

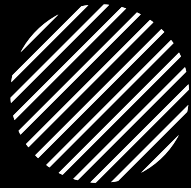
Budget Town Hall Spring 2026

June 10, 2026

Iris Ingram, Vice Chancellor, Business Services



How We Build the RSCCD Budget



Budget Assumptions

- Revenue estimates
 - Beginning Balance = ending Balance (2025-26)
 - Other revenues, FTES
 - Estimated Growth
 - Statutory COLA
- Expenditures estimates
 - Step/Column increases
 - CBA increases
 - Health & Welfare
 - STRS & PERS
 - Budget transfers



RSCCD FY 2026-27 RSCCD Tentative Budget

- Budgeted General Fund Revenue (11,12 &13) of **\$546,677,698**
 - Expenditures
\$452,572,436
 - Board Policy Contingency
\$71,617,041
 - Restricted Reserves
\$1,799,761
 - Budget Stabilization
\$3,000,000
 - Unrestricted Contingency
\$17,688,460
 - COLA of 4.31%
\$1,303,614
 - Projected Growth (1.5%)
\$4,030,910
- Budgeted 16 separate funds totaling **\$901,111,664**
- New net revenues exceed new expenditures by **\$10.8M**
 - Distributed to colleges through the Budget Allocation Model.



Highlights of Budget from May Revise to Now

- SCFF will be fully-funded
- COLA funded at 4.31%
- Systemwide growth funding of 1.5%
- Deficit Factor 2% or \$5,177,274
- P2 FTES reported at 33,147.83
- Actual growth was 6.86%

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2026/27 Tentative Budget Assumptions
May 14, 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 | P2 | 33,147.83 | 30,267.47 P1 | 6.86% | 1.90% |

The governor's state budget proposal includes 1.50% 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% | \$11,303,614 |
| Projected Growth of 1.5% | \$4,030,910 |

Fund 13 set aside for 2% Deficit Factor (SAC=\$3,717,800/SCC=\$1,459,474) \$5,177,274

2026/27 Potential Growth at 1.50% 33,645 FTES

C. Education Protection Account (EPA) funding estimated at \$42,329,100 based on 2025/26 @ 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 (\$6,394,726). Restricted lottery at \$82 per FTES (\$2,759,829). (2025/26 @ P1 of resident & nonresident factored FTES, 33,656.45 x \$190 = \$6,394,726 unrestricted lottery; 33,656.45 x \$82 = \$2,759,829 restricted lottery)

E. Estimated reimbursement for part-time faculty compensation is estimated at \$722,412 (2025/26 @ Advance). Estimated reimbursement for part-time faculty health benefits is estimated at \$215,434 (2024/25 actuals).

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 2025/26 @ Advance of \$355,987.

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

II. Other Revenue

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

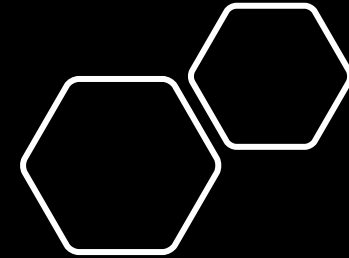
J. Interest earnings estimated at \$3,000,000.

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

L. Apprenticeship revenue estimated at \$6,562,448 (620,856 hrs x \$10.57). Adjusted for COLA, increase of \$155,214

M Scheduled Maintenance/Instructional Equipment allocation - \$3 million estimated.

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



**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2026/27 Tentative Budget Assumptions
May 14, 2026**

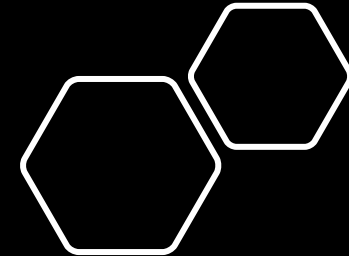
III. Appropriations and Expenditures

- A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.
- B. Salary Schedule Adjustments - estimated 3.2% for unrestricted general fund = \$6.7 million.
The colleges will need to budget for bargained increased costs in Salaries and Benefits for part-time employees. The estimated cost of a 1% salary increase is \$2.6 million for all funds. The estimated cost of a 1% salary increase is \$2.1 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$2.37 million including benefits for FD 11 (FARSCCD approximate cost \$666,340, CSEA approximate cost \$1,153,518, Management/Other approximate cost \$554,912) For all funds, it is estimated to = \$3.34 million (FARSCCD = \$771,360, CSEA = \$1,796,029, Management/Others = \$769,961) In addition, the colleges would need to budget for step/column increases for P/T faculty.
- D. Health and Welfare benefit premium cost increase as of 1/1/2026 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 continue budget of \$1M.
State Unemployment Insurance (.05%). Workers' Compensation Insurance (1.75%)
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 358. 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 transfer estimated at \$3,900,000.

| 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 | |
| Board special counsel | \$ 100,000 | |
| CEFA MOU re: participatory governance | \$ 10,000 | |
| Out-of-State payroll processing | \$ 687,127 | |

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

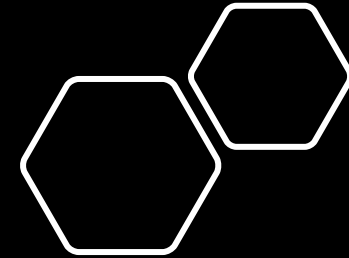
N. SRP 2 Expense Reduction (SRP completely paid).



Rancho Santiago Community College District
Unrestricted General Fund Summary
2026/27 Tentative Budget Assumptions
May 14, 2026

| * | <u>New Revenues</u> | Ongoing Only | One-Time |
|------|--|----------------------------|---------------------------|
| A | Student Centered Funding Formula | | |
| B | Projected COLA of 4.31% | \$11,303,614 | |
| B | Projected Growth of 1.5% | \$4,030,910 | |
| D | Unrestricted Lottery | \$438,596 | |
| H | Mandates Block Grant | \$0 | |
| I | Non-Resident Tuition | \$300,000 | |
| J | Interest Earnings | \$0 | |
| L | Apprenticeship - SCC | \$155,214 | |
| EGK | Misc Income | \$426,899 | |
| N | Full-time Faculty Allocation | \$0 | |
| | Total | <u>\$16,655,233</u> | |
| | <u>New Expenditures</u> | | |
| 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) | \$0 | |
| 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 | \$0 | |
| II.L | Apprenticeship - SCC | \$0 | |
| L | Other Additional DSO/Institutional Costs | \$1,211,204 | |
| M | SCC ADA Settlement Costs-final payment | \$0 | \$2,000,000 |
| N | SRP 2 Expense Reduction (SRP completely paid). | (\$765,064) | |
| | Total | <u>\$11,379,692</u> | <u>\$2,000,000</u> |
| | 2026/27 Budget Year Unallocated (Deficit) | <u>\$5,275,540</u> | |
| | 2025/26 Structural Unallocated (Deficit) | \$3,286,511 | |
| ** | SCC est. ongoing budget reductions | \$1,100,000 | |
| | Vacancies / Reorgs / Other Adjustments | \$488,279 | |
| | Total Est. Unallocated (Deficit) | <u>\$10,150,330</u> | |

* Reference to budget assumption number
** Subject to SCC participatory governance process

