



TENTATIVE BUDGET 2026 - 2027



**Rancho Santiago Community College District
2026-27**

TENTATIVE BUDGET

Submitted on June 8, 2026

by

Marvin Martinez, Chancellor

to the

BOARD OF TRUSTEES

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Rancho Santiago Community College District
Tentative Budget
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**Chancellor's Message
Tentative Budget 2026-27**

The proposed 2026-27 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) for reviewing and endorsing the assumptions that were used as the basis for the budget, and District Council for reviewing and endorsing the recommendation from the governance committees.

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. The Tentative Budget is a balanced budget. Included in the assumptions is the proposed Cost of Living Adjustment (COLA) of 4.31% and 1.5% for growth funding. At this time, net new revenues over new expenditures districtwide leaves a remaining balance of \$10.8 million. Despite the stable finances of the district, Santiago Canyon College is in the process of attempting to resolve their college budget issues. 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 14, 2026 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	\$ 452,572,436	
Board Policy Contingency	71,617,041	
Restricted Reserves	1,799,761	
Budget Stabilization	3,000,000	
Unrestricted Contingency	17,688,460	
	Total General Fund	\$ 546,677,698
Bond Interest and Redemption Funds		78,044,506
Bookstore Fund		7,717,185
Child Development Fund		22,301,147
Capital Outlay Projects Fund		116,909,629
Self-Insurance Fund - Property and Liability		12,905,582
Self-Insurance Fund - Workers' Compensation		7,372,589
Retiree Benefits Fund		(47,630,799)
Associated Students Fund		1,915,219
Representation Fee Trust Fund		324,598
Student Financial Aid Fund		40,241,093
Community Education Fund		2,437,522
Retiree Benefits-Irrevocable Trust Fund		108,744,969
Diversified Trust Fund		3,150,726
	Total All Funds	\$ 901,111,664

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

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Unrestricted General Fund Revenue Budget - Fund 11

<u>Revenues by Source</u>	2024-25 Actual Revenue	2025-26 Revised Budget	2025-26 Estimated Revenue	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8819 RDA Funds - Residuals	8,575,884	8,811,668	8,811,668	8,811,668 *	-
8820 Contrib, Gifts, Grants & Endowment	45,794	0	0	0	-
8850 Rents and Leases	179,180	406,861	406,861	338,480	(16.81)
8860 Interest & Investment Income	8,560,067	3,000,000	4,675,761	3,000,000	(35.84)
8874 CCC Enrollment Fees	6,989,815	8,657,316	8,657,316	8,657,316 *	-
8875 Bachelor's Program Fee	70,980	40,000	126,420	100,000	(20.90)
8880 Nonresident Tuition	4,021,603	4,000,000	4,795,844	4,300,000	(10.34)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	1,646,377	524,200	524,200	524,200	-
Total Local Revenues	<u>140,868,100</u>	<u>143,339,618</u>	<u>145,897,643</u>	<u>143,631,237</u>	(1.55)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	14,117	5,000	26,645	5,000	(81.23)
8981/8983 Interfund/Intrafund Transfer In	7,595	0	0	0	-
Total Other Sources	<u>21,712</u>	<u>5,000</u>	<u>26,645</u>	<u>5,000</u>	(81.23)
Total Revenues	<u>277,356,633</u>	<u>284,042,195</u>	<u>286,826,867</u>	<u>300,629,047</u>	4.81
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$277,356,633</u>	<u>\$284,042,195</u>	<u>\$286,826,867</u>	<u>\$300,629,047</u>	4.81
* Component of Apportionment				\$273,732,621	

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Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$35,579,997	\$40,870,163	\$39,473,899	\$43,406,877	9.96
1200 Non-Instructional Salaries, Regular Contract	19,637,974	22,158,225	21,492,887	24,096,744	12.11
1300 Instructional Salaries, Other Non-Regular	49,360,599	37,969,585	51,006,797	37,933,209	(25.63)
1400 Non-Instructional Salaries, Other Non-Regular	2,203,411	2,068,969	2,450,758	2,060,818	(15.91)
Subtotal	<u>106,781,981</u>	<u>103,066,942</u>	<u>114,424,341</u>	<u>107,497,648</u>	(6.05)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	43,408,511	53,685,168	49,023,372	56,054,922	14.34
2200 Instructional Aides, Regular Full Time	884,327	1,147,442	1,037,434	1,244,940	20.00
2300 Non-Instructional Salaries, Other	2,280,674	2,176,443	2,174,572	2,110,015	(2.97)
2400 Instructional Aides, Other	1,460,425	1,939,875	1,592,459	1,983,066	24.53
Subtotal	<u>48,033,937</u>	<u>58,948,928</u>	<u>53,827,837</u>	<u>61,392,943</u>	14.05
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	17,266,530	18,629,765	19,640,180	19,344,448	(1.51)
3200 Public Employees' Retirement System Fund	13,558,594	16,603,528	15,381,757	17,324,765	12.63
3300 Old Age, Survivors, Disability, and Health Ins.	5,500,037	6,311,593	6,068,713	6,631,344	9.27
3400 Health and Welfare Benefits	26,405,644	30,560,633	29,216,975	33,517,179	14.72
3500 State Unemployment Insurance	138,924	333,911	145,535	336,656	131.32
3600 Workers' Compensation Insurance	2,372,596	2,861,124	3,073,987	2,985,330	(2.88)
3900 Other Benefits	4,328,893	2,385,721	2,805,598	1,668,819	(40.52)
Subtotal	<u>69,571,218</u>	<u>77,686,275</u>	<u>76,332,745</u>	<u>81,808,541</u>	7.17
TOTAL SALARIES/BENEFITS	224,387,136	239,702,145	244,584,923	250,699,132	2.50
Salaries/Benefits Cost % of Total Expenditures	90.71%	88.14%	89.83%	88.63%	

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Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	4,389	668	0	668	-
4300 Instructional Supplies	49,161	64,230	86,148	3,072	(96.43)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	83,751	187,973	133,032	201,452	51.43
4600 Non-Instructional Supplies	617,422	1,137,839	807,195	1,025,434	27.04
4700 Food Supplies	14,185	35,199	24,601	22,199	(9.76)
Subtotal	768,908	1,425,909	1,050,976	1,252,825	19.21
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	2,167,848	3,167,138	2,375,057	3,490,654	46.97
5200 Travel & Conference Expenses	171,565	417,043	234,190	367,105	56.76
5300 Dues & Memberships	141,825	225,091	163,314	224,535	37.49
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	2,883,519	5,371,552	3,447,368	5,730,997	66.24
5600 Rents, Leases & Repairs	2,120,929	3,657,796	2,586,545	4,666,028	80.40
5700 Legal, Election & Audit Exp	1,204,485	1,486,026	1,532,317	1,284,197	(16.19)
5800 Other Operating Exp & Services	5,649,488	9,055,205	7,434,250	8,862,296	19.21
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	3,695,794	6,327,351	4,801,587	5,785,483	20.49
Subtotal	18,035,453	29,707,202	22,574,628	30,411,295	34.71
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	302,185	0	0	0	-
6200 Buildings	2,890,247	0	3,000,000	0	(100.00)
6300 Library Books	796	800	770	800	3.90
6400 Equipment	976,319	1,106,776	1,049,514	501,905	(52.18)
Subtotal	4,169,547	1,107,576	4,050,284	502,705	(87.59)
Subtotal, Expenditures (1000 - 6000)	247,361,044	271,942,832	272,260,811	282,865,957	3.90

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Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
7000 Other Outgo					
7200 Intrafund Transfers	7,473	0	218	0	(100.00)
7300 Interfund Transfers Out	13,315,879	7,600,000	5,400,000	5,400,000	-
7600 Other Student Aid	0	175,000	21,256	175,000	723.30
Subtotal	<u>13,323,352</u>	<u>7,775,000</u>	<u>5,421,474</u>	<u>5,575,000</u>	2.83
Subtotal, Expenditures (1000 - 7000)	<u>260,684,396</u>	<u>279,717,832</u>	<u>277,682,285</u>	<u>288,440,957</u>	3.87
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	0	-
7910 SAC/SCC	0	2,421,692	0	1,350,633	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	<u>0</u>	<u>2,421,692</u>	<u>0</u>	<u>1,350,633</u>	-
7910 Unrestricted Contingency	16,672,237	1,902,671	9,144,582	10,837,457	18.51
Subtotal Expenditures (7900)	<u>16,672,237</u>	<u>4,324,363</u>	<u>9,144,582</u>	<u>12,188,090</u>	33.28
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$277,356,633</u>	<u>\$284,042,195</u>	<u>\$286,826,867</u>	<u>\$300,629,047</u>	4.81

Rancho Santiago Community College District
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Unrestricted - One-Time - General Fund Revenue Budget - Fund 13						
<u>Revenues by Source</u>		2024-25 Actual Revenue	2025-26 Revised Budget	2025-26 Estimated Revenue	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	0	0	0	0	-
8682	State Mandated Costs	0	0	0	0	-
8699	Other Misc State Revenue	7,068,626	7,584,025	7,584,025	7,584,025	-
	Total State Revenues	<u>7,068,626</u>	<u>7,584,025</u>	<u>7,584,025</u>	<u>7,584,025</u>	-
8800	Local Revenues					
883x	Contract Instructional Service	27,167	0	0	0	-
885x	Rentals Short-term/Lease Facilities	273,419	528,840	195,279	0	(100.00)
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	258,539	264,422	117,069	290,222	147.91
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	<u>559,125</u>	<u>793,262</u>	<u>312,348</u>	<u>290,222</u>	(7.08)
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfer In	0	0	0	0	-
	Total Revenues	<u>7,627,751</u>	<u>8,377,287</u>	<u>7,896,373</u>	<u>7,874,247</u>	(0.28)
	Net Beginning Balance	108,927,680	101,397,477	101,397,477	93,438,590	(7.85)
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>108,927,680</u>	<u>101,397,477</u>	<u>101,397,477</u>	<u>93,438,590</u>	(7.85)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$116,555,431</u>	<u>\$109,774,764</u>	<u>\$109,293,850</u>	<u>\$101,312,837</u>	(7.30)

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

<u>Expenditures by Object</u>	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$163,284	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	378,669	32,966	32,966	0	(100.00)
1300 Instructional Salaries, Other Non-Regular	0	397,750	0	397,750	-
1400 Non-Instructional Salaries, Other Non-Regular	627,017	175,785	542,956	2,550	(99.53)
Subtotal	<u>1,168,970</u>	<u>606,501</u>	<u>575,922</u>	<u>400,300</u>	(30.49)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	141,566	175,013	189,271	190,531	0.67
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	346,898	184,704	247,350	63,646	(74.27)
2400 Instructional Aides, Other	0	0	0	0	-
Subtotal	<u>488,464</u>	<u>359,717</u>	<u>436,621</u>	<u>254,177</u>	(41.79)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	7,224,606	7,699,918	7,699,918	7,660,482	(0.51)
3200 Public Employees' Retirement System Fund	90,091	51,901	55,526	60,353	8.69
3300 Old Age, Survivors, Disability, and Health Ins.	56,810	28,722	33,451	23,635	(29.34)
3400 Health and Welfare Benefits	113,192	50,343	54,120	71,391	31.91
3500 State Unemployment Insurance	858	583	479	333	(30.45)
3600 Workers' Compensation Insurance	27,697	15,630	17,743	10,465	(41.02)
3900 Other Benefits	18,402	4,701	5,971	4,330	(27.49)
Subtotal	<u>7,531,656</u>	<u>7,851,798</u>	<u>7,867,209</u>	<u>7,830,989</u>	(0.46)
TOTAL SALARIES/BENEFITS	9,189,090	8,818,016	8,879,751	8,485,466	(4.44)

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

Expenditures by Object	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	557	2,805	305	2,500	719.67
4300 Instructional Supplies	10,326	5,293	2,232	500	(77.60)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	71,335	64,000	57,151	56,000	(2.01)
4600 Non-Instructional Supplies	655,087	721,929	503,265	375,103	(25.47)
4700 Food Supplies	27,230	86,566	51,717	68,922	33.27
Subtotal	<u>764,535</u>	<u>880,593</u>	<u>614,670</u>	<u>503,025</u>	(18.16)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	2,252,491	3,524,563	2,591,914	2,926,954	12.93
5200 Travel & Conference Expenses	288,874	313,697	222,764	185,479	(16.74)
5300 Dues & Memberships	101,879	144,674	108,206	93,375	(13.71)
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	1,909,081	90,640	33,576	90,640	169.95
5600 Rents, Leases & Repairs	1,119,821	890,692	1,143,390	478,384	(58.16)
5700 Legal, Election & Audit Exp	618,468	427,680	550,254	231,410	(57.94)
5800 Other Operating Exp & Services	3,506,908	1,315,613	3,071,772	1,201,293	(60.89)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	813,883	7,959,861	885,135	4,517,380	410.36
Subtotal	<u>10,611,405</u>	<u>14,667,420</u>	<u>8,607,011</u>	<u>9,724,915</u>	12.99
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	0	0	0	0	-
6300 Library Books	0	0	0	0	-
6400 Equipment	361,114	347,026	156,956	26,141	(83.35)
Subtotal	<u>361,114</u>	<u>347,026</u>	<u>156,956</u>	<u>26,141</u>	(83.35)
Subtotal, Expenditures (1000 - 6000)	<u>20,926,144</u>	<u>24,713,055</u>	<u>18,258,388</u>	<u>18,739,547</u>	2.64

Rancho Santiago Community College District
Tentative Budget
2026-27

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

<u>Expenditures by Object</u>	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
7000 Other Outgo					
7200 Intrafund Transfers	0	0	0	0	-
7300 Interfund Transfers Out	10,736,328	2,240,146	6,740,146	2,305,379	(65.80)
7600 Other Student Aid	167,719	22,112	1,308	500	(61.77)
Subtotal	<u>10,904,047</u>	<u>2,262,258</u>	<u>6,741,454</u>	<u>2,305,879</u>	(65.80)
Subtotal, Expenditures (1000 - 7000)	<u>31,830,191</u>	<u>26,975,313</u>	<u>24,999,842</u>	<u>21,045,426</u>	(15.82)
7900 Reserve for Contingencies					
7930 Board Policy Contingency	0	71,617,041	0	71,617,041	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Vacation Payout	0	50,000	0	50,000	-
7950 Budget Stabilization	0	2,800,000	0	3,000,000	-
Total Designated	<u>0</u>	<u>74,567,041</u>	<u>0</u>	<u>74,767,041</u>	-
7910 Unrestricted Contingency	84,725,240	8,232,410	84,294,008	5,500,370	(93.47)
Subtotal Expenditures (7900)	<u>84,725,240</u>	<u>82,799,451</u>	<u>84,294,008</u>	<u>80,267,411</u>	(4.78)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$116,555,431</u>	<u>\$109,774,764</u>	<u>\$109,293,850</u>	<u>\$101,312,837</u>	(7.30)

