



TENTATIVE BUDGET 2025 - 2026



**Rancho Santiago Community College District
2025-26**

TENTATIVE BUDGET

Submitted on June 9, 2025

by

Marvin Martinez, Chancellor

to the

BOARD OF TRUSTEES

Daisy Tong, President

Phillip E. Yarbrough, Vice President

Zeke Hernandez, Clerk

David Crockett

John R. Hanna

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Rancho Santiago Community College District
Tentative Budget
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Chancellor's Message Tentative Budget 2025-26

The proposed 2025-26 Tentative Budget is the result of a process of participatory governance led by the Planning and Organizational Effectiveness (POE) Committee for general planning related to the budget, the Fiscal Resources Committee (FRC), and District Council for reviewing and endorsing the assumptions that were used as the basis for this budget.

The Tentative Budget is considered a placeholder spending plan for operational purposes and was prepared based on the best available information including proposals from the governor's May Revise and is a balanced budget. Included in the assumptions is the proposed Cost of Living Adjustment (COLA) of 2.3%. Though his proposed budget includes significant growth funding, we are not budgeting for growth until further information is known about how it will be distributed. At this time, net new revenues over new expenditures leaves a remaining balance of \$3.7 million. The Tentative Budget was reviewed and recommended to District Council by the Fiscal Resources Committee (FRC), as well as reviewed and recommended to the Chancellor by District Council.

State law requires that districts have an approved budget in place prior to the start of the fiscal year regardless of whether or not the state has an approved budget by June 30. The main purpose of the Tentative Budget is to have an approved budget in place to allow the district to continue to meet our financial obligations and expend funds effective after July 1. The proposed final Adopted Budget, which will include updated information known at that point, is scheduled to be presented for approval at the September 15, 2025 Board meeting.

Having reviewed and approved this Tentative Budget, I recommend your review and adoption.

Sincerely,

Marvin Martinez
Chancellor

Rancho Santiago Community College District
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List of Funds Budgeted

General Fund

Expenditures	\$ 435,750,265
Board Policy Contingency	71,584,073
Restricted Reserves	1,422,628
Budget Stabilization	6,640,118
Estimated COLA (2.30%)	4,284,669
Unrestricted Contingency	5,973,276

Total General Fund		\$ 525,655,029
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Bond Interest and Redemption Funds	75,027,487
Bookstore Fund	8,810,358
Child Development Fund	20,665,489
Capital Outlay Projects Fund	116,026,786
Self-Insurance Fund - Property and Liability	12,311,614
Self-Insurance Fund - Workers' Compensation	6,932,088
Retiree Benefits Fund	(25,056,523)
Associated Students Fund	2,018,613
Representation Fee Trust Fund	312,093
Student Financial Aid Fund	40,003,319
Community Education Fund	2,854,211
Retiree Benefits-Irrevocable Trust Fund	74,658,960
Diversified Trust Fund	2,977,199

Total All Funds		\$ 863,196,723
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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 sub-funds: the Unrestricted Ongoing General Fund, Unrestricted One-time Funds, and the Restricted General Fund. This reflects the need to differentiate truly discretionary revenue from restricted revenue, while preserving a complete accounting of the financial operation and support of educational programs. Restricted monies such as those for categorically-funded programs are accounted for separately from other general purpose monies, but classified as a component of the total general fund that provides instructional and support services.

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

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

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Unrestricted General Fund Revenue Budget - Fund 11						
		2023-24 Actual Revenue	2024-25 Revised Budget	2024-25 Estimated Revenue	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
<u>Revenues by Source</u>						
8100	Federal Revenues					
8110	Forest Reserve	\$4,624	\$0	\$4,802	\$0	(100.00)
	Total Federal Revenues	<u>4,624</u>	<u>0</u>	<u>4,802</u>	<u>0</u>	(100.00)
8600	State Revenues					
8611	Apprenticeship Allowance	7,262,747	6,239,603	5,733,479	5,733,479	-
8612	State General Apportionment	76,762,085	73,179,827	71,561,508	74,917,691	* 4.69
8612	State General Apportionment-estimated COLA	16,090,921	2,409,837	2,409,837	5,524,591	* 129.25
8612	State General Apportionment-Deficit	(4,674,899)	(8,395,559)	(4,803,992)	(4,911,001)	* 2.23
8611-8630	State General Apportionment&EPA&Appr-prior year adjustment	11,467,557	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%	245,695	245,695	219,878	219,878	-
8619	Other General Apportionments-PT Faculty Comp & Office Hr	558,571	597,489	707,056	707,056	-
8619	Other General Apportionments-PT Health Insurance	48,577	0	0	0	-
8630	Education Protection Account	19,483,379	31,343,535	31,343,535	32,015,508	* 2.14
8672-8673	Homeowners' Property Tax Relief/Timber Yield Tax	252,524	261,247	261,247	261,247	* -
8681	State Lottery Proceeds	6,861,753	5,671,365	5,671,365	6,072,039	7.06
8682	State Mandated Costs	934,725	1,046,832	1,046,832	1,046,832	-
8699	Other Misc State Revenue	0	0	1,611	0	(100.00)
	Total State Revenues	<u>138,619,079</u>	<u>115,925,315</u>	<u>117,477,800</u>	<u>124,912,764</u>	6.33
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	62,549,641	71,053,504	70,023,528	71,053,504	* 1.47
8812	Tax Allocation, Supplement Roll	1,639,652	2,551,559	2,551,559	2,551,559	* -
8813	Tax Allocation, Unsecured Roll	1,867,222	1,867,222	1,782,942	1,867,222	* 4.73
8816	Prior Years' Taxes	505,354	505,354	505,354	505,354	* -
8817	Education Revenue Augmentation Fund (ERAF)	35,857,012	35,857,012	35,857,012	35,857,012	* -
8818	RDA Funds - Pass Thru AB	776,817	776,817	776,817	776,817	* -

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Unrestricted General Fund Revenue Budget - Fund 11

		2023-24 Actual Revenue	2024-25 Revised Budget	2024-25 Estimated Revenue	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
<u>Revenues by Source</u>						
8819	RDA Funds - Residuals	8,811,668	8,811,668	8,811,668	8,811,668	* -
8850	Rents and Leases	64,457	404,870	145,495	338,480	132.64
8860	Interest & Investment Income	7,962,049	3,000,000	5,585,218	3,000,000	(46.29)
8866/8867	Gain(Loss)on Invest-Realized/Unrealized	0	0	0	0	-
8874	CCC Enrollment Fees	7,660,762	8,657,316	8,657,316	8,657,316	* -
8875	Bachelor's Program Fee	85,008	40,000	68,292	40,000	(41.43)
8880	Nonresident Tuition	3,741,128	3,700,000	4,058,743	4,000,000	(1.45)
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	3,072,990	524,200	1,622,897	524,200	(67.70)
	Total Local Revenues	134,593,760	137,749,522	140,446,841	137,983,132	(1.75)
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	104,344	5,000	13,380	5,000	(62.63)
8981/8983	Interfund/Intrafund Transfer In	7,354	0	0	0	-
	Total Other Sources	111,698	5,000	13,380	5,000	(62.63)
	Total Revenues	273,329,161	253,679,837	257,942,823	262,900,896	1.92
	Net Beginning Balance	0	0	0	0	-
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	0	0	0	0	-
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$273,329,161	\$253,679,837	\$257,942,823	\$262,900,896	1.92
	 * Component of Apportionment				\$237,888,488	

Rancho Santiago Community College District
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Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>		2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$34,392,900	\$37,839,387	\$36,046,034	\$37,845,339	4.99
1200	Non-Instructional Salaries, Regular Contract	16,960,656	20,634,794	19,830,480	20,591,759	3.84
1300	Instructional Salaries, Other Non-Regular	43,283,721	33,677,197	45,968,016	33,699,563	(26.69)
1400	Non-Instructional Salaries, Other Non-Regular	2,551,709	1,890,276	2,113,668	1,915,642	(9.37)
	Subtotal	<u>97,188,986</u>	<u>94,041,654</u>	<u>103,958,198</u>	<u>94,052,303</u>	(9.53)
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	39,259,325	48,479,952	45,842,319	49,210,782	7.35
2200	Instructional Aides, Regular Full Time	694,399	1,033,010	950,131	988,933	4.08
2300	Non-Instructional Salaries, Other	2,106,593	1,906,051	1,949,462	1,815,483	(6.87)
2400	Instructional Aides, Other	1,354,554	1,808,042	1,361,503	1,835,288	34.80
	Subtotal	<u>43,414,871</u>	<u>53,227,055</u>	<u>50,103,415</u>	<u>53,850,486</u>	7.48
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	15,877,614	17,030,773	16,492,940	16,987,787	3.00
3200	Public Employees' Retirement System Fund	11,859,384	15,015,865	13,806,884	15,224,990	10.27
3300	Old Age, Survivors, Disability, and Health Ins.	4,941,783	5,690,375	5,305,763	5,773,457	8.81
3400	Health and Welfare Benefits	25,052,566	30,001,539	27,491,049	30,093,731	9.47
3500	State Unemployment Insurance	112,003	326,703	123,478	326,010	164.02
3600	Workers' Compensation Insurance	2,140,095	2,230,523	2,323,522	2,240,294	(3.58)
3900	Other Benefits	3,258,853	3,520,493	3,351,703	2,364,973	(29.44)
	Subtotal	<u>63,242,298</u>	<u>73,816,271</u>	<u>68,895,339</u>	<u>73,011,242</u>	5.97
	TOTAL SALARIES/BENEFITS	203,846,155	221,084,980	222,956,952	220,914,031	(0.92)
	Salaries/Benefits Cost % of Total Expenditures	90.34%	89.20%	89.04%	89.24%	

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Unrestricted General Fund Expenditure Budget - Fund 11

		2023-24	2024-25	2024-25	2025-26	% change
		Actual	Revised	Estimated	Tentative	25/26 Tent/
		Expenses	Budget	Expenses	Budget	24/25 Est
<u>Expenditures by Object</u>						
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	-
4200	Other Books	6,384	7,168	4,389	7,168	63.32
4300	Instructional Supplies	53,887	6,072	2,671	3,072	15.01
4400	Media Supplies	0	0	0	0	-
4500	Maintenance Supplies	83,624	144,309	103,446	142,952	38.19
4600	Non-Instructional Supplies	689,910	852,341	714,642	755,593	5.73
4700	Food Supplies	19,830	25,699	11,583	20,699	78.70
	Subtotal	<u>853,635</u>	<u>1,035,589</u>	<u>836,731</u>	<u>929,484</u>	11.09
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	2,197,083	2,859,836	2,763,925	2,883,950	4.34
5200	Travel & Conference Expenses	174,606	240,870	149,156	279,577	87.44
5300	Dues & Memberships	134,645	164,032	142,120	158,153	11.28
5400	Insurance	0	0	0	0	-
5500	Utilities & Housekeeping Svcs	4,414,699	5,155,123	5,169,227	5,555,668	7.48
5600	Rents, Leases & Repairs	2,293,113	2,399,137	2,162,936	3,955,813	82.89
5700	Legal, Election & Audit Exp	742,037	1,363,344	1,354,466	1,074,797	(20.65)
5800	Other Operating Exp & Services	3,814,449	7,306,845	7,432,586	6,247,092	(15.95)
5900	Other (Transp., Postage, Reproduction, Special Proj., etc.)	2,637,648	4,683,381	4,658,541	4,978,142	6.86
	Subtotal	<u>16,408,280</u>	<u>24,172,568</u>	<u>23,832,957</u>	<u>25,133,192</u>	5.46
6000	Sites, Buildings, Books, and Equipment					
6100	Sites & Site Improvements	684,384	0	0	0	-
6200	Buildings	2,760,014	360,000	1,827,771	0	(100.00)
6300	Library Books	948	800	799	800	0.13
6400	Equipment	1,088,835	1,211,210	959,488	569,925	(40.60)
	Subtotal	<u>4,534,181</u>	<u>1,572,010</u>	<u>2,788,058</u>	<u>570,725</u>	(79.53)
	Subtotal, Expenditures (1000 - 6000)	<u>225,642,251</u>	<u>247,865,147</u>	<u>250,414,698</u>	<u>247,547,432</u>	(1.15)

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Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>		2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
7000	Other Outgo					
7200	Intrafund Transfers Out	(6,720)	0	19	0	(100.00)
7300	Interfund Transfers Out	4,244,000	4,477,412	4,400,000	5,400,000	22.73
7600	Other Student Aid	0	0	0	0	-
	Subtotal	<u>4,237,280</u>	<u>4,477,412</u>	<u>4,400,019</u>	<u>5,400,000</u>	22.73
	Subtotal, Expenditures (1000 - 7000)	<u>229,879,531</u>	<u>252,342,559</u>	<u>254,814,717</u>	<u>252,947,432</u>	(0.73)
7900	Reserve for Contingencies					
7910	Estimated COLA	0	0	0	4,284,669	-
7910	SAC/SCC	0	1,337,278	0	1,967,179	-
7950	Budget Stabilization	0	0	0	0	-
	Total Designated	<u>0</u>	<u>1,337,278</u>	<u>0</u>	<u>6,251,848</u>	-
7910	Unrestricted Contingency	43,449,630	0	3,128,106	3,701,616	18.33
	Subtotal Expenditures (7900)	<u>43,449,630</u>	<u>1,337,278</u>	<u>3,128,106</u>	<u>9,953,464</u>	218.19
Total Expenditures, Other Outgo and Ending Fund Balance		<u>\$273,329,161</u>	<u>\$253,679,837</u>	<u>\$257,942,823</u>	<u>\$262,900,896</u>	1.92

Rancho Santiago Community College District
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Unrestricted - One-Time - General Fund Revenue Budget - Fund 13

<u>Revenues by Source</u>		2023-24 Actual Revenue	2024-25 Revised Budget	2024-25 Estimated Revenue	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
8100	Federal Revenues					
	Total Federal Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	-
8600	State Revenues					
8611	Apprenticeship Allowance	0	0	0	0	-
8682	State Mandated Costs	0	0	0	0	-
8699	Other Misc State Revenue	<u>6,424,110</u>	<u>7,584,025</u>	<u>7,584,025</u>	<u>7,584,025</u>	-
	Total State Revenues	<u>6,424,110</u>	<u>7,584,025</u>	<u>7,584,025</u>	<u>7,584,025</u>	-
8800	Local Revenues					
8850	Rentals Short-term/Lease Facilities	53,113	60,000	195,279	528,840	170.81
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	5,592,286	266,014	117,069	254,922	117.75
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	<u>5,645,399</u>	<u>326,014</u>	<u>312,348</u>	<u>783,762</u>	150.93
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfer In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Total Revenues	<u>12,069,509</u>	<u>7,910,039</u>	<u>7,896,373</u>	<u>8,367,787</u>	5.97
	Net Beginning Balance	69,995,935	108,927,680	108,927,680	91,755,767	(15.76)
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>69,995,935</u>	<u>108,927,680</u>	<u>108,927,680</u>	<u>91,755,767</u>	(15.76)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$82,065,444</u></u>	<u><u>\$116,837,719</u></u>	<u><u>\$116,824,053</u></u>	<u><u>\$100,123,554</u></u>	(14.30)

Rancho Santiago Community College District
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Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13

<u>Expenditures by Object</u>		2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$173,357	\$182,727	\$163,284	\$0	(100.00)
1200	Non-Instructional Salaries, Regular Contract	238,148	388,642	369,303	0	(100.00)
1300	Instructional Salaries, Other Non-Regular	40,642	1,101,937	0	400,000	-
1400	Non-Instructional Salaries, Other Non-Regular	523,292	532,036	610,309	0	(100.00)
	Subtotal	<u>975,439</u>	<u>2,205,342</u>	<u>1,142,896</u>	<u>400,000</u>	(65.00)
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	81,648	171,833	156,728	154,254	(1.58)
2200	Instructional Aides, Regular Full Time	0	0	0	0	-
2300	Non-Instructional Salaries, Other	423,753	268,958	298,012	24,043	(91.93)
2400	Instructional Aides, Other	1,909	0	0	0	-
	Subtotal	<u>507,310</u>	<u>440,791</u>	<u>454,740</u>	<u>178,297</u>	(60.79)
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	6,550,389	7,948,334	7,990,732	7,660,425	(4.13)
3200	Public Employees' Retirement System Fund	51,559	105,816	86,124	46,335	(46.20)
3300	Old Age, Survivors, Disability, and Health Ins.	44,066	65,745	52,271	18,960	(63.73)
3400	Health and Welfare Benefits	102,356	112,042	104,650	41,152	(60.68)
3500	State Unemployment Insurance	696	1,627	787	293	(62.77)
3600	Workers' Compensation Insurance	23,035	39,893	25,500	8,722	(65.80)
3900	Other Benefits	6,553	13,834	10,655	2,779	(73.92)
	Subtotal	<u>6,778,654</u>	<u>8,287,291</u>	<u>8,270,719</u>	<u>7,778,666</u>	(5.95)
	<i>TOTAL SALARIES/BENEFITS</i>	<i>8,261,403</i>	<i>10,933,424</i>	<i>9,868,355</i>	<i>8,356,963</i>	(15.32)

