,863.57	*50.78%*	13,605.16	*51.92%*	13,954.82	*51.13%*	14,178.84	*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	3,537.62	*12.04%*	3,183.21	*12.28%*	3,160.98	*12.48%*	3,580.06	*14.13%*	3,688.79	*14.08%*	4,287.01	*15.71%*	4,738.74	*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	666.33	*2.27%*	594.43	*2.29%*	578.25	*2.28%*	558.49	*2.20%*	640.36	*2.44%*	867.00	*3.18%*	1,420.49	*4.90%*	1,717.88	*5.54%*	1,934.00	1,524.49	*4.61%*	(409.51)	-21.17%	1,585.00	*4.71%*
	20,442.47	***69.58%***	**18,024.50**	***69.52%***	**18,517.90**	***68.51%***	**17,002.12**	***67.11%***	**17,934.31**	***68.44%***	**19,108.83**	***70.01%***	**20,338.07**	***70.12%***	**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	7,066.02	*24.05%*	6,205.77	*23.94%*	6,643.58	*26.22%*	5,966.19	*23.55%*	5,682.42	*21.69%*	5,612.42	*20.56%*	5,583.07	*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	1,444.09	*4.92%*	1,349.22	*5.20%*	1,457.44	*5.75%*	1,761.16	*6.95%*	1,947.24	*7.43%*	1,928.99	*7.07%*	2,231.65	*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	425.95	*1.45%*	346.04	*1.33%*	410.06	*1.62%*	604.27	*2.39%*	639.01	*2.44%*	643.83	*2.36%*	850.05	*2.93%*	648.74	*2.09%*	938.00	911.09	*2.75%*	(26.91)	-2.87%	891.00	*2.65%*
	8,936.06	***30.42%***	**7,901.03**	***30.48%***	**8,511.08**	***31.49%***	**8,331.62**	***32.89%***	**8,268.67**	***31.56%***	**8,185.24**	***29.99%***	**8,664.77**	***29.88%***	**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	23,304.54	*79.33%*	20,452.63	*78.89%*	21,422.25	*84.56%*	18,829.76	*74.33%*	19,287.58	*73.61%*	19,567.24	*71.69%*	19,761.91	*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	4,981.71	*16.96%*	4,532.43	*17.48%*	4,618.42	*18.23%*	5,341.22	*21.08%*	5,636.03	*21.51%*	6,216.00	*22.77%*	6,970.39	*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	1,092.28	*3.72%*	940.47	*3.63%*	988.31	*3.90%*	1,162.76	*4.59%*	1,279.37	*4.88%*	1,510.83	*5.54%*	2,270.54	*7.83%*	2,366.62	*7.63%*	2,872.00	2,435.58	*7.36%*	(436.42)	-15.20%	2,476.00	*7.36%*
	29,378.53	***100.00%***	**25,925.53**	***100.00%***	**27,028.98**	***106.69%***	**25,333.74**	***100.00%***	**26,202.98**	***100.00%***	**27,294.07**	***100.00%***	**29,002.84**	***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			*-11.75%*		*4.26%*		*-6.27%*		*3.43%*		*4.16%*		*6.26%*		*6.96%*			*6.61%*				*1.75%*	

18.17% OVERALL INCREASE excluding borrowed amount



Rancho Santiago Community College District
Adopted Budget
2026-27

Budget Allocation Model
FTES Credit vs. Non-Credit Breakdown

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

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

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

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).

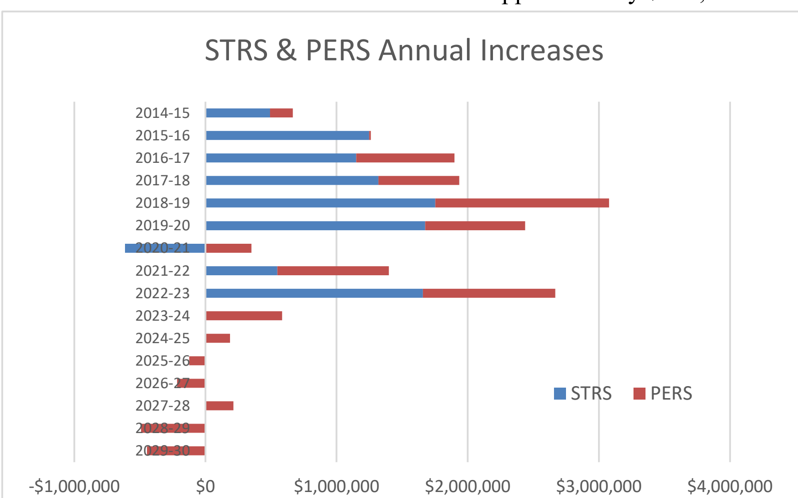
Fiscal Year	50% Computation	Fiscal Year	50% Computation
1991-92	51.57	2010-11	50.54
1992-93	52.08	2011-12	50.18
1993-94	54.69	2012-13	50.09
1994-95	55.58	2013-14	50.18
1995-96	53.95	2014-15	51.38
1996-97	53.70	2015-16	52.55
1997-98	53.85	2016-17	54.06
1998-99	52.89	2017-18	55.08
1999-00	52.47	2018-19	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		