Rancho Santiago Community College District
Tentative Budget
2026-27

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

<u>Revenues by Source</u>		2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Estimated Revenue	% change 25/26 Est/ 25/26 Budget	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8100	Federal Revenues						
8110	Forest Reserve	\$0	\$0	\$5,002	-	\$0	(100.00)
	Total Federal Revenues	<u>0</u>	<u>0</u>	<u>5,002</u>	-	<u>0</u>	<u>(100.00)</u>
8600	State Revenues						
8611	Apprenticeship Allowance	6,407,234	6,407,234	6,407,234	-	6,562,448	2.42
8612	State General Apportionment	74,923,977	74,923,977	74,923,977	-	84,470,103	12.74
8612	State General Apportionment-estimated COLA	5,515,216	5,515,216	5,515,216	-	11,303,614	104.95
8612	State General Apportionment-Deficit	0	0	0	-	0	-
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%	219,878	219,878	219,878	-	355,987	61.90
8619	Other General Apportionments-Part-Time Fac Comp	707,056	707,056	707,056	-	722,412	2.17
8619	Other General Apportionments-PT Health Insurance	0	0	200,000	-	215,434	7.72
8630	Education Protection Account	42,329,100	42,329,100	42,329,100	-	42,329,100	-
8672	Homeowners' Property Tax Relief	261,247	261,247	261,247	-	261,247	-
8681	State Lottery Proceeds	5,956,130	5,956,130	5,956,130	-	6,394,726	7.36
8682	State Mandated Costs	1,052,295	1,052,295	1,052,295	-	1,052,295	-
8699	Other Misc State Revenue	7,584,025	7,584,025	7,584,025	-	7,584,025	-
	Total State Revenues	<u>148,281,602</u>	<u>148,281,602</u>	<u>148,481,602</u>	0.13	<u>164,576,835</u>	10.84
8800	Local Revenues						
8811	Tax Allocation, Secured Roll	71,053,504	71,053,504	71,053,504	-	71,053,504	-
8812	Tax Allocation, Supplement Roll	2,439,664	2,439,664	2,439,664	-	2,439,664	-
8813	Tax Allocation, Unsecured Roll	2,117,222	2,117,222	2,117,222	-	2,117,222	-
8816	Prior Years' Taxes	655,354	655,354	655,354	-	655,354	-
8817	Education Revenue Augmentation Fund (ERAF)	39,857,012	39,857,012	39,857,012	-	39,857,012	-
8818	RDA Funds - Pass Thru AB	1,776,817	1,776,817	1,776,817	-	1,776,817	-
8819	RDA Funds - Residuals	8,811,668	8,811,668	8,811,668	-	8,811,668	-
8850	Rents and Leases	867,320	935,701	602,140	(35.65)	338,480	(43.79)

Rancho Santiago Community College District
Tentative Budget
2026-27

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

		2025-26	2025-26	2025-26	% change	2026-27	% change
		Adopted	Allocated	Estimated	25/26 Est/	Tentative	26/27 Tent/
Revenues by Source		Budget	Budget	Revenue	25/26 Budget	Budget	25/26 Est
8860	Interest & Investment Income	3,000,000	3,000,000	4,675,761	55.86	3,000,000	(35.84)
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	126,420	216.05	100,000	(20.90)
8880	Nonresident Tuition	4,000,000	4,000,000	4,795,844	19.90	4,300,000	(10.34)
8890	Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	779,122	788,622	641,269	(18.68)	814,422	27.00
8891	Other Local Rev - Special Proj	0	0	0	-	0	-
	Total Local Revenues	<u>144,054,999</u>	<u>144,132,880</u>	<u>146,209,991</u>	1.44	<u>143,921,459</u>	(1.57)
8900	Other Financing Sources						
8910	Proceeds-Sale of Equip & Suppl	5,000	5,000	26,645	432.90	5,000	(81.23)
8981/8983	Interfund/Intrafund Transfer In	0	0	0	-	0	-
	Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>26,645</u>	432.90	<u>5,000</u>	(81.23)
	Total Revenues	<u>292,341,601</u>	<u>292,419,482</u>	<u>294,723,240</u>	0.79	<u>308,503,294</u>	4.68
	Net Beginning Balance	101,397,477	101,397,477	101,397,477	-	93,438,590	(7.85)
	Adjustments to Beginning Balance	0	0	0	-	0	-
	Adjusted Beginning Fund Balance	<u>101,397,477</u>	<u>101,397,477</u>	<u>101,397,477</u>	-	<u>93,438,590</u>	(7.85)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$393,739,078</u>	<u>\$393,816,959</u>	<u>\$396,120,717</u>	0.58	<u>\$401,941,884</u>	1.47

Rancho Santiago Community College District
Tentative Budget
2026-27

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

<u>Expenditures by Object</u>	2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Estimated Expenses	% change 25/26 Est/ 25/26 Budget	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$40,902,603	\$40,870,163	\$39,473,899	(3.42)	\$43,406,877	9.96
1200 Non-Instructional Salaries, Regular Contract	21,310,654	22,191,191	21,525,853	(3.00)	24,096,744	11.94
1300 Instructional Salaries, Other Non-Regular	37,195,760	38,367,335	51,006,797	32.94	38,330,959	(24.85)
1400 Non-Instructional Salaries, Other Non-Regular	2,066,450	2,244,754	2,993,714	33.36	2,063,368	(31.08)
Subtotal	101,475,467	103,673,443	115,000,263	10.93	107,897,948	(6.18)
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	50,098,255	53,860,181	49,212,643	(8.63)	56,245,453	14.29
2200 Instructional Aides, Regular Full Time	1,063,780	1,147,442	1,037,434	(9.59)	1,244,940	20.00
2300 Non-Instructional Salaries, Other	1,851,493	2,361,147	2,421,922	2.57	2,173,661	(10.25)
2400 Instructional Aides, Other	1,832,421	1,939,875	1,592,459	(17.91)	1,983,066	24.53
Subtotal	54,845,949	59,308,645	54,264,458	(8.50)	61,647,120	13.60
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	25,967,526	26,329,683	27,340,098	3.84	27,004,930	(1.23)
3200 Public Employees' Retirement System Fund	15,519,006	16,655,429	15,437,283	(7.31)	17,385,118	12.62
3300 Old Age, Survivors, Disability, and Health Ins.	5,965,020	6,340,315	6,102,164	(3.76)	6,654,979	9.06
3400 Health and Welfare Benefits	30,610,726	30,610,976	29,271,095	(4.38)	33,588,570	14.75
3500 State Unemployment Insurance	330,694	334,494	146,014	(56.35)	336,989	130.79
3600 Workers' Compensation Insurance	2,759,020	2,876,754	3,091,730	7.47	2,995,795	(3.10)
3900 Other Benefits	2,385,002	2,390,422	2,811,569	17.62	1,673,149	(40.49)
Subtotal	83,536,994	85,538,073	84,199,954	(1.56)	89,639,530	6.46
TOTAL SALARIES/BENEFITS	239,858,410	248,520,161	253,464,674	0.86	259,184,598	2.26
Salaries/Benefits Cost % of Total Expenditures	83.52%	83.77%	87.25%		85.93%	

Rancho Santiago Community College District
Tentative Budget
2026-27

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

<u>Expenditures by Object</u>	2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Estimated Expenses	% change 25/26 Est/ 25/26 Budget	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	668	3,473	305	(91.22)	3,168	938.69
4300 Instructional Supplies	5,132	69,523	88,380	27.12	3,572	(95.96)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	263,952	251,973	190,183	(24.52)	257,452	35.37
4600 Non-Instructional Supplies	1,418,745	1,859,768	1,310,460	(29.54)	1,400,537	6.87
4700 Food Supplies	98,065	121,765	76,318	(37.32)	91,121	19.40
Subtotal	<u>1,786,562</u>	<u>2,306,502</u>	<u>1,665,646</u>	(27.78)	<u>1,755,850</u>	5.42
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	5,575,093	6,691,701	4,966,971	(25.77)	6,417,608	29.21
5200 Travel & Conference Expenses	488,550	730,740	456,954	(37.47)	552,584	20.93
5300 Dues & Memberships	330,803	369,765	271,520	(26.57)	317,910	17.09
5400 Insurance	0	0	0	-	0	-
5500 Utilities & Housekeeping Svcs	5,734,308	5,462,192	3,480,944	(36.27)	5,821,637	67.24
5600 Rents, Leases & Repairs	5,125,146	4,548,488	3,729,935	(18.00)	5,144,412	37.92
5700 Legal, Election & Audit Exp	1,382,277	1,913,706	2,082,571	8.82	1,515,607	(27.22)
5800 Other Operating Exp & Services	10,912,378	10,370,818	10,506,022	1.30	10,063,589	(4.21)
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	15,403,897	14,287,212	5,686,722	(60.20)	10,302,863	81.17
Subtotal	<u>44,952,452</u>	<u>44,374,622</u>	<u>31,181,639</u>	(29.73)	<u>40,136,210</u>	28.72
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	0	-	0	-
6200 Buildings	750	0	3,000,000	-	0	(100.00)
6300 Library Books	800	800	770	(3.75)	800	3.90
6400 Equipment	589,266	1,453,802	1,206,470	(17.01)	528,046	(56.23)
Subtotal	<u>590,816</u>	<u>1,454,602</u>	<u>4,207,240</u>	189.24	<u>528,846</u>	(87.43)
Subtotal, Expenditures (1000 - 6000)	<u>287,188,240</u>	<u>296,655,887</u>	<u>290,519,199</u>	(2.07)	<u>301,605,504</u>	3.82

Rancho Santiago Community College District
Tentative Budget
2026-27

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

<u>Expenditures by Object</u>	2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Estimated Expenses	% change 25/26 Est/ 25/26 Budget	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
7000 Other Outgo						
7200 Intrafund Transfers	0	0	218	-	0	(100.00)
7300 Interfund Transfers Out	9,840,146	9,840,146	12,140,146	23.37	7,705,379	(36.53)
7600 Other Student Aid	175,000	197,112	22,564	(88.55)	175,500	677.79
Subtotal	<u>10,015,146</u>	<u>10,037,258</u>	<u>12,162,928</u>	21.18	<u>7,880,879</u>	(35.21)
Subtotal, Expenditures (1000 - 7000)	<u>297,203,386</u>	<u>306,693,145</u>	<u>302,682,127</u>	(1.31)	<u>309,486,383</u>	2.25
7900 Reserve for Contingencies						
7930 Board Policy Contingency	71,617,041	71,617,041	0	(100.00)	71,617,041	-
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	3,000,000	2,800,000	0	(100.00)	3,000,000	-
Total Designated	<u>74,767,041</u>	<u>74,567,041</u>	<u>0</u>	(100.00)	<u>74,767,041</u>	-
7910 Unrestricted Contingency	21,768,651	12,556,773	93,438,590	644.13	17,688,460	(81.07)
Subtotal Expenditures (7900)	<u>96,535,692</u>	<u>87,123,814</u>	<u>93,438,590</u>	7.25	<u>92,455,501</u>	(1.05)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$393,739,078</u></u>	<u><u>\$393,816,959</u></u>	<u><u>\$396,120,717</u></u>	0.58	<u><u>\$401,941,884</u></u>	1.47

Rancho Santiago Community College District
Tentative Budget
2026-27

Restricted General Fund Revenue Budget - Fund 12

<u>Revenues by Source</u>		2024-25 Actual Revenue	2025-26 Revised Budget	2025-26 Estimated Revenue	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8100	Federal Revenues					
8120	Higher Education Act	\$5,074,553	\$7,186,790	\$5,363,086	\$7,004,923	30.61
8140	Temporary Assistance for Needy Families (TANF)	89,092	109,103	45,814	143,681	213.62
8150	Student Financial Aid	3,410	363,562	359,407	363,562	1.16
8170	Vocational Technical Education Act (VTEA)	1,449,092	1,625,369	1,438,231	838,848	(41.68)
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	5,483,692	9,499,646	1,077,427	9,265,777	759.99
	Total Federal Revenues	<u>12,099,839</u>	<u>18,784,470</u>	<u>8,283,965</u>	<u>17,616,791</u>	112.66
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,362,454	2,872,422	2,303,759	2,946,643	27.91
8623	Disabled Students Programs & Services (DSPS)	2,186,854	3,913,101	3,325,865	3,769,461	13.34
8625	CalWORKS	1,015,475	1,369,727	1,126,940	1,379,260	22.39
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	0	2,341	2,341	2,341	-
8629	Other Gen Categorical Apport-BSI	581,404	813,993	674,467	813,993	20.69
8629	Other Gen Categorical Apport-CARE	123,332	202,663	144,093	205,834	42.85
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	27,119,497	55,135,616	39,766,612	40,049,483	0.71
8629	Other Gen Categorical Apport-Equal Employment Opportunity	312,221	375,136	480,690	375,136	(21.96)
8629	Other Gen Categorical Apport-Guided Pathways	420,203	240,071	240,071	240,071	-
8629	Other Gen Categorical Apport-Matriculation-Credit	5,598,547	6,130,470	4,931,054	6,130,470	24.32
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	1,744,493	1,765,244	1,326,039	1,765,244	33.12
8629	Other Gen Categorical Apport-SEAP	5,033,284	5,385,824	4,243,604	6,529,939	53.88
8629	Other Gen Categorical Apport-Student Equity	2,860,164	3,395,456	2,830,540	3,395,456	19.96
8629	Other Gen Categorical Apport-Student Financial Aid Admin	2,068,135	1,349,218	1,030,819	1,354,368	31.39
8629	Other Gen Categorical Apport-Other	7,769,357	21,295,874	11,001,276	20,919,481	90.16
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	2,620,374	7,132,750	3,419,242	6,902,665	101.88
8659	Other Reimb Categorical Allow-Other	52,305	147,501	941,058	149,733	(84.09)

Rancho Santiago Community College District
Tentative Budget
2026-27

Restricted General Fund Revenue Budget - Fund 12					
Revenues by Source	2024-25 Actual Revenue	2025-26 Revised Budget	2025-26 Estimated Revenue	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8681 State Lottery Proceeds	2,989,800	2,520,540	636,387	2,709,829	325.81
8699 Other Misc State	4,356,439	12,943,715	4,571,910	12,823,824	180.49
Total State Revenues	<u>69,214,338</u>	<u>126,991,662</u>	<u>82,996,767</u>	<u>112,463,231</u>	35.50
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	0	0	0	0	-
883X Contract Instructional Service/All Other Contract	1,428,111	8,031,457	7,220,456	8,028,778	11.19
8876 Health Services Fees	1,278,212	972,300	1,204,706	972,300	(19.29)
8882 Parking Fees & Bus Passes	463,904	1,513,122	429,449	1,551,966	261.39
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	274,915	320,311	309,315	312,471	1.02
8891 Other Local Rev - Special Proj	285,936	943,826	702,189	861,199	22.64
Total Local Revenues	<u>3,731,078</u>	<u>11,781,016</u>	<u>9,866,115</u>	<u>11,726,714</u>	18.86
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983 Interfund/Intrafund Transfer In	0	0	0	0	-
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	<u>85,045,255</u>	<u>157,557,148</u>	<u>101,146,847</u>	<u>141,806,736</u>	40.20
Net Beginning Balance	7,055,845	7,263,388	7,263,388	2,929,078	(59.67)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>7,055,845</u>	<u>7,263,388</u>	<u>7,263,388</u>	<u>2,929,078</u>	(59.67)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$92,101,100</u>	<u>\$164,820,536</u>	<u>\$108,410,235</u>	<u>\$144,735,814</u>	33.51