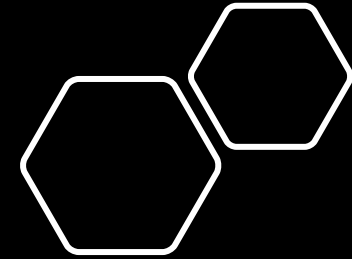


Rancho Santiago Community College District
Tentative Budget
2026-27

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Unrestricted General Fund Revenue Budget - Fund 11

| <u>Revenues by Source</u> | | 2024-25 Actual Revenue | 2025-26 Revised Budget | 2025-26 Estimated Revenue | 2026-27 Tentative Budget | % change 26/27 Tent/ 25/26 Est |
|---------------------------|--|------------------------------|------------------------------|---------------------------------|--------------------------------|--------------------------------------|
| 8100 | Federal Revenues | | | | | |
| 8110 | Forest Reserve | \$4,802 | \$0 | \$5,002 | \$0 | (100.00) |
| | Total Federal Revenues | <u>4,802</u> | <u>0</u> | <u>5,002</u> | <u>0</u> | <u>(100.00)</u> |
| 8600 | State Revenues | | | | | |
| 8611 | Apprenticeship Allowance | 9,862,271 | 6,407,234 | 6,407,234 | 6,562,448 | 2.42 |
| 8612 | State General Apportionment | 73,314,741 | 74,923,977 | 74,923,977 | 84,470,103 * | 12.74 |
| 8612 | State General Apportionment-estimated COLA | 2,409,837 | 5,515,216 | 5,515,216 | 11,303,614 * | 104.95 |
| 8612 | State General Apportionment-Deficit | 0 | 0 | 0 | 0 * | - |
| 8611-8630 | State General Apportionment&EPA&Appr-prior year adjustment | 3,668,790 | 0 | 0 | 0 | - |
| 8619 | Other General Apportionments-Full-time Faculty Allocation | 3,325,444 | 3,325,444 | 3,325,444 | 3,325,444 | - |
| 8619 | Other General Apportionments-Enrollment Fee Admin-2% | 219,878 | 219,878 | 219,878 | 355,987 | 61.90 |
| 8619 | Other General Apportionments-PT Faculty Comp & Office Hr | 707,056 | 707,056 | 707,056 | 722,412 | 2.17 |
| 8619 | Other General Apportionments-PT Health Insurance | 227,578 | 0 | 200,000 | 215,434 | 7.72 |
| 8630 | Education Protection Account | 35,170,223 | 42,329,100 | 42,329,100 | 42,329,100 * | - |
| 8672-8673 | Homeowners' Property Tax Relief/Timber Yield Tax | 248,313 | 261,247 | 261,247 | 261,247 * | - |
| 8681 | State Lottery Proceeds | 6,278,873 | 5,956,130 | 5,956,130 | 6,394,726 | 7.36 |
| 8682 | State Mandated Costs | 1,027,404 | 1,052,295 | 1,052,295 | 1,052,295 | - |
| 8699 | Other Misc State Revenue | 1,611 | 0 | 0 | 0 | - |
| | Total State Revenues | <u>136,462,019</u> | <u>140,697,577</u> | <u>140,897,577</u> | <u>156,992,810</u> | <u>11.42</u> |
| 8800 | Local Revenues | | | | | |
| 8811 | Tax Allocation, Secured Roll | 64,889,955 | 71,053,504 | 71,053,504 | 71,053,504 * | - |
| 8812 | Tax Allocation, Supplement Roll | 1,646,839 | 2,439,664 | 2,439,664 | 2,439,664 * | - |
| 8813 | Tax Allocation, Unsecured Roll | 2,085,558 | 2,117,222 | 2,117,222 | 2,117,222 * | - |
| 8816 | Prior Years' Taxes | 645,368 | 655,354 | 655,354 | 655,354 * | - |
| 8817 | Education Revenue Augmentation Fund (ERAF) | 39,727,367 | 39,857,012 | 39,857,012 | 39,857,012 * | - |
| 8818 | RDA Funds - Pass Thru AB | 1,783,313 | 1,776,817 | 1,776,817 | 1,776,817 * | - |



Rancho Santiago Community College District
Tentative Budget
2026-27

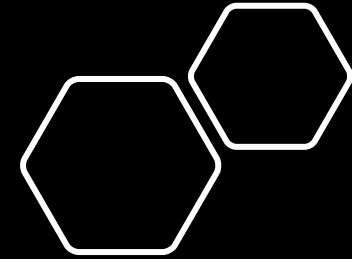
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Unrestricted General Fund Revenue Budget - Fund 11

| Revenues by Source | 2024-25 Actual Revenue | 2025-26 Revised Budget | 2025-26 Estimated Revenue | 2026-27 Tentative Budget | % change 26/27 Tent/ 25/26 Est |
|---|---------------------------------------|---------------------------------------|--|---|---|
| 8819 RDA Funds - Residuals | 8,575,884 | 8,811,668 | 8,811,668 | 8,811,668 * | - |
| 8820 Contrib, Gifts, Grants & Endowment | 45,794 | 0 | 0 | 0 | - |
| 8850 Rents and Leases | 179,180 | 406,861 | 406,861 | 338,480 | (16.81) |
| 8860 Interest & Investment Income | 8,560,067 | 3,000,000 | 4,675,761 | 3,000,000 | (35.84) |
| 8874 CCC Enrollment Fees | 6,989,815 | 8,657,316 | 8,657,316 | 8,657,316 * | - |
| 8875 Bachelor's Program Fee | 70,980 | 40,000 | 126,420 | 100,000 | (20.90) |
| 8880 Nonresident Tuition | 4,021,603 | 4,000,000 | 4,795,844 | 4,300,000 | (10.34) |
| 8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.) | 1,646,377 | 524,200 | 524,200 | 524,200 | - |
| Total Local Revenues | <u>140,868,100</u> | <u>143,339,618</u> | <u>145,897,643</u> | <u>143,631,237</u> | (1.55) |
| 8900 Other Financing Sources | | | | | |
| 8910 Proceeds-Sale of Equip & Suppl | 14,117 | 5,000 | 26,645 | 5,000 | (81.23) |
| 8981/8983 Interfund/Intrafund Transfer In | 7,595 | 0 | 0 | 0 | - |
| Total Other Sources | <u>21,712</u> | <u>5,000</u> | <u>26,645</u> | <u>5,000</u> | (81.23) |
| Total Revenues | <u>277,356,633</u> | <u>284,042,195</u> | <u>286,826,867</u> | <u>300,629,047</u> | 4.81 |
| Net Beginning Balance | 0 | 0 | 0 | 0 | - |
| Adjustments to Beginning Balance | 0 | 0 | 0 | 0 | - |
| Adjusted Beginning Fund Balance | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | - |
| Total Revenues, Other Financing Sources and Beginning Fund Balance | <u>\$277,356,633</u> | <u>\$284,042,195</u> | <u>\$286,826,867</u> | <u>\$300,629,047</u> | 4.81 |