Rancho Santiago Community College District
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Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13

		2023-24	2024-25	2024-25	2025-26	% change
		Actual	Revised	Estimated	Tentative	25/26 Tent/
		Expenses	Budget	Expenses	Budget	24/25 Est
<u>Expenditures by Object</u>						
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	-
4200	Other Books	6,270	6,500	557	0	(100.00)
4300	Instructional Supplies	8,698	25,199	0	2,060	-
4400	Media Supplies	0	0	0	0	-
4500	Maintenance Supplies	79,772	164,314	110,605	92,000	(16.82)
4600	Non-Instructional Supplies	389,690	971,932	666,339	431,091	(35.30)
4700	Food Supplies	14,429	69,987	25,114	66,577	165.10
	Subtotal	<u>498,859</u>	<u>1,237,932</u>	<u>802,615</u>	<u>591,728</u>	(26.27)
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	1,570,102	2,791,613	2,091,914	2,656,174	26.97
5200	Travel & Conference Expenses	243,581	417,020	222,764	170,352	(23.53)
5300	Dues & Memberships	84,154	170,535	108,206	145,465	34.43
5400	Insurance	0	0	0	0	-
5500	Utilities & Housekeeping Svcs	337,606	342,700	33,576	90,600	169.84
5600	Rents, Leases & Repairs	988,319	1,508,200	1,143,390	843,200	(26.25)
5700	Legal, Election & Audit Exp	106,635	656,321	550,254	274,505	(50.11)
5800	Other Operating Exp & Services	1,829,119	3,452,725	2,768,184	2,984,618	7.82
5900	Other (Transp., Postage, Reproduction, Special Proj., etc.)	144,277	13,788,793	885,135	2,897,228	227.32
	Subtotal	<u>5,303,793</u>	<u>23,127,907</u>	<u>7,803,423</u>	<u>10,062,142</u>	28.95
6000	Sites, Buildings, Books, and Equipment					
6100	Sites & Site Improvements	0	0	0	0	-
6200	Buildings	0	750	0	750	-
6300	Library Books	0	0	0	0	-
6400	Equipment	306,447	604,896	363,110	18,153	(95.00)
	Subtotal	<u>306,447</u>	<u>605,646</u>	<u>363,110</u>	<u>18,903</u>	(94.79)
	Subtotal, Expenditures (1000 - 6000)	<u>14,370,502</u>	<u>35,904,909</u>	<u>18,837,503</u>	<u>19,029,736</u>	1.02

Rancho Santiago Community College District
Tentative Budget
2025-26

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

		2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
<u>Expenditures by Object</u>						
7000	Other Outgo					
7200	Intrafund Transfers Out	10,000	0	10,000	0	(100.00)
7300	Interfund Transfers Out	2,172,788	2,203,000	9,203,020	2,240,146	(75.66)
7600	Other Student Aid	34,104	403,905	145,869	175,000	19.97
	Subtotal	<u>2,216,892</u>	<u>2,606,905</u>	<u>9,358,889</u>	<u>2,415,146</u>	(74.19)
	Subtotal, Expenditures (1000 - 7000)	<u>16,587,394</u>	<u>38,511,814</u>	<u>28,196,392</u>	<u>21,444,882</u>	(23.94)
7900	Reserve for Contingencies					
7930	Board Policy Contingency	0	71,584,073	0	71,584,073	-
7940	Revolving Cash Accounts	0	100,000	0	100,000	-
7940	Employee Vacation Payout	0	50,000	0	50,000	-
7950	Budget Stabilization	0	6,312,876	0	6,640,118	-
	Total Designated	<u>0</u>	<u>78,046,949</u>	<u>0</u>	<u>78,374,191</u>	-
7910	Unrestricted Contingency	65,478,050	278,956	88,627,661	304,481	(99.66)
	Subtotal Expenditures (7900)	<u>65,478,050</u>	<u>78,325,905</u>	<u>88,627,661</u>	<u>78,678,672</u>	(11.23)
Total Expenditures, Other Outgo and Ending Fund Balance		<u><u>\$82,065,444</u></u>	<u><u>\$116,837,719</u></u>	<u><u>\$116,824,053</u></u>	<u><u>\$100,123,554</u></u>	(14.30)

Rancho Santiago Community College District
Tentative Budget
2025-26

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

<u>Revenues by Source</u>		2024-25 Adopted Budget	2024-25 Allocated Budget	2024-25 Estimated Revenue	% change 24/25 Est/ 24/25 Budget	2025-26 Tentative Budget	% change 24/25 Tent/ 23/24 Est
8100	Federal Revenues						
8110	Forest Reserve	\$0	\$0	\$4,802	-	\$0	(100.00)
	Total Federal Revenues	0	0	4,802	-	0	(100.00)
8600	State Revenues						
8611	Apprenticeship Allowance	5,227,354	6,239,603	5,733,479	(8.11)	5,733,479	-
8612	State General Apportionment	73,179,827	73,179,827	71,561,508	(2.21)	74,917,691	4.69
8612	State General Apportionment-estimated COLA	2,409,837	2,409,837	2,409,837	-	5,524,591	129.25
8612	State General Apportionment-Deficit	(8,395,559)	(8,395,559)	(4,803,992)	(42.78)	(4,911,001)	2.23
8612	State General Apportionment-prior year adjustment	0	0	0	-	0	-
8619	Other 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%	245,695	245,695	219,878	(10.51)	219,878	-
8619	Other General Apportionments-Part-Time Fac Comp	597,489	597,489	707,056	18.34	707,056	-
8630	Education Protection Account	31,343,535	31,343,535	31,343,535	-	32,015,508	2.14
8672	Homeowners' Property Tax Relief	261,247	261,247	261,247	-	261,247	-
8681	State Lottery Proceeds	5,671,365	5,671,365	5,671,365	-	6,072,039	7.06
8682	State Mandated Costs	1,046,832	1,046,832	1,046,832	-	1,046,832	-
8699	Other Misc State Revenue	7,584,025	7,584,025	7,585,636	0.02	7,584,025	(0.02)
	Total State Revenues	122,497,091	123,509,340	125,061,825	1.26	132,496,789	5.95
8800	Local Revenues						
8811	Tax Allocation, Secured Roll	71,053,504	71,053,504	70,023,528	(1.45)	71,053,504	1.47
8812	Tax Allocation, Supplement Roll	2,551,559	2,551,559	2,551,559	-	2,551,559	-
8813	Tax Allocation, Unsecured Roll	1,867,222	1,867,222	1,782,942	(4.51)	1,867,222	4.73
8816	Prior Years' Taxes	505,354	505,354	505,354	-	505,354	-
8817	Education Revenue Augmentation Fund (ERAF)	35,857,012	35,857,012	35,857,012	-	35,857,012	-
8818	RDA Funds - Pass Thru AB	776,817	776,817	776,817	-	776,817	-
8819	RDA Funds - Residuals	8,811,668	8,811,668	8,811,668	-	8,811,668	-
8850	Rents and Leases	398,480	464,870	340,774	(26.69)	867,320	154.51

Rancho Santiago Community College District
Tentative Budget
2025-26

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

		2024-25 Adopted Budget	2024-25 Allocated Budget	2024-25 Estimated Revenue	% change 24/25 Est/ 24/25 Budget	2025-26 Tentative Budget	% change 24/25 Tent/ 23/24 Est
<u>Revenues by Source</u>							
8860	Interest & Investment Income	3,000,000	3,000,000	5,585,218	86.17	3,000,000	(46.29)
8874	CCC Enrollment Fees	8,657,316	8,657,316	8,657,316	-	8,657,316	-
8875	Bachelor's Program Fee	40,000	40,000	68,292	70.73	40,000	(41.43)
8880	Nonresident Tuition	3,700,000	3,700,000	4,058,743	9.70	4,000,000	(1.45)
8890	Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	785,172	790,214	1,739,966	120.19	779,122	(55.22)
8891	Other Local Rev - Special Proj	0	0	0	-	0	-
	Total Local Revenues	<u>138,004,104</u>	<u>138,075,536</u>	<u>140,759,189</u>	1.94	<u>138,766,894</u>	(1.42)
8900	Other Financing Sources						
8910	Proceeds-Sale of Equip & Suppl	5,000	5,000	13,380	167.60	5,000	(62.63)
8981/8983	Interfund/Intrafund Transfer In	0	0	0	-	0	-
	Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>13,380</u>	167.60	<u>5,000</u>	(62.63)
	Total Revenues	<u>260,506,195</u>	<u>261,589,876</u>	<u>265,839,196</u>	1.62	<u>271,268,683</u>	2.04
	Net Beginning Balance	108,927,680	108,927,680	108,927,680	-	91,755,767	(15.76)
	Adjustments to Beginning Balance	0	0	0	-	0	-
	Adjusted Beginning Fund Balance	<u>108,927,680</u>	<u>108,927,680</u>	<u>108,927,680</u>	-	<u>91,755,767</u>	(15.76)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$369,433,875</u>	<u>\$370,517,556</u>	<u>\$374,766,876</u>	1.15	<u>\$363,024,450</u>	(3.13)

Rancho Santiago Community College District
Tentative Budget
2025-26

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

Expenditures by Object		2024-25 Adopted Budget	2024-25 Allocated Budget	2024-25 Estimated Expenses	% change 24/25 Est/ 24/25 Budget	2025-26 Tentative Budget	% change 24/25 Tent/ 23/24 Est
1000	Academic Salaries						
1100	Instructional Salaries, Regular Contract	\$38,542,317	\$38,022,114	\$36,209,318	(4.77)	\$37,845,339	4.52
1200	Non-Instructional Salaries, Regular Contract	20,545,442	21,023,436	20,199,783	(3.92)	20,591,759	1.94
1300	Instructional Salaries, Other Non-Regular	33,231,725	34,779,134	45,968,016	32.17	34,099,563	(25.82)
1400	Non-Instructional Salaries, Other Non-Regular	2,018,370	2,422,312	2,723,977	12.45	1,915,642	(29.67)
	Subtotal	<u>94,337,854</u>	<u>96,246,996</u>	<u>105,101,094</u>	9.20	<u>94,452,303</u>	(10.13)
2000	Classified Salaries						
2100	Non-Instructional Salaries, Regular Full Time	48,793,124	48,651,785	45,999,047	(5.45)	49,365,036	7.32
2200	Instructional Aides, Regular Full Time	1,033,010	1,033,010	950,131	(8.02)	988,933	4.08
2300	Non-Instructional Salaries, Other	1,866,758	2,175,009	2,247,474	3.33	1,839,526	(18.15)
2400	Instructional Aides, Other	1,811,336	1,808,042	1,361,503	(24.70)	1,835,288	34.80
	Subtotal	<u>53,504,228</u>	<u>53,667,846</u>	<u>50,558,155</u>	(5.79)	<u>54,028,783</u>	6.86
3000	Employee Benefits						
3100	State Teachers' Retirement System Fund	24,722,788	24,979,107	24,483,672	(1.98)	24,648,212	0.67
3200	Public Employees' Retirement System Fund	15,115,974	15,121,681	13,893,008	(8.13)	15,271,325	9.92
3300	Old Age, Survivors, Disability, and Health Ins.	5,714,466	5,756,120	5,358,034	(6.92)	5,792,417	8.11
3400	Health and Welfare Benefits	30,111,031	30,113,581	27,595,699	(8.36)	30,134,883	9.20
3500	State Unemployment Insurance	326,306	328,330	124,265	(62.15)	326,303	162.59
3600	Workers' Compensation Insurance	2,239,538	2,270,416	2,349,022	3.46	2,249,016	(4.26)
3900	Other Benefits	3,535,703	3,534,327	3,362,358	(4.87)	2,367,752	(29.58)
	Subtotal	<u>81,765,806</u>	<u>82,103,562</u>	<u>77,166,058</u>	(6.01)	<u>80,789,908</u>	4.70
	TOTAL SALARIES/BENEFITS	229,607,888	232,018,404	232,825,307	(2.61)	229,270,994	(1.53)
	Salaries/Benefits Cost % of Total Expenditures	81.41%	81.76%	86.47%		86.01%	

Rancho Santiago Community College District
Tentative Budget
2025-26

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

		2024-25 Adopted Budget	2024-25 Allocated Budget	2024-25 Estimated Expenses	% change 24/25 Est/ 24/25 Budget	2025-26 Tentative Budget	% change 24/25 Tent/ 23/24 Est
<u>Expenditures by Object</u>							
4000	Books and Supplies						
4100	Textbooks	0	0	0	-	0	-
4200	Other Books	7,168	13,668	4,946	(63.81)	7,168	44.93
4300	Instructional Supplies	16,271	31,271	2,671	(91.46)	5,132	92.14
4400	Media Supplies	0	0	0	-	0	-
4500	Maintenance Supplies	212,151	308,623	214,051	(30.64)	234,952	9.76
4600	Non-Instructional Supplies	1,187,596	1,824,273	1,380,981	(24.30)	1,186,684	(14.07)
4700	Food Supplies	41,012	95,686	36,697	(61.65)	87,276	137.83
	Subtotal	<u>1,464,198</u>	<u>2,273,521</u>	<u>1,639,346</u>	(27.89)	<u>1,521,212</u>	(7.21)
5000	Services and Other Operating Expenses						
5100	Personal & Consultant Svcs	5,800,667	5,651,449	4,855,839	(14.08)	5,540,124	14.09
5200	Travel & Conference Expenses	487,281	657,890	371,920	(43.47)	449,929	20.97
5300	Dues & Memberships	298,863	334,567	250,326	(25.18)	303,618	21.29
5400	Insurance	0	0	0	-	0	-
5500	Utilities & Housekeeping Svcs	5,739,718	5,497,823	5,202,803	(5.37)	5,646,268	8.52
5600	Rents, Leases & Repairs	4,860,568	3,907,337	3,306,326	(15.38)	4,799,013	45.15
5700	Legal, Election & Audit Exp	1,340,038	2,019,665	1,904,720	(5.69)	1,349,302	(29.16)
5800	Other Operating Exp & Services	8,019,763	10,759,570	10,200,770	(5.19)	9,231,710	(9.50)
5900	Other (Transp., Postge, Reprod., Spec. Proj., etc.)	23,683,471	18,472,174	5,543,676	(69.99)	7,875,370	42.06
	Subtotal	<u>50,230,369</u>	<u>47,300,475</u>	<u>31,636,380</u>	(33.12)	<u>35,195,334</u>	11.25
6000	Sites, Buildings, Books, and Equipment						
6100	Sites & Site Improvements	0	0	0	-	0	-
6200	Buildings	750	360,750	1,827,771	406.66	750	(99.96)
6300	Library Books	800	800	799	(0.13)	800	0.13
6400	Equipment	735,077	1,816,106	1,322,598	(27.17)	588,078	(55.54)
	Subtotal	<u>736,627</u>	<u>2,177,656</u>	<u>3,151,168</u>	44.70	<u>589,628</u>	(81.29)
	Subtotal, Expenditures (1000 - 6000)	<u>282,039,082</u>	<u>283,770,056</u>	<u>269,252,201</u>	(5.12)	<u>266,577,168</u>	(0.99)

Rancho Santiago Community College District
Tentative Budget
2025-26

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

		2024-25 Adopted Budget	2024-25 Allocated Budget	2024-25 Estimated Expenses	% change 24/25 Est/ 24/25 Budget	2025-26 Tentative Budget	% change 24/25 Tent/ 23/24 Est
<u>Expenditures by Object</u>							
7000	Other Outgo						
7200	Intrafund Transfers Out	0	0	10,019	-	0	(100.00)
7300	Interfund Transfers Out	6,598,477	6,680,412	13,603,020	103.63	7,640,146	(43.83)
7600	Other Student Aid	0	403,905	145,869	(63.89)	175,000	19.97
	Subtotal	<u>6,598,477</u>	<u>7,084,317</u>	<u>13,758,908</u>	94.22	<u>7,815,146</u>	(43.20)
	Subtotal, Expenditures (1000 - 7000)	<u>288,637,559</u>	<u>290,854,373</u>	<u>283,011,109</u>	(2.70)	<u>274,392,314</u>	(3.05)
7900	Reserve for Contingencies						
7910	Estimated COLA	0	0	0	-	4,284,669	-
7930	Board Policy Contingency	71,584,073	71,584,073	0	(100.00)	71,584,073	-
7940	Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940	Employee Vacation Payout	50,000	50,000	0	(100.00)	50,000	-
7950	Budget Stabilization	6,790,118	6,312,876	0	(100.00)	6,640,118	-
	Total Designated	<u>78,524,191</u>	<u>78,046,949</u>	<u>0</u>	(100.00)	<u>82,658,860</u>	-
7910	Unrestricted Contingency	2,272,125	1,616,234	91,755,767	5,577.13	5,973,276	(93.49)
	Subtotal Expenditures (7900)	<u>80,796,316</u>	<u>79,663,183</u>	<u>91,755,767</u>	15.18	<u>88,632,136</u>	(3.40)
Total Expenditures, Other Outgo and Ending Fund Balance		<u>\$369,433,875</u>	<u>\$370,517,556</u>	<u>\$374,766,876</u>	1.15	<u>\$363,024,450</u>	(3.13)