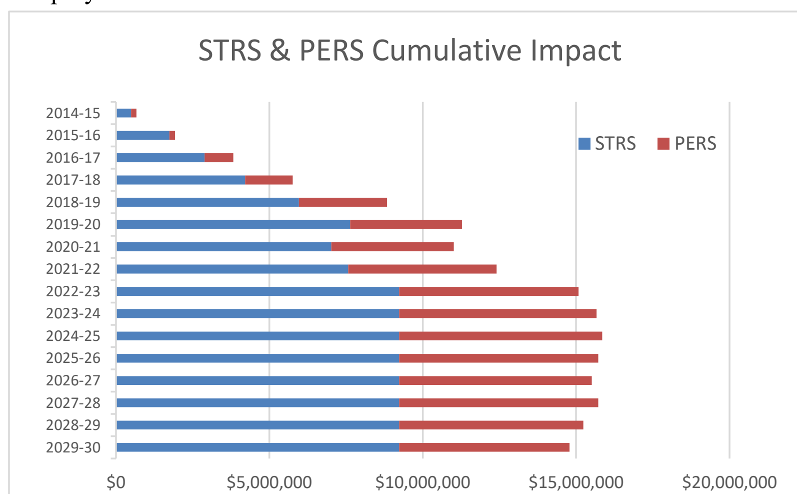
STRS & PERS - Future Employer Rates and Additional Ongoing Unrestricted General Fund Costs

	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.

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	Fiscal Year	Statutory COLA	Funded CCC COLA	Negotiated COLA
1991-92	5.11%	0.00%	4.460%	2009-10	4.25%	0.00%	0.000%
1992-93	2.18%	0.00%	0.000%	2010-11	-0.39%	0.00%	0.000%
1993-94	2.05%	0.00%	2.530%	2011-12	2.24%	0.00%	1.053%
1994-95	1.99%	0.00%	0.000%	2012-13	3.24%	0.00%	1.000%
1995-96	3.07%	3.00%	3.070%	2013-14	1.57%	1.57%	1.570%
1996-97	3.06%	3.06%	5.750%	2014-15	0.85%	0.85%	0.850%
1997-98	2.97%	2.97%	2.790%	2015-16	1.02%	1.02%	1.550%
1998-99	2.26%	2.26%	3.260%	2016-17	0.00%	0.00%	1.060%
1999-00	1.41%	1.41%	1.520%	2017-18	1.56%	1.56%	3.546%
2000-01	3.17%	4.17%	6.900%	2018-19	2.71%	2.71%	1.894%/FARSCCD 2.71% CSEA/Mgmt
2001-02	3.87%	3.87%	4.260%	2019-20	3.26%	3.26%	4% FARSCCD/CSEA
2002-03	1.66%	2.00%	3.750%	2020-21	2.31%	0.00%	4% FARSCCD/CSEA
2003-04	1.80%	0.00%	0.000%	2021-22	1.70%	5.07%	4% FARSCCD/CSEA 3% Management
2004-05	2.41%	2.41%	0.000%	2022-23	6.56%	6.56%	5.000%
2005-06	4.23%	4.23%	4.000%	2023-24	8.22%	8.22%	5.000%
2006-07	5.92%	5.92%	4.000%	2024-25	1.07%	1.07%	4.000%
2007-08	4.53%	4.53%	5.000%	2025-26	2.30%	2.30%	8%/FARSCCD CSEA/Mgmt
2008-09	4.94%	0.00%	0.000%	2026-27	2.87%	4.31%*	3.2%/FARSCCD CSEA/Mgmt
				TOTALS	99.66%	78.33%	92.83% -101.83%

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Schools and Local Public Safety Protection Act

Prop 30 EPA Expenditure Plan

Budget Year: 2026-2027 District ID: Name: Rancho Santiago CCD

Activity Classification	Activity Code			**Unrestricted**	
EPA Proceeds:	8630				49,603,414
Activity Classification	**Activity Code**	**Salaries and Benefits (1000 - 3000)**	**Operating Expenses (4000 - 5000)**	**Capital Outlay (6000)**	**Total**
Instructional Activities	0100-5900	49,603,414			49,603,414
Other Support Activities (list below)	6XXX				
Total Expenditures for EPA*		49,603,414	0	0	49,603,414
Revenues less Expenditures					0

***Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.**

Proposition 30, The Schools and Local Public Safety Protection Act of 2012 passed in November 2012. This proposition temporarily raises the sales and use tax by .25 cents for four years and raises the income tax rate for high income earners ($250,000 for individuals and $500,000 for couples) for seven years to provide continuing funding for local school districts and community colleges. The Education Protection Account (EPA) is created in the General Fund to receive and disburse these temporary tax revenues.