* Component of Apportionment

\$273,732,621

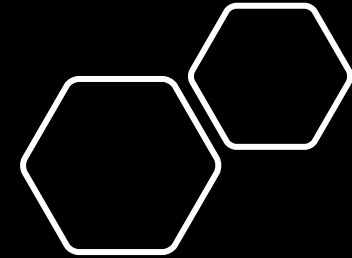


Rancho Santiago Community College District
Tentative Budget
2026-27

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Unrestricted General Fund Expenditure Budget - Fund 11

| <u>Expenditures by Object</u> | 2024-25 Actual Expenses | 2025-26 Revised Budget | 2025-26 Estimated Expenses | 2026-27 Tentative Budget | % change 26/27 Tent/ 25/26 Est |
|---|-------------------------------|------------------------------|----------------------------------|--------------------------------|--------------------------------------|
| 1000 Academic Salaries | | | | | |
| 1100 Instructional Salaries, Regular Contract | \$35,579,997 | \$40,870,163 | \$39,473,899 | \$43,406,877 | 9.96 |
| 1200 Non-Instructional Salaries, Regular Contract | 19,637,974 | 22,158,225 | 21,492,887 | 24,096,744 | 12.11 |
| 1300 Instructional Salaries, Other Non-Regular | 49,360,599 | 37,969,585 | 51,006,797 | 37,933,209 | (25.63) |
| 1400 Non-Instructional Salaries, Other Non-Regular | 2,203,411 | 2,068,969 | 2,450,758 | 2,060,818 | (15.91) |
| Subtotal | <u>106,781,981</u> | <u>103,066,942</u> | <u>114,424,341</u> | <u>107,497,648</u> | (6.05) |
| 2000 Classified Salaries | | | | | |
| 2100 Non-Instructional Salaries, Regular Full Time | 43,408,511 | 53,685,168 | 49,023,372 | 56,054,922 | 14.34 |
| 2200 Instructional Aides, Regular Full Time | 884,327 | 1,147,442 | 1,037,434 | 1,244,940 | 20.00 |
| 2300 Non-Instructional Salaries, Other | 2,280,674 | 2,176,443 | 2,174,572 | 2,110,015 | (2.97) |
| 2400 Instructional Aides, Other | 1,460,425 | 1,939,875 | 1,592,459 | 1,983,066 | 24.53 |
| Subtotal | <u>48,033,937</u> | <u>58,948,928</u> | <u>53,827,837</u> | <u>61,392,943</u> | 14.05 |
| 3000 Employee Benefits | | | | | |
| 3100 State Teachers' Retirement System Fund | 17,266,530 | 18,629,765 | 19,640,180 | 19,344,448 | (1.51) |
| 3200 Public Employees' Retirement System Fund | 13,558,594 | 16,603,528 | 15,381,757 | 17,324,765 | 12.63 |
| 3300 Old Age, Survivors, Disability, and Health Ins. | 5,500,037 | 6,311,593 | 6,068,713 | 6,631,344 | 9.27 |
| 3400 Health and Welfare Benefits | 26,405,644 | 30,560,633 | 29,216,975 | 33,517,179 | 14.72 |
| 3500 State Unemployment Insurance | 138,924 | 333,911 | 145,535 | 336,656 | 131.32 |
| 3600 Workers' Compensation Insurance | 2,372,596 | 2,861,124 | 3,073,987 | 2,985,330 | (2.88) |
| 3900 Other Benefits | 4,328,893 | 2,385,721 | 2,805,598 | 1,668,819 | (40.52) |
| Subtotal | <u>69,571,218</u> | <u>77,686,275</u> | <u>76,332,745</u> | <u>81,808,541</u> | 7.17 |
| TOTAL SALARIES/BENEFITS | 224,387,136 | 239,702,145 | 244,584,923 | 250,699,132 | 2.50 |
| Salaries/Benefits Cost % of Total Expenditures | 90.71% | 88.14% | 89.83% | 88.41% | |

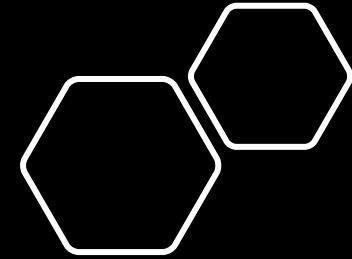


Rancho Santiago Community College District
Tentative Budget
2026-27

DRAFT

Unrestricted General Fund Expenditure Budget - Fund 11

| <u>Expenditures by Object</u> | 2024-25 Actual Expenses | 2025-26 Revised Budget | 2025-26 Estimated Expenses | 2026-27 Tentative Budget | % change 26/27 Tent/ 25/26 Est |
|--|-------------------------------|------------------------------|----------------------------------|--------------------------------|--------------------------------------|
| 4000 Books and Supplies | | | | | |
| 4100 Textbooks | 0 | 0 | 0 | 0 | - |
| 4200 Other Books | 4,389 | 668 | 0 | 668 | - |
| 4300 Instructional Supplies | 49,161 | 64,230 | 86,148 | 3,072 | (96.43) |
| 4400 Media Supplies | 0 | 0 | 0 | 0 | - |
| 4500 Maintenance Supplies | 83,751 | 187,973 | 133,032 | 201,452 | 51.43 |
| 4600 Non-Instructional Supplies | 617,422 | 1,137,839 | 807,195 | 1,025,434 | 27.04 |
| 4700 Food Supplies | 14,185 | 35,199 | 24,601 | 22,199 | (9.76) |
| Subtotal | <u>768,908</u> | <u>1,425,909</u> | <u>1,050,976</u> | <u>1,252,825</u> | 19.21 |
| 5000 Services and Other Operating Expenses | | | | | |
| 5100 Personal & Consultant Svcs | 2,167,848 | 3,167,138 | 2,375,057 | 3,490,654 | 46.97 |
| 5200 Travel & Conference Expenses | 171,565 | 417,043 | 234,190 | 367,105 | 56.76 |
| 5300 Dues & Memberships | 141,825 | 225,091 | 163,314 | 224,535 | 37.49 |
| 5400 Insurance | 0 | 0 | 0 | 0 | - |
| 5500 Utilities & Housekeeping Svcs | 2,883,519 | 5,371,552 | 3,447,368 | 5,730,997 | 66.24 |
| 5600 Rents, Leases & Repairs | 2,120,929 | 3,657,796 | 2,586,545 | 4,666,028 | 80.40 |
| 5700 Legal, Election & Audit Exp | 1,204,485 | 1,486,026 | 1,532,317 | 1,284,197 | (16.19) |
| 5800 Other Operating Exp & Services | 5,649,488 | 9,055,205 | 7,434,250 | 8,862,296 | 19.21 |
| 5900 Other (Transp., Postage, Reproduction, Special Proj., etc.) | 3,695,794 | 6,327,351 | 4,801,587 | 6,472,610 | 34.80 |
| Subtotal | <u>18,035,453</u> | <u>29,707,202</u> | <u>22,574,628</u> | <u>31,098,422</u> | 37.76 |
| 6000 Sites, Buildings, Books, and Equipment | | | | | |
| 6100 Sites & Site Improvements | 302,185 | 0 | 0 | 0 | - |
| 6200 Buildings | 2,890,247 | 0 | 3,000,000 | 0 | (100.00) |
| 6300 Library Books | 796 | 800 | 770 | 800 | 3.90 |
| 6400 Equipment | 976,319 | 1,106,776 | 1,049,514 | 501,905 | (52.18) |
| Subtotal | <u>4,169,547</u> | <u>1,107,576</u> | <u>4,050,284</u> | <u>502,705</u> | (87.59) |
| Subtotal, Expenditures (1000 - 6000) | <u>247,361,044</u> | <u>271,942,832</u> | <u>272,260,811</u> | <u>283,553,084</u> | 4.15 |