Rancho Santiago Community College District
Tentative Budget
2025-26

Restricted General Fund Revenue Budget - Fund 12

<u>Revenues by Source</u>		2023-24 Actual Revenue	2024-25 Revised Budget	2024-25 Estimated Revenue	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
8100	Federal Revenues					
8120	Higher Education Act	\$4,180,643	\$8,006,659	\$3,354,409	\$8,126,375	142.26
8140	Temporary Assistance for Needy Families (TANF)	116,189	89,553	53,811	142,243	164.34
8150	Student Financial Aid	4,212	358,852	352,022	293,076	(16.74)
8170	Vocational Technical Education Act (VTEA)	1,262,807	1,710,488	1,318,449	843,146	(36.05)
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	3,943,776	10,165,643	4,507,844	11,303,974	150.76
	Total Federal Revenues	<u>9,507,627</u>	<u>20,331,195</u>	<u>9,586,535</u>	<u>20,708,814</u>	116.02
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,465,095	2,848,604	2,527,940	2,842,720	12.45
8623	Disabled Students Programs & Services (DSPS)	1,856,175	3,653,135	3,284,625	3,653,135	11.22
8625	CalWORKS	940,471	1,373,586	1,210,930	1,373,586	13.43
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	0	2,341	2,341	2,341	-
8629	Other Gen Categorical Apport-BSI	582,944	814,044	814,044	814,044	-
8629	Other Gen Categorical Apport-CARE	185,852	186,369	186,369	211,369	13.41
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	37,609,113	58,970,912	35,000,000	51,525,088	47.21
8629	Other Gen Categorical Apport-Equal Employment Opportunity	232,111	687,357	687,357	550,371	(19.93)
8629	Other Gen Categorical Apport-Guided Pathways	312,679	660,274	660,274	582,121	(11.84)
8629	Other Gen Categorical Apport-Matriculation-Credit	4,997,823	6,731,453	6,731,453	6,731,453	-
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	1,744,389	1,745,421	1,745,421	1,772,791	1.57
8629	Other Gen Categorical Apport-SEAP	5,417,100	5,594,143	5,594,143	5,594,143	-
8629	Other Gen Categorical Apport-Student Equity	1,771,710	3,771,807	3,771,807	3,800,888	0.77
8629	Other Gen Categorical Apport-Student Financial Aid Admin	1,373,742	2,090,693	2,090,693	2,090,693	-
8629	Other Gen Categorical Apport-Other	5,998,651	18,961,413	4,698,049	20,821,050	343.19
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	2,288,795	12,176,406	2,343,992	10,313,060	339.98
8659	Other Reimb Categorical Allow-Other	663,187	9,841,558	650,000	9,702,165	1,392.64

Rancho Santiago Community College District
Tentative Budget
2025-26

Restricted General Fund Revenue Budget - Fund 12						
		2023-24 Actual Revenue	2024-25 Revised Budget	2024-25 Estimated Revenue	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
<u>Revenues by Source</u>						
8681	State Lottery Proceeds	3,569,257	2,384,827	2,384,827	2,606,844	9.31
8699	Other Misc State	4,480,257	5,333,385	6,163,541	5,312,633	(13.81)
	Total State Revenues	76,489,351	137,827,728	80,547,806	130,300,495	61.77
8800	Local Revenues					
8820	Contrib, Gifts, Grants & Endowment	0	500	0	500	-
883X	Contract Instructional Service/All Other Contract	1,392,552	5,461,501	1,383,501	5,390,501	289.63
8867	Gain (Loss) on Invest	0	0	0	0	-
8876	Health Services Fees	1,086,301	972,300	1,259,498	972,300	(22.80)
8882	Parking Fees & Bus Passes	411,600	1,513,122	416,636	1,513,122	263.18
8890	Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	277,635	287,562	281,118	287,562	2.29
8891	Other Local Rev - Special Proj	294,662	904,914	536,593	901,223	67.95
	Total Local Revenues	3,462,750	9,139,899	3,877,346	9,065,208	133.80
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983	Interfund/Intrafund Transfer In	133,705	0	0	0	-
8999	Revenue - Clearing	0	0	0	0	-
	Total Other Sources	133,705	0	0	0	-
	Total Revenues	89,593,433	167,298,822	94,011,687	160,074,517	70.27
	Net Beginning Balance	6,089,542	7,055,845	7,055,845	2,556,062	(63.77)
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	6,089,542	7,055,845	7,055,845	2,556,062	(63.77)
Total Revenues, Other Financing Sources and Beginning Fund Balance		\$95,682,975	\$174,354,667	\$101,067,532	\$162,630,579	60.91

Rancho Santiago Community College District
Tentative Budget
2025-26

Restricted General Fund Expenditure Budget - Fund 12

<u>Expenditures by Object</u>		2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$157,621	\$414,529	\$262,658	\$435,459	65.79
1200	Non-Instructional Salaries, Regular Contract	7,241,732	10,171,733	7,562,156	10,761,600	42.31
1300	Instructional Salaries, Other Non-Regular	194,657	475,929	282,166	441,178	56.35
1400	Non-Instructional Salaries, Other Non-Regular	5,832,798	9,628,021	6,105,838	9,187,202	50.47
	Subtotal	<u>13,426,808</u>	<u>20,690,212</u>	<u>14,212,818</u>	<u>20,825,439</u>	46.53
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	11,967,859	24,182,892	14,228,645	25,316,628	77.93
2200	Instructional Aides, Regular Full Time	57,329	126,308	122,570	176,333	43.86
2300	Non-Instructional Salaries, Other	4,508,209	8,089,389	5,195,680	7,916,208	52.36
2400	Instructional Aides, Other	864,110	1,495,500	674,832	1,411,683	109.19
	Subtotal	<u>17,397,507</u>	<u>33,894,089</u>	<u>20,221,727</u>	<u>34,820,852</u>	72.20
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	2,879,057	4,263,633	2,243,123	4,210,046	87.69
3200	Public Employees' Retirement System Fund	4,038,592	7,827,794	4,742,272	8,242,943	73.82
3300	Old Age, Survivors, Disability, and Health Ins.	1,421,110	2,761,883	1,626,887	2,819,059	73.28
3400	Health and Welfare Benefits	4,225,589	7,301,511	4,536,638	7,819,737	72.37
3500	State Unemployment Insurance	14,752	63,680	16,441	67,236	308.95
3600	Workers' Compensation Insurance	459,296	854,173	515,146	855,437	66.06
3900	Other Benefits	310,631	613,670	349,933	636,610	81.92
	Subtotal	<u>13,349,027</u>	<u>23,686,344</u>	<u>14,030,440</u>	<u>24,651,068</u>	75.70
	<i>TOTAL SALARIES/BENEFITS</i>	<i>44,173,342</i>	<i>78,270,645</i>	<i>48,464,985</i>	<i>80,297,359</i>	65.68

Rancho Santiago Community College District
Tentative Budget
2025-26

Restricted General Fund Expenditure Budget - Fund 12

		2023-24	2024-25	2024-25	2025-26	% change
		Actual	Revised	Estimated	Tentative	25/26 Tent/
		Expenses	Budget	Expenses	Budget	24/25 Est
<u>Expenditures by Object</u>						
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	-
4200	Other Books	105,270	472,720	174,352	344,252	97.45
4300	Instructional Supplies	1,884,253	5,337,064	2,086,060	2,500,758	19.88
4400	Media Supplies	0	0	0	0	-
4500	Maintenance Supplies	16,422	21,898	16,447	17,500	6.40
4600	Non-Instructional Supplies	662,815	1,660,926	846,039	1,276,982	50.94
4700	Food Supplies	440,868	999,439	520,104	811,850	56.09
	Subtotal	<u>3,109,628</u>	<u>8,492,047</u>	<u>3,643,002</u>	<u>4,951,342</u>	35.91
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	30,315,645	49,515,678	34,981,876	43,269,467	23.69
5200	Travel & Conference Expenses	761,417	2,355,960	613,809	1,855,041	202.22
5300	Dues & Memberships	40,371	118,671	37,318	104,836	180.93
5400	Insurance	53,357	59,995	55,934	59,995	7.26
5500	Utilities & Housekeeping Svcs	48,120	94,773	78,248	80,253	2.56
5600	Rents, Leases & Repairs	167,926	325,436	148,168	398,745	169.12
5700	Legal, Election & Audit Exp	74,680	120,000	105,320	120,000	13.94
5800	Other Operating Exp & Services	1,233,296	3,478,323	1,120,137	3,316,952	196.12
5900	Other (Transp., Postage, Reproduction, Special Proj., etc.)	2,681,652	17,644,164	2,561,476	17,604,134	587.27
	Subtotal	<u>35,376,464</u>	<u>73,713,000</u>	<u>39,702,286</u>	<u>66,809,423</u>	68.28
6000	Sites, Buildings, Books, and Equipment					
6100	Sites & Site Improvements	37,744	579,198	172,256	423,041	145.59
6200	Buildings	306,509	947,077	368,750	784,880	112.85
6300	Library Books	213,911	273,469	232,869	272,132	16.86
6400	Equipment	3,316,735	7,154,605	4,107,449	4,662,515	13.51
6900	Project Contingencies	0	17,250	0	17,250	-
	Subtotal	<u>3,874,899</u>	<u>8,971,599</u>	<u>4,881,324</u>	<u>6,159,818</u>	26.19
	Subtotal, Expenditures (1000 - 6000)	<u>86,534,333</u>	<u>169,447,291</u>	<u>96,691,597</u>	<u>158,217,942</u>	63.63

Rancho Santiago Community College District
Tentative Budget
2025-26

Restricted General Fund Expenditure Budget - Fund 12

		2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
<u>Expenditures by Object</u>						
7000	Other Outgo					
7200	Intrafund Transfers Out	130,425	0	0	0	-
7300	Interfund Transfers Out	936	0	3,154	0	(100.00)
7400	Other Transfers	419,992	440,289	440,289	440,289	-
7600	Other Student Aid	1,541,444	3,175,915	1,376,430	2,699,720	96.14
	Subtotal	<u>2,092,797</u>	<u>3,616,204</u>	<u>1,819,873</u>	<u>3,140,009</u>	72.54
	Subtotal, Expenditures (1000 - 7000)	<u>88,627,130</u>	<u>173,063,495</u>	<u>98,511,470</u>	<u>161,357,951</u>	63.80
7900	Reserve for Contingencies					
7920	Restricted Contingency-Family Pact 2339 & 2340	0	134,094	0	134,094	-
7920	Restricted Contingency-Campus Health Services-3250	0	144,578	0	144,578	-
7920	Restricted Contingency-Health Services-3450	0	1,012,500	0	993,956	-
7920	Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
	Total Designated	<u>0</u>	<u>1,291,172</u>	<u>0</u>	<u>1,272,628</u>	-
7910	Unrestricted Contingency	7,055,845	0	2,556,062	0	(100.00)
	Subtotal Expenditures (7900)	<u>7,055,845</u>	<u>1,291,172</u>	<u>2,556,062</u>	<u>1,272,628</u>	(50.21)
Total Expenditures, Other Outgo and Ending Fund Balance		<u>\$95,682,975</u>	<u>\$174,354,667</u>	<u>\$101,067,532</u>	<u>\$162,630,579</u>	60.91

Rancho Santiago Community College District
Tentative Budget
2025-26

Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	64,435,264		0		64,435,264		12,030,433		76,465,697	
Classified Salaries	20,534,607		154,254		20,688,861		16,323,963		37,012,824	
Employee Benefits	35,315,783		100,668		35,416,451		11,672,539		47,088,990	
Supplies & Materials	609,975		281,371		891,346		3,075,688		3,967,034	
Other Operating Exp & Services	7,347,791		7,493,109		14,840,900		13,415,309		28,256,209	
Capital Outlay	360,792		18,062		378,854		4,182,889		4,561,743	
Other Outgo	524,276		719,627		1,243,903		2,164,296		3,408,199	
Grand Total	\$129,128,488	53.42%	\$8,767,091	72.81%	\$137,895,579	54.34%	\$62,865,117	38.83%	\$200,760,696	48.30%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	29,168,043		400,000		29,568,043		8,511,229		38,079,272	
Classified Salaries	10,738,943		24,043		10,762,986		11,143,626		21,906,612	
Employee Benefits	17,263,536		93,973		17,357,509		8,319,807		25,677,316	
Supplies & Materials	0		245,785		245,785		1,737,045		1,982,830	
Other Operating Exp & Services	5,812,384		1,348,459		7,160,843		10,365,445		17,526,288	
Capital Outlay	770		0		770		1,620,864		1,621,634	
Other Outgo	1,442,903		0		1,442,903		1,928,052		3,370,955	
Grand Total	\$64,426,579	26.65%	\$2,112,260	17.54%	\$66,538,839	26.22%	\$43,626,068	26.95%	\$110,164,907	26.50%

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	448,996		0		448,996		283,777		732,773	
Classified Salaries	22,576,936		0		22,576,936		7,353,263		29,930,199	
Employee Benefits	13,130,033		64,572		13,194,605		3,920,164		17,114,769	
Supplies & Materials	319,509		1,095,574		1,415,083		138,609		1,553,692	
Other Operating Exp & Services	11,490,131		841		11,490,972		43,028,669		54,519,641	
Capital Outlay	209,163		0		209,163		356,065		565,228	
Other Outgo	0		0		0		320,289		320,289	
Grand Total	\$48,174,768	19.93%	\$1,160,987	9.64%	\$49,335,755	19.44%	\$55,400,836	34.22%	\$104,736,591	25.20%

Total Expenditures-excludes Institutional Costs	\$241,729,835	100.00%	\$12,040,338	100.00%	\$253,770,173	100.00%	\$161,892,021	100.00%	\$415,662,194	100.00%
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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	6,894,712		7,584,025		14,478,737		738,558		15,217,295	
Election	125,000		125,000		250,000		0		250,000	
Other Operating Exp & Services-prop&liability ins	3,900,000		0		3,900,000		0		3,900,000	
Other Operating - SCC-ADA settlement expense	0		2,000,000		2,000,000		0		2,000,000	
Other Outgo-Interfund Transfers	1,500,000		0		1,500,000		0		1,500,000	
Other Outgo-Board Policy Contingency	0		71,584,073		71,584,073		0		71,584,073	
Other Outgo-Reserves SRP exp	765,064		0		765,064		0		765,064	
Other Outgo-Reserves	7,986,285		6,790,118		14,776,403		0		14,776,403	
Grand Total	\$21,171,061		\$88,083,216		\$109,254,277		\$738,558		\$109,992,835	

Total Expenditures-includes Institutional Costs	\$262,900,896		\$100,123,554		\$363,024,450		\$162,630,579		\$525,655,029	
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RSCCD - Estimate 2025/26 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on Student Centered Funding Formula

