

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
[website: Fiscal Resources Committee](#)

Agenda for Wednesday, August 20, 2025
1:30 p.m. - 3:00 p.m.
Zoom Meeting

1. Welcome
2. State/District Budget Update – Ingram
 - 2025/26 Advance Apportionment:
 - Memo
 - Exhibit R – FY 2025/26 Advance Apportionment (July 2025)
 - Exhibit A – Payments by Program (July 2025)
 - Exhibit C – FY 2024/25 Early Recalculation July2025-Statewide
 - Exhibit C – FY 2024/25 Early Recalculation July2025-RSCCD
 - SSC –2025-26 State Budget Agreement Reached
 - SSC –Top Legislative Issues-June 27, 2025
 - SSC –General Fund Revenues Beating May Estimates
 - SSC –Governor Newsom Signs 2025-26 State Budget Package
 - SSC – Top Legislative Issues-July 11, 2025
 - SSC –U.S. Department of Education Delays FY 2025 Funds
 - SSC –California Sues over Frozen Federal Funds
 - SSC –Supreme Court Allows ED Firings- For Now
 - SSC –Another Strong Investment Year for CALPERS
 - SSC –California Law on Subminimum Wage Remains
 - SSC – Top Legislative Issues-July 25, 2025
 - SSC –2024-25 General Fund Revenues Exceed Projections
 - SSC –Trump Administration Releases Frozen Federal Education Funds
 - SSC –It’s Time to Calculate Your Annual Gann Limit
 - SSC –CalSTRS 2024-25 Investment Returns Surpass Benchmark
 - SSC –Governor Newsom Signs CCC Legislation
 - SSC –2025-26 Enacted Budget Dartboard
 - [DOF – Finance Bulletin-July 2025](#)
3. Proposed Adopted General Fund Budget
 - Budget Assumptions Update
 - Proposed Adopted General Fund Budget – **ACTION**
 - 2024/25 Recap of Unrestricted General Fund – Major Changes Comparing Adopted Budget to Actuals
4. Closeout of 2024/25 Budget
 - Final FTES Update for 2024/25 at (P3)
 - Recap of 2024/25 SCFF Metrics
 - Final Budget Allocation Model Distribution of Carryover
 - 50% Law Compliance Update
5. Standing Report from District Council – Tara Kubicka-Miller
6. Informational Handouts
 - District-wide expenditure report link: <https://intranet.rsccd.edu>
 - Vacant Funded Position List as of August 12, 2025
 - Monthly Cash Flow Summary as of July 31, 2025
 - [SAC Planning and Budget Committee Agendas and Minutes](#)
 - [SCC Budget Committee Agendas and Minutes](#)
7. Approval of FRC Minutes – July 2, 2025
8. Other

Next FRC Committee Meeting: Wednesday, September 17, 2025, 1:30 pm – 3:00 pm

The Rancho Santiago Community College District aspires to provide equitable, exemplary educational programs and services in safe, inclusive, and supportive learning environments that empower our diverse students and communities to achieve their personal, professional, and academic goals.

**MEMORANDUM**

July 18, 2025

FS 25-06 | Via Website and Email

TO: Chief Executive Officers
Chief Business Officers

FROM: Fiscal Services Unit
College Finance and Facilities Planning Division

RE: 2025-26 Advance Apportionment and 2024-25 Early Recalculation July 2025

This memo describes the 2025-26 Advance (AD) apportionment and 2024-25 Early Recalculation (R1) July 2025 calculations for the Student Centered Funding Formula (SCFF) and various categorical programs. Associated exhibits are available on the Chancellor's Office [Fiscal Services Unit Apportionment Reports website](#).