Rancho Santiago Community College District
Tentative Budget
2026-27

Restricted General Fund Expenditure Budget - Fund 12

<u>Expenditures by Object</u>	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$262,658	\$485,936	\$289,787	\$457,038	57.72
1200 Non-Instructional Salaries, Regular Contract	7,520,228	9,854,657	8,019,625	10,732,616	33.83
1300 Instructional Salaries, Other Non-Regular	277,052	348,350	260,954	314,011	20.33
1400 Non-Instructional Salaries, Other Non-Regular	6,615,252	8,927,801	7,003,603	7,270,810	3.82
Subtotal	<u>14,675,190</u>	<u>19,616,744</u>	<u>15,573,970</u>	<u>18,774,475</u>	20.55
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	13,813,689	24,093,988	16,492,901	26,590,314	61.22
2200 Instructional Aides, Regular Full Time	134,372	129,966	126,755	151,146	19.24
2300 Non-Instructional Salaries, Other	5,396,325	7,693,508	6,065,986	7,569,872	24.79
2400 Instructional Aides, Other	789,543	1,529,268	727,674	1,460,500	100.71
Subtotal	<u>20,133,929</u>	<u>33,446,730</u>	<u>23,413,316</u>	<u>35,771,832</u>	52.78
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	3,243,708	4,004,502	2,504,837	3,883,352	55.03
3200 Public Employees' Retirement System Fund	4,606,299	7,863,783	5,327,683	8,364,683	57.00
3300 Old Age, Survivors, Disability, and Health Ins.	1,600,620	2,695,563	1,872,067	2,838,624	51.63
3400 Health and Welfare Benefits	4,379,570	7,231,665	5,120,425	8,320,372	62.49
3500 State Unemployment Insurance	16,535	46,178	18,724	51,501	175.05
3600 Workers' Compensation Insurance	519,222	917,467	685,161	955,279	39.42
3900 Other Benefits	466,234	607,701	405,549	624,768	54.05
Subtotal	<u>14,832,188</u>	<u>23,366,859</u>	<u>15,934,447</u>	<u>25,038,579</u>	57.13
TOTAL SALARIES/BENEFITS	49,641,307	76,430,333	54,921,732	79,584,886	44.91

Rancho Santiago Community College District
Tentative Budget
2026-27

Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	118,663	551,884	146,727	357,702	143.79
4300 Instructional Supplies	2,110,997	4,509,024	2,243,562	2,314,295	3.15
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	17,539	17,500	14,751	17,500	18.64
4600 Non-Instructional Supplies	747,992	2,050,836	930,791	1,354,412	45.51
4700 Food Supplies	528,602	1,007,925	499,999	769,819	53.96
Subtotal	<u>3,523,793</u>	<u>8,137,169</u>	<u>3,835,830</u>	<u>4,813,728</u>	25.49
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	19,830,818	45,565,421	35,912,503	30,826,508	(14.16)
5200 Travel & Conference Expenses	806,645	2,448,159	572,877	1,969,053	243.71
5300 Dues & Memberships	39,511	129,000	47,086	105,433	123.92
5400 Insurance	55,934	60,995	57,416	60,995	6.23
5500 Utilities & Housekeeping Svcs	65,097	109,205	80,232	59,313	(26.07)
5600 Rents, Leases & Repairs	140,528	493,993	267,845	448,457	67.43
5700 Legal, Election & Audit Exp	39,995	155,323	155,323	155,323	-
5800 Other Operating Exp & Services	1,576,475	2,841,459	1,501,199	2,784,535	85.49
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	2,472,950	16,554,777	2,287,885	15,555,900	579.92
Subtotal	<u>25,027,953</u>	<u>68,358,332</u>	<u>40,882,366</u>	<u>51,965,517</u>	27.11
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	172,256	207,110	0	261,876	-
6200 Buildings	455,890	1,199,922	462,057	975,948	111.22
6300 Library Books	208,013	286,971	198,655	271,287	36.56
6400 Equipment	4,031,225	6,333,140	4,024,548	2,959,651	(26.46)
6900 Project Contingencies	0	19,328	0	25,000	-
Subtotal	<u>4,867,384</u>	<u>8,046,471</u>	<u>4,685,260</u>	<u>4,493,762</u>	(4.09)
Subtotal, Expenditures (1000 - 6000)	<u>83,060,437</u>	<u>160,972,305</u>	<u>104,325,188</u>	<u>140,857,893</u>	35.02

Rancho Santiago Community College District
Tentative Budget
2026-27

Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
7000 Other Outgo					
7200 Intrafund Transfers	(7,473)	0	0	0	-
7300 Interfund Transfers Out	3,154	0	0	0	-
7400 Other Transfers	440,289	0	0	0	-
7600 Other Student Aid	1,341,305	2,162,854	1,155,969	2,228,160	92.75
Subtotal	<u>1,777,275</u>	<u>2,162,854</u>	<u>1,155,969</u>	<u>2,228,160</u>	92.75
Subtotal, Expenditures (1000 - 7000)	<u>84,837,712</u>	<u>163,135,159</u>	<u>105,481,157</u>	<u>143,086,053</u>	35.65
7900 Reserve for Contingencies					
7920 Restricted Contingency-Family Pact 2339 & 2340	0	140,786	0	140,786	-
7920 Restricted Contingency-Campus Health Services-3250	0	139,012	0	151,012	-
7920 Restricted Contingency-Health Services-3450	0	1,405,579	0	1,357,963	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
Total Designated	<u>0</u>	<u>1,685,377</u>	<u>0</u>	<u>1,649,761</u>	-
7910 Unrestricted Contingency	7,263,388	0	2,929,078	0	(100.00)
Subtotal Expenditures (7900)	<u>7,263,388</u>	<u>1,685,377</u>	<u>2,929,078</u>	<u>1,649,761</u>	(43.68)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$92,101,100</u>	<u>\$164,820,536</u>	<u>\$108,410,235</u>	<u>\$144,735,814</u>	33.51

Rancho Santiago Community College District
Tentative Budget
2026-27

Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	74,664,753		0		74,664,753		9,963,463		84,628,216	
Classified Salaries	23,737,870		175,566		23,913,436		17,416,138		41,329,574	
Employee Benefits	40,673,643		133,540		40,807,183		11,880,747		52,687,930	
Supplies & Materials	834,681		84,500		919,181		2,821,209		3,740,390	
Other Operating Exp & Services	10,338,143		6,251,926		16,590,069		11,599,663		28,189,732	
Capital Outlay	90,508		0		90,508		2,823,403		2,913,911	
Other Outgo	175,472		4,346,775		4,522,247		2,565,108		7,087,355	
Grand Total	\$150,515,070	54.37%	\$10,992,307	65.29%	\$161,507,377	54.99%	\$59,069,731	41.02%	\$220,577,108	50.40%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	32,354,369		400,300		32,754,669		8,676,400		41,431,069	
Classified Salaries	11,928,755		77,252		12,006,007		11,478,502		23,484,509	
Employee Benefits	18,978,282		111,376		19,089,658		8,643,826		27,733,484	
Supplies & Materials	96,407		374,615		471,022		1,833,085		2,304,107	
Other Operating Exp & Services	7,491,607		1,686,615		9,178,222		7,550,680		16,728,902	
Capital Outlay	770		26,050		26,820		1,453,541		1,480,361	
Other Outgo	1,350,161		1,459,474		2,809,635		1,312,813		4,122,448	
Grand Total	\$72,200,351	26.08%	\$4,135,682	24.56%	\$76,336,033	25.99%	\$40,948,847	28.44%	\$117,284,880	26.80%

District Services and Operations	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	478,526		0		478,526		134,612		613,138	
Classified Salaries	25,726,318		1,359		25,727,677		6,877,192		32,604,869	
Employee Benefits	15,052,130		2,048		15,054,178		3,775,448		18,829,626	
Supplies & Materials	321,737		43,910		365,647		159,434		525,081	
Other Operating Exp & Services	12,138,545		1,660,624		13,799,169		32,815,174		46,614,343	
Capital Outlay	411,427		841		412,268		216,818		629,086	
Other Outgo	0		0		0		0		0	
Grand Total	\$54,128,683	19.55%	\$1,708,782	10.15%	\$55,837,465	19.01%	\$43,978,678	30.54%	\$99,816,143	22.81%

Total Expenditures-excludes Institutional Costs	\$276,844,104	100.00%	\$16,836,771	100.00%	\$293,680,875	100.00%	\$143,997,256	100.00%	\$437,678,131	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	7,422,486	7,584,025	15,006,511	738,558	15,745,069
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	71,617,041	71,617,041	0	71,617,041
Other Outgo-Reserves	10,837,457	3,150,000	13,987,457	0	13,987,457
Grand Total	\$23,784,943	\$84,476,066	\$108,261,009	\$738,558	\$108,999,567

Total Expenditures-includes Institutional Costs	\$300,629,047	\$101,312,837	\$401,941,884	\$144,735,814	\$546,677,698
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**RSCCD - Estimate 2026/27 Revenue Allocation Simulation for Unrestricted General Fund – FD 11
Based on Student Centered Funding Formula**

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DS&O	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 13,316,293	\$ 11,096,911	\$ 2,219,382	\$ 8,877,525	\$ 6,658,143	\$ 2,219,382			\$ 22,193,818
FTES - 25/26 @ P2 split	\$ 127,720,913	\$ 77,182,411	\$ 50,538,502	\$ 51,293,941	\$ 28,891,076	\$ 22,402,865			\$ 179,014,854
SCFF - Supplemental Allocation	\$ 25,951,969	\$ 25,951,969	\$ -	\$ 7,211,940	\$ 7,211,940	\$ -			\$ 33,163,909
SCFF - Student Success Allocation	\$ 16,390,002	\$ 16,390,002	\$ -	\$ 7,635,514	\$ 7,635,514	\$ -			\$ 24,025,516
Growth Est - 1.50%	\$ 2,860,737	\$ 2,002,959	\$ 857,778	\$ 1,170,173	\$ 786,027	\$ 384,146			\$ 4,030,910
Subtotal	\$ 186,239,914	\$ 132,624,252	\$ 53,615,661	\$ 76,189,093	\$ 51,182,701	\$ 25,006,392			\$ 262,429,007
26/27 COLA - 4.31%	\$ 8,021,918	\$ 5,712,529	\$ 2,309,389	\$ 3,281,696	\$ 2,204,594	\$ 1,077,101			\$ 11,303,614
Deficit Factor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 194,261,832	\$ 138,336,782	\$ 55,925,051	\$ 79,470,789	\$ 53,387,295	\$ 26,083,494			\$ 273,732,621
Percentages	70.97%	50.54%	20.43%	29.03%	19.50%	9.53%			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 4,602,673	\$ 3,131,547	\$ 1,471,126	\$ 1,792,053	\$ 1,126,178	\$ 665,875			\$ 6,394,726
State Mandate	\$ 757,048	\$ 757,048	\$ -	\$ 295,247	\$ 295,247	\$ -			\$ 1,052,295
Full-Time Faculty Hiring Allocation	\$ 2,217,074	\$ 2,217,074	\$ -	\$ 1,108,370	\$ 1,108,370	\$ -			\$ 3,325,444
Part-Time Faculty Compensation	\$ 519,722	\$ 349,478	\$ 170,244	\$ 202,690	\$ 125,633	\$ 77,057			\$ 722,412
Subtotal, Other State Revenue	\$ 8,096,516	\$ 6,455,147	\$ 1,641,370	\$ 3,398,361	\$ 2,655,428	\$ 742,932			\$ 11,494,877
TOTAL ESTIMATED REVENUE	\$ 202,358,348	\$ 144,791,928	\$ 57,566,420	\$ 82,869,150	\$ 56,042,724	\$ 26,826,426			\$ 285,227,498
Percentages	70.95%	50.76%	20.18%	29.05%	19.65%	9.41%			
Less Institutional Cost Expenditures									\$ 12,947,486
Less Net District Services and Operations Expenditures									\$ 49,823,062
									\$ 222,456,950
ESTIMATED REVENUE	\$ 157,824,969	\$ 112,927,298	\$ 44,897,671	\$ 64,631,981	\$ 43,709,297	\$ 20,922,684			\$ 222,456,950
BUDGET EXPENDITURES FOR FY 2026/27									
SAC/CEC Expenses - F/T & Ongoing	\$ 150,515,070	\$ 130,971,715	\$ 19,543,355						\$ 150,515,070
SCC/OEC Expenses - F/T & Ongoing				\$ 72,200,351	\$ 61,298,576	\$ 10,901,775			\$ 72,200,351
District Services and Operations Expenses - F/T & Ongoing							\$ 54,128,683		\$ 54,128,683
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,247,947	\$ 3,247,947
Retirees Non-Instructional-local experience charge								\$ 4,174,539	\$ 4,174,539
Property & Liability & AB218 Assessment								\$ 3,900,000	\$ 3,900,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
TOTAL ESTIMATED EXPENDITURES	\$ 150,515,070	\$ 130,971,715	\$ 19,543,355	\$ 72,200,351	\$ 61,298,576	\$ 10,901,775	\$ 54,128,683	\$ 12,947,486	\$ 289,791,590
Percent of Total Estimated Expenditures	51.94%	45.20%	6.74%	24.91%	21.15%	3.76%	18.68%	4.47%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ 7,309,899	\$ (18,044,417)	\$ 25,354,316	\$ (7,568,370)	\$ (17,589,279)	\$ 10,020,909			\$ (258,471)
OTHER STATE REVENUE									
Apprenticeship				\$ 6,562,448	\$ 6,562,448				\$ 6,562,448
Enrollment Fees 2%								\$ 355,987	\$ 355,987
PT Health Benefits								\$ 215,434	\$ 215,434
LOCAL REVENUE									
Non Resident Tuition	\$ 2,700,000	\$ 2,700,000		\$ 1,600,000	\$ 1,600,000				\$ 4,300,000
Interest/Investments								\$ 3,000,000	\$ 3,000,000
Rents/Leases	\$ 8,480	\$ 8,480		\$ 125,000	\$ 125,000		\$ 205,000		\$ 338,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local	\$ 100,000	\$ 100,000						\$ 524,200	\$ 624,200
Subtotal, Other Local Revenue	\$ 2,808,480	\$ 2,808,480	\$ -	\$ 8,287,448	\$ 8,287,448	\$ -	\$ 205,000	\$ 4,100,621	\$ 15,401,549
ESTIMATED ENDING BALANCE FOR 6/30/27	10,118,379	\$ (15,235,937)	\$ 25,354,316	719,078	\$ (9,301,831)	\$ 10,020,909			\$ 10,837,457