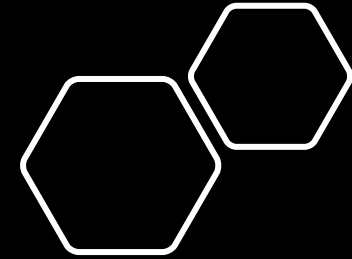


Rancho Santiago Community College District
Tentative Budget
2026-27

DRAFT

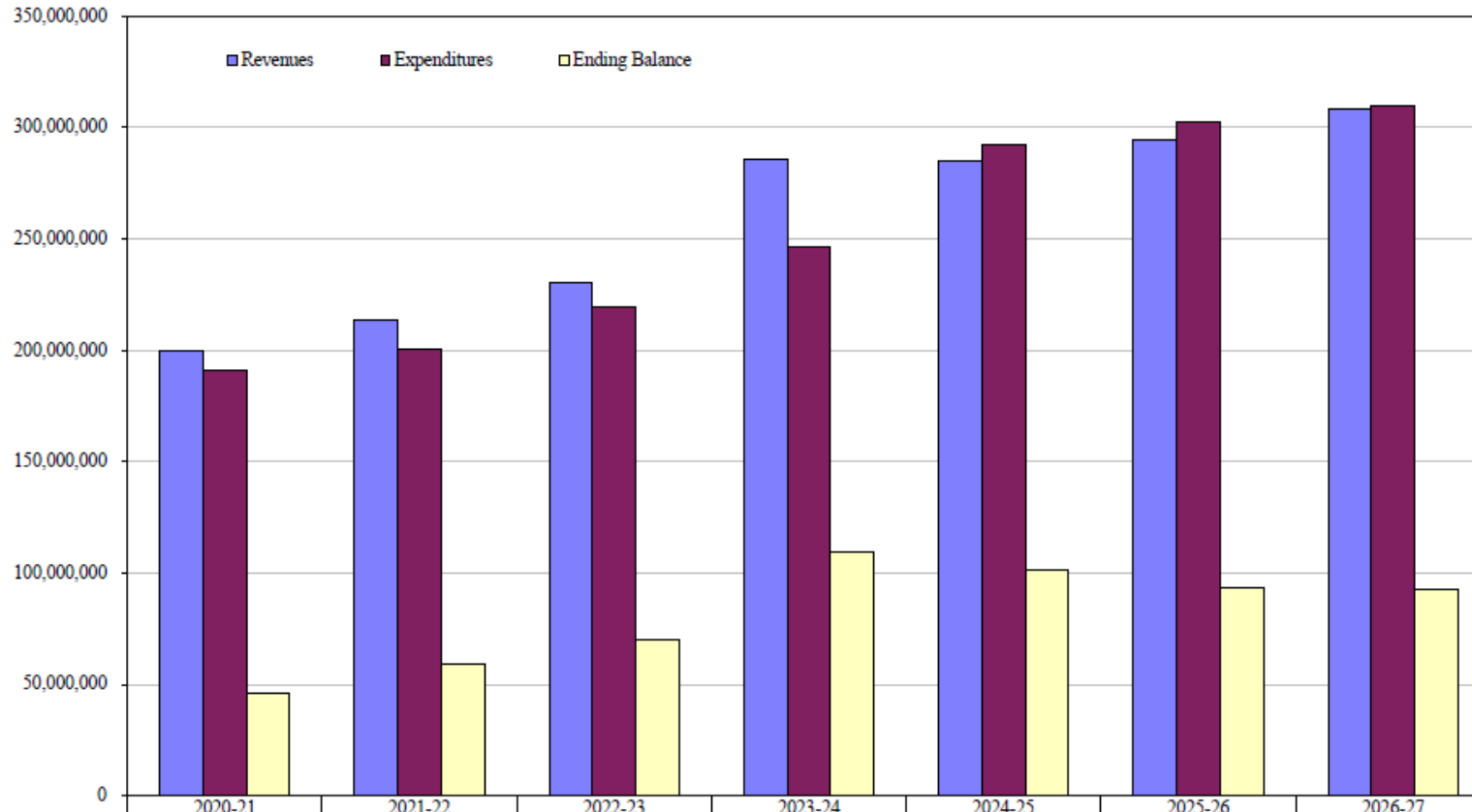
Unrestricted General Fund Expenditure Budget - Fund 11

| <u>Expenditures by Object</u> | 2024-25 Actual Expenses | 2025-26 Revised Budget | 2025-26 Estimated Expenses | 2026-27 Tentative Budget | % change 26/27 Tent/ 25/26 Est |
|--|-------------------------------|------------------------------|----------------------------------|--------------------------------|--------------------------------------|
| 7000 Other Outgo | | | | | |
| 7200 Intrafund Transfers | 7,473 | 0 | 218 | 0 | (100.00) |
| 7300 Interfund Transfers Out | 13,315,879 | 7,600,000 | 5,400,000 | 5,400,000 | - |
| 7600 Other Student Aid | 0 | 175,000 | 21,256 | 175,000 | 723.30 |
| Subtotal | 13,323,352 | 7,775,000 | 5,421,474 | 5,575,000 | 2.83 |
| Subtotal, Expenditures (1000 - 7000) | 260,684,396 | 279,717,832 | 277,682,285 | 289,128,084 | 4.12 |
| 7900 Reserve for Contingencies | | | | | |
| 7910 Estimated COLA | 0 | 0 | 0 | 0 | - |
| 7910 SAC/SCC | 0 | 2,421,692 | 0 | 1,350,633 | - |
| 7950 Budget Stabilization | 0 | 0 | 0 | 0 | - |
| Total Designated | 0 | 2,421,692 | 0 | 1,350,633 | - |
| 7910 Unrestricted Contingency | 16,672,237 | 1,902,671 | 9,144,582 | 10,150,330 | 11.00 |
| Subtotal Expenditures (7900) | 16,672,237 | 4,324,363 | 9,144,582 | 11,500,963 | 25.77 |
| Total Expenditures, Other Outgo and Ending Fund Balance | \$277,356,633 | \$284,042,195 | \$286,826,867 | \$300,629,047 | 4.81 |

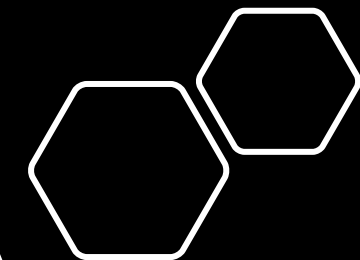


Rancho Santiago Community College District
Tentative Budget
2026-27

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 | 294,723,240 | 308,503,294 |
| ■ Expenditures | 191,201,265 | 200,293,724 | 219,390,893 | 246,466,925 | 292,514,587 | 302,682,127 | 309,486,383 |
| □ Ending Balance | 46,370,068 | 59,415,834 | 69,995,935 | 108,927,680 | 101,397,477 | 93,438,590 | 92,455,501 |