Summary of Key Points

2025-26 Advance

- Incorporates assumptions aligned with factors used to develop the 2025 Budget Act.
- Data used for the calculation is carried forward from 2024-25 Second Principal (P2).
- The 2025-26 Advance deficit factor is 0.1799%.
- Starting in 2025-26, the Hold Harmless calculation reflects districts' 2024-25 Max Total Computational Revenue (TCR) without subsequent Cost of Living (COLA) adjustments.
- Some recently appropriated funding streams for 2025-26 SCFF are not currently available for cash payment, including deferred funds and reappropriations.
 - Deferred Funds: A total of \$408.4 million, equivalent to 4.08% of the TCR will be disbursed in July 2026.
 - Other Pending Funds: An additional \$319.9 million, equivalent to 3.19% of TCR will be released once the State Controller's Office (SCO) establishes the necessary accounts.

2024-25 Early R1 July 2025

- Calculations incorporate adjustments to 2024-25 SCFF reflected in the 2025 Budget Act.
- 2024-25 P2 SCFF data used for calculations.
- SCFF growth increased by \$100 million, from \$28.1 million to \$128.1 million.
- 2024-25 deferral repayment of \$243.7 million is being processed in July 2025.
- The 2024-25 Early R1 July 2025 deficit factor is 0.0%.
- Some recently appropriated funding streams for the 2024-25 SCFF are not yet available for cash disbursement. Payments will be issued once the SCO establishes the necessary accounts.

SCFF General Background

The SCFF consists of three principal components – the base allocation, supplemental allocation, and student success allocation with the following parameters:

- The base allocation: consisting of 1) the basic allocation which relies on college and center size based on prior year data, and 2) the Full Time Equivalent Student (FTES) allocation which is based on current year FTES enrollment and a three-year average for credit FTES.
- The supplemental allocation is based on prior year data.
- The student success allocation is based on an average of three prior years of data.

Generally, the Chancellor’s Office certifies apportionments three times per year with the Advance Apportionment (AD) released in July, First Principal (P1) and Recalculation (R1) in February, and Second Principal (P2) in June. Additional certification revisions are completed as necessary.

At the Advance apportionment, the Chancellor’s Office uses estimates and previously reported data to calculate the components of the SCFF to disburse resources for the first seven months of the fiscal year.

2025-26 Advance

At 2025-26 AD, SCFF State General Apportionment incorporates assumptions aligned with factors used to develop the 2025 Budget Act, including a COLA of 2.30% and \$39.98 million in funding for growth. The Total Computational Revenue (Max TCR) consists of the highest of the following three TCR calculations for each district: TCR (A) SCFF calculated revenue in 2025-26, TCR (B) stability protection (2024-25 calculated TCR plus COLA), or TCR (C) Hold Harmless (2024-25 Max TCR “funding floor”). At 2025-26 AD, the statewide SCFF Max TCR is \$10 billion.

For the 2025-26 AD, FTES values are carried forward from 2024-25 P2 data. 2023-24 supplemental values are carried forward from the data reported as of March 11, 2025. The student success allocation three-year average is calculated using 2022-23 data once, and 2023-24 data reported as of March 11, 2025, twice, as 2024-25 data is not yet available.

Table 1: 2025-26 Advance SCFF Data

Category	Data Used at 2025-26 Advance
FTES – Current Year	2024-25 P2 reported FTES
FTES – Prior Year Applied #3	2024-25 P2 Applied #3
FTES – Prior Prior Year Applied #3	2023-24 R1 Applied #3
FTES – Basic Allocation	2023-24 R1 reported college and center FTES

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Category	Data Used at 2025-26 Advance
Supplemental	2023-24 supplemental data reported as of March 11, 2025
Student Success	2022-23 data, and 2023-24 data reported as of March 11, 2025 twice to determine the three-year average

To estimate property taxes, 2024-25 P2 property tax data is proportionally increased by 5.16% to align with Department of Finance projections. Enrollment fees are based on 2024-25 P2 data and 2025-26 EPA funding is based on projections provided by the Department of Finance.