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DS&O	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 10,847,420	\$ 8,677,936	\$ 2,169,484	\$ 8,677,933	\$ 6,508,449	\$ 2,169,484			\$ 19,525,353
FTES - 24/25 @ P2 split	\$ 116,076,088	\$ 74,818,007	\$ 41,258,081	\$ 49,475,475	\$ 29,310,497	\$ 20,164,977			\$ 165,551,563
SCFF - Supplemental Allocation	\$ 22,992,271	\$ 22,992,271	\$ -	\$ 6,775,616	\$ 6,775,616	\$ -			\$ 29,767,887
SCFF - Student Success Allocation	\$ 14,912,431	\$ 14,912,431	\$ -	\$ 7,517,664	\$ 7,517,664	\$ -			\$ 22,430,095
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ 164,828,211	\$ 121,400,646	\$ 43,427,565	\$ 72,446,687	\$ 50,112,226	\$ 22,334,461			\$ 237,274,898
25/26 COLA - 2.30%	\$ 3,837,778	\$ 2,826,632	\$ 1,011,146	\$ 1,686,813	\$ 1,166,788	\$ 520,025			\$ 5,524,591
Deficit Coefficient	\$ (3,411,535)	\$ (2,512,692)	\$ (898,843)	\$ (1,499,466)	\$ (1,037,199)	\$ (462,268)			\$ (4,911,001)
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 165,254,455	\$ 121,714,586	\$ 43,539,869	\$ 72,634,033	\$ 50,241,815	\$ 22,392,218			\$ 237,888,488
Percentages	69.47%	51.16%	18.30%	30.53%	21.12%	9.41%			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 4,286,298	\$ 2,911,696	\$ 1,374,602	\$ 1,785,741	\$ 1,117,071	\$ 668,670			\$ 6,072,039
State Mandate	\$ 738,829	\$ 738,829	\$ -	\$ 308,003	\$ 308,003	\$ -			\$ 1,046,832
Full-Time Faculty Hiring Allocation	\$ 2,217,074	\$ 2,217,074	\$ -	\$ 1,108,370	\$ 1,108,370	\$ -			\$ 3,325,444
Part-Time Faculty Compensation	\$ 499,023	\$ 335,400	\$ 163,623	\$ 208,033	\$ 128,439	\$ 79,594			\$ 707,056
Subtotal, Other State Revenue	\$ 7,741,224	\$ 6,202,998	\$ 1,538,225	\$ 3,410,147	\$ 2,661,884	\$ 748,264			\$ 11,151,371
TOTAL ESTIMATED REVENUE	\$ 172,995,678	\$ 127,917,585	\$ 45,078,094	\$ 76,044,181	\$ 52,903,699	\$ 23,140,482			\$ 249,039,859
Percentages	69.47%	51.36%	18.10%	30.53%	21.24%	9.29%			
Less Institutional Cost Expenditures									\$ 16,704,381
Less Net District Services and Operations Expenditures									\$ 44,424,540
									\$ 187,910,938
ESTIMATED REVENUE	\$ 130,532,439	\$ 96,519,141	\$ 34,013,298	\$ 57,378,499	\$ 39,918,043	\$ 17,460,457			\$ 187,910,938
BUDGET EXPENDITURES FOR FY 2025/26									
SAC/CEC Expenses - F/T & Ongoing	\$ 129,128,488	\$ 109,585,133	\$ 19,543,355						\$ 129,128,488
SCC/OEC Expenses - F/T & Ongoing				\$ 64,426,579	\$ 53,524,804	\$ 10,901,775			\$ 64,426,579
District Services and Operations Expenses - F/T & Ongoing							\$ 48,174,768		\$ 48,174,768
SRP Expenses	\$ 317,271	\$ 317,271		\$ 243,943	\$ 243,943		\$ 203,850		\$ 765,064
Institutional Cost									
Retirees Instructional-local experience charge								\$ 2,846,671	\$ 2,846,671
Retirees Non-Instructional-local experience charge								\$ 4,048,041	\$ 4,048,041
Set Aside COLA								\$ 4,284,669	\$ 4,284,669
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	\$ 129,445,759	\$ 109,902,404	\$ 19,543,355	\$ 64,670,522	\$ 53,768,747	\$ 10,901,775	\$ 48,378,618	\$ 16,704,381	\$ 259,199,280
Percent of Total Estimated Expenditures	49.94%	42.40%	7.54%	24.95%	20.74%	4.21%	18.66%	6.44%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ 1,086,680	\$ (13,383,263)	\$ 14,469,943	\$ (7,292,023)	\$ (13,850,704)	\$ 6,558,682			\$ (6,205,343)
OTHER STATE REVENUE									
Apprenticeship				\$ 5,733,479	\$ 5,733,479				\$ 5,733,479
Enrollment Fees 2%								\$ 219,878	\$ 219,878
LOCAL REVENUE									
Non Resident Tuition	\$ 2,500,000	\$ 2,500,000		\$ 1,500,000	\$ 1,500,000				\$ 4,000,000
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	\$ 40,000	\$ 40,000						\$ 524,200	\$ 564,200
Subtotal, Other Local Revenue	\$ 2,548,480	\$ 2,548,480	\$ -	\$ 7,358,479	\$ 7,358,479	\$ -	\$ 205,000	\$ 3,749,078	\$ 13,861,037
ESTIMATED ENDING BALANCE FOR 6/30/26	3,635,160	\$ (10,834,783)	\$ 14,469,943	66,456	\$ (6,492,225)	\$ 6,558,682			\$ 3,701,616

Rancho Santiago Community College District
Tentative Budget
2025-26

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
Tentative Budget
2025-26

Bond Interest and Redemption Funds - Combined - Fund 24					
Revenue Budget					
<u>Revenue by Source</u>	2023-24 Actual Revenue	2024-25 Revised Budget	2024-25 Estimated Revenue	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$135,487	\$0	\$0	\$0	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	34,205,571	36,307,866	36,307,866	36,307,866	-
8815 Voted Indebtedness Levies-Unsecured	3,275,346	565,435	565,435	565,435	-
8860 Interest & Investment Income	1,045,740	110,569	110,569	110,569	-
8890 Other Local Revenue	1,694	0	0	0	-
Total Local Revenues	38,528,351	36,983,870	36,983,870	36,983,870	-
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	3,435	0	0	0	-
8981/8983 Interfund/Intrafund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	38,667,273	36,983,870	36,983,870	36,983,870	-
Beginning Fund Balance	35,260,619	38,043,617	38,043,617	38,043,617	-
Adjustment to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	35,260,619	38,043,617	38,043,617	38,043,617	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$73,927,892	\$75,027,487	\$75,027,487	\$75,027,487	-

Rancho Santiago Community College District
Tentative Budget
2025-26

Bond Interest and Redemption Funds - Combined - Fund 24					
Expenditure Budget					
<u>Expenditures by Object</u>	2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$7,132	\$0	\$0	\$0	-
5900 Other Operating Exp & Services	0	0	0	0	-
Subtotal	<u>7,132</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
7000 Other Outgo					
7110 Debt Payment - Principal	27,317,845	28,165,685	28,165,685	28,165,685	-
7120 Debt Payment - Interest	8,559,298	9,787,228	8,818,185	9,787,228	10.99
7200/7300 Intrafund/Interfund Transfer Out	0	0	0	0	-
Subtotal	<u>35,877,143</u>	<u>37,952,913</u>	<u>36,983,870</u>	<u>37,952,913</u>	2.62
Subtotal, Expenditures (1000 - 7000)	<u>35,884,275</u>	<u>37,952,913</u>	<u>36,983,870</u>	<u>37,952,913</u>	2.62
7900 Reserve for Contingencies					
7920 Restricted Contingency	38,043,617	37,074,574	38,043,617	37,074,574	(2.55)
Total Fund Balance	<u>38,043,617</u>	<u>37,074,574</u>	<u>38,043,617</u>	<u>37,074,574</u>	(2.55)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$73,927,892</u></u>	<u><u>\$75,027,487</u></u>	<u><u>\$75,027,487</u></u>	<u><u>\$75,027,487</u></u>	-

Rancho Santiago Community College District
Tentative Budget
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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
Tentative Budget
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Bookstore Fund - Fund 31					
Revenue Budget					
<u>Revenues by Source</u>	2023-24 Actual Revenue	2024-25 Revised Budget	2024-25 Estimated Revenue	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
8600 State Revenues					
8699 Other Misc State Revenue	\$0	\$0	\$0	\$0	-
8800 Local Revenues					
8843 Sales-Miscellaneous	2,892,497	3,092,376	3,479,944	3,277,376	(5.82)
8850 Rentals Short-Term	121	1,268	92	1,268	1,278.26
8860 Interest & Investment Income	14,919	5,500	9,807	5,500	(43.92)
8890 Other Local Revenues	142,871	19,500	187,066	19,500	(89.58)
8900 Other Financing					
8981 Interfund Transfers	0	0	0	0	-
Total Revenues	<u>3,050,408</u>	<u>3,118,644</u>	<u>3,676,909</u>	<u>3,303,644</u>	(10.15)
Beginning Fund Balance	6,453,737	5,530,207	5,530,207	5,506,714	(0.42)
Prior Year Adj	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Beginning Fund Balance	<u><u>\$9,504,145</u></u>	<u><u>\$8,648,851</u></u>	<u><u>\$9,207,116</u></u>	<u><u>\$8,810,358</u></u>	(4.31)

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		Bookstore Fund - Fund 31				
		Expenditure Budget				
<u>Expenditures by Object</u>		2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
2000	Classified Salaries	\$1,063,406	\$1,095,333	\$1,152,173	\$1,138,968	(1.15)
3000	Employee Benefits	532,576	579,922	604,723	593,699	(1.82)
4000	Books and Supplies	2,020,456	2,747,370	1,760,908	2,732,781	55.19
5000	Services and Other Operating Expenses	238,101	226,348	158,567	270,444	70.56
6000	Sites, Buildings, Books, and Equipment	23,239	79,500	24,031	79,500	230.82
	Subtotal, Expenditures (1000 - 6000)	<u>3,877,778</u>	<u>4,728,473</u>	<u>3,700,402</u>	<u>4,815,392</u>	30.13
7300	Interfund Transfers Out	96,160	114,205	0	114,205	-
	Subtotal, Expenditures (1000 - 7000)	<u>3,973,938</u>	<u>4,842,678</u>	<u>3,700,402</u>	<u>4,929,597</u>	33.22
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	<u>5,530,207</u>	<u>3,806,173</u>	<u>5,506,714</u>	<u>3,880,761</u>	(29.53)
Total Expenditures and Ending Fund Balance		<u><u>\$9,504,145</u></u>	<u><u>\$8,648,851</u></u>	<u><u>\$9,207,116</u></u>	<u><u>\$8,810,358</u></u>	(4.31)
<i>Total of \$935,925 of inventory is budgeted in the Reserve for Contingency Account (SAC=\$411,757 and SCC=\$524,168)</i>						

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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.

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Child Development Fund - Fund 33					
Revenue Budget					
<u>Revenues by Source</u>	2023-24 Actual Revenue	2024-25 Revised Budget	2024-25 Estimated Revenue	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
8100 Federal Revenues					
8191 Child Dev Apport - Fe	\$241,720	\$822,232	\$751,266	\$820,370	9.20
8199 Other Federal Revenue	2,947,691	4,427,645	2,499,234	3,191,400	27.70
Total Federal Revenues	<u>3,189,411</u>	<u>5,249,877</u>	<u>3,250,500</u>	<u>4,011,770</u>	23.42
8600 State Revenues					
8621 Child Development Apportionment	7,077,287	9,785,043	7,851,264	9,822,050	25.10
8629 Other Categorical Apportionment	322,014	324,424	273,402	324,424	18.66
8659 Other Reimb Categorical	100,697	549,311	0	456,799	-
8699 Other Miscellaneous State Revenue	286,744	3,715,649	285,131	3,467,159	1,115.99
Total State Revenues	<u>7,786,742</u>	<u>14,374,427</u>	<u>8,409,797</u>	<u>14,070,432</u>	67.31
8800 Local Revenues					
8860 Interest & Investment Income	157,602	100,000	226,245	150,000	(33.70)
8871 Child Development Services	54,769	101,877	28,793	71,231	147.39
8890 Other Local Rev	40,640	0	0	0	-
8893 Outlawed Checks	14	0	12	0	(100.00)
Total Local Revenues	<u>253,025</u>	<u>201,877</u>	<u>255,050</u>	<u>221,231</u>	(13.26)
8900 Other Financing Sources					
8981 Interfund Transfers In	0	0	3,154	0	(100.00)
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>3,154</u>	<u>0</u>	(100.00)
Total Revenues	<u>11,229,178</u>	<u>19,826,181</u>	<u>11,918,501</u>	<u>18,303,433</u>	53.57
Beginning Fund Balance	<u>2,000,385</u>	<u>2,362,056</u>	<u>2,362,056</u>	<u>2,362,056</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$13,229,563</u>	<u>\$22,188,237</u>	<u>\$14,280,557</u>	<u>\$20,665,489</u>	44.71

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Child Development Fund - Fund 33					
Expenditure Budget					
<u>Expenditures by Object</u>	2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
1000 Academic Salaries					
1200 Non-instructional Salaries, Regular Contract	\$3,272,841	\$4,006,664	\$3,497,807	\$3,570,364	2.07
1400 Non-instructional Salaries, Other Non-Regular	53,892	120,474	58,351	36,000	(38.30)
Subtotal	<u>3,326,733</u>	<u>4,127,138</u>	<u>3,556,158</u>	<u>3,606,364</u>	1.41
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	897,063	1,101,660	935,110	995,648	6.47
2300 Non-instructional Salaries, Other	2,570,839	5,935,742	3,171,478	5,114,006	61.25
Subtotal	<u>3,467,902</u>	<u>7,037,402</u>	<u>4,106,588</u>	<u>6,109,654</u>	48.78
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	848,990	1,121,118	859,893	1,045,893	21.63
3200 Public Employees' Retirement System Fund	526,612	595,136	477,302	571,641	19.77
3300 Old Age, Survivors, Disability, and Health Ins.	235,892	255,096	264,156	230,248	(12.84)
3400 Health and Welfare Benefits	1,256,639	1,554,166	1,289,882	1,253,363	(2.83)
3500 State Unemployment Insurance	2,975	4,076	2,690	3,568	32.64
3600 Workers' Compensation Insurance	103,385	167,949	110,834	146,604	32.27
3900 Other Benefits	92,520	107,798	100,994	102,979	1.97
Subtotal	<u>3,067,013</u>	<u>3,805,339</u>	<u>3,105,751</u>	<u>3,354,296</u>	8.00
4000 Books and Supplies					
4200 Books, Mags & Ref Mat	738	20,030	3,829	23,262	507.52
4300 Instructional Supplies	128,838	651,002	140,226	626,788	346.98
4500 Maintenance Supplies	0	0	0	0	-
4600 Non-Instructional Supplies	235,243	625,934	263,984	474,684	79.82
4700 Food Supplies	180,982	278,395	205,209	293,500	43.02
Subtotal	<u>545,801</u>	<u>1,575,361</u>	<u>613,248</u>	<u>1,418,234</u>	131.27

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Child Development Fund - Fund 33					
Expenditure Budget					
<u>Expenditures by Object</u>	2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	81,688	278,117	129,750	220,000	69.56
5200 Travel & Conference Expenses	44,185	120,391	50,175	110,346	119.92
5300 Dues & Memberships	5,024	10,829	4,979	11,000	120.93
5500 Utilities & Housekeeping Svcs	0	0	0	0	-
5600 Rents, Leases & Repairs	11,672	33,206	15,390	38,000	146.91
5800 Other Operating Exp & Services	109,382	241,474	113,271	197,636	74.48
5900 Other	21,104	3,028,685	41,797	3,190,445	7,533.19
Subtotal	273,055	3,712,702	355,362	3,767,427	960.17
6000 Sites, Buildings, Books, and Equipment					
6200 Buildings	58,289	72,000	36,013	72,000	99.93
6400 Equipment	128,714	396,903	145,381	530,160	264.67
6900 Project Contingency	0	9,000	0	9,000	-
Subtotal	187,003	477,903	181,394	611,160	236.92
7000 Other Outgo					
7670 Other Exp Paid for Students	0	0	0	0	-
Subtotal	0	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	10,867,507	20,735,845	11,918,501	18,867,135	58.30
7900 Reserve for Contingencies					
7920 Restricted Contingency	2,362,056	1,452,392	2,362,056	1,798,354	(23.86)
Total Expenditures, Other Outgo & Ending Fund Balance	\$13,229,563	\$22,188,237	\$14,280,557	\$20,665,489	44.71

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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.