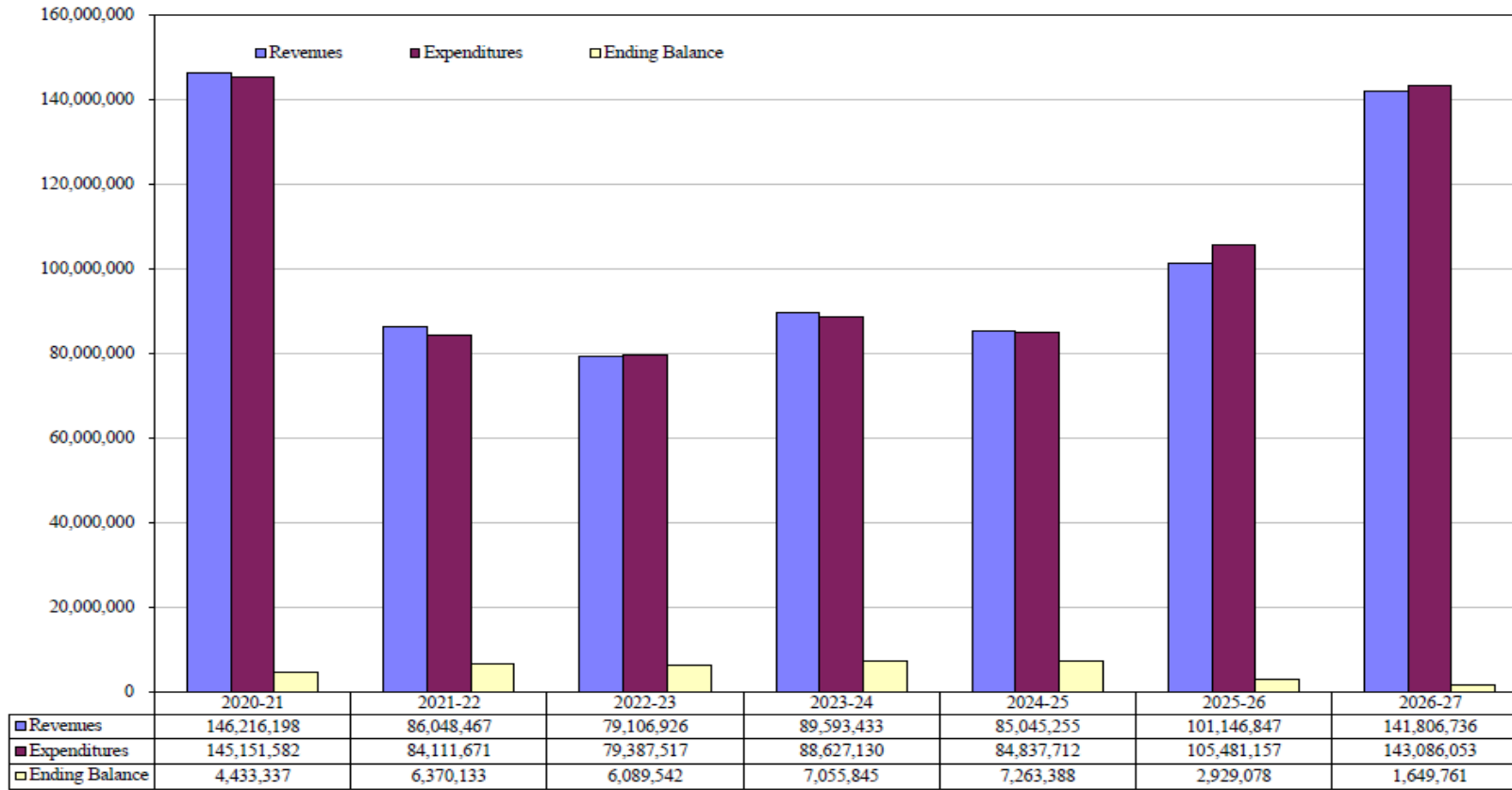
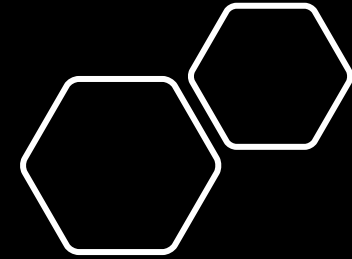


Rancho Santiago Community College District

Tentative Budget

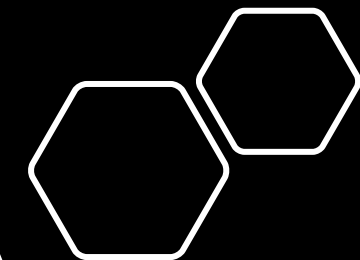
2026-27

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



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

DRAFT

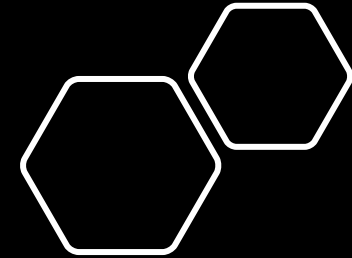


| | SAC/CEC | SAC | CEC | SCC/OEC | SCC | OEC | DS&O | Institutional Cost | TOTAL |
|---|-----------------------|------------------------|----------------------|-----------------------|------------------------|----------------------|----------------------|----------------------|-----------------------|
| APPORTIONMENT REVENUE | | | | | | | | | |
| Basic Allocation | \$ 13,316,293 | \$ 8,877,529 | \$ 4,438,764 | \$ 8,877,525 | \$ 6,658,143 | \$ 2,219,382 | | | \$ 22,193,818 |
| FTES - 25/26 @ P2 split | \$ 127,720,913 | \$ 77,182,411 | \$ 50,538,502 | \$ 51,293,941 | \$ 28,891,076 | \$ 22,402,865 | | | \$ 179,014,854 |
| SCFF - Supplemental Allocation | \$ 25,951,969 | \$ 25,951,969 | \$ - | \$ 7,211,940 | \$ 7,211,940 | \$ - | | | \$ 33,163,909 |
| SCFF - Student Success Allocation | \$ 16,390,002 | \$ 16,390,002 | \$ - | \$ 7,635,514 | \$ 7,635,514 | \$ - | | | \$ 24,025,516 |
| Growth Est - 1.50% | \$ 2,860,737 | \$ 2,002,959 | \$ 857,778 | \$ 1,170,173 | \$ 784,027 | \$ 384,146 | | | \$ 4,030,910 |
| Subtotal | \$ 186,239,914 | \$ 130,404,870 | \$ 55,835,043 | \$ 76,189,093 | \$ 51,182,701 | \$ 25,006,392 | | | \$ 262,429,007 |
| 26/27 COLA - 4.31% | \$ 8,021,918 | \$ 5,616,934 | \$ 2,404,985 | \$ 3,281,696 | \$ 2,204,594 | \$ 1,077,101 | | | \$ 11,303,614 |
| Deficit Factor | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | \$ - |
| TOTAL ESTIMATED APPORTIONMENT REVENUE | \$ 194,261,832 | \$ 136,021,804 | \$ 58,240,028 | \$ 79,470,789 | \$ 53,387,295 | \$ 26,083,494 | | | \$ 273,732,621 |
| Percentages | 70.97% | 49.69% | 21.28% | 29.03% | 19.50% | 9.53% | | | |
| OTHER STATE REVENUE | | | | | | | | | |
| Lottery, Unrestricted | \$ 4,602,673 | \$ 3,131,547 | \$ 1,471,126 | \$ 1,792,053 | \$ 1,126,178 | \$ 665,875 | | | \$ 6,394,726 |
| State Mandate | \$ 757,048 | \$ 757,048 | \$ - | \$ 295,247 | \$ 295,247 | \$ - | | | \$ 1,052,295 |
| Full-Time Faculty Hiring Allocation | \$ 2,217,074 | \$ 2,217,074 | \$ - | \$ 1,108,370 | \$ 1,108,370 | \$ - | | | \$ 3,325,444 |
| Part-Time Faculty Compensation | \$ 519,722 | \$ 349,478 | \$ 170,244 | \$ 202,690 | \$ 125,633 | \$ 77,057 | | | \$ 722,412 |
| Subtotal, Other State Revenue | \$ 8,096,516 | \$ 6,455,147 | \$ 1,641,370 | \$ 3,398,361 | \$ 2,655,428 | \$ 742,932 | | | \$ 11,494,877 |
| TOTAL ESTIMATED REVENUE | \$ 202,358,348 | \$ 142,476,951 | \$ 59,881,398 | \$ 82,869,150 | \$ 56,042,724 | \$ 26,826,426 | | | \$ 285,227,498 |
| Percentages | 70.95% | 49.95% | 20.99% | 29.05% | 19.65% | 9.41% | | | |
| Less Institutional Cost Expenditures | | | | | | | | | \$ 12,947,486 |
| Less Net District Services and Operations Expenditures | | | | | | | | | \$ 50,510,189 |
| | | | | | | | | | \$ 221,769,823 |
| ESTIMATED REVENUE | \$ 157,337,478 | \$ 110,778,548 | \$ 46,558,929 | \$ 64,432,345 | \$ 43,574,287 | \$ 20,858,058 | | | \$ 221,769,823 |
| BUDGET EXPENDITURES FOR FY 2026/27 | | | | | | | | | |
| SAC/CEC Expenses - F/T & Ongoing | \$ 150,515,070 | \$ 130,971,715 | \$ 19,543,355 | | | | | | \$ 150,515,070 |
| SCC/OEC Expenses - F/T & Ongoing | | | | \$ 72,200,351 | \$ 61,298,576 | \$ 10,901,775 | | | \$ 72,200,351 |
| District Services and Operations Expenses - F/T & Ongoing | | | | | | | \$ 54,815,810 | | \$ 54,815,810 |
| 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 |
| Property & Liability & AB218 Assessment | | | | | | | | \$ 3,900,000 | \$ 3,900,000 |
| Election | | | | | | | | \$ 125,000 | \$ 125,000 |
| Interfund Transfer | | | | | | | | \$ 1,500,000 | \$ 1,500,000 |
| TOTAL ESTIMATED EXPENDITURES | \$ 150,515,070 | \$ 130,971,715 | \$ 19,543,355 | \$ 72,200,351 | \$ 61,298,576 | \$ 10,901,775 | \$ 54,815,810 | \$ 12,947,486 | \$ 290,478,717 |
| Percent of Total Estimated Expenditures | 51.82% | 45.09% | 6.73% | 24.86% | 21.10% | 3.75% | 18.87% | 4.46% | |
| ESTIMATED EXPENSES UNDER/(OVER) REVENUE | \$ 6,822,408 | \$ (20,193,167) | \$ 27,015,574 | \$ (7,768,006) | \$ (17,724,289) | \$ 9,956,283 | | | \$ (945,598) |