Table 2: SCFF Rates

Category	2024-25 Rates	2025-26 Rates
FTES – Credit*	\$5,294.42	\$5,416.20
FTES – Incarcerated Credit*	\$7,424.53	\$7,595.29
FTES – Special Admit Credit*	\$7,424.53	\$7,595.29
FTES – CDCP	\$7,424.53	\$7,595.29
FTES – Noncredit	\$4,464.58	\$4,567.26
Supplemental Point Value	\$1,251.96	\$1,280.76
Student Success Main Point Value	\$738.23	\$755.21
Student Success Equity Point Value	\$186.21	\$190.49
<u>Single College District</u>		
Small College	\$6,508,449.14	\$6,658,143.47
Medium College	\$8,677,936.16	\$8,877,528.70
Large College	\$10,847,419.78	\$11,096,910.43
<u>Multi College District</u>		
Small College	\$6,508,449.14	\$6,658,143.47

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Category	2024-25 Rates	2025-26 Rates
Medium College	\$7,593,193.50	\$7,767,836.95
Large College	\$8,677,936.16	\$8,877,528.70
Designated Rural College	\$2,070,087.77	\$2,117,699.79
State Approved Center	\$2,169,483.61	\$2,219,381.74
<u>Legacy (Grandparented) Centers</u>		
Small Center	\$271,187.37	\$277,424.68
Small Medium Center	\$542,371.33	\$554,845.87
Medium Center	\$1,084,740.95	\$1,109,690.00
Medium Large Center	\$1,627,112.28	\$1,664,535.87
Large Center	\$2,169,483.61	\$2,219,381.74

**Ten districts receive higher credit FTES rates, as specified in EDC 84750.4(d).*

2025-26 AD Exhibits

- Exhibit A (District Monthly Payments by Program)
- Exhibit B4 (County Monthly Payment Schedule)
- Exhibit R (SCFF Apportionment Summary)

The Exhibit R is a summary document used in place of the Exhibit C at the Advance apportionment which identifies each district's components of the SCFF and the various revenue sources (i.e., general fund, property taxes, enrollment fees, 2015-16 Full-Time Faculty Hiring, and EPA) used by the Chancellor's Office to fund each district's TCR.

Table 3: 2025-26 Advance SCFF Summary

SCFF Component	2025-26 AD Amount (Statewide) (In Millions)
FTES Allocation	\$6,052
Basic Allocation	\$1,024
Supplemental Allocation	\$1,659

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SCFF Component	2025-26 AD Amount (Statewide) (In Millions)
Student Success Allocation	\$1,043
SCFF Calculated Revenue (TCR A)	\$9,778
TCR Stability (TCR B)	\$9,894
Hold Harmless Revenue (TCR C)	\$9,833
2025-26 TCR (Max of A, B, or C)	\$10,011
Stability Protection Adjustment	\$94
Hold Harmless Protection Adjustment	\$140
Property Tax & ERAF	\$5,001
Less Property Tax Excess	(\$570)
Student Enrollment Fees	\$432
Education Protection Account (EPA)	\$1,304
State General Fund Allocation	\$3,828
Deficit Factor	0.1799%
Deficit	(\$16)

2025-26 SCFF Funding

The 2025 Budget Act includes the following funding to support the 2025-26 SCFF:

- \$39.98 million to support 0.57% enrollment growth.
- \$217.44 million to support a 2.30% COLA.
- Additional funds to support overall SCFF implementation.

In addition, the Budget Act defers \$408.4 million in General Fund revenue from FY 2025–26 to FY 2026–27. These deferred funds will be disbursed in July 2026, at which time a revised Exhibit C will be published. The payments will be processed through an early 2025–26 Recalculation apportionment.

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Some recently appropriated funding streams to support the 2025-26 SCFF are not yet available for cash disbursement. These payments will be issued once the SCO establishes the necessary accounts.