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Capital Outlay Projects Fund - Fund 41					
Revenue Budget					
<u>Revenue by Source</u>	2023-24 Actual Revenue	2024-25 Revised Budget	2024-25 Estimated Revenue	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
8600 State Revenues					
8629 Other Gen Categorical	\$60,256	\$0	\$0	\$0	-
8651 Community College Const. Act	1,340,755	1,378,245	1,378,245	0	(100.00)
8652 Scheduled Maintenance & Special Rep. Prog	128,753	128,753	128,753	128,753	-
State Revenues	<u>1,529,764</u>	<u>1,506,998</u>	<u>1,506,998</u>	<u>128,753</u>	(91.46)
8800 Local Revenues					
8851 Leases-Facilities/Land/Bldg	0	0	0	0	-
8860 Interest & Investment Income	4,616,252	3,600,000	3,600,000	3,600,000	-
8866 Gain(Loss)on Invest-Realized	0	0	0	0	-
8881 Nonresident Tuition-Capital	472,139	455,199	455,199	455,199	-
8888 Utility Rebate Incentives	80,864	0	0	0	-
8890 Other Local Revenue	50,939	12,418	12,418	12,418	-
8894 Discounts Taken	0	72	0	72	-
8897 Redevelopment Rev/Health&Safety	4,824,135	4,824,135	4,824,135	4,824,135	-
Local Revenues	<u>10,044,329</u>	<u>8,891,824</u>	<u>8,891,752</u>	<u>8,891,824</u>	0.00
8900 Other Financing Sources					
8981 Interfund Transfers - In	3,789,283	3,794,000	3,794,000	3,550,000	(6.43)
Total Other Financing Sources	<u>3,789,283</u>	<u>3,794,000</u>	<u>3,794,000</u>	<u>3,550,000</u>	(6.43)
Total Revenues and Other Financing Sources	15,363,376	14,192,822	14,192,750	12,570,577	(11.43)
Beginning Fund Balance	103,505,251	104,005,302	104,005,302	103,456,209	(0.53)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$118,868,627</u></u>	<u><u>\$118,198,124</u></u>	<u><u>\$118,198,052</u></u>	<u><u>\$116,026,786</u></u>	(1.84)

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Capital Outlay Projects Fund - Fund 41					
Expenditure Budget					
<u>Expenditures by Object</u>	2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
4000 Supplies					
4310 Instructional Supplies	\$1,908	\$18,092	\$0	\$18,092	-
4610 Non-Instructional Supplies	127,604	207,557	22,683	184,875	715.04
Subtotal	<u>129,512</u>	<u>225,649</u>	<u>22,683</u>	<u>202,967</u>	794.80
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	94,830	491,292	184,779	486,225	163.14
5500 Utilities & Housekeeping	36,544	43,298	43,277	21	(99.95)
5600 Rents, Leases & Repairs	225,325	491,447	253,282	483,041	90.71
5700 Legal Expenses	0	200,086	0	200,086	-
5800 Other Operating Exp & Services	37,979	40,012	30,353	40,012	31.82
5900 Other	1,108	14,766	4	14,762	368,950.00
Subtotal	<u>395,786</u>	<u>1,280,901</u>	<u>511,695</u>	<u>1,224,147</u>	139.23
6000 Sites, Buildings, Books, and Equipment					
6115 Sites - Contracted Services	0	178,494	0	178,494	-
6121 Site Improv - Legal	0	5,000	0	5,000	-
6122 Site Improv - Contract	4,498,684	13,337,468	3,110,720	10,226,747	228.76
6123 Site Improv - Archit	244,588	1,335,027	457,464	877,563	91.83
6124 Site Improv - Blueprint/Reproduction	22,593	69,025	47,919	21,106	(55.95)
6125 Site Improv - Construction Mgmt	186,361	1,166,800	379,320	787,480	107.60
6127 Site Improv - Demoli	0	1,115	0	1,115	-
6128 Site Improv - DSA Fees	13,389	72,631	32,155	40,475	25.87
6135 Site Improv - Lic/Ta	0	1,503	0	1,503	-
6141 Site Improv - Spcl Ins/Mat Tes	22,452	289,312	36,925	252,387	583.51
6142 Site Improv - DSA Project Insp	198,072	530,684	80,780	449,904	456.95
6143 Site Improv - Cost E	21,550	34,710	0	34,710	-
6144 Site Improv - Haz Ma	0	29,995	3,943	26,052	560.72
6145 Site Improv - Geotech/Geohaz	55,065	202,355	29,760	172,595	479.96

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Capital Outlay Projects Fund - Fund 41					
Expenditure Budget					
Expenditures by Object	2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
6147 Site Improv - SWPPP	704	600	600	0	(100.00)
6148 Site Improv - Utility Locating	41,000	42,200	0	42,200	-
6149 Site Improv - Land Sur	32,745	1,124,702	76,778	1,047,924	1,264.88
6150 Site Improv - CEQA	11,906	189,132	36,483	152,649	318.41
6153 Site Improv - City Permit/Fees	0	5,000	0	5,000	-
6154 Site Improv - Other Services	(3,825)	1,573,242	290,863	1,282,379	340.89
6155 Site Improv - Materials OFIBO	0	1,524	0	1,524	-
6156 Site Improv - Constructability	16,645	24,175	0	24,175	-
6157 Site Improv - Planning & Proje	0	61,500	13,223	48,277	265.10
Subtotal	5,361,929	20,276,194	4,596,933	15,679,259	241.08
6201 Buildings - Architects Fee	244,274	328,344	(107,000)	435,344	(506.86)
6202 Buildings - Blueprint/Reprod	1,420	14,771	0	14,771	-
6203 Buildings - Construction Mgmt	258,629	649,345	89,600	559,745	524.72
6204 Buildings - Construction Tests	0	10,724	0	10,724	-
6205 Buildings - Contracted Svcs	3,609,111	8,635,017	1,174,276	7,460,740	535.35
6206 Buildings - Demolition Costs	0	6,495	0	6,495	-
6207 Buildings - DSA Fees	12,975	38,465	0	38,465	-
6208 Buildings - Engineering Costs	18,750	625	0	625	-
6211 Buildings - Facilities	396,558	408,058	408,051	7	(100.00)
6213 Buildings - Labor Compliance	14,164	51,139	0	51,139	-
6214 Buildings - Legal Expenses	40,445	0	0	0	-
6215 Buildings - Licenses, Taxes	843	515	0	515	-
6217 Buildings - Relocation	21,047	93,566	0	93,566	-
6220 Building Improvements	0	2,381	0	2,381	-
6223 Buildings - Commissio	44,180	54,073	0	54,073	-
6224 Buildings - Spcl Ins	0	278,340	0	278,340	-
6225 Buildings - DSA Proj	5,292	835,416	0	835,416	-

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Capital Outlay Projects Fund - Fund 41					
Expenditure Budget					
<u>Expenditures by Object</u>	2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
6227 Buildings - Haz Mat	102,859	44,049	24,449	19,600	(19.83)
6228 Buildings - Geotech	1,255	71,779	0	71,779	-
6230 Buildings - OCIP	31,022	1,710	(22,901)	24,611	(207.47)
6231 Buildings - SWPPP	0	791	0	791	-
6233 Buildings - Land Sur	0	4,375	0	4,375	-
6234 Buidlings - CEQA	13,575	8,491	0	8,491	-
6235 Buildings - Environmental	0	76,716	0	76,716	-
6238 Buildings - Other Ser	32,658	46,511	14,423	32,088	122.48
6239 Bldgs - Constructabili	3,360	17,140	0	17,140	-
6240 Bldgs - Planning & Pr	0	13,560	0	13,560	-
6250 Bldg Impr - AE Fee	287,450	7,222,044	770,216	6,451,826	737.66
6251 Bldg Impr - Blueprint/Repro	56,443	116,587	81,009	35,579	(56.08)
6252 Bldg Impr - Construction	0	290,034	0	290,034	-
6253 Bldg Impr - Contracted Svcs	1,834,578	30,123,851	4,730,006	24,869,258	425.78
6254 Bldg Impr - Demolition	0	3,070,099	0	3,070,099	-
6255 Bldg Impr - DSA Fees	750	114,618	21,238	93,379	339.68
6256 Bldg Impr - Engineering Costs	11,133	938,606	44,850	893,756	1,892.77
6259 Bldg Impr - Facility	0	26,313	0	26,313	-
6262 Bldg Impr - Legal Expenses	35,538	194,462	44,179	150,283	240.17
6263 Bldg Impr - Lic/Tax/Agcy Fees	3,777	46,023	4,800	41,223	758.81
6265 Bldg Impr - Relocation/Moving	0	81,582	22,317	59,265	165.56
6268 Bldg Impr - Precon Services	0	41,714	0	41,714	-
6269 Bldg Impr - Commissioning	3,140	68,105	0	68,105	-
6270 Bldg Impr - Spcl Ins/Mat Tes	6,471	156,095	0	156,095	-
6271 Bldg Impr - DSA Project Insp	169,191	547,089	193,848	353,241	82.23
6272 Bldg Impr - Cost Estimating	29,000	380,669	10,885	369,784	3,297.19
6273 Bldg Impr - Haz Mat	4,764	231,209	0	231,209	-

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Capital Outlay Projects Fund - Fund 41					
Expenditure Budget					
Expenditures by Object	2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
6274 Bldg Impr - Geotech/G	0	357,770	11,635	346,135	2,874.95
6277 Bldg Impr - Utility L	2,750	36,000	0	36,000	-
6278 Bldg Impr - Land Survey	0	150,256	73,487	76,769	4.47
6279 Bldg Impr - CEQA	0	724,933	49,296	675,637	1,270.57
6280 Bldg Impr - Environmental	0	1,097,257	20,667	1,076,590	5,109.22
6281 Bldg Impr - Utility F	35,775	135,520	148,010	87,510	(40.88)
6282 Bldg Impr - City Perm	0	61,000	688	60,312	8,666.28
6283 Bldg Impr - Other Services	176,117	1,611,557	119,731	1,491,831	1,145.99
6284 Bldg Impr - Materials	181,360	1,062,314	873,129	189,185	(78.33)
6285 Bldg Impr - Constructab	0	40,000	0	40,000	-
6286 Bldg Impr - Planning & Project	129,328	4,029,083	407,143	3,621,940	789.60
Subtotal	<u>7,819,982</u>	<u>64,647,186</u>	<u>9,208,032</u>	<u>55,014,569</u>	497.46
6400 Equipment	1,156,116	3,970,673	402,500	3,568,174	786.50
6900 Project Contingencies	0	4,265,357	0	4,265,357	-
Subtotal, Expenditures (1000 - 6000)	<u>14,863,325</u>	<u>94,665,960</u>	<u>14,741,843</u>	<u>79,954,473</u>	442.36
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	<u>14,863,325</u>	<u>94,665,960</u>	<u>14,741,843</u>	<u>79,954,473</u>	442.36
7900 Reserve for Contingencies	104,005,302	23,532,164	103,456,209	36,072,313	(65.13)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$118,868,627</u></u>	<u><u>\$118,198,124</u></u>	<u><u>\$118,198,052</u></u>	<u><u>\$116,026,786</u></u>	(1.84)

Rancho Santiago Community College District
Tentative Budget
2025-26

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
Tentative Budget
2025-26

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

<u>Revenue by Source</u>	2023-24 Actual Revenue	2024-25 Revised Budget	2024-25 Estimated Revenue	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
8800 Local Revenues					
8839 All Other Contract Services	\$2,691,192	\$0	\$0	\$0	-
8860 Interest & Investment Income	225,202	130,000	270,156	200,000	(25.97)
8866 Gain (Loss) on Invest-Realized	0	0	0	0	-
Total Local Revenues	<u>2,916,394</u>	<u>130,000</u>	<u>270,156</u>	<u>200,000</u>	(25.97)
8900 Other Financing Sources					
8981 Interfund Transfers In	<u>2,500,000</u>	<u>2,900,000</u>	<u>2,353,524</u>	<u>3,900,000</u>	65.71
Total Revenues and Other Financing Sources	5,416,394	3,030,000	2,623,680	4,100,000	56.27
Beginning Fund Balance	5,925,828	8,593,089	8,593,089	8,211,614	(4.44)
Total Revenues and Beginning Fund Balance	<u><u>\$11,342,222</u></u>	<u><u>\$11,623,089</u></u>	<u><u>\$11,216,769</u></u>	<u><u>\$12,311,614</u></u>	9.76

Rancho Santiago Community College District
Tentative Budget
2025-26

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

<u>Expenditures by Object</u>	2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
4000 Supplies					
4310 Instructional Supplies	1,526	40,000	0	40,000	-
4610 Non-instructional Supplies	22	5,515	0	5,515	-
Subtotal	<u>1,548</u>	<u>45,515</u>	<u>0</u>	<u>45,515</u>	-
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	251,601	442,491	423,583	442,491	4.46
5400 Insurance	2,441,733	2,608,307	2,437,751	3,608,307	48.02
5500 Utilities & Housekeeping	35,638	47,000	36,801	40,000	8.69
5700 Legal, Election & Audit Exp	0	223,500	94,854	223,500	135.63
5800 Other Operating Exp & Services	(216)	45,500	2,337	45,500	1,846.94
5900 Other	11,074	78,200	9,829	78,200	695.60
Subtotal	<u>2,739,830</u>	<u>3,444,998</u>	<u>3,005,155</u>	<u>4,437,998</u>	47.68
6000 Capital Outlay					
6400 Equipment	0	34,750	0	34,750	-
Subtotal	<u>0</u>	<u>34,750</u>	<u>0</u>	<u>34,750</u>	-
7000 Other Outgo					
7300 Interfund Transfer Out	0	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	<u>2,749,133</u>	<u>3,525,263</u>	<u>3,005,155</u>	<u>4,518,263</u>	50.35
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	8,593,089	8,097,826	8,211,614	7,793,351	(5.09)
Total Expenditures and Ending Fund Balance	<u><u>\$11,342,222</u></u>	<u><u>\$11,623,089</u></u>	<u><u>\$11,216,769</u></u>	<u><u>\$12,311,614</u></u>	9.76

Rancho Santiago Community College District
Tentative Budget
2025-26

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

<u>Revenue by Source</u>	2023-24 Actual Revenue	2024-25 Revised Budget	2024-25 Estimated Revenue	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
8600 State Revenues					
8699 Other Misc State Revenue	\$0	\$0	\$0	\$0	-
8800 Local Revenues					
8839 All Other Contract Services	2,755,582	3,053,193	2,785,439	3,053,193	9.61
8860 Interest & Investment Income	105,585	80,000	100,356	80,000	(20.28)
8866 Gain (Loss) on Invest-Realized	0	0	0	0	-
Total Revenues	<u>2,861,167</u>	<u>3,133,193</u>	<u>2,885,795</u>	<u>3,133,193</u>	8.57
Beginning Fund Balance	<u>3,751,516</u>	<u>3,972,397</u>	<u>3,972,397</u>	<u>3,798,895</u>	(4.37)
Total Revenues and Beginning Fund Balance	<u><u>\$6,612,683</u></u>	<u><u>\$7,105,590</u></u>	<u><u>\$6,858,192</u></u>	<u><u>\$6,932,088</u></u>	1.08

Rancho Santiago Community College District
Tentative Budget
2025-26

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

<u>Expenditures by Object</u>		2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
1000	Certificated Salaries					
1200	Non-Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
2000	Classified Salaries					
2100	Classified Salaries	420,419	364,216	363,774	366,093	0.64
2300	Non-instructional Salaries, Other	0	10,279	0	10,279	-
	Subtotal	420,419	374,495	363,774	376,372	3.46
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	0	0	0	0	-
3200	Public Employees' Retirement System Fund	81,390	100,728	97,308	101,580	4.39
3300	Old Age, Survivors, Disability, and Health Ins.	24,954	28,296	27,206	28,439	4.53
3400	Health and Welfare Benefits	64,143	68,620	65,038	73,544	13.08
3500	State Unemployment Insurance	194	648	183	649	254.64
3600	Workers' Compensation Insurance	6,385	5,550	5,542	5,579	0.67
3900	Other Benefits	5,450	6,655	6,529	6,655	1.93
	Subtotal	182,516	210,497	201,806	216,446	7.25
4000	Supplies					
4600	Non-Instructional Supplies	3,063	5,374	4,739	5,374	13.40

Rancho Santiago Community College District
Tentative Budget
2025-26

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

		2023-24	2024-25	2024-25	2025-26	% change
		Actual	Revised	Estimated	Tentative	25/26 Tent/
<u>Expenditures by Object</u>		Expenses	Budget	Expenses	Budget	24/25 Est
5000	Services and Other Operating Expenses					
5100	Consultants and Contracted Services	7,350	13,750	7,350	13,750	87.07
5200	Conference Expenses	2,592	4,200	1,184	4,200	254.73
5400	Insurance	2,021,873	2,806,027	2,476,296	2,806,027	13.32
5800	Other Operating Exp & Services	762	6,050	691	6,050	775.54
	Subtotal	<u>2,032,577</u>	<u>2,830,027</u>	<u>2,485,521</u>	<u>2,830,027</u>	13.86
6000	Capital Outlay	1,711	7,200	3,457	7,200	108.27
	Subtotal, Expenditures (1000 - 6000)	<u>2,640,286</u>	<u>3,427,593</u>	<u>3,059,297</u>	<u>3,435,419</u>	12.29
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	3,972,397	3,677,997	3,798,895	3,496,669	(7.96)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Total Expenditures and Ending Fund Balance		<u><u>\$6,612,683</u></u>	<u><u>\$7,105,590</u></u>	<u><u>\$6,858,192</u></u>	<u><u>\$6,932,088</u></u>	1.08

Rancho Santiago Community College District
Tentative Budget
2025-26

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.