| | | | | | | | | | |
|---|------------------|------------------------|----------------------|----------------|-----------------------|---------------------|------------|--------------|----------------------|
| OTHER STATE REVENUE | | | | | | | | | |
| Apprenticeship | | | | \$ 6,562,448 | \$ 6,562,448 | | | | \$ 6,562,448 |
| Enrollment Fees 2% | | | | | | | | \$ 355,987 | \$ 355,987 |
| PT Health Benefits | | | | | | | | \$ 215,434 | \$ 215,434 |
| 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 | \$ - | \$ 8,287,448 | \$ 8,287,448 | \$ - | \$ 205,000 | \$ 4,100,621 | \$ 15,401,549 |
| ESTIMATED ENDING BALANCE FOR 6/30/27 | 9,630,888 | \$ (17,384,697) | \$ 27,015,574 | 519,442 | \$ (9,436,841) | \$ 9,956,283 | | | \$ 10,150,330 |

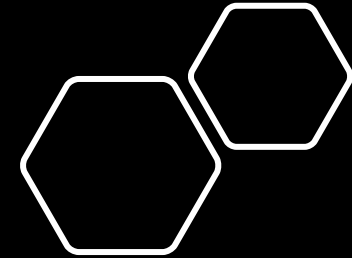
50% Law FY 25/26 Actual as of 4/30/26 - SAC

| 2025/2026 | | | | | |
|--|------------|---|---------------------------------|---|--|
| | | <i>Instructional Salary Cost (AC 0100-5900 & AC 6110)</i> | <i>Total (AC 0100-6799)</i> | <i>YTD Excluded Activities (6800- 7390)</i> | <i>YTD Grand Total (0100-7xxx)</i> |
| 11xx | 407 | 24,766,238 | 24,766,238 | - | 24,766,238 |
| 13xx | | 31,422,250 | 31,422,250 | - | 31,422,250 |
| 12xx | 408 | | 11,749,131 | 30,096 | 11,779,227 |
| 14xx | | | 1,793,789 | - | 1,793,789 |
| Sub-total Academic Salaries | 409 | 56,188,488 | 69,731,408 | 30,096 | 69,761,504 |
| 21xx | 411 | | 13,977,653 | 1,187,401 | 15,165,054 |
| 23xx | | | 673,899 | 96,042 | 769,941 |
| 22xx | 416 | 419,719 | 419,719 | - | 419,719 |
| 24xx | | 1,121,256 | 1,121,256 | - | 1,121,256 |
| Sub-total Classified Salaries | 419 | 1,540,975 | 16,192,527 | 1,283,443 | 17,475,970 |
| 3xxx | 429 | 17,357,113 | 31,229,459 | 771,718 | 32,001,177 |
| 4xxx | 435 | | 677,336 | | 677,336 |
| 5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)) | 449 | 1,128,358 | 5,841,352 | 143,466 | 5,984,818 |
| 6420 - Replacement Equipment | 451 | | - | - | - |
| TOTAL (409+419+429+435+449+451) | 459 | 76,214,934 | 123,672,082 | 2,228,723 | 125,900,805 |
| Less Exclusions | 469 | - | 1,774,551 | - | 1,774,551 |
| <i>Instructional Staff Retiree Benefits (activity 590000)</i> | | - | - | - | - |
| <i>Non-Instructional Staff Retiree Benefits (activity 674000)</i> | | - | - | - | - |
| <i>student transportation (5966 object, activity 649000, fund 11)</i> | | - | - | - | - |
| <i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)</i> | | | (234,878) | | (234,878) |
| <i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i> | | | 251,892 | - | 251,892 |
| <i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i> | | | 1,757,537 | | 1,757,537 |
| TOTALS (459-469) | 470 | 76,214,934 | 121,897,531 | | |
| Percent of CEE (470, col. 1/470, col. 2) | 471 | 62.52% | 100.00% | | |
| 50 Percent of Current Expense of Education (50% of 470, col 2) | 472 | | 60,948,766 | | |
| Nonexempted Deficiency from second preceding Fiscal Year | 473 | | - | | |
| Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473) | 474 | | 60,948,766 | | |



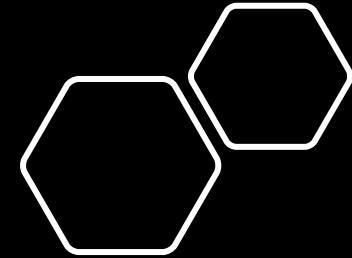
50% Law FY 25/26 Actual as of 4/30/26 - SCC

| | | 2025/2026 | | | |
|---|------------|---|---------------------------------|---|--|
| | | <i>Instructional Salary Cost (AC 0100-5900 & AC 6110)</i> | <i>Total (AC 0100-6799)</i> | <i>YTD Excluded Activities (6800- 7390)</i> | <i>YTD Grand Total (0100-7xxx)</i> |
| 11xx | 407 | 10,738,885 | 10,738,885 | - | 10,738,885 |
| 13xx | | 12,755,593 | 12,755,593 | - | 12,755,593 |
| 12xx | 408 | | 6,265,403 | 37,712 | 6,303,115 |
| 14xx | | | 847,926 | - | 847,926 |
| Sub-total Academic Salaries | 409 | 23,494,478 | 30,607,807 | 37,712 | 30,645,519 |
| 21xx | 411 | | 6,876,991 | 281,357 | 7,158,348 |
| 23xx | | | 615,785 | 1,917 | 617,702 |
| 22xx | 416 | 446,064 | 446,064 | - | 446,064 |
| 24xx | | 208,375 | 208,375 | - | 208,375 |
| Sub-total Classified Salaries | 419 | 654,439 | 8,147,215 | 283,274 | 8,430,489 |
| 3xxx | 429 | 7,636,943 | 14,860,880 | 172,416 | 15,033,296 |
| 4xxx | 435 | | 272,066 | 11,729 | 283,795 |
| 5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873) | 449 | 2,932,802 | 4,494,127 | 13,746 | 4,507,873 |
| 6420 - Replacement Equipment | 451 | | - | | - |
| TOTAL (409+419+429+435+449+451) | 459 | 34,718,662 | 58,382,095 | 518,877 | 58,900,972 |
| Less Exclusions | 469 | - | 1,240,457 | - | 1,240,457 |
| <i>Instructional Staff Retiree Benefits (activity 590000)</i> | | - | - | - | - |
| <i>Non-Instructional Staff Retiree Benefits (activity 674000)</i> | | - | - | - | - |
| <i>student transportation (5966 object, activity 649000, fund 11)</i> | | - | - | - | - |
| <i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)</i> | | - | 144,451 | - | 144,451 |
| <i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i> | | - | 118,525 | - | 118,525 |
| <i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i> | | - | 977,481 | - | 977,481 |
| TOTALS (459-469) | 470 | 34,718,662 | 57,141,638 | | |
| Percent of CEE (470, col. 1/470, col. 2) | 471 | 60.76% | 100.00% | | |
| 50 Percent of Current Expense of Education (50% of 470, col 2) | 472 | | 28,570,819 | | |
| Nonexempted Deficiency from second preceding Fiscal Year | 473 | | - | | |
| Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473) | 474 | | 28,570,819 | | |