Table 4: 2025-26 SCFF Funding Summary

Budget Bill/Section	Description	Amount	Expected Payment
AB 102 SEC. 193	6870-101-0001 Schedule 1: Reflects base SCFF funding, COLA, growth, Full-Time Faculty Hiring 2015-16 funds, and Federal Oil & Mineral Lease estimates to support 2025-26 SCFF, after considering the 2024-25 SCFF deferral repayment of \$243.7 million.	\$3.10 billion	Available starting July 2025
AB 102 SEC. 193	6870-101-0001 Schedule 1: Reflects a deferral from 2025-26 to 2026-27.	\$408.4 million	July 2026
AB 102 SEC. 194	6870-488: Reappropriated funds to support the 2024-25 SCFF deferral repayment.	\$136.8 million	Pending SCO account setup
AB 102 SEC. 194	6870-488: Reappropriated funds to support 2025-26 SCFF.	\$133.3 million	Pending SCO account setup
Statute pending, anticipated Fall 2025	Funds from Public School System Stabilization Account (PSSSA) to support 2025-26 SCFF.	\$49.7 million	Pending SCO account setup

2024–25 Early R1 July 2025

SCFF Updates Based on the 2025 Budget Act

The 2025 Budget Act includes an increase of \$100 million in growth funding for FY 2024-25, raising the total from \$28.1 million to \$128.1 million. SCFF calculations have been updated accordingly, using 2024-25 P2 data. This adjustment reduced statewide unfunded FTES by \$100 million.

The 2024-25 SCFF deferral repayment is being processed in July 2025. The repayment is reflected in the 2024-25 Early R1 July 2025 Exhibit D, and the corresponding adjustment appears in the 2025-26 Advance Exhibit A.

2024-25 EPA Adjustments

As a result of the updates to 2024-25 SCFF, the 2024-25 EPA certification has been updated. Although EPA cash adjustments for 2024-25 are currently being processed in July 2025, there will be a technical adjustment issued in August 2025 to reverse these changes. The 2024-25 EPA certification will be certified in February 2026 based on 2024-25 R1 SCFF data, at which time the cash adjustments will be processed.

A summary of 2024-25 EPA payments through July 2025 is available in the 2024-25 Early R1 EPA Exhibit D, located in the EPA section of the [Apportionment Reports website](#). An updated version of this exhibit will also be posted in August 2025 to reflect the reversal of the July 2025 EPA cash adjustments.

Table 5: 2024-25 SCFF Funding Summary

Budget Bill/Section	Description	Amount	Expected Payment
AB 123 SEC. 17	6870-101-0001 Schedule 1: Reflects base SCFF funding, COLA, growth, Full-Time Faculty Hiring 2015-16 funds, and Federal Oil & Mineral Lease estimates to support 2024-25 SCFF, after considering the 2023-24 SCFF deferral repayment of \$446.4 million.	\$3.22 billion	Paid through June 2025
SB 108 SEC. 222 AB 102 SEC. 193	6870-101-0001 Schedule 1: 2024-25 deferral repayment.	\$243.7 million	July 2025
AB 102 SEC. 194	6870-488: Reappropriated funds to support the 2024-25 SCFF.	\$110.3 million	Pending SCO account setup

SCFF Funding Protections

There are several funding protections applicable under the SCFF, summarized below.

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Protection	Description
Hold Harmless (EDC 84750.4(h))	Through 2024-25, districts receive no less than their 2017-18 TCR plus applicable cumulative annual cost of living adjustments (COLA). Starting 2025-26 , the Hold Harmless provision reflects districts' 2024-25 Max TCR without subsequent COLA adjustments.
Stability Protection (EDC 84750.4(g)(4)(A))	Commencing in 2020-21, declines in the SCFF TCR calculated by formula (excluding the hold harmless) are applicable in the year after the decline and include any applicable COLA.
FTES Restoration Protection (EDC 84750.4(d)(2)(D))	Ability to restore FTES that have declined in the previous three years.
Basic Allocation Protection (Title 5 § 58776)	Declines in college and center basic allocation tiers are effective three years after the initial decline. Increases or new colleges or centers are eligible for funding in the year following the increase or establishment.