Rancho Santiago Community College District
Tentative Budget
2026-27

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
2026-27

Bond Interest and Redemption Funds - Combined - Fund 24					
Revenue Budget					
<u>Revenue by Source</u>	2024-25 Actual Revenue	2025-26 Revised Budget	2025-26 Estimated Revenue	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$133,801	\$0	\$0	\$0	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	34,137,499	38,680,997	36,307,866	38,680,997	6.54
8815 Voted Indebtedness Levies-Unsecured	3,426,904	383,349	565,435	383,349	(32.20)
8860 Interest & Investment Income	1,110,289	85,438	110,569	85,438	(22.73)
8890 Other Local Revenue	1,501	0	0	0	-
Total Local Revenues	<u>38,676,193</u>	<u>39,149,784</u>	<u>36,983,870</u>	<u>39,149,784</u>	5.86
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	0	0	0	0	-
8981/8983 Interfund/Intrafund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	<u>38,809,994</u>	<u>39,149,784</u>	<u>36,983,870</u>	<u>39,149,784</u>	5.86
Beginning Fund Balance	<u>38,043,617</u>	<u>38,894,722</u>	<u>38,894,722</u>	<u>38,894,722</u>	-
Adjustment to Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>38,043,617</u>	<u>38,894,722</u>	<u>38,894,722</u>	<u>38,894,722</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$76,853,611</u></u>	<u><u>\$78,044,506</u></u>	<u><u>\$75,878,592</u></u>	<u><u>\$78,044,506</u></u>	2.85

Rancho Santiago Community College District
Tentative Budget
2026-27

Bond Interest and Redemption Funds - Combined - Fund 24					
Expenditure Budget					
<u>Expenditures by Object</u>	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$5,976	\$0	\$0	\$0	-
5900 Other Operating Exp & Services	0	0	0	0	-
Subtotal	5,976	0	0	0	-
7000 Other Outgo					
7110 Debt Payment - Principal	28,165,685	31,184,049	28,165,685	31,184,049	10.72
7120 Debt Payment - Interest	9,787,228	8,018,501	8,818,185	8,018,501	(9.07)
7200/7300 Intrafund/Interfund Transfer	0	0	0	0	-
Subtotal	37,952,913	39,202,550	36,983,870	39,202,550	6.00
Subtotal, Expenditures (1000 - 7000)	37,958,889	39,202,550	36,983,870	39,202,550	6.00
7900 Reserve for Contingencies					
7920 Restricted Contingency	38,894,722	38,841,956	38,894,722	38,841,956	(0.14)
Total Fund Balance	38,894,722	38,841,956	38,894,722	38,841,956	(0.14)
Total Expenditures, Other Outgo and Ending Fund Balance	\$76,853,611	\$78,044,506	\$75,878,592	\$78,044,506	2.85

Rancho Santiago Community College District
Tentative Budget
2026-27

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
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Bookstore Fund - Fund 31					
Revenue Budget					
<u>Revenues by Source</u>	2024-25	2025-26	2025-26	2026-27	% change
	Actual	Revised	Estimated	Tentative	26/27 Tent/
	Revenue	Budget	Revenue	Budget	25/26 Est
8600 State Revenues					
8699 Other Misc State Revenue	\$0	\$0	\$0	\$0	-
8800 Local Revenues					
8843 Sales-Miscellaneous	2,726,792	3,277,376	3,513,358	3,645,376	3.76
8850 Rentals Short-Term	456	1,268	156	1,268	712.82
8860 Interest & Investment Income	10,069	5,500	4,603	5,500	19.49
8890 Other Local Revenues	216,486	19,500	246,234	19,500	(92.08)
8900 Other Financing					
8981 Interfund Transfers	0	0	0	0	-
	<u>2,953,803</u>	<u>3,303,644</u>	<u>3,764,351</u>	<u>3,671,644</u>	(2.46)
Total Revenues					
Beginning Fund Balance	5,530,207	4,055,727	4,055,727	4,045,541	(0.25)
Prior Year Adj	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Beginning Fund Balance	<u>\$8,484,010</u>	<u>\$7,359,371</u>	<u>\$7,820,078</u>	<u>\$7,717,185</u>	(1.32)

Rancho Santiago Community College District
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2026-27

		Bookstore Fund - Fund 31 Expenditure Budget				
<u>Expenditures by Object</u>		2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
2000	Classified Salaries	\$1,182,477	\$1,138,968	\$1,229,247	\$1,268,394	3.18
3000	Employee Benefits	631,989	593,699	648,805	789,587	21.70
4000	Books and Supplies	2,329,760	2,762,781	1,669,132	2,762,781	65.52
5000	Services and Other Operating Expenses	223,077	270,444	112,770	302,944	168.64
6000	Sites, Buildings, Books, and Equipment	60,980	79,500	377	79,500	20,987.53
	Subtotal, Expenditures (1000 - 6000)	<u>4,428,283</u>	<u>4,845,392</u>	<u>3,660,331</u>	<u>5,203,206</u>	42.15
7300	Interfund Transfers Out	0	114,205	114,205	114,205	-
	Subtotal, Expenditures (1000 - 7000)	<u>4,428,283</u>	<u>4,959,597</u>	<u>3,774,536</u>	<u>5,317,411</u>	40.88
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	<u>4,055,727</u>	<u>2,399,774</u>	<u>4,045,541</u>	<u>2,399,774</u>	(40.68)
	Total Expenditures and Ending Fund Balance	<u><u>\$8,484,010</u></u>	<u><u>\$7,359,371</u></u>	<u><u>\$7,820,078</u></u>	<u><u>\$7,717,185</u></u>	(1.32)

Total of \$678,556 of inventory is budgeted in the Reserve for Contingency Account (SAC=\$432,076 and SCC=\$246,480)

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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>	2024-25	2025-26	2025-26	2026-27	% change
	Actual	Revised	Estimated	Tentative	26/27 Tent/
	Revenue	Budget	Revenue	Budget	25/26 Est
8100 Federal Revenues					
8191 Child Dev Apport - Fe	\$799,062	\$1,153,812	\$1,153,812	\$1,153,812	-
8199 Other Federal Revenue	2,662,486	4,259,654	2,254,225	3,095,757	37.33
Total Federal Revenues	<u>3,461,548</u>	<u>5,413,466</u>	<u>3,408,037</u>	<u>4,249,569</u>	24.69
8600 State Revenues					
8621 Child Development Apportionment	7,506,678	10,210,856	7,707,258	10,557,692	36.98
8629 Other Categorical Apportionment	325,479	332,936	332,936	332,936	-
8659 Other Reimb Categorical	176,315	372,996	310,596	0	(100.00)
8699 Other Miscellaneous State Revenue	378,270	4,811,773	57,920	4,010,038	6,823.41
Total State Revenues	<u>8,386,742</u>	<u>15,728,561</u>	<u>8,408,710</u>	<u>14,900,666</u>	77.21
8800 Local Revenues					
8860 Interest & Investment Income	249,520	151,500	254,737	143,000	(43.86)
8871 Child Development Services	39,168	71,231	5,991	4,800	(19.88)
8890 Other Local Rev	1,708	0	0	0	-
8893 Outlawed Checks	0	0	109	0	(100.00)
Total Local Revenues	<u>290,396</u>	<u>222,731</u>	<u>260,837</u>	<u>147,800</u>	(43.34)
8900 Other Financing Sources					
8981 Interfund Transfers In	3,154	0	0	0	-
Total Other Financing Sources	<u>3,154</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	<u>12,141,840</u>	<u>21,364,758</u>	<u>12,077,584</u>	<u>19,298,035</u>	59.78
Beginning Fund Balance	2,362,056	2,917,239	2,917,239	3,003,112	2.94
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$14,503,896</u>	<u>\$24,281,997</u>	<u>\$14,994,823</u>	<u>\$22,301,147</u>	48.73

Rancho Santiago Community College District
Tentative Budget
2026-27

Child Development Fund - Fund 33					
Expenditure Budget					
<u>Expenditures by Object</u>	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
1000 Academic Salaries					
1200 Non-instructional Salaries, Regular Contract	\$3,392,270	\$3,771,396	\$3,222,575	\$3,518,669	9.19
1400 Non-instructional Salaries, Other Non-Regular	40,159	84,370	104,593	112,544	7.60
Subtotal	<u>3,432,429</u>	<u>3,855,766</u>	<u>3,327,168</u>	<u>3,631,213</u>	9.14
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	885,287	1,171,402	926,399	1,050,869	13.44
2300 Non-instructional Salaries, Other	3,491,453	5,211,046	3,698,159	5,042,770	36.36
Subtotal	<u>4,376,740</u>	<u>6,382,448</u>	<u>4,624,558</u>	<u>6,093,639</u>	31.77
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	874,674	1,067,202	954,365	1,041,565	9.14
3200 Public Employees' Retirement System Fund	509,246	629,640	470,716	592,920	25.96
3300 Old Age, Survivors, Disability, and Health Ins.	224,727	256,676	212,396	239,470	12.75
3400 Health and Welfare Benefits	1,189,872	1,401,916	1,207,919	1,417,983	17.39
3500 State Unemployment Insurance	2,838	3,818	2,702	3,584	32.64
3600 Workers' Compensation Insurance	119,120	177,448	139,560	169,627	21.54
3900 Other Benefits	91,007	115,581	98,447	108,789	10.51
Subtotal	<u>3,011,484</u>	<u>3,652,281</u>	<u>3,086,105</u>	<u>3,573,938</u>	15.81
4000 Books and Supplies					
4200 Books, Mags & Ref Mat	3,829	23,262	0	24,262	-
4300 Instructional Supplies	94,327	688,902	121,999	599,788	391.63
4500 Maintenance Supplies	0	0	0	0	-
4600 Non-Instructional Supplies	153,207	706,380	239,124	442,681	85.13
4700 Food Supplies	140,382	203,790	148,765	201,800	35.65
Subtotal	<u>391,745</u>	<u>1,622,334</u>	<u>509,888</u>	<u>1,268,531</u>	148.79

Rancho Santiago Community College District
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2026-27

Child Development Fund - Fund 33					
Expenditure Budget					
<u>Expenditures by Object</u>	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	106,348	270,983	130,840	195,800	49.65
5200 Travel & Conference Expenses	44,739	157,599	50,375	87,584	73.86
5300 Dues & Memberships	4,479	13,100	4,550	11,050	142.86
5500 Utilities & Housekeeping Svcs	0	0	0	0	-
5600 Rents, Leases & Repairs	13,004	49,493	14,235	45,100	216.82
5800 Other Operating Exp & Services	111,143	244,981	112,081	157,892	40.87
5900 Other	20,449	5,075,396	28,574	4,407,405	15,324.53
Subtotal	300,162	5,811,552	340,655	4,904,831	1,339.82
6000 Sites, Buildings, Books, and Equipment					
6200 Buildings	33,663	72,000	0	72,000	-
6400 Equipment	40,434	564,791	103,337	542,294	424.78
6900 Project Contingency	0	9,000	0	9,000	-
Subtotal	74,097	645,791	103,337	623,294	503.17
7000 Other Outgo					
7670 Other Exp Paid for Students	0	0	0	0	-
Subtotal	0	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	11,586,657	21,970,172	11,991,711	20,095,446	67.58
7900 Reserve for Contingencies					
7920 Restricted Contingency	2,917,239	2,311,825	3,003,112	2,205,701	(26.55)
Total Expenditures, Other Outgo & Ending Fund Balanc	\$14,503,896	\$24,281,997	\$14,994,823	\$22,301,147	48.73

Rancho Santiago Community College District
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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

Revenue by Source	2024-25 Actual Revenue	2025-26 Revised Budget	2025-26 Estimated Revenue	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8600 State Revenues					
8629 Other Gen Categorical	\$0	\$0	\$0	\$0	-
8651 Community College Const. Act	1,378,245	0	0	0	-
8652 Scheduled Maintenance & Special Rep. Prog	0	0	0	0	-
State Revenues	1,378,245	0	0	0	-
8800 Local Revenues					
8851 Leases-Facilities/Land/Bldg	0	0	0	0	-
8860 Interest & Investment Income	4,422,719	3,600,000	3,690,870	3,600,000	(2.46)
8866 Gain(Loss)on Invest-Realized	0	0	0	0	-
8881 Nonresident Tuition-Capital	560,888	455,199	325,612	455,199	39.80
8888 Utility Rebate Incentives	0	0	0	0	-
8890 Other Local Revenue	468	12,418	239	12,418	5,095.82
8894 Discounts Taken	0	72	0	72	-
8897 Redevelopment Rev/Health&Safety	4,888,800	5,596,968	4,256,761	5,596,968	31.48
Local Revenues	9,872,875	9,664,657	8,273,482	9,664,657	16.81
8900 Other Financing Sources					
8981 Interfund Transfers - In	20,949,186	3,550,000	3,500,000	3,550,000	1.43
Total Other Financing Sources	20,949,186	3,550,000	3,500,000	3,550,000	1.43
Total Revenues and Other Financing Sources	32,200,306	13,214,657	11,773,482	13,214,657	12.24
Beginning Fund Balance	104,005,302	120,085,996	120,085,996	103,694,972	(13.65)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$136,205,608	\$133,300,653	\$131,859,478	\$116,909,629	(11.34)

Rancho Santiago Community College District
Tentative Budget
2026-27

Capital Outlay Projects Fund - Fund 41
Expenditure Budget

Expenditures by Object	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
4000 Supplies					
4310 Instructional Supplies	\$0	\$18,092	\$0	\$18,092	-
4610 Non-Instructional Supplies	57,142	224,540	62,817	195,540	211.29
Subtotal	<u>57,142</u>	<u>242,632</u>	<u>62,817</u>	<u>213,632</u>	240.09
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	268,569	485,715	110,115	485,205	340.63
5500 Utilities & Housekeeping	38,492	60,480	39,952	0	(100.00)
5600 Rents, Leases & Repairs	257,094	489,667	200,220	489,667	144.56
5700 Legal Expenses	0	200,086	0	200,086	-
5800 Other Operating Exp & Services	30,353	40,012	28,248	40,012	41.65
5900 Other	601	14,537	0	14,537	-
Subtotal	<u>595,109</u>	<u>1,290,497</u>	<u>378,535</u>	<u>1,229,507</u>	224.81
6000 Sites, Buildings, Books, and Equipment					
6115 Sites - Contracted Services	0	138,847	136,795	138,847	1.50
6121 Site Improv - Legal	0	5,000	0	5,000	-
6122 Site Improv - Contract	4,095,049	17,715,521	10,704,027	7,011,495	(34.50)
6123 Site Improv - Archit	485,680	1,065,229	414,541	650,688	56.97
6124 Site Improv - Blueprint/Reproduction	48,053	45,096	10,622	34,474	224.55
6125 Site Improv - Construction Mgmt	420,341	910,179	370,320	539,859	45.78
6127 Site Improv - Demoli	0	11,115	0	11,115	-
6128 Site Improv - DSA Fees	32,955	48,964	21,396	27,568	28.85
6129 Site Improv - Engineer	0	185,000	157,982	27,018	(82.90)
6133 Site Improv - Facili	502	9,498	(502)	10,000	(2,092.03)
6141 Site Improv - Spcl Ins/Mat Tes	50,173	281,936	86,264	195,672	126.83
6142 Site Improv - DSA Project Insp	126,405	463,810	219,468	244,342	11.33
6143 Site Improv - Cost E	0	17,750	0	17,750	-
6144 Site Improv - Haz Ma	3,942	31,053	0	31,053	-