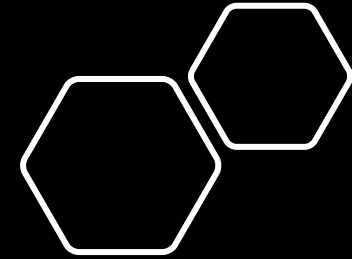
50% Law FY 25/26 Actual as of 4/30/26 - DO/DISTRICTWIDE

| 2025/2026 | | | | | |
|---|------------|---|---------------------------------|---|--|
| | | <i>Instructional Salary Cost (AC 0100-5900 & AC 6110)</i> | <i>Total (AC 0100-6799)</i> | <i>YTD Excluded Activities (6800- 7390)</i> | <i>YTD Grand Total (0100-7xxx)</i> |
| 11xx | 407 | - | - | - | - |
| 13xx | | - | - | - | - |
| 12xx | 408 | | (81,055) | 187,081 | 106,026 |
| 14xx | | | 2,075 | - | 2,075 |
| Sub-total Academic Salaries | 409 | - | (78,980) | 187,081 | 108,101 |
| 21xx | 411 | | 15,529,581 | 2,777,968 | 18,307,549 |
| 23xx | | | 426,006 | 82,512 | 508,518 |
| 22xx | 416 | (9,217) | (9,217) | - | (9,217) |
| 24xx | | (2,582) | (2,582) | - | (2,582) |
| Sub-total Classified Salaries | 419 | (11,799) | 15,943,788 | 2,860,480 | 18,804,268 |
| 3xxx | 429 | 2,475,167 | 14,823,609 | 1,575,896 | 16,399,505 |
| 4xxx | 435 | | 219,215 | 4,299 | 223,514 |
| 5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873) | 449 | - | 8,187,553 | 714,140 | 8,901,693 |
| 6420 - Replacement Equipment | 451 | | - | | - |
| TOTAL (409+419+429+435+449+451) | 459 | 2,463,368 | 39,095,185 | 5,341,896 | 44,437,081 |
| Less Exclusions | 469 | 2,449,179 | 6,391,502 | - | 6,391,502 |
| <i>Instructional Staff Retiree Benefits (activity 590000)</i> | | 2,449,179 | 2,449,179 | | 2,449,179 |
| <i>Non-Instructional Staff Retiree Benefits (activity 674000)</i> | | | 3,203,217 | | 3,203,217 |
| <i>student transportation (5966 object, activity 649000, fund 11)</i> | | | - | | - |
| <i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)</i> | | | - | | - |
| <i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i> | | | 111,329 | | 111,329 |
| <i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i> | | | 627,777 | | 627,777 |
| TOTALS (459-469) | 470 | 14,189 | 32,703,683 | | |
| Percent of CEE (470, col. 1/470, col. 2) | 471 | 0.04% | 100.00% | | |
| 50 Percent of Current Expense of Education (50% of 470, col 2) | 472 | | 16,351,842 | | |
| Nonexempted Deficiency from second preceding Fiscal Year | 473 | | - | | |
| Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473) | 474 | | 16,351,842 | | |

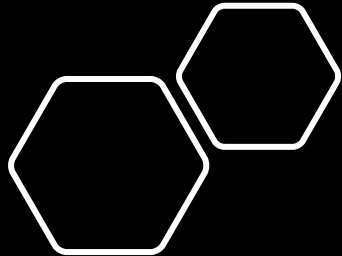


50% Law FY 25/26 Actual as of 4/30/26 - RSCCD - Combined

| 2025/2026 | | | | | | |
|---|--|---|---------------------------------|---|--|--------------------|
| | | <i>Instructional Salary Cost (AC 0100-5900 & AC 6110)</i> | <i>Total (AC 0100-6799)</i> | <i>YTD Excluded Activities (6800- 7390)</i> | <i>YTD Grand Total (0100-7xxx)</i> | |
| 11xx | 407 | 35,505,123 | 35,505,123 | - | 35,505,123 | |
| 13xx | | 44,177,843 | 44,177,843 | - | 44,177,843 | |
| 12xx | 408 | | 17,933,479 | 254,889 | 18,188,368 | |
| 14xx | | | 2,643,790 | - | 2,643,790 | |
| | Sub-total Academic Salaries | 409 | 79,682,966 | 100,260,235 | 254,889 | 100,515,124 |
| 21xx | 411 | | 36,384,225 | 4,246,726 | 40,630,951 | |
| 23xx | | | 1,715,690 | 180,471 | 1,896,161 | |
| 22xx | 416 | 856,566 | 856,566 | - | 856,566 | |
| 24xx | | 1,327,049 | 1,327,049 | - | 1,327,049 | |
| | Sub-total Classified Salaries | 419 | 2,183,615 | 4,427,197 | 44,710,727 | |
| 3xxx | 429 | 27,469,223 | 60,913,948 | 2,520,030 | 63,433,978 | |
| 4xxx | 435 | | 1,168,617 | 16,028 | 1,184,645 | |
| 5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873) | 449 | 4,061,160 | 18,523,032 | 871,352 | 19,394,384 | |
| 6420 - Replacement Equipment | 451 | | - | - | - | |
| | TOTAL (409+419+429+435+449+451) | 459 | 113,396,964 | 221,149,362 | 8,089,496 | 229,238,858 |
| Less Exclusions | 469 | 2,449,179 | 9,406,510 | - | 9,406,510 | |
| <i>Instructional Staff Retiree Benefits (activity 590000)</i> | | 2,449,179 | 2,449,179 | - | 2,449,179 | |
| <i>Non-Instructional Staff Retiree Benefits (activity 674000)</i> | | - | 3,203,217 | - | 3,203,217 | |
| <i>student transportation (5966 object, activity 649000, fund 11)</i> | | - | - | - | - | |
| <i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount</i> | | - | (90,427) | - | (90,427) | |
| <i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i> | | - | 481,746 | - | 481,746 | |
| <i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i> | | - | 3,362,795 | - | 3,362,795 | |
| | TOTALS (459-469) | 470 | 110,947,785 | 211,742,852 | | |
| Percent of CEE (470, col. 1/470, col. 2) | 471 | 52.40% | 100.00% | | | |
| 50 Percent of Current Expense of Education (50% of 470, col 2) | 472 | | 105,871,426 | | | |
| Nonexempted Deficiency from second preceding Fiscal Year | 473 | | - | | | |
| Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473) | 474 | | 105,871,426 | | | |