SCFF Dashboard

Since the adoption of the SCFF, the Chancellor's Office has collaborated with system partners to develop tools and resources to support SCFF implementation. The [SCFF Dashboard](#) provides analytics and visualizations about the California Community Colleges funding formula. There are three dashboard interfaces:

- **Prior Formula Comparison to SCFF:** Presents an analysis and comparison of the prior funding formula (SB 361) and SCFF. Data was last updated February 2023 and will no longer be updated.
- **SCFF Data Trends and Insights:** Provides analysis and trends in the SCFF supplemental and student success counts, funding protections, and race and ethnicity analyses. This data is updated each year after Recalculation. Data last updated May 2025.
- **SCFF Resource Estimator:** Provides districts with a planning tool to estimate funding amounts. This data is updated after each apportionment period. Data last updated July 2025.

The SCFF Resource Estimator allows users to modify assumptions regarding levels of general enrollment, low-income student enrollment, and student success, in addition to cost of living adjustments to generate projections of funding levels in future years. The SCFF Resource Estimator is designed to provide five-year estimates. The SCFF Resource Estimator will be updated with 2025-26 AD data in the coming weeks.

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Categorical Programs

A total of 34 programs certified their district allocations at 2025-26 AD totaling over \$2.1 billion. The following exhibits pertaining to 2025-26 AD and 2024-25 Early R1 July 2025 program allocations can be found on our [website](#):

- Exhibit A, D (District Monthly Payments by Program)
- Exhibit B4 (County Monthly Payment Schedule)
- Adjustment Report July 2025
- Exhibit B4 (Statewide Community College)

Additional information regarding programs can be found in the Compendium of Allocations and Resources (the Compendium) on the [Budget News](#) web page.

Contacts

For questions regarding the SCFF please email scff@cccco.edu.

For general questions regarding apportionment payments please email apportionments@cccco.edu.

For questions regarding specific programs, please contact the appropriate staff specified in Appendix B: Summary of Categorical Program Accounting of the Compendium on the [Budget News](#) web page.