Rancho Santiago Community College District
Tentative Budget
2026-27

Capital Outlay Projects Fund - Fund 41
Expenditure Budget

Expenditures by Object	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
6145 Site Improv - Geotech/Geohaz	46,613	275,575	67,164	208,411	210.30
6147 Site Improv - SWPPP	(104)	3,712	1,088	2,624	141.18
6148 Site Improv - Utility Locating	0	107,549	53,643	53,906	0.49
6149 Site Improv - Land Sur	72,956	238,019	0	238,019	-
6150 Site Improv - CEQA	34,580	154,552	96	154,456	160,791.67
6151 Site Improv - Environ	0	25,000	0	25,000	-
6153 Site Improv - City Permit/Fees	0	17,000	0	17,000	-
6154 Site Improv - Other Services	0	1,714,492	0	1,714,492	-
6155 Site Improv - Materials OFIBO	0	691,524	688,986	2,538	(99.63)
6156 Site Improv - Constructability	13,222	34,175	0	34,175	-
6157 Site Improv - Planning & Proje	0	148,278	87,255	115,808	32.72
Subtotal	5,430,367	24,338,874	13,019,145	11,511,310	(11.58)
6201 Buildings - Architects Fee	(107,000)	435,344	0	435,344	-
6202 Buildings - Blueprint/Reprod	0	14,771	0	14,771	-
6203 Buildings - Construction Mgmt	89,600	19,736	0	19,736	-
6204 Buildings - Construction Tests	0	10,724	0	10,724	-
6205 Buildings - Contracted Svcs	1,174,523	4,978,485	326,393	4,652,092	1,325.30
6206 Buildings - Demolition Costs	0	75,074	0	75,074	-
6207 Buildings - DSA Fees	0	37,025	0	37,025	-
6208 Buildings - Engineering Costs	0	625	0	625	-
6211 Buildings - Facilities	408,051	420,448	420,447	0	(100.00)
6213 Buildings - Labor Compliance	0	50,623	0	50,623	-
6214 Buildings - Legal Expenses	0	1,159,492	0	1,159,492	-
6215 Buildings - Licenses, Taxes	0	62,445	62,445	0	(100.00)
6217 Buildings - Relocation	0	140,101	0	140,101	-
6223 Buildings - Commissio	0	54,073	0	54,073	-
6224 Buildings - Spcl Ins	9,308	17,618	0	17,618	-

Rancho Santiago Community College District
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Capital Outlay Projects Fund - Fund 41
Expenditure Budget

Expenditures by Object	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
6227 Buildings - Haz Mat	24,449	39,201	0	39,201	-
6228 Buildings - Geotech	0	71,779	0	71,779	-
6230 Buildings - OCIP	(22,901)	24,611	0	24,611	-
6231 Buildings - SWPPP	0	791	0	791	-
6233 Buildings - Land Sur	0	4,375	0	4,375	-
6234 Buidlings - CEQA	0	8,491	0	8,491	-
6235 Buildings - Environmental	0	76,716	0	76,716	-
6238 Buildings - Other Ser	14,422	64,087	0	64,087	-
6239 Bldgs - Constructabili	0	17,140	0	17,140	-
6240 Bldgs - Planning & Pr	0	13,560	0	13,560	-
6250 Bldg Impr - AE Fee	876,960	12,265,875	1,743,110	10,522,763	503.68
6251 Bldg Impr - Blueprint/Repro	102,770	90,552	38,819	53,074	36.72
6252 Bldg Impr - Construction	0	1,491,000	175,228	1,315,772	650.89
6253 Bldg Impr - Contracted Svcs	5,147,290	29,911,578	6,520,674	23,390,904	258.72
6254 Bldg Impr - Demolition	0	1,185,099	0	1,185,099	-
6255 Bldg Impr - DSA Fees	43,096	286,092	102,711	183,381	78.54
6256 Bldg Impr - Engineering Costs	51,500	898,106	297,625	600,481	101.76
6259 Bldg Impr - Facility	26,313	0	0	0	-
6262 Bldg Impr - Legal Expenses	85,390	164,072	31,195	132,877	325.96
6263 Bldg Impr - Lic/Tax/Agcy Fees	4,042	46,781	0	46,781	-
6264 Bldg Impr - Mod Lease	0	7,549,913	3,434,266	4,077,244	18.72
6265 Bldg Impr - Relocation/Moving	25,755	127,591	0	127,591	-
6268 Bldg Impr - Precon Services	0	41,714	0	41,714	-
6269 Bldg Impr - Commissioning	0	208,105	0	208,105	-
6270 Bldg Impr - Spcl Ins/Mat Tes	13,787	358,324	32,543	325,781	901.08
6271 Bldg Impr - DSA Project Insp	181,071	1,227,091	253,552	973,539	283.96
6272 Bldg Impr - Cost Estimating	10,505	421,939	20,905	401,034	1,818.36
6273 Bldg Impr - Haz Mat	(7,296)	341,343	25,526	315,821	1,137.25

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Capital Outlay Projects Fund - Fund 41
Expenditure Budget

Expenditures by Object	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
6274 Bldg Impr - Geotech/G	67,232	561,613	71,351	490,262	587.11
6275 Bldg Impr - OCIP	0	62,874	0	62,874	-
6276 Bldg Impr - SWPPP	0	1,500	0	0	-
6277 Bldg Impr - Utility L	0	106,459	38,208	68,251	78.63
6278 Bldg Impr - Land Survey	82,248	147,560	28,349	125,268	341.88
6279 Bldg Impr - CEQA	41,619	846,112	93,660	752,452	703.39
6280 Bldg Impr - Environmental	22,459	1,131,798	41,055	1,090,743	2,556.78
6281 Bldg Impr - Utility F	149,331	158,189	117,309	40,880	(65.15)
6282 Bldg Impr - City Perm	688	115,312	7,894	107,418	1,260.76
6283 Bldg Impr - Other Services	55,442	2,213,665	129,543	2,084,123	1,508.83
6284 Bldg Impr - Materials	903,915	352,171	0	352,171	-
6285 Bldg Impr - Constructab	0	74,800	10,800	64,000	492.59
6286 Bldg Impr - Planning & Project	120,782	4,439,871	285,085	4,176,435	1,364.98
Subtotal	9,595,351	74,624,434	14,308,693	60,304,887	321.46
6400 Equipment	441,643	3,554,697	395,316	3,084,381	680.23
6900 Project Contingencies	0	13,635,753	0	13,750,656	-
Subtotal, Expenditures (1000 - 6000)	16,119,612	117,686,887	28,164,506	90,094,373	219.89
7000 Other Outgo					
7300 Interfund Transfers Out	0	5,383,692	0	5,383,692	-
Subtotal, Expenditures (1000 - 7000)	16,119,612	123,070,579	28,164,506	95,478,065	239.00
7900 Reserve for Contingencies	120,085,996	10,230,074	103,694,972	21,431,564	(79.33)
Total Expenditures, Other Outgo and Ending Fund Balance	\$136,205,608	\$133,300,653	\$131,859,478	\$116,909,629	(11.34)

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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
2026-27

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

<u>Revenue by Source</u>	2024-25 Actual Revenue	2025-26 Revised Budget	2025-26 Estimated Revenue	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8800 Local Revenues					
8839 All Other Contract Services	\$0	\$0	\$0	\$0	-
8860 Interest & Investment Income	285,950	200,000	258,413	200,000	(22.60)
8866 Gain (Loss) on Invest-Realized	0	0	0	0	-
Total Local Revenues	285,950	200,000	258,413	200,000	(22.60)
8900 Other Financing Sources					
8981 Interfund Transfers In	2,900,000	3,900,000	3,900,000	3,900,000	-
Total Revenues and Other Financing Sources	3,185,950	4,100,000	4,158,413	4,100,000	(1.40)
Beginning Fund Balance	8,593,089	8,971,582	8,971,582	8,805,582	(1.85)
Total Revenues and Beginning Fund Balance	\$11,779,039	\$13,071,582	\$13,129,995	\$12,905,582	(1.71)

Rancho Santiago Community College District
Tentative Budget
2026-27

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

<u>Expenditures by Object</u>	2024-25	2025-26	2025-26	2026-27	% change
	Actual	Revised	Estimated	Tentative	26/27 Tent/ 25/26 Est
	Expenses	Budget	Expenses	Budget	
4000 Supplies					
4310 Instructional Supplies	0	40,000	0	40,000	-
4610 Non-instructional Supplies	0	25,515	17,701	25,515	44.14
Subtotal	<u>0</u>	<u>65,515</u>	<u>17,701</u>	<u>65,515</u>	270.12
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	372,643	442,491	374,068	442,491	18.29
5400 Insurance	2,397,911	3,886,685	3,440,863	3,886,685	12.96
5500 Utilities & Housekeeping	24,639	73,000	72,824	70,000	(3.88)
5700 Legal, Election & Audit Exp	0	543,500	408,650	223,500	(45.31)
5800 Other Operating Exp & Services	1,837	45,500	2,071	45,500	2,097.01
5900 Other	10,217	78,200	8,236	78,200	849.49
Subtotal	<u>2,807,247</u>	<u>5,069,376</u>	<u>4,306,712</u>	<u>4,746,376</u>	10.21
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>2,807,457</u>	<u>5,169,641</u>	<u>4,324,413</u>	<u>4,846,641</u>	12.08
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	8,971,582	7,901,941	8,805,582	8,058,941	(8.48)
Total Expenditures and Ending Fund Balance	<u><u>\$11,779,039</u></u>	<u><u>\$13,071,582</u></u>	<u><u>\$13,129,995</u></u>	<u><u>\$12,905,582</u></u>	(1.71)

Rancho Santiago Community College District
Tentative Budget
2026-27

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

<u>Revenue by Source</u>	2024-25 Actual Revenue	2025-26 Revised Budget	2025-26 Estimated Revenue	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8600 State Revenues					
8699 Other Misc State Revenue	\$0	\$0	\$0	\$0	-
8800 Local Revenues					
8839 All Other Contract Services	3,070,076	3,053,193	3,363,583	3,053,193	(9.23)
8860 Interest & Investment Income	109,438	80,000	78,671	80,000	1.69
8866 Gain (Loss) on Invest-Realized	0	0	0	0	-
Total Revenues	3,179,514	3,133,193	3,442,254	3,133,193	(8.98)
Beginning Fund Balance	3,972,397	4,202,179	4,202,179	4,239,396	0.89
Total Revenues and Beginning Fund Balance	\$7,151,911	\$7,335,372	\$7,644,433	\$7,372,589	(3.56)

Rancho Santiago Community College District
Tentative Budget
2026-27

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

<u>Expenditures by Object</u>	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
1000 Certificated Salaries					
1200 Non-Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
2000 Classified Salaries					
2100 Classified Salaries	363,766	366,093	398,390	410,753	3.10
2300 Non-instructional Salaries, Other	0	10,279	0	10,279	-
Subtotal	<u>363,766</u>	<u>376,372</u>	<u>398,390</u>	<u>421,032</u>	5.68
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	0	0	0	0	-
3200 Public Employees' Retirement System Fund	97,489	101,580	105,994	108,440	2.31
3300 Old Age, Survivors, Disability, and Health Ins.	27,324	28,439	28,532	31,856	11.65
3400 Health and Welfare Benefits	65,911	73,544	72,712	80,561	10.80
3500 State Unemployment Insurance	181	649	198	212	7.07
3600 Workers' Compensation Insurance	5,541	5,579	7,080	7,290	2.97
3900 Other Benefits	6,550	6,655	6,763	6,655	(1.60)
Subtotal	<u>202,996</u>	<u>216,446</u>	<u>221,279</u>	<u>235,014</u>	6.21
4000 Supplies					
4600 Non-Instructional Supplies	4,695	5,374	4,739	5,374	13.40

Rancho Santiago Community College District
Tentative Budget
2026-27

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

<u>Expenditures by Object</u>	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
5000 Services and Other Operating Expenses					
5100 Consultants and Contracted Services	7,350	13,750	7,351	13,750	87.05
5200 Conference Expenses	1,184	4,800	4,182	4,200	0.43
5400 Insurance	2,365,593	3,174,599	2,759,339	3,174,599	15.05
5800 Other Operating Exp & Services	691	6,050	649	6,050	831.92
5900 Other	0	133	133	0	
Subtotal	2,374,818	3,199,332	2,771,654	3,198,599	15.40
6000 Capital Outlay	3,457	14,018	8,975	13,200	47.08
Subtotal, Expenditures (1000 - 6000)	2,949,732	3,811,542	3,405,037	3,873,219	13.75
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	4,202,179	3,523,830	4,239,396	3,499,370	(17.46)
Total Expenditures and Ending Fund Balance	\$7,151,911	\$7,335,372	\$7,644,433	\$7,372,589	(3.56)

Rancho Santiago Community College District
Tentative Budget
2026-27

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, 2026 is \$26,092,644

Rancho Santiago Community College District
Tentative Budget
2026-27

Retiree Benefits Fund - Fund 63					
Revenue Budget					
<u>Revenue by Source</u>	2024-25	2025-26	2025-26	2026-27	% change
	Actual	Revised	Estimated	Tentative	26/27 Tent/
	Revenue	Budget	Revenue	Budget	25/26 Est
8800 Local Revenues					
8839 All Other Contract Services	\$5,407,018	\$6,142,439	\$6,142,439	\$6,142,439	-
8860 Interest & Investment Income	2,029,228	1,400,000	1,535,448	700,000	(54.41)
8866 Gain (Loss) on Invest-Realized	0	0	0	0	-
8890 Other Local Revenues	23,258	100,000	23,258	100,000	329.96
Total Revenues	<u>7,459,504</u>	<u>7,642,439</u>	<u>7,701,145</u>	<u>6,942,439</u>	(9.85)
8900 Other Financing Sources					
8981 Interfund Transfers In	0	0	0	0	-
Beginning Fund Balance	(34,757,980)	(32,786,007)	(32,786,007)	(54,573,238)	66.45
Total Revenues and Beginning Fund Balance	<u><u>(\$27,298,476)</u></u>	<u><u>(\$25,143,568)</u></u>	<u><u>(\$25,084,862)</u></u>	<u><u>(\$47,630,799)</u></u>	89.88

Rancho Santiago Community College District
Tentative Budget
2026-27

		Retiree Benefits Fund - Fund 63				
		Expenditure Budget				
<u>Expenditures by Object</u>		2024-25	2025-26	2025-26	2026-27	% change
		Actual	Revised	Estimated	Tentative	26/27 Tent/
		Expenses	Budget	Expenses	Budget	25/26 Est
3000	Employee Benefits					
3400	Net Post-Retirement Benefits	\$5,473,743	\$5,473,743	\$5,473,743	\$5,473,743	-
5000	Other Operating Exp & Services					
5885	Investment & Interest Expense	13,788	20,000	14,633	20,000	36.67
7000	Other Outgo					
7300	Interfund Transfers Out	0	20,000,000	24,000,000	0	(100.00)
	Subtotal, Expenditures (1000 - 7000)	<u>5,487,531</u>	<u>25,493,743</u>	<u>29,488,376</u>	<u>5,493,743</u>	(81.37)
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	(32,786,007)	(50,637,311)	(54,573,238)	(53,124,542)	(2.65)
	Total Expenditures and Ending Fund Balance	<u><u>(\$27,298,476)</u></u>	<u><u>(\$25,143,568)</u></u>	<u><u>(\$25,084,862)</u></u>	<u><u>(\$47,630,799)</u></u>	89.88