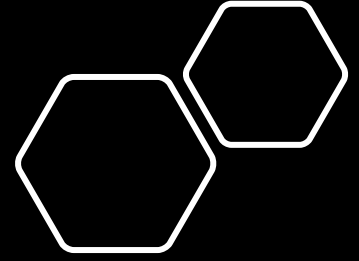
50% Law FY 25/26 Actual as of 4/30/26 - SAC and SCC Combined



| | | 2025/2026 | | | | |
|---|-----|--|----------------------|-------------------------------------|-----------------------------|-----------|
| | | Instructional Salary Cost (AC 0100-5900 & AC 6110) | Total (AC 0100-6799) | YTD Excluded Activities (6800-7390) | YTD Grand Total (0100-7xxx) | |
| 11xx | 407 | 35,505,123 | 35,505,123 | - | 35,505,123 | |
| 13xx | | 44,177,843 | 44,177,843 | - | 44,177,843 | |
| 12xx | 408 | | 18,014,534 | 67,808 | 18,082,342 | |
| 14xx | | | 2,641,715 | - | 2,641,715 | |
| Sub-total Academic Salaries | | 79,682,966 | 100,339,215 | 67,808 | 100,407,023 | |
| 21xx | 411 | | 20,854,644 | 1,468,758 | 22,323,402 | |
| 23xx | | | 1,289,684 | 97,959 | 1,387,643 | |
| 22xx | 416 | 865,783 | 865,783 | - | 865,783 | |
| 24xx | | 1,329,631 | 1,329,631 | - | 1,329,631 | |
| Sub-total Classified Salaries | | 2,195,414 | 24,339,742 | 1,566,717 | 25,906,459 | |
| 3xxx | 429 | 24,994,056 | 46,090,339 | 944,134 | 47,034,473 | |
| 4xxx | 435 | | 949,402 | 11,729 | 961,131 | |
| 5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873) | 449 | 4,061,160 | 10,335,479 | 157,212 | 10,492,691 | |
| 6420 - Replacement Equipment | 451 | | - | - | - | |
| TOTAL (409+419+429+435+449+451) | | 110,933,596 | 182,054,177 | 2,747,600 | 184,801,777 | |
| Less Exclusions | | 469 | - | 3,015,008 | - | 3,015,008 |
| <i>Instructional Staff Retiree Benefits (activity 590000)</i> | | | - | - | - | |
| <i>Non-Instructional Staff Retiree Benefits (activity 674000)</i> | | | - | - | - | |
| <i>student transportation (5966 object, activity 649000, fund 11)</i> | | | - | - | - | |
| <i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount</i> | | | (90,427) | - | (90,427) | |
| <i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i> | | | 370,417 | - | 370,417 | |
| <i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i> | | | 2,735,018 | - | 2,735,018 | |
| TOTALS (459-469) | | 470 | 110,933,596 | 179,039,169 | | |
| Percent of CEE (470, col. 1/470, col. 2) | | 471 | 61.96% | 100.00% | | |
| 50 Percent of Current Expense of Education (50% of 470, col 2) | | 472 | | 89,519,585 | | |
| Nonexempted Deficiency from second preceding Fiscal Year | | 473 | | - | | |
| Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473) | | 474 | | 89,519,585 | | |

Rancho Santiago Community College
FD 11/13 Combined -- Unrestricted General Fund Cash Flow Summary
FY 2025-26, 2024-25, 2023-24
YTD Actuals- April 30, 2026

| | FY 2025/2026 | | | | | | | | | | |
|------------------------|---------------|---------------|------------------|----------------|-----------------|-----------------|----------------|-----------------|--------------|--------------|--------------|
| | July Actual | August Actual | September Actual | October Actual | November Actual | December Actual | January Actual | February Actual | March Actual | April Actual | May Actual |
| Beginning Fund Balance | \$101,397,475 | \$118,420,629 | \$103,085,530 | \$102,306,721 | \$83,287,298 | \$82,507,367 | \$111,373,310 | \$99,692,918 | \$71,966,982 | \$72,283,567 | \$64,881,994 |
| Total Revenues | 33,882,478 | 5,182,837 | 21,897,262 | 10,896,331 | 24,110,339 | 53,683,243 | 12,573,287 | (1,367,579) | 23,717,996 | 17,806,536 | 0 |
| Total Expenditures | 16,859,325 | 20,527,936 | 22,476,070 | 29,915,754 | 24,890,270 | 24,817,300 | 24,253,679 | 26,358,357 | 23,401,411 | 25,208,109 | 0 |
| Change in Fund Balance | 17,023,154 | (15,335,099) | (778,808) | (19,019,424) | (779,931) | 28,865,943 | (11,680,392) | (27,725,936) | 316,585 | (7,401,573) | 0 |
| Ending Fund Balance | 118,420,629 | 103,085,530 | 102,306,721 | 83,287,298 | 82,507,367 | 111,373,310 | 99,692,918 | 71,966,982 | 72,283,567 | 64,881,994 | 64,881,994 |
| | FY 2024/2025 | | | | | | | | | | |
| | July Actual | August Actual | September Actual | October Actual | November Actual | December Actual | January Actual | February Actual | March Actual | April Actual | May Actual |
| Beginning Fund Balance | \$108,927,679 | \$113,085,702 | \$101,086,771 | \$91,653,213 | \$78,119,390 | \$77,033,785 | \$90,289,535 | \$84,911,303 | \$78,359,641 | \$75,133,044 | \$82,781,649 |
| Total Revenues | 19,472,410 | 7,948,041 | 12,511,262 | 8,911,894 | 24,669,507 | 35,190,919 | 15,440,007 | 15,578,467 | 21,020,528 | 30,233,290 | 14,459,329 |
| Total Expenditures | 15,314,386 | 19,946,973 | 21,944,820 | 22,446,717 | 25,755,112 | 21,935,168 | 20,818,240 | 22,130,129 | 24,247,125 | 22,584,685 | 29,844,179 |
| Change in Fund Balance | 4,158,023 | (11,998,932) | (9,433,557) | (13,533,824) | (1,085,605) | 13,255,750 | (5,378,232) | (6,551,662) | (3,226,597) | 7,648,605 | (15,384,850) |
| Ending Fund Balance | 113,085,702 | 101,086,771 | 91,653,213 | 78,119,390 | 77,033,785 | 90,289,535 | 84,911,303 | 78,359,641 | 75,133,044 | 82,781,649 | 67,396,799 |
| | FY 2023/2024 | | | | | | | | | | |
| | July Actual | August Actual | September Actual | October Actual | November Actual | December Actual | January Actual | February Actual | March Actual | April Actual | May Actual |
| Beginning Fund Balance | \$69,995,934 | \$71,193,146 | \$61,145,109 | \$63,533,219 | \$60,187,237 | \$59,940,448 | \$71,637,035 | \$71,291,816 | \$63,539,135 | \$77,687,365 | \$84,911,330 |
| Total Revenues | 14,999,379 | 7,247,510 | 21,581,168 | 16,416,147 | 22,719,457 | 32,139,652 | 19,316,041 | 12,651,332 | 35,037,316 | 26,748,556 | 12,047,791 |
| Total Expenditures | 13,802,167 | 17,295,547 | 19,193,058 | 19,762,128 | 22,966,246 | 20,443,085 | 19,661,280 | 20,404,013 | 20,889,085 | 19,524,592 | 21,859,023 |
| Change in Fund Balance | 1,197,212 | (10,048,037) | 2,388,110 | (3,345,982) | (246,789) | 11,696,566 | (345,219) | (7,752,681) | 14,148,231 | 7,223,964 | (9,811,231) |
| Ending Fund Balance | 71,193,146 | 61,145,109 | 63,533,219 | 60,187,237 | 59,940,448 | 71,637,035 | 71,291,816 | 63,539,135 | 77,687,365 | 84,911,330 | 75,100,098 |



Questions