Estimated cash balance as of June 30, 2025 is \$48,284,587

Rancho Santiago Community College District
Tentative Budget
2025-26

Retiree Benefits Fund - Fund 63					
Revenue Budget					
<u>Revenue by Source</u>	2023-24 Actual Revenue	2024-25 Revised Budget	2024-25 Estimated Revenue	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
8800 Local Revenues					
8839 All Other Contract Services	\$6,356,184	\$6,142,439	\$6,142,439	\$6,142,439	-
8860 Interest & Investment Income	1,899,390	1,250,000	1,535,448	1,250,000	(18.59)
8866 Gain (Loss) on Invest-Realized	0	0	0	0	-
8890 Other Local Revenues	75,297	100,000	23,258	100,000	329.96
Total Revenues	<u>8,330,871</u>	<u>7,492,439</u>	<u>7,701,145</u>	<u>7,492,439</u>	(2.71)
8900 Other Financing Sources					
8981 Interfund Transfers In	0	0	0	0	-
Beginning Fund Balance	(37,746,658)	(34,757,980)	(34,757,980)	(32,548,962)	(6.36)
Total Revenues and Beginning Fund Balance	<u><u>(\$29,415,787)</u></u>	<u><u>(\$27,265,541)</u></u>	<u><u>(\$27,056,835)</u></u>	<u><u>(\$25,056,523)</u></u>	(7.39)

Rancho Santiago Community College District
Tentative Budget
2025-26

Retiree Benefits Fund - Fund 63					
Expenditure Budget					
<u>Expenditures by Object</u>	2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
3000 Employee Benefits					
3400 Net Post-Retirement Benefits	\$5,327,245	\$5,473,743	\$5,473,743	\$5,473,743	-
5000 Other Operating Exp & Services					
5885 Investment & Interest Expense	14,948	35,000	18,384	35,000	90.38
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	<u>5,342,193</u>	<u>5,508,743</u>	<u>5,492,127</u>	<u>5,508,743</u>	0.30
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	(34,757,980)	(32,774,284)	(32,548,962)	(30,565,266)	(6.09)
Total Expenditures and Ending Fund Balance	<u><u>(\$29,415,787)</u></u>	<u><u>(\$27,265,541)</u></u>	<u><u>(\$27,056,835)</u></u>	<u><u>(\$25,056,523)</u></u>	(7.39)

Rancho Santiago Community College District
Tentative Budget
2025-26

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
Tentative Budget
2025-26

Associated Students Fund - Fund 71					
Revenue Budget					
<u>Revenue by Source</u>		2023-24	2024-25	2024-25	2025-26
		Actual	Revised	Estimated	Tentative
		Revenue	Budget	Revenue	Budget
					% change
					25/26 Tent/ 24/25 Est
8600	State Revenues				
8699	Other Misc State Revenue	\$0	\$0	\$0	\$0
					-
8800	Local Revenues				
8860	Interest & Investment Income	9,540	3,000	3,696	6,000
					62.34
8870	Other Student Fees and Charges	0	200,000	187,579	226,000
					20.48
8885	Student ID & ASB Fees	437,335	146,150	204,516	146,150
					(28.54)
8890	Other Local Revenues	11,517	2,000	11,323	2,000
					(82.34)
	Total Local Revenues	<u>458,392</u>	<u>351,150</u>	<u>407,114</u>	<u>380,150</u>
					(6.62)
8900	Other Financing Sources				
8981/8983	Interfund/Intrafund Transfers In	0	0	0	0
					-
	Total Revenues and Other Financing Sources	<u>458,392</u>	<u>351,150</u>	<u>407,114</u>	<u>380,150</u>
					(6.62)
	Beginning Fund Balance	<u>1,567,251</u>	<u>1,667,463</u>	<u>1,667,463</u>	<u>1,638,463</u>
					(1.74)
Total Revenues, Other Financing Sources and Beginning Fund Balance		<u><u>\$2,025,643</u></u>	<u><u>\$2,018,613</u></u>	<u><u>\$2,074,577</u></u>	<u><u>\$2,018,613</u></u>
					(2.70)

Rancho Santiago Community College District
Tentative Budget
2025-26

		Associated Students Fund - Fund 71				
		Expenditure Budget				
<u>Expenditures by Object</u>		2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
2000	Classified Salaries	\$127,660	\$284,477	\$160,780	\$292,195	81.74
3000	Employee Benefits	46,928	100,456	60,901	102,699	68.63
4000	Supplies & Materials	4,612	43,500	38,307	36,500	(4.72)
5000	Other Operating Exp & Services	178,980	306,857	176,126	313,857	78.20
6000	Capital Outlay	<u>0</u>	<u>32,000</u>	<u>0</u>	<u>32,000</u>	-
	Subtotal, Expenditures (1000 - 6000)	358,180	767,290	436,114	777,251	78.22
7200	Intrafund Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Subtotal Expenditures (1000 - 7000)	<u>358,180</u>	<u>767,290</u>	<u>436,114</u>	<u>777,251</u>	78.22
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	1,667,463	1,251,323	1,638,463	1,241,362	(24.24)
Total Expenditures and Ending Fund Balance		<u><u>\$2,025,643</u></u>	<u><u>\$2,018,613</u></u>	<u><u>\$2,074,577</u></u>	<u><u>\$2,018,613</u></u>	(2.70)

Rancho Santiago Community College District
Tentative Budget
2025-26

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
Tentative Budget
2025-26

Representation Fee Trust Fund - Fund 72
Revenue Budget

		2023-24 Actual Revenue	2024-25 Revised Budget	2024-25 Estimated Revenue	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
<u>Revenues by Source</u>						
8800	Local Revenues					
8861	Interest Income - Bank Account	\$1,486	\$500	\$485	\$750	54.64
8877	Student Representation	105,062	90,262	89,665	95,762	6.80
	Total Revenues	<u>106,548</u>	<u>90,762</u>	<u>90,150</u>	<u>96,512</u>	7.06
	Beginning Fund Balance	<u>216,456</u>	<u>218,331</u>	<u>218,331</u>	<u>215,581</u>	(1.26)
Total Revenues and Beginning Fund Balance		<u><u>\$323,004</u></u>	<u><u>\$309,093</u></u>	<u><u>\$308,481</u></u>	<u><u>\$312,093</u></u>	1.17

Rancho Santiago Community College District
Tentative Budget
2025-26

Representation Fee Trust Fund - Fund 72
Expenditure Budget

<u>Expenditures by Object</u>		2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
5000	Other Operating Exp & Services	\$97,318	\$113,531	\$92,900	\$116,531	25.44
7300	Interfund Transfers Out	7,355	0	0	0	-
	Subtotal, Expenditures (1000 - 7000)	<u>104,673</u>	<u>113,531</u>	<u>92,900</u>	<u>116,531</u>	25.44
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	218,331	195,562	215,581	195,562	(9.29)
	Total Expenditures and Ending Fund Balance	<u><u>\$323,004</u></u>	<u><u>\$309,093</u></u>	<u><u>\$308,481</u></u>	<u><u>\$312,093</u></u>	1.17

Rancho Santiago Community College District
Tentative Budget
2025-26

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
Tentative Budget
2025-26

Student Financial Aid Fund - Fund 74					
Revenue Budget					
<u>Revenue by Source</u>	2023-24 Actual Revenue	2024-25 Revised Budget	2024-25 Estimated Revenue	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
8100 Federal Revenues					
8120 Higher Education Act	\$19,880	\$86,865	\$30,680	\$84,865	176.61
8140 TANF	36,213	55,219	21,470	33,724	57.07
8150 Student Financial Aid	29,256,416	26,053,248	25,641,616	26,164,593	2.04
8199 Other Federal Revenue	59,267	146,176	94,576	83,576	(11.63)
Total Federal Revenue	<u>29,371,776</u>	<u>26,341,508</u>	<u>25,788,342</u>	<u>26,366,758</u>	2.24
8600 State Revenues					
8622 Extended Opportunity Programs & Services	778,040	736,373	566,950	742,257	30.92
8625 CalWORKs	0	0	0	0	-
8629 Other Categorical Apportionment-CARE	7,706,994	6,311,549	5,527,452	6,174,383	11.70
8659 Cal Grant & Other Reimb Categorical Allow	4,299,560	3,639,280	4,266,273	2,026,420	(52.50)
8681 State Lottery Proceeds	0	50,000	10,000	0	(100.00)
8699 Other Misc State Revenue	4,561,898	3,888,185	1,893,987	3,888,185	105.29
Total State Revenues	<u>17,346,492</u>	<u>14,625,387</u>	<u>12,264,662</u>	<u>12,831,245</u>	4.62
8800 Local Revenues					
8860 Interest & Investment Income	81,434	50,000	76,377	50,000	(34.54)
8890 Other Local Rev	0	0	0	0	-
8893 Outlawed Checks	3,700	0	0	0	-
Total Local Revenues	<u>85,134</u>	<u>50,000</u>	<u>76,377</u>	<u>50,000</u>	(34.54)
Total Revenues	<u>46,803,402</u>	<u>41,016,895</u>	<u>38,129,381</u>	<u>39,248,003</u>	2.93
Beginning Fund Balance	<u>757,403</u>	<u>755,316</u>	<u>755,316</u>	<u>755,316</u>	-
Total Revenues and Beginning Fund Balance	<u><u>\$47,560,805</u></u>	<u><u>\$41,772,211</u></u>	<u><u>\$38,884,697</u></u>	<u><u>\$40,003,319</u></u>	2.88

Rancho Santiago Community College District
Tentative Budget
2025-26

Student Financial Aid Fund - Fund 74					
Expenditure Budget					
<u>Expenditures by Object</u>	2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
5000 Services and Other Operating Expenses					
5810 Bank/Credit Card Use	(\$73)	\$2,025	\$0	\$2,025	-
5885 Investment & Interest Expense	644	2,532	676	2,532	274.56
5900 Other	0	1,075	0	1,075	-
Subtotal	571	5,632	676	5,632	733.14
7000 Other Outgo					
7502 Cal Grant B	4,286,727	3,570,968	4,588,798	2,026,420	(55.84)
7504 CARE Grant	241,535	218,629	201,589	218,629	8.45
7505 EOPS Grant	144,840	222,000	102,088	222,000	117.46
7506 F S E O G	657,876	800,434	404,308	911,779	125.52
7508 Pell Grant	26,599,709	24,015,557	24,635,779	24,015,557	(2.52)
7509 SSS Grant	18,000	75,345	44,200	73,345	65.94
7510 Upward Bound	1,880	11,520	800	11,520	1,340.00
7523 Pell Grant Overawards	0	8,500	0	8,500	-
7525 CA College Promise Grant	101,949	150,000	107,882	150,000	39.04
7526 Student Success Completion Grant	5,701,296	4,370,561	2,773,259	4,157,495	49.91
7542 Federal Direct Loan	2,088,003	1,247,757	1,822,807	1,247,757	(31.55)
7590 Student Scholarships	5,367,306	4,878,439	2,456,003	4,751,932	93.48
7610 Books Paid for Student	633,200	514,373	463,850	520,257	12.16
7630 Supplies Paid for Student	251,815	201,812	108,561	201,812	85.90
7640 Tuition Paid for Student	649,395	600,000	343,594	600,000	74.62
7670 Other Exp Paid for Students	61,387	100,000	75,187	100,000	33.00
Subtotal	46,804,918	40,985,895	38,128,705	39,217,003	2.85
Subtotal, Expenditures (1000 - 7000)	46,805,489	40,991,527	38,129,381	39,222,635	2.87
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	755,316	780,684	755,316	780,684	3.36
Total Expenditures and Ending Fund Balance	\$47,560,805	\$41,772,211	\$38,884,697	\$40,003,319	2.88

Rancho Santiago Community College District
Tentative Budget
2025-26

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
Tentative Budget
2025-26

Community Education Fund - Fund 76
Revenue Budget

		2023-24	2024-25	2024-25	2025-26	% change
		Actual	Revised	Estimated	Tentative	25/26 Tent/
<u>Revenues by Source</u>		Revenue	Budget	Revenue	Budget	24/25 Est
8600	State Revenues					
8699	Other Misc State Revenue	\$0	\$0	\$0	\$0	-
8800	Local Revenues					
8861	Interest Income - Bank Account	5,664	400	1,346	2,400	78.31
8872	Community Education Classes Fees	1,366,996	1,740,038	1,542,292	1,680,038	8.93
8890	Other Local Income	0	0	0	0	-
8900	Other Financing					
8981	Interfund Transfers In	0	0	0	0	-
	Total Revenues	1,372,660	1,740,438	1,543,638	1,682,438	8.99
	Beginning Fund Balance	954,806	1,176,458	1,176,458	1,171,773	(0.40)
Total Revenues and Beginning Fund Balance		<u>\$2,327,466</u>	<u>\$2,916,896</u>	<u>\$2,720,096</u>	<u>\$2,854,211</u>	4.93

Rancho Santiago Community College District
Tentative Budget
2025-26

		Community Education Fund - Fund 76				
		Expenditure Budget				
<u>Expenditures by Object</u>		2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
2000	Classified Salaries	\$315,295	\$424,764	\$348,770	\$497,218	42.56
3000	Employee Benefits	130,499	229,584	204,786	287,164	40.23
4000	Supplies & Materials	0	550	0	0	-
5000	Other Operating Exp & Services	705,214	1,029,660	994,767	977,660	(1.72)
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	1,151,008	1,684,558	1,548,323	1,762,042	13.80
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 - 7000)	1,151,008	1,684,558	1,548,323	1,762,042	13.80
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	1,176,458	1,232,338	1,171,773	1,092,169	(6.79)
Total Expenditures and Ending Fund Balance		<u>\$2,327,466</u>	<u>\$2,916,896</u>	<u>\$2,720,096</u>	<u>\$2,854,211</u>	4.93

Rancho Santiago Community College District
Tentative Budget
2025-26

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.

Rancho Santiago Community College District
Tentative Budget
2025-26

Retiree Benefits - Irrevocable Trust - Fund 78
Revenue Budget

<u>Revenue by Source</u>	2023-24 Actual Revenue	2024-25 Revised Budget	2024-25 Estimated Revenue	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
8900 Other Financing Sources					
8860 Interest & Investment Income	\$7,082,889	\$5,000,000	\$4,558,640	\$5,000,000	9.68
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues	<u>7,082,889</u>	<u>5,000,000</u>	<u>4,558,640</u>	<u>5,000,000</u>	9.68
Beginning Fund Balance	<u>58,306,705</u>	<u>65,255,781</u>	<u>65,255,781</u>	<u>69,658,960</u>	6.75
Total Revenues and Beginning Fund Balance	<u><u>\$65,389,594</u></u>	<u><u>\$70,255,781</u></u>	<u><u>\$69,814,421</u></u>	<u><u>\$74,658,960</u></u>	6.94

Rancho Santiago Community College District
Tentative Budget
2025-26

Retiree Benefits - Irrevocable Trust - Fund 78
Expenditure Budget

<u>Expenditures by Object</u>		2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
5000	Other Operating Exp & Services					
5885	Investment & Interest Expense	\$133,813	\$150,000	\$155,461	\$150,000	(3.51)
	Subtotal, Expenditures (1000 - 6000)	<u>133,813</u>	<u>150,000</u>	<u>155,461</u>	<u>150,000</u>	(3.51)
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	65,255,781	70,105,781	69,658,960	74,508,960	6.96
	Total Expenditures and Ending Fund Balance	<u><u>\$65,389,594</u></u>	<u><u>\$70,255,781</u></u>	<u><u>\$69,814,421</u></u>	<u><u>\$74,658,960</u></u>	6.94

Rancho Santiago Community College District
Tentative Budget
2025-26

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.

Rancho Santiago Community College District
Tentative Budget
2025-26

Diversified Trust Fund - Fund 79
Revenue Budget

<u>Revenue by Source</u>		2023-24 Actual Revenue	2024-25 Revised Budget	2024-25 Estimated Revenue	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
8600	State Revenues	\$0	\$4,300	\$0	\$0	-
8800	Local Revenues	376,154	409,257	406,257	450,757	10.95
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfers In	224,601	381,605	221,605	464,625	109.66
	Total Revenue and Other Financing Sources	600,755	795,162	627,862	915,382	45.79
	Beginning Fund Balance	2,223,389	2,178,448	2,178,448	2,061,817	(5.35)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$2,824,144</u>	<u>\$2,973,610</u>	<u>\$2,806,310</u>	<u>\$2,977,199</u>	6.09

Rancho Santiago Community College District
Tentative Budget
2025-26

Diversified Trust Fund - Fund 79
Expenditure Budget

<u>Expenditures by Object</u>		2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
1000	Academic Salaries	\$0	\$783	\$0	\$783	-
2000	Classified Salaries	36,025	41,597	2,000	38,097	1,804.85
3000	Employee Benefits	1,851	8,700	500	4,210	742.00
4000	Supplies & Materials	125,210	217,807	156,684	212,752	35.78
5000	Services and Other Operating Expenses	453,362	1,157,860	560,509	1,187,686	111.89
6000	Sites, Buildings, Books, and Equipment	29,248	139,950	24,800	134,900	443.95
	Subtotal Expenditures (1000 - 6000)	645,696	1,566,697	744,493	1,578,428	112.01
7200/7300	Intrafund/Interfund Transfers Out	0	4,750	0	4,750	-
	Subtotal Expenditures (1000 - 7000)	645,696	1,571,447	744,493	1,583,178	112.65
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	2,178,448	1,400,526	2,061,817	1,392,384	(32.47)
7940	Reserved for Special Purposes	0	1,637	0	1,637	-
Total Expenditures and Ending Fund Balance		<u>\$2,824,144</u>	<u>\$2,973,610</u>	<u>\$2,806,310</u>	<u>\$2,977,199</u>	6.09

Rancho Santiago Community College District
Tentative Budget
2025-26

SUPPLEMENTAL DATA

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2025/26 Tentative Budget Assumptions
May 19, 2025

I. State Revenue

A. The District's earned revenue is projected to be greater than hold harmless in 2023/24. Budgeting for 2025/26 will use the Student Centered Funding Formula (SCFF) at the full calculated revenue less estimated deficit factor.