Rancho Santiago Community College District
Tentative Budget
2026-27

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
2026-27

Associated Students Fund - Fund 71					
Revenue Budget					
<u>Revenue by Source</u>	2024-25 Actual Revenue	2025-26 Revised Budget	2025-26 Estimated Revenue	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8600 State Revenues					
8699 Other Misc State Revenue	\$0	\$0	\$0	\$0	-
8800 Local Revenues					
8860 Interest & Investment Income	6,869	6,000	6,000	6,000	-
8870 Other Student Fees and Charges	0	226,000	0	228,000	-
8885 Student ID & ASB Fees	444,850	146,150	461,233	146,150	(68.31)
8890 Other Local Revenues	1,193	2,000	2,000	2,000	-
Total Local Revenues	<u>452,912</u>	<u>380,150</u>	<u>469,233</u>	<u>382,150</u>	(18.56)
8900 Other Financing Sources					
8981/8983 Interfund/Intrafund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	<u>452,912</u>	<u>380,150</u>	<u>469,233</u>	<u>382,150</u>	(18.56)
Beginning Fund Balance	<u>1,667,463</u>	<u>1,641,065</u>	<u>1,641,065</u>	<u>1,533,069</u>	(6.58)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$2,120,375</u></u>	<u><u>\$2,021,215</u></u>	<u><u>\$2,110,298</u></u>	<u><u>\$1,915,219</u></u>	(9.24)

Rancho Santiago Community College District
Tentative Budget
2026-27

		Associated Students Fund - Fund 71				
		Expenditure Budget				
<u>Expenditures by Object</u>		2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
2000	Classified Salaries	\$169,952	\$292,195	\$194,899	\$313,462	60.83
3000	Employee Benefits	64,461	102,699	88,688	96,417	8.71
4000	Supplies & Materials	36,118	78,537	35,010	109,165	211.81
5000	Other Operating Exp & Services	179,384	270,590	212,568	195,385	(8.08)
6000	Capital Outlay	29,395	35,000	35,000	35,000	-
	Subtotal, Expenditures (1000 - 6000)	479,310	779,021	566,166	749,429	32.37
7200	Intrafund Transfers	0	0	0	0	-
7600	Other Student Aid	0	28,000	11,063	28,000	153.10
	Subtotal Expenditures (1000 - 7000)	479,310	807,021	577,229	777,429	34.68
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	1,641,065	1,214,194	1,533,069	1,137,790	(25.78)
	Total Expenditures and Ending Fund Balance	\$2,120,375	\$2,021,215	\$2,110,298	\$1,915,219	(9.24)

Rancho Santiago Community College District
Tentative Budget
2026-27

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
2026-27

Representation Fee Trust Fund - Fund 72
Revenue Budget

<u>Revenues by Source</u>	2024-25 Actual Revenue	2025-26 Revised Budget	2025-26 Estimated Revenue	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8800 Local Revenues					
8861 Interest Income - Bank Account	\$915	\$750	\$747	\$750	0.34
8877 Student Representation	108,502	95,762	89,665	95,762	6.80
Total Revenues	109,417	96,512	90,412	96,512	6.75
Beginning Fund Balance	218,331	240,086	240,086	228,086	(5.00)
Total Revenues and Beginning Fund Balance	\$327,748	\$336,598	\$330,498	\$324,598	(1.79)

Rancho Santiago Community College District
Tentative Budget
2026-27

Representation Fee Trust Fund - Fund 72
Expenditure Budget

<u>Expenditures by Object</u>		2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
5000	Other Operating Exp & Services	\$80,067	\$116,531	\$102,412	\$104,531	2.07
7300	Interfund Transfers Out	7,595	0	0	0	-
	Subtotal, Expenditures (1000 - 7000)	87,662	116,531	102,412	104,531	2.07
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	240,086	220,067	228,086	220,067	(3.52)
	Total Expenditures and Ending Fund Balance	\$327,748	\$336,598	\$330,498	\$324,598	(1.79)

Rancho Santiago Community College District
Tentative Budget
2026-27

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
2026-27

Student Financial Aid Fund - Fund 74
Revenue Budget

<u>Revenue by Source</u>	2024-25 Actual Revenue	2025-26 Revised Budget	2025-26 Estimated Revenue	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8100 Federal Revenues					
8120 Higher Education Act	\$52,160	\$58,560	\$58,560	\$43,560	(25.61)
8140 TANF	55,185	32,335	32,335	33,724	4.30
8150 Student Financial Aid	35,180,392	36,472,515	36,927,162	27,210,023	(26.31)
8199 Other Federal Revenue	147,021	38,100	38,100	3,500	(90.81)
Total Federal Revenue	<u>35,434,758</u>	<u>36,601,510</u>	<u>37,056,157</u>	<u>27,290,807</u>	(26.35)
8600 State Revenues					
8622 Extended Opportunity Programs & Services	698,850	632,850	632,850	533,142	(15.76)
8629 Other Categorical Apportionment-CARE	5,564,478	10,050,636	9,643,561	9,516,005	(1.32)
8659 Cal Grant & Other Reimb Categorical Allow	4,828,442	3,913,746	4,623,305	1,994,939	(56.85)
8681 State Lottery Proceeds	17,750	50,000	50,000	50,000	-
8699 Other Misc State Revenue	3,669,198	61,044	61,044	61,044	-
Total State Revenues	<u>14,778,718</u>	<u>14,708,276</u>	<u>15,010,760</u>	<u>12,155,130</u>	(19.02)
8800 Local Revenues					
8860 Interest & Investment Income	84,420	50,000	139,011	50,000	(64.03)
8890 Other Local Rev	0	0	0	0	-
8893 Outlawed Checks	0	0	0	0	-
Total Local Revenues	<u>84,420</u>	<u>50,000</u>	<u>139,011</u>	<u>50,000</u>	(64.03)
Total Revenues	<u>50,297,896</u>	<u>51,359,786</u>	<u>52,205,928</u>	<u>39,495,937</u>	(24.35)
Beginning Fund Balance	<u>755,316</u>	<u>745,156</u>	<u>745,156</u>	<u>745,156</u>	-
Total Revenues and Beginning Fund Balance	<u><u>\$51,053,212</u></u>	<u><u>\$52,104,942</u></u>	<u><u>\$52,951,084</u></u>	<u><u>\$40,241,093</u></u>	(24.00)

Rancho Santiago Community College District
Tentative Budget
2026-27

Student Financial Aid Fund - Fund 74					
Expenditure Budget					
<u>Expenditures by Object</u>	2024-25	2025-26	2025-26	2026-27	% change
	Actual	Revised	Estimated	Tentative	26/27 Tent/ 25/26 Est
	Expenses	Budget	Expenses	Budget	
5000 Services and Other Operating Expenses					
5810 Bank/Credit Card Use	\$0	\$2,025	\$0	\$2,025	-
5885 Investment & Interest Expense	676	2,532	989	2,532	156.02
5900 Other	0	75	0	1,075	-
Subtotal	<u>676</u>	<u>4,632</u>	<u>989</u>	<u>5,632</u>	469.46
7000 Other Outgo					
7502 Cal Grant B	4,720,978	3,913,746	4,884,254	1,994,939	(59.16)
7504 CARE Grant	211,589	226,126	198,605	212,410	6.95
7505 EOPS Grant	222,000	330,454	325,964	281,192	(13.74)
7506 F S E O G	782,673	911,779	860,350	911,779	5.98
7508 Pell Grant	32,571,504	35,102,223	34,361,056	25,700,249	(25.21)
7509 SSS Grant	51,400	43,000	18,750	28,000	49.33
7510 Upward Bound	760	15,560	1,520	15,560	923.68
7511 NextUp Emergency Aid	0	64,000	62,604	20,000	(68.05)
7523 Pell Grant Overawards	0	4,000	0	8,500	-
7525 CA College Promise Grant	107,882	100,000	140,000	100,000	(28.57)
7526 Student Success Completion Grant	3,842,540	7,438,082	7,014,188	7,438,082	6.04
7529 Dreamer Emergency Aid	0	521,994	486,700	0	(100.00)
7542 Federal Direct Loan	1,920,119	474,513	1,995,459	608,495	(69.51)
7590 Student Scholarships	4,522,543	853,376	768,911	750,325	(2.42)
7610 Books Paid for Student	476,850	302,396	253,950	251,950	(0.79)
7630 Supplies Paid for Student	184,461	243,456	171,511	243,456	41.95
7640 Tuition Paid for Student	616,894	685,081	661,117	800,000	21.01
7670 Other Exp Paid for Students	75,187	100,000	0	100,000	-
Subtotal	<u>50,307,380</u>	<u>51,329,786</u>	<u>52,204,939</u>	<u>39,464,937</u>	(24.40)
Subtotal, Expenditures (1000 - 7000)	<u>50,308,056</u>	<u>51,334,418</u>	<u>52,205,928</u>	<u>39,470,569</u>	(24.39)
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	745,156	770,524	745,156	770,524	3.40
Total Expenditures and Ending Fund Balance	<u><u>\$51,053,212</u></u>	<u><u>\$52,104,942</u></u>	<u><u>\$52,951,084</u></u>	<u><u>\$40,241,093</u></u>	(24.00)

Rancho Santiago Community College District
Tentative Budget
2026-27

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
2026-27

Community Education Fund - Fund 76
Revenue Budget

<u>Revenues by Source</u>	2024-25 Actual Revenue	2025-26 Revised Budget	2025-26 Estimated Revenue	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8600 State Revenues					
8699 Other Misc State Revenue	\$0	\$0	\$0	\$0	-
8800 Local Revenues					
8861 Interest Income - Bank Account	4,660	2,400	2,400	1,900	(20.83)
8872 Community Education Classes Fees	775,762	1,680,038	1,021,147	1,680,038	64.52
8890 Other Local Income	0	0	0	0	-
8900 Other Financing					
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues	780,422	1,682,438	1,023,547	1,681,938	64.32
Beginning Fund Balance	1,176,458	762,118	762,118	755,584	(0.86)
Total Revenues and Beginning Fund Balance	\$1,956,880	\$2,444,556	\$1,785,665	\$2,437,522	36.50

Rancho Santiago Community College District
Tentative Budget
2026-27

		Community Education Fund - Fund 76				
		Expenditure Budget				
<u>Expenditures by Object</u>		2024-25	2025-26	2025-26	2026-27	% change
		Actual	Revised	Estimated	Tentative	26/27 Tent/
		Expenses	Budget	Expenses	Budget	25/26 Est
2000	Classified Salaries	\$350,170	\$497,218	\$347,486	\$543,230	56.33
3000	Employee Benefits	208,282	287,164	192,372	283,060	47.14
4000	Supplies & Materials	0	0	0	0	-
5000	Other Operating Exp & Services	636,310	991,302	490,223	948,660	93.52
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	<u>1,194,762</u>	<u>1,775,684</u>	<u>1,030,081</u>	<u>1,774,950</u>	72.31
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 - 7000)	<u>1,194,762</u>	<u>1,775,684</u>	<u>1,030,081</u>	<u>1,774,950</u>	72.31
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	762,118	668,872	755,584	662,572	(12.31)
	Total Expenditures and Ending Fund Balance	<u><u>\$1,956,880</u></u>	<u><u>\$2,444,556</u></u>	<u><u>\$1,785,665</u></u>	<u><u>\$2,437,522</u></u>	36.50

Rancho Santiago Community College District
Tentative Budget
2026-27

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
2026-27

Retiree Benefits - Irrevocable Trust - Fund 78
Revenue Budget

<u>Revenue by Source</u>	2024-25 Actual Revenue	2025-26 Revised Budget	2025-26 Estimated Revenue	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8900 Other Financing Sources					
8860 Interest & Investment Income	\$8,218,150	\$6,000,000	\$5,599,308	\$6,000,000	7.16
8981 Interfund Transfers In	0	20,000,000	24,000,000	0	(100.00)
Total Revenues	<u>8,218,150</u>	<u>26,000,000</u>	<u>29,599,308</u>	<u>6,000,000</u>	(79.73)
Beginning Fund Balance	65,255,781	73,318,225	73,318,225	102,744,969	40.14
Total Revenues and Beginning Fund Balance	<u><u>\$73,473,931</u></u>	<u><u>\$99,318,225</u></u>	<u><u>\$102,917,533</u></u>	<u><u>\$108,744,969</u></u>	5.66

Rancho Santiago Community College District
Tentative Budget
2026-27

Retiree Benefits - Irrevocable Trust - Fund 78
Expenditure Budget

<u>Expenditures by Object</u>	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
5000 Other Operating Exp & Services					
5885 Investment & Interest Expense	\$155,706	\$175,000	\$172,564	\$175,000	1.41
Subtotal, Expenditures (1000 - 6000)	155,706	175,000	172,564	175,000	1.41
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	73,318,225	99,143,225	102,744,969	108,569,969	5.67
Total Expenditures and Ending Fund Balance	\$73,473,931	\$99,318,225	\$102,917,533	\$108,744,969	5.66

Rancho Santiago Community College District
Tentative Budget
2026-27

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
2026-27

Diversified Trust Fund - Fund 79
Revenue Budget

<u>Revenue by Source</u>		2024-25 Actual Revenue	2025-26 Revised Budget	2025-26 Estimated Revenue	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8600	State Revenues	\$0	\$0	\$0	\$0	-
8800	Local Revenues	439,812	506,990	570,899	524,516	(8.12)
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfers In	203,020	464,625	240,146	464,625	93.48
	Total Revenue and Other Financing Sources	642,832	971,615	811,045	989,141	21.96
	Beginning Fund Balance	2,178,448	2,246,085	2,246,085	2,161,585	(3.76)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$2,821,280	\$3,217,700	\$3,057,130	\$3,150,726	3.06

Rancho Santiago Community College District
Tentative Budget
2026-27

Diversified Trust Fund - Fund 79
Expenditure Budget

<u>Expenditures by Object</u>		2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
1000	Academic Salaries	\$0	\$783	\$0	\$783	-
2000	Classified Salaries	824	36,397	0	38,097	-
3000	Employee Benefits	35	4,210	0	4,210	-
4000	Supplies & Materials	127,490	246,552	234,085	219,552	(6.21)
5000	Services and Other Operating Expenses	312,858	1,213,436	505,884	1,161,386	129.58
6000	Sites, Buildings, Books, and Equipment	134,250	179,213	150,826	171,239	13.53
	Subtotal Expenditures (1000 - 6000)	<u>575,457</u>	<u>1,680,591</u>	<u>890,795</u>	<u>1,595,267</u>	79.08
7200/7300	Intrafund/Interfund Transfers	0	4,750	4,750	4,750	-
7600	Other Exp Paid for Students	(262)	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	<u>575,195</u>	<u>1,685,341</u>	<u>895,545</u>	<u>1,600,017</u>	78.66
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	2,246,085	1,530,722	2,161,585	1,549,072	(28.34)
7940	Reserved for Special Purposes	0	1,637	0	1,637	-
	Total Expenditures and Ending Fund Balance	<u><u>\$2,821,280</u></u>	<u><u>\$3,217,700</u></u>	<u><u>\$3,057,130</u></u>	<u><u>\$3,150,726</u></u>	3.06

Rancho Santiago Community College District
Tentative Budget
2026-27

SUPPLEMENTAL DATA

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2026/27 Tentative Budget Assumptions
May 20, 2026**

I. State Revenue

A. The District's earned revenue is projected to be greater than hold harmless. Budgeting for 2026/27 will use the Student Centered Funding Formula (SCFF) at the full calculated revenue.