Districts have sole authority to determine how the moneys received from the EPA are spent, provided that the governing board makes these spending determinations in open session of a public meeting of the governing board. Each entity receiving funds must annually publish on its Internet web site an accounting of how much money was received from the EPA and how that money was spent. Additionally, the annual independent financial and compliance auditors ascertain and verify whether the funds provided from the EPA have been properly disbursed and expended as required by law. Expenses incurred to comply with these additional auditing requirements may be paid from the EPA.

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

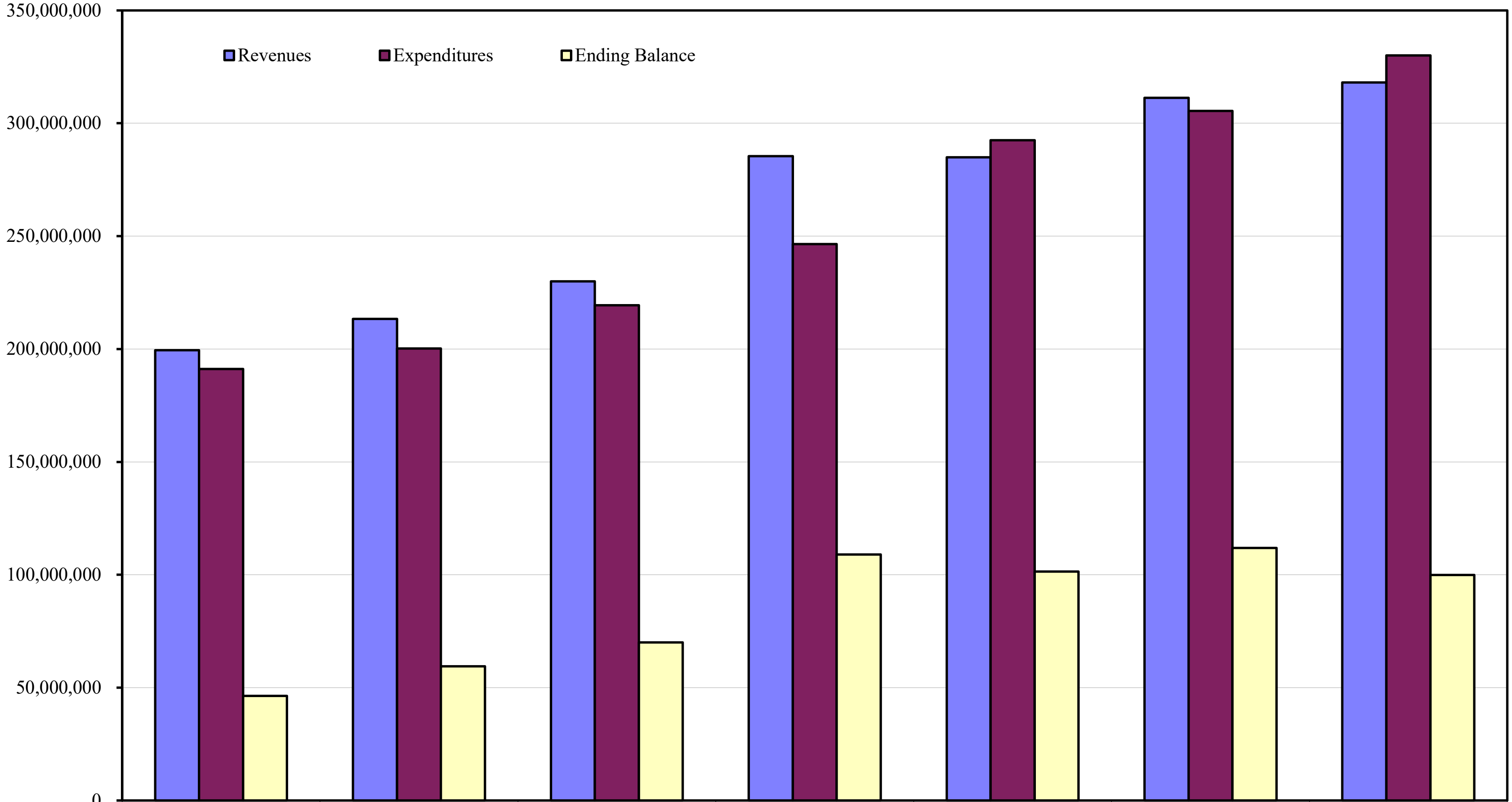
	Actual 2020-21	Actual 2021-22	% Change	Actual 2022-23	% Change	Actual 2023-24	% Change	Actual 2024-25	% Change	Actual 2025-26	% Change	Adopted Budget 2026-27	% Change
Adj. Beg. Balance	38,043,630	46,370,068	21.89%	59,415,834	28.13%	69,995,935	17.81%	108,927,680	55.62%	101,397,477	-6.91%	111,907,325	10.36%
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%	