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded		Actual Growth	Funded Growth
2016/17	28,901.64	27,517.31	28,901.64	a	-4.79%	0.00%
2017/18	28,901.64	29,378.53	29,375.93	b	1.65%	1.64%
2018/19	Recal	25,925.52	28,068.86	c	-11.75%	-4.45%
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	26,783.85		4.16%	-1.56%
2023/24	Recal	29,002.84	28,827.28		6.26%	7.63%
2024/25	P2	31,099.48	28,952.44	P1	7.23%	0.43%

a - based on submitted P3, District went into Stabilization in FY 2016/17

b - based on submitted P3, the district shifted 1,392.91 FTES from summer 2018

c - To maintain the 2015/16 funding level and produce growth FTES in 2017/18, the district borrowed from summer 2018 which reduced FTES in 2018/19.

The governor's state budget proposal includes 2.35% systemwide growth funding and 2.30% 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 2.30%	\$5,524,591
Projected SCFF Base Increase	\$0
Projected Growth/Restoration	\$0
Deficit Factor (from 3.55% to 2%)	\$3,484,558

2025/26 Potential Growth at 2.35%

31,830 FTES

C. Education Protection Account (EPA) funding estimated at \$32,015,508 based on 2024/25 @ P1. 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 \$191 per FTES (\$6,072,039). Restricted lottery at \$82 per FTES (\$2,606,844). (2024/25 @ P2 of resident & nonresident factored FTES, 31,790.78 x \$191 = \$6,072,039 unrestricted lottery; 31,790.78 x \$82 = \$2,606,844 restricted lottery)

E. Estimated reimbursement for part-time faculty compensation is estimated at \$707,056 (2024/25 @ P1).

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 2024/25 @ P1 of \$219,878.

H. Mandates Block Grant estimated at a total budget of \$1,046,832 (\$35.64 x 29,372.40 FTES @ P2). No additional one-time allocation proposed.

II. Other Revenue

I. Non-Resident Tuition budgeted at \$4,000,000. (SAC \$2,500,000, SCC \$1,500,000). Increase of \$300,000.

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

K. Other miscellaneous income (includes fines, fees, rents, etc.) is estimated at approximately \$404,737.

L. Apprenticeship revenue estimated at \$5,733,479. Increase of \$506,125.

M. Scheduled Maintenance/Instructional Equipment allocation - no new allocation is proposed at this time.

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

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2025/26 Tentative Budget Assumptions
May 19, 2025

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 at 2.30% for unrestricted general fund = \$4,284,669
(FARSCCD approximate cost \$2,028,664, CSEA approximate cost \$1,184,483, Management/Other approximate cost \$1,071,522)
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 \$2.49 million for all funds. The estimated cost of a 1% salary increase is \$1.86 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$2.35 million including benefits for FD 11
(FARSCCD approximate cost \$758,246 CSEA approximate cost \$658,140, Management/Other approximate cost \$935,559)
For all funds, it is estimated to = \$3.74 million (FARSCCD = \$863,599, CSEA = \$1,516,603, Management/Others = \$1,355,858)
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 3.0% for an additional cost of approximately \$613,747 for active employees. For retirees estimated to be \$184,273. PT Health continue budget of \$1M.
State Unemployment Insurance (.05%)
CalSTRS employer contribution rate will stay the same in 2025/26 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 2025/26 from 27.05% to 26.81% for a decrease of \$111,474.
(Note: The cost of each 1% increase in the PERS rate is approximately \$464,000.)
- E. The full-time faculty obligation (FON) for Fall 2025 is estimated to be 354. The Fall 2024 report indicated the District was 66.6 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 \$178,566. Penalties for not meeting the obligation amount to approximately \$97,855 per FTE not filled. Each faculty hired over the FON adds cost of (\$182,677- \$63,944) = \$118,733 if deduct hourly cost.
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/25 for hourly faculty is \$96.39 x 18 hrs/LHE= \$1,735 (FY 2025/26)
(Total cost of salary and benefits of part-time faculty to teach 30 LHE = \$63,944)
- 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 Outlay Fund - 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).
- I. Utilities cost increases of 15%, estimated at \$100,000.
- J. Information Technology licensing contract escalation cost of 5%, estimated at \$240,000.
- K. Property and Liability Insurance transfer estimated at \$3,900,000 adding \$1M for expected annual cost of AB218 assessments.
- L. Other additional DSO/Institutional Cost expenses: approved on 11/4/24 at DC
- | | Ongoing Cost | One-time Cost |
|---|--------------|---------------|
| Business Services | | |
| (Reorg 1436 - Senior Communications Dispatcher Clerk) (Reorg 1437 - Senior District Safety Officer) | \$ 233,294 | |
| ITS Positions | | |
| (Reorg 1429 -Networks Specialist III) | \$ 198,387 | |
| (Reorg 1430 - Information Security Specialist) | | |
| ITS - Distance Education Technology | \$ 492,432 | |
- M. Ninth contribution of Santiago Canyon College ADA Settlement expenses of \$2 million from available one-time funds.
- N. SRP 1 Expense Reduction

<p align="center">Rancho Santiago Community College District Unrestricted General Fund Summary 2025/26 Tentative Budget Assumptions May 19, 2025</p>

*	<u>New Revenues</u>		
		Ongoing Only	One-Time
A	Student Centered Funding Formula		
B	Projected COLA of 2.30%	\$5,524,591	
B	Projected SCFF Base Increase	\$0	
B	Projected Growth/Restoration	\$0	
B	Deficit Factor (from 3.55% to 2%)	\$3,484,558	
D	Unrestricted Lottery	\$400,674	
H	Mandates Block Grant	\$0	
I	Non-Resident Tuition	\$300,000	
J	Interest Earnings	\$0	
L	Apprenticeship - SCC	\$506,125	
EGK	Misc Income	\$83,750	
N	Full-time Faculty Allocation	\$0	
	Total	\$10,299,698	
	<u>New Expenditures</u>		
		Ongoing Only	One-Time
B	Salary Schedule Increases/Collective Bargaining - 2.30%	\$4,284,669	
C	Step/Column	\$2,351,945	
D	Health and Welfare/Benefits Est. Increase 3.0% - Active	\$613,747	
D	Health and Welfare/Benefits - Retirees	\$184,273	
D	Health and Welfare - Part-time Faculty (placeholder)	\$0	
D	CalSTRS Changes	\$0	
D	CalPERS Changes	(\$111,474)	
D	State Unemployment	\$0	
E	Full Time Faculty Obligation Hires	\$0	
E	Non-Credit Faculty (Non FON)	\$0	
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 Contribution	\$0	
I	Utilities Increase	\$100,000	
J	ITS Licensing/Contract Escalation Cost	\$240,000	
K	Property, Liability and All Risks Insurance	\$1,000,000	
II.L	Apprenticeship - SCC	\$0	
L	Other Additional DSO/Institutional Costs	\$924,113	
M	SCC ADA Settlement Costs	\$0	\$2,000,000
N	SRP 1 Expense Reduction	(\$1,214,561)	
	Total	\$8,372,712	\$2,000,000
	2025/26 Budget Year Unallocated (Deficit)	<u>\$1,926,986</u>	
	2024/25 Structural Unallocated (Deficit)	\$1,943,969	
	Additional College added ongoing cost during FY 24/25	(1,007,627)	
	Employee Changes in H/W Plan Savings & Other	838,288	
	Total Est. Unallocated (Deficit)	<u>\$3,701,616</u>	

* Reference to budget assumption number

Rancho Santiago Community College District
Tentative Budget
2025-26

Budget Allocation Model						
FTES Credit vs. Non-Credit Breakdown						
<u>Full-Time Equivalent Students</u>		Santa Ana College		Santiago Canyon College		Total FTES
		FTES	%	FTES	%	
2024/25 Estimated Annual @ P2						
Credit		14,752	72.31%	5,649	27.69%	20,401
CDCP		5,272	66.91%	2,607	33.09%	7,880
Non-Credit		1,925	68.30%	893	31.70%	2,818
Total		21,949	70.58%	9,150	29.42%	31,099
2025/26 Projected		target at 3.11%		target at 6.36%		
Credit		15,400	71.77%	6,056	28.23%	21,456
CDCP		5,298	65.93%	2,738	34.07%	8,036
Non-Credit		1,934	67.34%	938	32.66%	2,872
Total		22,632	69.93%	9,732	30.07%	32,364

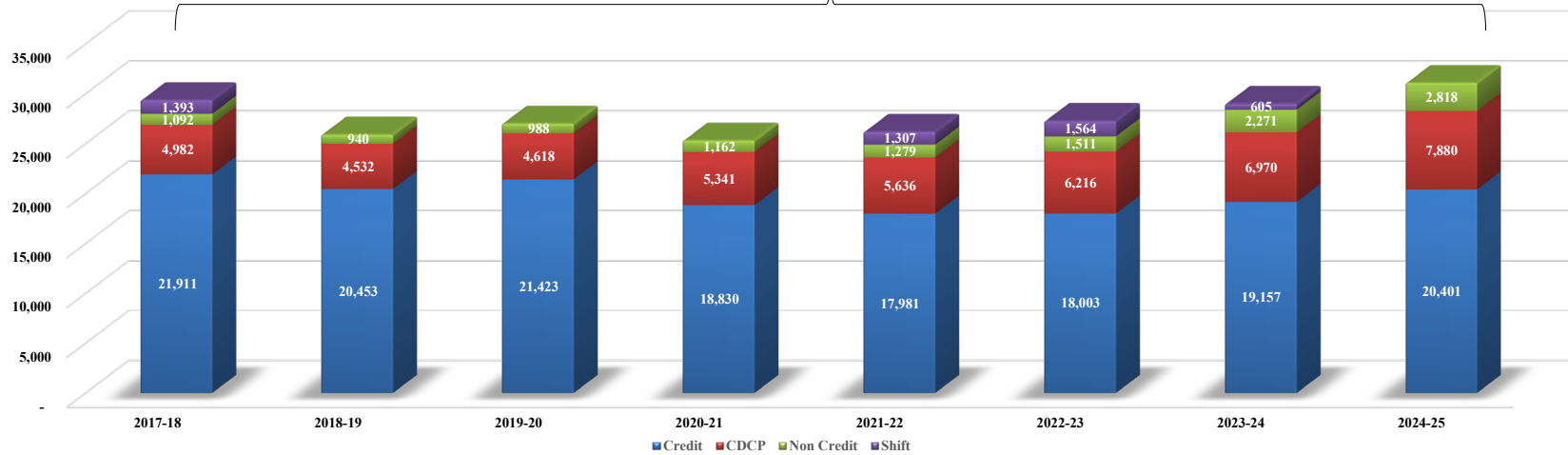
Expenditures by Major Object (2 Colleges Only) (Fund 11)						
<u>Expenditures by Object</u>		Santa Ana College		Santiago Canyon College		Tentative Budget
		\$	%	\$	%	
1000	Academic Salaries	\$64,435,264	68.84%	\$29,168,043	31.16%	\$93,603,307
2000	Classified Salaries	20,534,607	65.66%	10,738,943	34.34%	31,273,550
3000	Employee Benefits	35,315,783	67.17%	17,263,536	32.83%	52,579,319
4000	Books and Supplies	609,975	100.00%	-	0.00%	609,975
5000	Services and Other Operating Expenses	7,347,791	55.83%	5,812,384	44.17%	13,160,175
6000	Sites, Buildings, Books, and Equipment	360,792	99.79%	770	0.21%	361,562
7000	Other Outgo and Contingencies	524,276	26.65%	1,442,903	73.35%	1,967,179
Total Expenditures		\$129,128,488	66.71%	\$64,426,579	33.29%	\$193,555,067

Rancho Santiago Community College District
Tentative Budget
2025-26

Recap of Full-Time Equivalent Students

	2017-18 Actual	change FTEs	2018-19 Actual	change FTEs	2019-20 Actual	change FTEs	2020-21 Actual	change FTEs	2021-22 Actual	change FTEs	2022-23 Actual	change FTEs	2023-24 Actual	change FTEs	2024-25 Est. Actual	change FTEs
SAC																
Credit	16,238		14,247		14,779		12,864		13,605		13,955		14,179		14,752	
CDCP	3,538		3,183		3,161		3,580		3,689		4,287		4,739		5,272	
Non-Credit	666		594		578		558		640		867		1,420		1,925	
Total	20,442	69.58%	18,024	69.52%	18,518	68.51%	17,002	67.11%	17,934	68.44%	19,109	70.01%	20,338	70.12%	21,949	70.58%
SCC																
Credit	7,066		6,206		6,644		5,966		5,683		5,612		5,583		5,649	
CDCP	1,444		1,349		1,457		1,761		1,947		1,929		2,232		2,607	
Non-Credit	426		346		410		604		639		644		850		893	
Total	8,936	30.42%	7,901	30.48%	8,511	31.49%	8,331	32.89%	8,269	31.56%	8,185	29.99%	8,665	29.88%	9,150	29.42%
Total																
Credit	23,304		20,453		21,423		18,830		19,288		19,567		19,762		20,401	
CDCP	4,982		4,532		4,618		5,341		5,636		6,216		6,971		7,880	
Non-Credit	1,092		940		988		1,162		1,279		1,511		2,270		2,818	
Total	29,378	100.00%	25,925	100.00%	27,029	100.00%	25,333	100.00%	26,203	100.00%	27,294	100.00%	29,003	100.00%	31,099	100.00%

11.13% ESTIMATED OVERALL INCREASE excluding shifted amount



Rancho Santiago Community College District
Tentative Budget
2025-26

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
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%	\$168,485	\$6,601,791	\$168,485	\$15,830,053
2025-26	0.000	19.100% *	\$0	\$9,228,262	-0.240	26.810%	-\$111,474	\$6,490,318	-\$111,474	\$15,718,580
2026-27	0.000	19.100% *	\$0	\$9,228,262	0.090	26.900%	\$42,639	\$6,532,957	\$42,639	\$15,761,219
2027-28	0.000	19.100% *	\$0	\$9,228,262	0.900	27.800%	\$434,914	\$6,967,871	\$434,914	\$16,196,133
2028-29	0.000	19.100% *	\$0	\$9,228,262	-0.400	27.400%	-\$197,161	\$6,770,710	-\$197,161	\$15,998,972
2029-30	0.000	19.100% *	\$0	\$9,228,262	-0.400	27.000%	-\$201,104	\$6,569,605	-\$201,104	\$15,797,867
2030-31	0.000	19.100% *	\$0	\$9,228,262	-0.800	26.200%	-\$410,253	\$6,159,352	-\$410,253	\$15,387,614

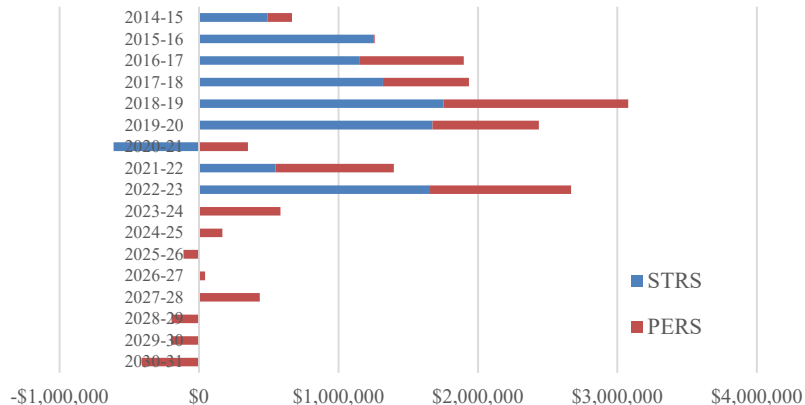
¹ Each 1% increase in STRS rate is approximately \$760,000

² Each 1% increase in PERS rate is approximately \$464,000

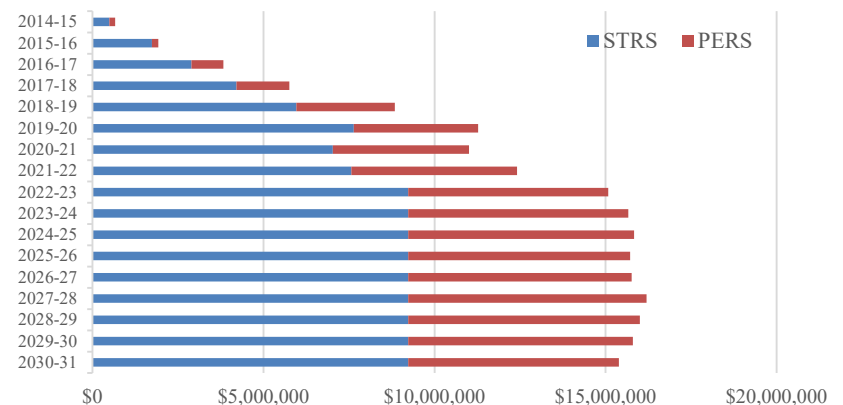
Employee Contribution % for STRS = 10.25%/10.205%

Employee Contribution % for PERS = 7.00%/8.00%

STRS & PERS Annual Increases



STRS & PERS Cumulative Impact



* 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.