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth	Funded Growth
2019/20	Recal	27,028.98	26,889.30	4.26%	-4.20%
2020/21	Recal	25,333.74	26,993.32	-6.27%	0.39%
2021/22	Recal	26,202.98	27,208.25	3.43%	0.80%
2022/23	Recal	27,294.07	27,316.74	4.16%	0.40%
2023/24	Recal	29,002.84	28,664.35	6.26%	4.93%
2024/25	Recal	31,020.35	29,703.50	6.96%	3.63%
2025/26	P2	33,147.83	30,267.47 P1	6.86%	1.90%

The governor's state budget proposal includes 1.50% systemwide growth funding and 4.31% COLA. The components remain at 70/20/10 split with funded COLA added to all metrics each year. Any changes to our funding related to the SCFF will be incorporated when known.

Projected COLA of 4.31%	\$11,303,614
Projected Growth of 1.5%	\$4,030,910

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

2026/27 Potential Growth at 1.5% 33,645 FTES

C. Education Protection Account (EPA) funding estimated at \$42,329,100 based on 2025/26 @ Advance. These are not additional funds. The EPA is only a portion of general purpose funds that offsets what would otherwise be state aid in the apportionments. We intend to charge a portion of faculty salaries to this funding source in compliance with EPA requirements.

D. Unrestricted lottery is projected at \$190 per FTES (\$6,394,726). Restricted lottery at \$82 per FTES (\$2,759,829). (2025/26 @ P1 of resident & nonresident factored FTES, 33,656.45 x \$190 = \$6,394,726 unrestricted lottery; 33,656.45 x \$82 = \$2,759,829 restricted lottery)

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

F. Categorical programs will continue to be budgeted separately; self-supporting, matching revenues and expenditures. COLA is being proposed on certain categorical programs. Without COLA, other categorical reductions would be required to remain in balance if settlements are reached with bargaining groups. The colleges will need to budget for any program match requirements using unrestricted funds.

G. College Promise Grants (BOG fee waivers 2% administration) funding estimated at 2025/26 @ Advance of \$355,987.

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

II. Other Revenue

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

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

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

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

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

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

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2026/27 Tentative Budget Assumptions
May 20, 2026**

III. Appropriations and Expenditures

- A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.
- B. Salary Schedule Adjustments - estimated 3.2% for unrestricted general fund = \$6.7 million. The colleges will need to budget for bargained increased costs in Salaries and Benefits for part-time employees. The estimated cost of a 1% salary increase is \$2.6 million for all funds. The estimated cost of a 1% salary increase is \$2.1 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$2.37 million including benefits for FD 11 (FARSCCD approximate cost \$666,340, CSEA approximate cost \$1,153,518, Management/Other approximate cost \$554,912) For all funds, it is estimated to = \$3.34 million (FARSCCD = \$771,360, CSEA = \$1,796,029, Management/Others = \$769,961) In addition, the colleges would need to budget for step/column increases for P/T faculty.
- D. Health and Welfare benefit premium cost increase as of 1/1/2026 is estimated at 11.0% for an additional cost of approximately \$1,051,973 for active employees. For retirees estimated to be \$464,504. PT Health continue budget of \$1M. State Unemployment Insurance (.05%). Workers' Compensation Insurance (1.75%) CalSTRS employer contribution rate will stay the same in 2026/27 at 19.10% for no increase. (Note: The cost of each 1% increase in the STRS rate is approximately \$760,000.) CalPERS employer contribution rate will decrease in 2026/27 from 26.81% to 26.40% for a decrease of \$215,233. (Note: The cost of each 1% increase in the PERS rate is approximately \$464,000.)
- E. The full-time faculty obligation (FON) for Fall 2026 is estimated to be 358. The Fall 2025 report indicated the District was 32.6 faculty over its FON and will meet its Fall 2025 obligation without the need to hire additional faculty. The current cost for a new position is budgeted at Class VI, Step 11 at approximately \$197,863. Penalties for not meeting the obligation amount to approximately \$92,322 per FTE not filled. Each faculty hired over the FON adds cost of (\$197,863 - \$74,531) = \$123,332 if deduct hourly cost. A minimum of 10 faculty need to be hired to meet FON for Fall 2026. (SAC - hiring 11 credit/1 non-fon/1 categorical/SCC - 0 new faculty)
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/26 for hourly faculty is \$112.81 x 18 hrs/LHE= \$2.031 (FY 2026/27) (Total cost of salary and benefits of part-time faculty to teach 30 LHE = \$74,531)
- G. Retiree Health Benefit Fund (OPEB/GASB 75 Obligation) - The calculated Employer Contribution Target is estimated to be less than our current pay as you go therefore the district employer payroll contribution remains at 0% of total salaries.
- H. Capital Projects - The District will continue to budget \$1.5 million for capital outlay needs as a transfer from General Fund to Capital Outlay Fund (no change). Removal of transfer \$2.2 million from General Fund to Debt Service Fund to repay Certificates of Participation (COP) until COPs are issued.
- I. Utilities cost increases of 15%, estimated at \$115,000.
- J. Information Technology licensing contract escalation cost estimated at \$252,000.
- K. Property and Liability Insurance transfer estimated at \$3,900,000.
- L. Other additional DSO/Institutional Cost expenses:

	Ongoing Cost	One-time Cost
HR - budget TB test reimbursement	\$ 8,000	
ITS - centralized funding for software requests	\$ 406,077	
Board special counsel	\$ 100,000	
CEFA MOU re: participatory governance	\$ 10,000	
Out-of-State payroll processing	\$ -	
- M. Tenth & final contribution of Santiago Canyon College ADA Settlement expenses of \$2 million from available one-time funds.
- N. SRP 2 Expense Reduction (SRP completely paid).

Rancho Santiago Community College District
Unrestricted General Fund Summary
2026/27 Tentative Budget Assumptions
May 20, 2026

*	<u>New Revenues</u>	Ongoing Only	One-Time
A	Student Centered Funding Formula		
B	Projected COLA of 4.31%	\$11,303,614	
B	Projected Growth of 1.5%	\$4,030,910	
D	Unrestricted Lottery	\$438,596	
H	Mandates Block Grant	\$0	
I	Non-Resident Tuition	\$300,000	
J	Interest Earnings	\$0	
L	Apprenticeship - SCC	\$155,214	
EGK	Misc Income	\$426,899	
N	Full-time Faculty Allocation	\$0	
	Total	\$16,655,233	
	 <u>New Expenditures</u>		
B	Salary Schedule Increases/Collective Bargaining	\$6,716,183	
C	Step/Column	\$2,374,770	
D	Health and Welfare/Benefits Est. Increase 11.0% - Active	\$1,051,973	
D	Health and Welfare/Benefits - Retirees	\$464,504	
D	Health and Welfare - Part-time Faculty (placeholder)	\$0	
D	CalSTRS Changes	\$0	
D	CalPERS Changes	(\$215,233)	
D	Workers' Compensation Insurance (WCI)	\$0	
E	Full Time Faculty Obligation Hires	\$2,176,493	
E	Non-Credit Faculty (Non FON)	\$197,863	
E/F	Hourly Faculty Budgets (Match Budget to Actual Expense)	\$0	
G	Cost of Retiree Health Benefit (OPEB Cost)	\$0	
H	Capital Outlay/Scheduled Maintenance	\$0	
H	Certificates of Participation	(\$2,200,000)	
I	Utilities Increase	\$115,000	
J	ITS Licensing/Contract Escalation Cost	\$252,000	
K	Property, Liability and All Risks Insurance	\$0	
II.L	Apprenticeship - SCC	\$0	
L	Other Additional DSO/Institutional Costs	\$524,077	
M	SCC ADA Settlement Costs-final payment	\$0	\$2,000,000
N	SRP 2 Expense Reduction (SRP completely paid).	(\$765,064)	
	Total	\$10,692,565	\$2,000,000
	2026/27 Budget Year Unallocated (Deficit)	\$5,962,667	
	2025/26 Structural Unallocated (Deficit)	\$3,286,511	
**	SCC est. ongoing budget reductions	\$1,100,000	
	Vacancies / Reorgs / Other Adjustments	\$488,279	
	Total Est. Unallocated (Deficit)	\$10,837,457	

* Reference to budget assumption number

** Subject to SCC participatory governance process

Rancho Santiago Community College District
Tentative Budget
2026-27

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	%		
2025/26 Estimated Annual @ P2						
Credit	16,036	73.56%	5,765	26.44%	21,801	
CDCP	6,312	70.31%	2,666	29.69%	8,978	
Non-Credit	1,500	63.32%	869	36.68%	2,369	
Total	23,848	71.94%	9,300	28.06%	33,148	
2026/27 Projected						
	target at 0.64%		target at 3.76%			
Credit	16,000	72.99%	5,921	27.01%	21,921	
CDCP	6,415	69.33%	2,838	30.67%	9,253	
Non-Credit	1,585	64.01%	891	35.99%	2,476	
Total	24,000	71.32%	9,650	28.68%	33,650	

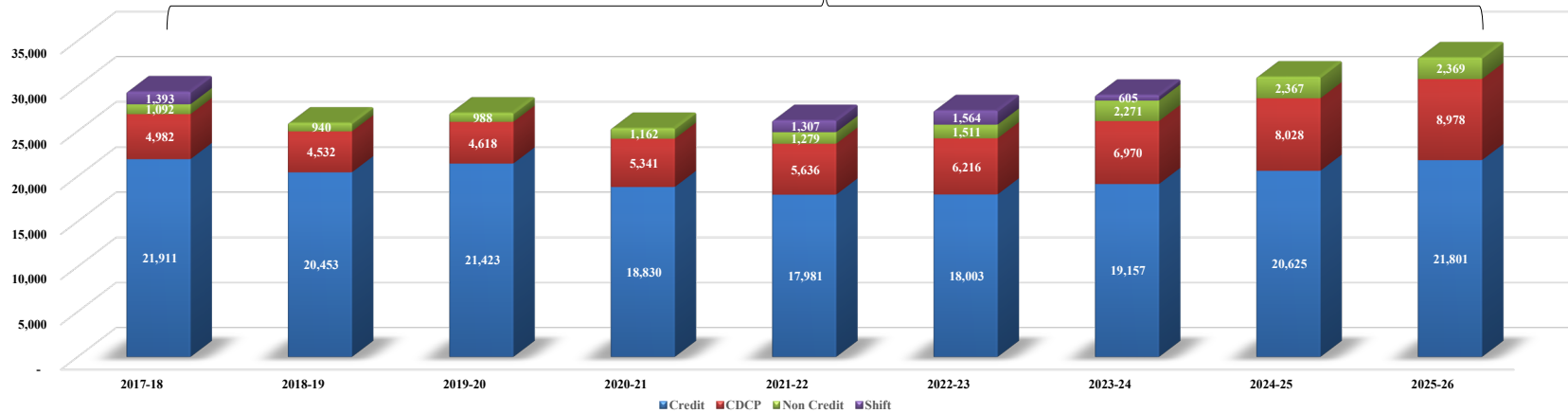
Expenditures by Major Object (2 Colleges Only) (Fund 11)						
<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Tentative Budget	
	\$	%	\$	%		
1000 Academic Salaries	\$74,664,753	69.77%	\$32,354,369	30.23%	\$107,019,122	
2000 Classified Salaries	23,737,870	66.55%	11,928,755	33.45%	35,666,625	
3000 Employee Benefits	40,673,643	68.18%	18,978,282	31.82%	59,651,925	
4000 Books and Supplies	834,681	89.65%	96,407	10.35%	931,088	
5000 Services and Other Operating Expenses	10,338,143	57.98%	7,491,607	42.02%	17,829,750	
6000 Sites, Buildings, Books, and Equipment	90,508	99.16%	770	0.84%	91,278	
7000 Other Outgo and Contingencies	175,472	11.50%	1,350,161	88.50%	1,525,633	
Total Expenditures	\$150,515,070	67.58%	\$72,200,351	32.42%	\$222,715,421	

Rancho Santiago Community College District
Tentative Budget
 2026-27

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 Actual	change FTEs	2025-26 Est. Actual	change FTEs
SAC																		
Credit	16,238		14,247		14,779		12,864		13,605		13,955		14,179		15,040		16,036	
CDCP	3,538		3,183		3,161		3,580		3,689		4,287		4,739		5,552		6,312	
Non-Credit	666		594		578		558		640		867		1,420		1,718		1,500	
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%	22,310	71.92%	23,848	71.94%
		6.99%		-11.83%		2.74%		-8.19%		5.48%		6.55%		6.43%		9.70%		6.89%
SCC																		
Credit	7,066		6,206		6,644		5,966		5,683		5,612		5,583		5,585		5,765	
CDCP	1,444		1,349		1,457		1,761		1,947		1,929		2,232		2,476		2,666	
Non-Credit	426		346		410		604		639		644		850		649		869	
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%	8,710	28.08%	9,300	28.06%
		6.25%		-11.58%		7.72%		-2.11%		-0.74%		-1.02%		5.86%		0.52%		6.77%
Total																		
Credit	23,304		20,453		21,423		18,830		19,288		19,567		19,762		20,625		21,801	
CDCP	4,982		4,532		4,618		5,341		5,636		6,216		6,971		8,028		8,978	
Non-Credit	1,092		940		988		1,162		1,279		1,511		2,270		2,367		2,369	
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%	31,020	100.00%	33,148	100.00%
		6.76%		-11.75%		4.26%		-6.27%		3.43%		4.16%		6.26%		6.95%		6.86%

18.45% ESTIMATED OVERALL INCREASE excluding shifted amount



Rancho Santiago Community College District
Tentative Budget
2026-27

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%*	8% FARSCCD/CSEA/ Management
2008-09	4.94%	0.00%	0.000%	2026-27	4.31%*	TBD	3.2% FARSCCD/CSEA/ Management
				TOTALS	101.10%	74.02%	92.83% - 101.83%