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

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

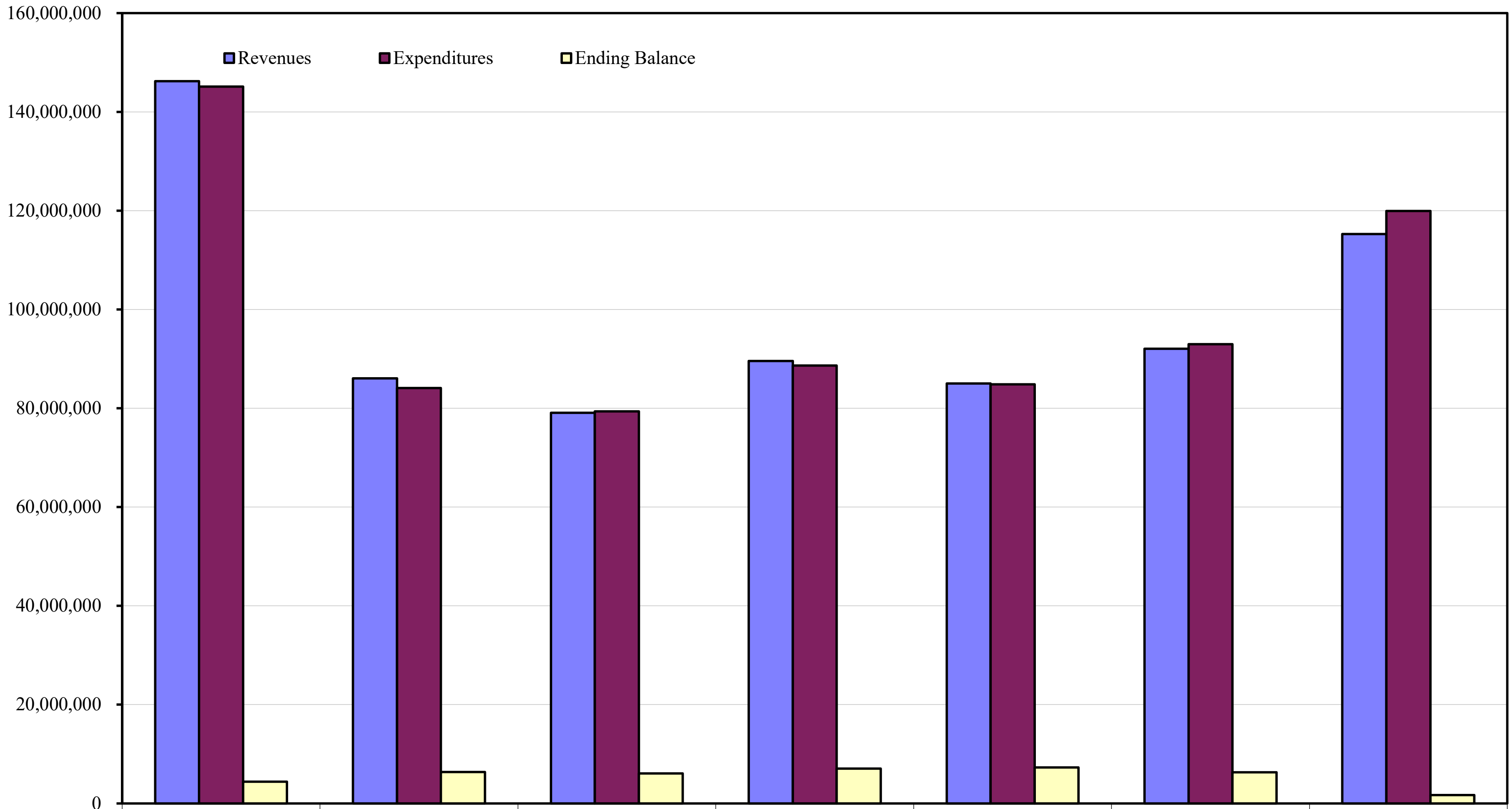
	Actual 2020-21	Actual 2021-22	% Change	Actual 2022-23	% Change	Actual 2023-24	% Change	Actual 2024-25	% Change	Actual 2025-26	% Change	Adopted Budget 2026-27	% Change
Adj. Beg. Balance	3,368,721	4,433,337	31.60%	6,370,133	43.69%	6,089,542	-4.40%	7,055,845	15.87%	7,263,388	2.94%	6,327,478	-12.89%
Revenues:													
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%	

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