Rancho Santiago Community College District
Tentative Budget
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Cost-of-Living Adjustment

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the system, the recent history of the community colleges clearly demonstrates that during the recession of the early 1990's no COLA was received for four consecutive years, and in the recession beginning in late 2007, no COLA was funded for five consecutive years. For the first time in recent history statutory COLA was computed at zero for 2016-17. In the last 35 years, 34% of the time the State has provided no COLA.

California Community Colleges COLA History Since 1991-92

<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>	<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>
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	0.00%	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% FARSCCD/CSEA/ Management
2005-06	4.23%	4.23%	4.000%	2023-24	8.22%	8.22%	5% FARSCCD/CSEA/ Management
2006-07	5.92%	5.92%	4.000%	2024-25	1.07%	1.07%	4% FARSCCD/CSEA/ Management
2007-08	4.53%	4.53%	5.000%	2025-26	2.30%	2.30%*	TBD
2008-09	4.94%	0.00%	0.000%				
* Estimated				TOTALS	96.79%	74.02%	81.63% - 90.63%

Rancho Santiago Community College District
Tentative Budget
2025-26

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 2019-20 through 2025-26

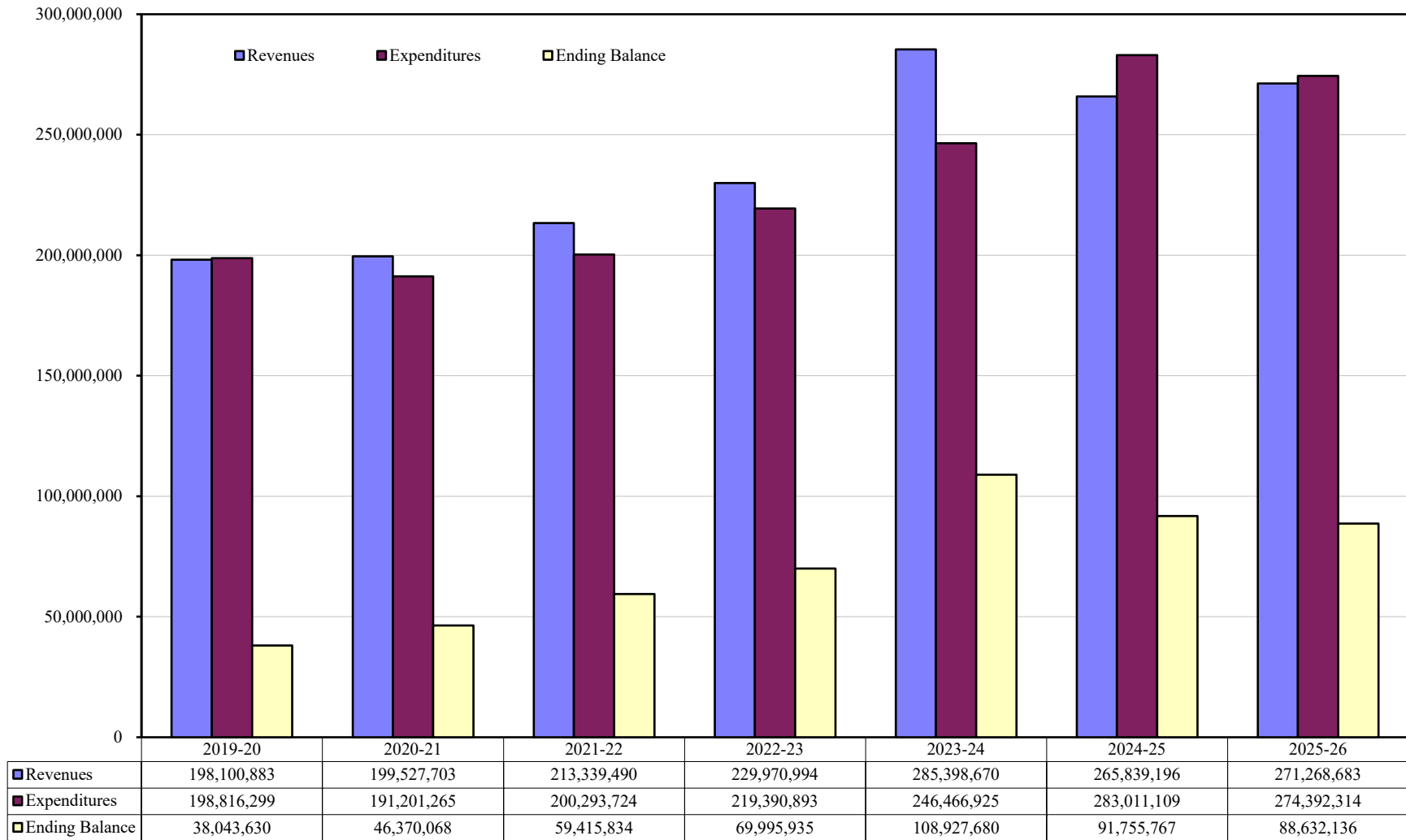
	Actual 2019-20	Actual 2020-21	% Change	Actual 2021-22	% Change	Actual 2022-23	% Change	Actual 2023-24	% Change	Est. Actual 2024-25	% Change	Tentative Budget 2025-26	% Change
Adj. Beg. Balance	38,759,046	38,043,630	-1.85%	46,370,068	21.89%	59,415,834	28.13%	69,995,935	17.81%	108,927,680	55.62%	91,755,767	-15.76%
Revenues:													
Federal Income	666	8,943	1242.79%	9,009	0.74%	-	-100.00%	4,624	0.00%	4,802	3.85%	-	-100.00%
State Income:													
General Apportionment	57,780,065	27,476,943	-52.45%	29,834,976	8.58%	56,674,594	89.96%	99,645,664	75.82%	72,492,797	-27.25%	78,856,725	8.78%
Lottery	3,549,384	4,985,883	40.47%	4,015,645	-19.46%	5,568,007	38.66%	6,861,753	23.24%	5,671,365	-17.35%	6,072,039	7.06%
EPA	19,755,427	44,529,069	125.40%	53,830,227	20.89%	32,382,910	-39.84%	19,483,379	-39.83%	31,343,535	60.87%	32,015,508	2.14%
Other State	14,717,082	13,545,073	-7.96%	16,168,840	19.37%	15,896,355	-1.69%	19,052,393	19.85%	15,554,128	-18.36%	15,552,517	-0.01%
Total State	95,801,958	90,536,968	-5.50%	103,849,688	14.70%	110,521,866	6.42%	145,043,189	31.23%	125,061,825	-13.78%	132,496,789	5.95%
Local Income:													
Property Taxes	61,989,928	65,652,735	5.91%	68,890,665	4.93%	73,366,422	6.50%	76,150,354	3.79%	84,451,868	10.90%	85,566,124	1.32%
ERAF	23,482,497	25,332,588	7.88%	25,219,979	-0.44%	26,641,918	5.64%	35,857,012	34.59%	35,857,012	0.00%	35,857,012	0.00%
Interest	3,292,512	1,307,061	-60.30%	902,271	-30.97%	4,279,489	374.30%	7,962,049	86.05%	5,585,218	-29.85%	3,000,000	-46.29%
Enrollment Fees	8,690,034	8,645,622	-0.51%	8,176,934	-5.42%	8,516,798	4.16%	7,660,762	-10.05%	8,657,316	13.01%	8,657,316	0.00%
Non-resident Tuition	3,166,363	2,600,988	-17.86%	2,779,742	6.87%	3,452,993	24.22%	3,741,128	8.34%	4,058,743	8.49%	4,000,000	-1.45%
Other Local	1,637,736	3,588,004	119.08%	2,290,032	-36.18%	2,240,144	-2.18%	8,867,854	295.86%	2,149,032	-75.77%	1,686,442	-21.53%
Total Local	102,259,070	107,126,998	4.76%	108,259,623	1.06%	118,497,764	9.46%	140,239,159	18.35%	140,759,189	0.37%	138,766,894	-1.42%
Transfers/Others	39,189	1,854,794	4632.95%	1,221,170	-34.16%	951,364	-22.09%	111,698	-88.26%	13,380	-88.02%	5,000	-62.63%
Total Revenues	198,100,883	199,527,703	0.72%	213,339,490	6.92%	229,970,994	7.80%	285,398,670	24.10%	265,839,196	-6.85%	271,268,683	2.04%
Total Available	236,859,929	237,571,333	0.30%	259,709,558	9.32%	289,386,828	11.43%	355,394,605	22.81%	374,766,876	5.45%	363,024,450	-3.13%
Expenditures:													
Academic Salaries	74,815,429	72,660,609	-2.88%	76,520,303	5.31%	85,563,342	11.82%	98,164,425	14.73%	105,101,094	7.07%	94,452,303	-10.13%
Classified Salaries	34,295,780	34,371,437	0.22%	34,503,409	0.38%	38,295,224	10.99%	43,922,181	14.69%	50,558,155	15.11%	54,028,783	6.86%
Employee Benefits	60,945,781	58,277,799	-4.38%	62,847,900	7.84%	63,485,440	1.01%	70,020,952	10.29%	77,166,058	10.20%	80,789,908	4.70%
Supplies & Materials	1,396,400	629,156	-54.94%	1,187,001	88.67%	1,318,874	11.11%	1,352,494	2.55%	1,639,346	21.21%	1,521,212	-7.21%
Other Operating	18,437,112	17,207,710	-6.67%	18,299,839	6.35%	22,366,593	22.22%	21,712,073	-2.93%	31,636,380	45.71%	35,195,334	11.25%
Capital Outlay	2,281,923	1,806,576	-20.83%	2,241,675	24.08%	4,786,193	113.51%	4,840,628	1.14%	3,151,168	-34.90%	589,628	-81.29%
Transfers	6,643,874	6,247,978	-5.96%	4,693,597	-24.88%	3,575,227	-23.83%	6,454,172	80.52%	13,758,908	113.18%	7,815,146	-43.20%
Total Expenditures	198,816,299	191,201,265	-3.83%	200,293,724	4.76%	219,390,893	9.53%	246,466,925	12.34%	283,011,109	14.83%	274,392,314	-3.05%
Ending Balance	38,043,630	46,370,068	21.89%	59,415,834	28.13%	69,995,935	17.81%	108,927,680	55.62%	91,755,767	-15.76%	88,632,136	-3.40%
Adjustment to Beginning Balance	-	-		-		-		-		-		-	
Adjusted Beginning Fund Balance	38,043,630	46,370,068		59,415,834		69,995,935		108,927,680		91,755,767		88,632,136	
Ending Balance (% of Exp)	19.14%	24.25%		29.66%		31.90%		44.20%		32.42%		32.30%	

Rancho Santiago Community College District

Tentative Budget

2025-26

Recap of Revenues and Expenditures
General Fund 11 and 13
2019-20 to 2025-26



Rancho Santiago Community College District
Tentative Budget
2025-26

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 2019-20 through 2025-26

	Actual 2019-20	Actual 2020-21	% Change	Actual 2021-22	% Change	Actual 2022-23	% Change	Actual 2023-24	% Change	Est. Actual 2024-25	% Change	Tentative Budget 2025-26	% Change
Adj. Beg. Balance	3,581,339	3,368,721	-5.94%	4,433,337	31.60%	6,370,133	43.69%	6,089,542	-4.40%	7,055,845	15.87%	2,556,062	-63.77%
Revenues:													
Federal Income	9,477,974	20,206,781	113.20%	25,854,384	27.95%	14,958,900	-42.14%	9,507,627	-36.44%	9,586,535	0.83%	20,708,814	116.02%
State Income:													
Lottery	1,259,930	2,023,357	60.59%	1,932,762	-4.48%	2,782,061	43.94%	3,569,257	28.30%	2,384,827	-33.18%	2,606,844	9.31%
Other State	122,470,804	121,224,393	-1.02%	56,285,897	-53.57%	58,873,013	4.60%	72,920,094	23.86%	78,162,979	7.19%	127,693,651	63.37%
Total State	123,730,734	123,247,750	-0.39%	58,218,659	-52.76%	61,655,074	5.90%	76,489,351	24.06%	80,547,806	5.31%	130,300,495	61.77%
Local Income:													
Other Local	2,361,123	1,963,403	-16.84%	1,602,246	-18.39%	2,492,952	55.59%	3,462,750	38.90%	3,877,346	11.97%	9,065,208	133.80%
Total Local	2,361,123	1,963,403	-16.84%	1,602,246	-18.39%	2,492,952	55.59%	3,462,750	38.90%	3,877,346	11.97%	9,065,208	133.80%
Transfers/Others	26,137	798,264	2954.15%	373,178	-53.25%	-	-100.00%	133,705	0.00%	-	-100.00%	-	0.00%
Total Revenues	135,595,968	146,216,198	7.83%	86,048,467	-41.15%	79,106,926	-8.07%	89,593,433	13.26%	94,011,687	4.93%	160,074,517	70.27%
Total Available	139,177,307	149,584,919	7.48%	90,481,804	-39.51%	85,477,059	-5.53%	95,682,975	11.94%	101,067,532	5.63%	162,630,579	60.91%
Expenditures:													
Academic Salaries	9,331,718	10,327,414	10.67%	12,737,905	23.34%	11,172,488	-12.29%	13,426,808	20.18%	14,212,818	5.85%	20,825,439	46.53%
Classified Salaries	15,673,098	15,181,996	-3.13%	16,089,986	5.98%	15,437,146	-4.06%	17,397,507	12.70%	20,221,727	16.23%	34,820,852	72.20%
Employee Benefits	10,892,048	10,867,374	-0.23%	11,896,474	9.47%	11,486,514	-3.45%	13,349,027	16.21%	14,030,440	5.10%	24,651,068	75.70%
Supplies & Materials	2,467,487	3,218,118	30.42%	3,197,570	-0.64%	2,915,059	-8.84%	3,109,628	6.67%	3,643,002	17.15%	4,951,342	35.91%
Other Operating	92,860,004	92,333,927	-0.57%	29,090,292	-68.49%	30,118,072	3.53%	35,376,464	17.46%	39,702,286	12.23%	66,809,423	68.28%
Capital Outlay	3,260,667	3,489,880	7.03%	4,583,373	31.33%	3,781,708	-17.49%	3,874,899	2.46%	4,881,324	25.97%	6,159,818	26.19%
Transfers	1,323,564	9,732,873	635.35%	6,516,071	-33.05%	4,476,530	-31.30%	2,092,797	-53.25%	1,819,873	-13.04%	3,140,009	72.54%
Total Expenditures	135,808,586	145,151,582	6.88%	84,111,671	-42.05%	79,387,517	-5.62%	88,627,130	11.64%	98,511,470	11.15%	161,357,951	63.80%
Ending Balance	3,368,721	4,433,337	31.60%	6,370,133	43.69%	6,089,542	-4.40%	7,055,845	15.87%	2,556,062	-63.77%	1,272,628	-50.21%
Adjustment to Beginning Balance	-	-		-		-		-		-		-	
Adjusted Beginning Fund Balance	3,368,721	4,433,337		6,370,133		6,089,542		7,055,845		2,556,062		1,272,628	
Ending Balance (% of Exp)	2.48%	3.05%		7.57%		7.67%		7.96%		2.59%		0.79%	

Rancho Santiago Community College District

Tentative Budget

2025-26

Recap of Revenues and Expenditures
General Fund 12
2019-20 to 2025-26