* Estimated

Rancho Santiago Community College District
Tentative Budget
2026-27

Recap of Revenue and Expenses - General Fund 11 and 13

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2020-21 through 2026-27

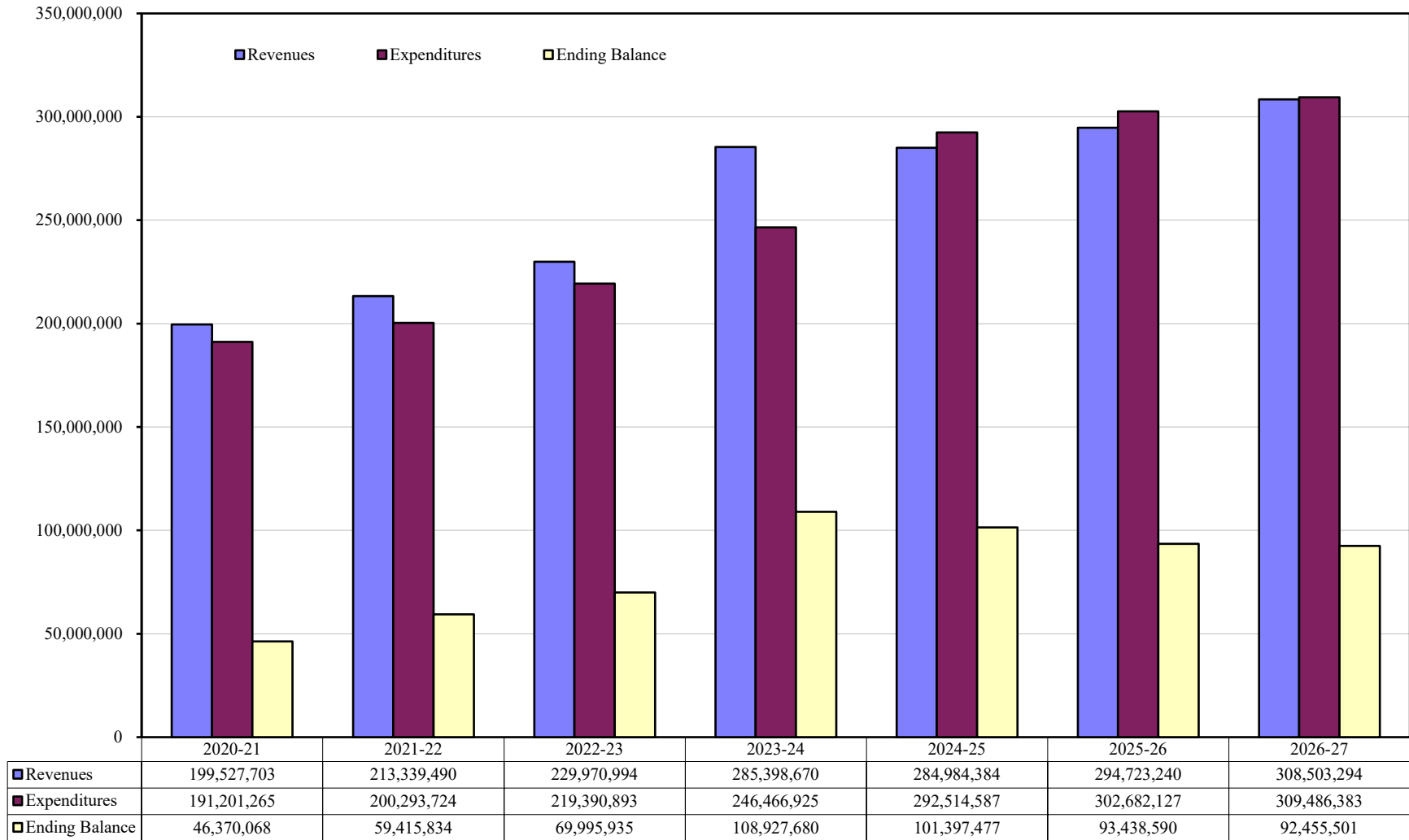
	Actual 2020-21	Actual 2021-22	% Change	Actual 2022-23	% Change	Actual 2023-24	% Change	Actual 2024-25	% Change	Est. Actual 2025-26	% Change	Tentative Budget 2026-27	% Change
Adj. Beg. Balance	<u>38,043,630</u>	<u>46,370,068</u>	21.89%	<u>59,415,834</u>	28.13%	<u>69,995,935</u>	17.81%	<u>108,927,680</u>	55.62%	<u>101,397,477</u>	-6.91%	<u>93,438,590</u>	-7.85%
Revenues:													
Federal Income	<u>8,943</u>	<u>9,009</u>	0.74%	<u>-</u>	-100.00%	<u>4,624</u>	0.00%	<u>4,802</u>	3.85%	<u>5,002</u>	4.16%	<u>-</u>	-100.00%
State Income:													
General Apportionment	27,476,943	29,834,976	8.58%	56,674,594	89.96%	99,645,664	75.82%	79,393,368	-20.32%	83,764,637	5.51%	99,099,161	18.31%
Lottery	4,985,883	4,015,645	-19.46%	5,568,007	38.66%	6,861,753	23.24%	6,278,873	-8.49%	5,956,130	-5.14%	6,394,726	7.36%
EPA	44,529,069	53,830,227	20.89%	32,382,910	-39.84%	19,483,379	-39.83%	35,170,223	80.51%	42,329,100	20.35%	42,329,100	0.00%
Other State	13,545,073	16,168,840	19.37%	15,896,355	-1.69%	19,052,393	19.85%	22,688,181	19.08%	16,431,735	-27.58%	16,753,848	1.96%
Total State	<u>90,536,968</u>	<u>103,849,688</u>	14.70%	<u>110,521,866</u>	6.42%	<u>145,043,189</u>	31.23%	<u>143,530,645</u>	-1.04%	<u>148,481,602</u>	3.45%	<u>164,576,835</u>	10.84%
Local Income:													
Property Taxes	65,652,735	68,890,665	4.93%	73,366,422	6.50%	76,150,354	3.79%	79,626,917	4.57%	86,854,229	9.08%	86,854,229	0.00%
ERAF	25,332,588	25,219,979	-0.44%	26,641,918	5.64%	35,857,012	34.59%	39,727,367	10.79%	39,857,012	0.33%	39,857,012	0.00%
Interest	1,307,061	902,271	-30.97%	4,279,489	374.30%	7,962,049	86.05%	8,560,067	7.51%	4,675,761	-45.38%	3,000,000	-35.84%
Enrollment Fees	8,645,622	8,176,934	-5.42%	8,516,798	4.16%	7,660,762	-10.05%	6,989,815	-8.76%	8,657,316	23.86%	8,657,316	0.00%
Non-resident Tuition	2,600,988	2,779,742	6.87%	3,452,993	24.22%	3,741,128	8.34%	4,021,603	7.50%	4,795,844	19.25%	4,300,000	-10.34%
Other Local	3,588,004	2,290,032	-36.18%	2,240,144	-2.18%	8,867,854	295.86%	2,501,456	-71.79%	1,369,829	-45.24%	1,252,902	-8.54%
Total Local	<u>107,126,998</u>	<u>108,259,623</u>	1.06%	<u>118,497,764</u>	9.46%	<u>140,239,159</u>	18.35%	<u>141,427,225</u>	0.85%	<u>146,209,991</u>	3.38%	<u>143,921,459</u>	-1.57%
Transfers/Others	<u>1,854,794</u>	<u>1,221,170</u>	-34.16%	<u>951,364</u>	-22.09%	<u>111,698</u>	-88.26%	<u>21,712</u>	-80.56%	<u>26,645</u>	22.72%	<u>5,000</u>	-81.23%
Total Revenues	<u>199,527,703</u>	<u>213,339,490</u>	6.92%	<u>229,970,994</u>	7.80%	<u>285,398,670</u>	24.10%	<u>284,984,384</u>	-0.15%	<u>294,723,240</u>	3.42%	<u>308,503,294</u>	4.68%
Total Available	<u>237,571,333</u>	<u>259,709,558</u>	9.32%	<u>289,386,828</u>	11.43%	<u>355,394,605</u>	22.81%	<u>393,912,064</u>	10.84%	<u>396,120,717</u>	0.56%	<u>401,941,884</u>	1.47%
Expenditures:													
Academic Salaries	72,660,609	76,520,303	5.31%	85,563,342	11.82%	98,164,425	14.73%	107,950,951	9.97%	115,000,263	6.53%	107,897,948	-6.18%
Classified Salaries	34,371,437	34,503,409	0.38%	38,295,224	10.99%	43,922,181	14.69%	48,522,401	10.47%	54,264,458	11.83%	61,647,120	13.60%
Employee Benefits	58,277,799	62,847,900	7.84%	63,485,440	1.01%	70,020,952	10.29%	77,102,874	10.11%	84,199,954	9.20%	89,639,530	6.46%
Supplies & Materials	629,156	1,187,001	88.67%	1,318,874	11.11%	1,352,494	2.55%	1,533,443	13.38%	1,665,646	8.62%	1,755,850	5.42%
Other Operating	17,207,710	18,299,839	6.35%	22,366,593	22.22%	21,712,073	-2.93%	28,646,858	31.94%	31,181,639	8.85%	40,136,210	28.72%
Capital Outlay	1,806,576	2,241,675	24.08%	4,786,193	113.51%	4,840,628	1.14%	4,530,661	-6.40%	4,207,240	-7.14%	528,846	-87.43%
Transfers	6,247,978	4,693,597	-24.88%	3,575,227	-23.83%	6,454,172	80.52%	24,227,399	275.38%	12,162,928	-49.80%	7,880,879	-35.21%
Total Expenditures	<u>191,201,265</u>	<u>200,293,724</u>	4.76%	<u>219,390,893</u>	9.53%	<u>246,466,925</u>	12.34%	<u>292,514,587</u>	18.68%	<u>302,682,127</u>	3.48%	<u>309,486,383</u>	2.25%
Ending Balance	<u>46,370,068</u>	<u>59,415,834</u>	28.13%	<u>69,995,935</u>	17.81%	<u>108,927,680</u>	55.62%	<u>101,397,477</u>	-6.91%	<u>93,438,590</u>	-7.85%	<u>92,455,501</u>	-1.05%
Adjustment to Beginning Balance	<u>-</u>	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>	
Adjusted Beginning Fund Balance	<u>46,370,068</u>	<u>59,415,834</u>		<u>69,995,935</u>		<u>108,927,680</u>		<u>101,397,477</u>		<u>93,438,590</u>		<u>92,455,501</u>	
Ending Balance (% of Exp)	24.25%	29.66%		31.90%		44.20%		34.66%		30.87%		29.87%	

Rancho Santiago Community College District

Tentative Budget

2026-27

Recap of Revenues and Expenditures
General Fund 11 and 13
2020-21 to 2026-27



Rancho Santiago Community College District
Tentative Budget
2026-27

Recap of Revenue and Expenses - General Fund 12

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2020-21 through 2026-27

	Actual 2020-21	Actual 2021-22	% Change	Actual 2022-23	% Change	Actual 2023-24	% Change	Actual 2024-25	% Change	Est. Actual 2025-26	% Change	Tentative Budget 2026-27	% Change
Adj. Beg. Balance	3,368,721	4,433,337	31.60%	6,370,133	43.69%	6,089,542	-4.40%	7,055,845	15.87%	7,263,388	2.94%	2,929,078	-59.67%
Revenues:													
Federal Income	20,206,781	25,854,384	27.95%	14,958,900	-42.14%	9,507,627	-36.44%	12,099,839	27.26%	8,283,965	-31.54%	17,616,791	112.66%
State Income:													
Lottery	2,023,357	1,932,762	-4.48%	2,782,061	43.94%	3,569,257	28.30%	2,989,800	-16.23%	636,387	-78.71%	2,709,829	325.81%
Other State	121,224,393	56,285,897	-53.57%	58,873,013	4.60%	72,920,094	23.86%	66,224,538	-9.18%	82,360,380	24.37%	109,753,402	33.26%
Total State	123,247,750	58,218,659	-52.76%	61,655,074	5.90%	76,489,351	24.06%	69,214,338	-9.51%	82,996,767	19.91%	112,463,231	35.50%
Local Income:													
Other Local	1,963,403	1,602,246	-18.39%	2,492,952	55.59%	3,462,750	38.90%	3,731,078	7.75%	9,866,115	164.43%	11,726,714	18.86%
Total Local	1,963,403	1,602,246	-18.39%	2,492,952	55.59%	3,462,750	38.90%	3,731,078	7.75%	9,866,115	164.43%	11,726,714	18.86%
Transfers/Others	798,264	373,178	-53.25%	-	-100.00%	133,705	0.00%	-	-100.00%	-	0.00%	-	0.00%
Total Revenues	146,216,198	86,048,467	-41.15%	79,106,926	-8.07%	89,593,433	13.26%	85,045,255	-5.08%	101,146,847	18.93%	141,806,736	40.20%
Total Available	149,584,919	90,481,804	-39.51%	85,477,059	-5.53%	95,682,975	11.94%	92,101,100	-3.74%	108,410,235	17.71%	144,735,814	33.51%
Expenditures:													
Academic Salaries	10,327,414	12,737,905	23.34%	11,172,488	-12.29%	13,426,808	20.18%	14,675,190	9.30%	15,573,970	6.12%	18,774,475	20.55%
Classified Salaries	15,181,996	16,089,986	5.98%	15,437,146	-4.06%	17,397,507	12.70%	20,133,929	15.73%	23,413,316	16.29%	35,771,832	52.78%
Employee Benefits	10,867,374	11,896,474	9.47%	11,486,514	-3.45%	13,349,027	16.21%	14,832,188	11.11%	15,934,447	7.43%	25,038,579	57.13%
Supplies & Materials	3,218,118	3,197,570	-0.64%	2,915,059	-8.84%	3,109,628	6.67%	3,523,793	13.32%	3,835,830	8.86%	4,813,728	25.49%
Other Operating	92,333,927	29,090,292	-68.49%	30,118,072	3.53%	35,376,464	17.46%	25,027,953	-29.25%	40,882,366	63.35%	51,965,517	27.11%
Capital Outlay	3,489,880	4,583,373	31.33%	3,781,708	-17.49%	3,874,899	2.46%	4,867,384	25.61%	4,685,260	-3.74%	4,493,762	-4.09%
Transfers	9,732,873	6,516,071	-33.05%	4,476,530	-31.30%	2,092,797	-53.25%	1,777,275	-15.08%	1,155,969	-34.96%	2,228,160	92.75%
Total Expenditures	145,151,582	84,111,671	-42.05%	79,387,517	-5.62%	88,627,130	11.64%	84,837,712	-4.28%	105,481,157	24.33%	143,086,053	35.65%
Ending Balance	4,433,337	6,370,133	43.69%	6,089,542	-4.40%	7,055,845	15.87%	7,263,388	2.94%	2,929,078	-59.67%	1,649,761	-43.68%
Adjustment to Beginning Balance	-	-		-		-		-		-		-	
Adjusted Beginning Fund Balance	4,433,337	6,370,133		6,089,542		7,055,845		7,263,388		2,929,078		1,649,761	
Ending Balance (% of Exp)	3.05%	7.57%		7.67%		7.96%		8.56%		2.78%		1.15%	

Rancho Santiago Community College District
Tentative Budget
2026-27

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