Heading number ==>>>	1	2	3	4	5	6	7	8	9	10
District Name	Basic Allocation	FTES Allocation	Supplemental Allocation	Student Success Allocation	2025-26 SCFF Calculated Revenue (A)	2024-25 SCFF Calculated Revenue + COLA (B)	2025-26 Hold Harmless Revenue (C)	Stability Protection Adjustment (B)	Hold Harmless Protection Adjustment (C)	2025-26 TCR (Max of A, B, or C)
Allan Hancock Joint CCD	\$ 8,877,525	\$ 47,050,199	\$ 13,330,115	\$ 9,167,841	\$ 78,425,680	\$ 79,913,942	\$ 80,132,873	\$ -	\$ 1,707,193	\$ 80,132,873
Antelope Valley CCD	11,096,911	58,099,260	24,763,429	11,455,476	105,415,076	106,759,632	104,359,367	1,344,556	-	106,759,632
Barstow CCD	8,775,843	15,043,326	7,218,344	3,184,769	34,222,282	34,143,554	33,375,908	-	-	34,222,282
Butte-Glenn CCD	11,096,911	55,680,821	17,550,207	10,184,504	94,512,443	94,512,443	92,387,530	-	-	94,512,443
Cabrillo CCD	8,877,525	54,557,044	10,544,469	6,510,594	80,489,632	80,608,339	79,314,382	118,707	-	80,608,339
Cerritos CCD	8,877,529	90,074,856	33,137,015	18,253,000	150,342,400	153,169,775	149,726,075	2,827,375	-	153,169,775
Chabot-Las Positas CCD	14,425,980	81,851,212	19,064,061	16,078,785	131,420,038	127,406,490	139,856,226	-	8,436,188	139,856,226
Chaffey CCD	13,316,293	91,990,829	31,497,646	15,524,044	152,328,812	155,082,249	152,669,995	2,753,437	-	155,082,249
Citrus CCD	8,877,529	53,729,683	14,353,439	10,394,747	87,355,398	91,620,248	92,894,198	-	5,538,800	92,894,198
Coast CCD	21,084,123	144,870,816	38,963,176	28,336,337	233,254,452	240,806,176	239,351,316	7,551,724	-	240,806,176
Compton CCD	6,658,143	32,908,600	5,503,410	2,741,482	47,811,635	47,835,205	46,759,731	23,570	-	47,835,205
Contra Costa CCD	25,522,887	133,071,545	32,102,164	24,495,940	215,192,536	226,967,940	229,941,714	-	14,749,178	229,941,714
Copper Mountain CCD	8,775,843	6,942,998	2,906,036	1,239,718	19,864,595	20,021,736	20,800,104	-	935,509	20,800,104
Desert CCD	11,096,911	55,297,967	18,504,371	9,774,758	94,674,007	94,400,739	92,278,337	-	-	94,674,007
El Camino CCD	8,877,529	100,422,428	29,453,558	16,571,257	155,324,772	156,615,649	153,094,476	1,290,877	-	156,615,649
Feather River CCD	8,775,843	9,910,874	2,967,513	1,629,561	23,283,791	23,079,407	22,560,515	-	-	23,283,791
Foothill-DeAnza CCD	16,645,362	124,903,553	23,204,747	24,240,062	188,993,724	186,024,820	192,112,459	-	3,118,735	192,112,459
Gavilan Joint CCD	8,775,843	28,508,224	5,750,598	4,629,481	47,664,146	48,346,086	47,259,126	681,940	-	48,346,086
Glendale CCD	11,096,911	80,706,667	18,587,620	9,427,929	119,819,127	123,926,019	121,292,310	4,106,892	-	123,926,019
Grossmont-Cuyamaca CCD	14,425,980	89,525,158	26,042,905	14,023,000	144,017,043	146,653,029	143,355,845	2,635,986	-	146,653,029
Hartnell CCD	7,212,989	44,323,212	13,442,820	7,801,141	72,780,162	73,742,097	72,084,161	961,935	-	73,742,097
Imperial CCD	6,658,143	41,690,248	16,551,218	8,983,934	73,883,543	73,628,872	71,973,482	-	-	73,883,543
Kern CCD	29,406,807	153,230,616	55,259,523	29,054,448	266,951,394	271,642,284	265,534,979	4,690,890	-	271,642,284
Lake Tahoe CCD	8,775,843	13,430,052	3,347,898	2,108,404	27,662,197	26,964,285	26,358,050	-	-	27,662,197
Lassen CCD	8,775,843	10,743,615	2,535,899	1,438,286	23,493,643	22,845,733	22,332,095	-	-	23,493,643
Long Beach CCD	13,316,292	111,279,496	41,727,048	18,520,183	184,843,019	184,774,870	180,620,596	-	-	184,843,019
Los Angeles CCD	68,800,831	517,836,729	153,640,837	81,676,821	821,955,218	843,824,041	824,852,435	21,868,823	-	843,824,041
Los Rios CCD	42,168,252	247,540,678	85,984,872	47,710,661	423,404,463	424,324,015	414,783,983	919,552	-	424,324,015
Marin CCD	6,658,143	21,537,723	3,677,052	2,538,411	34,411,329	34,694,341	33,914,312	283,012	-	34,694,341
Mendocino-Lake CCD	11,827,496	17,660,758	5,277,998	2,716,666	37,482,918	37,836,520	36,985,846	353,602	-	37,836,520
Merced CCD	11,096,911	57,995,574	19,162,680	10,853,141	99,108,306	99,119,178	96,890,692	10,872	-	99,119,178
MiraCosta CCD	11,096,911	52,858,811	16,232,309	10,193,895	90,381,926	91,982,420	90,246,807	1,600,494	-	91,982,420
Monterey Peninsula CCD	7,212,989	31,240,873	7,151,745	5,379,820	50,985,427	49,268,781	50,775,259	-	-	50,985,427
Mt. San Antonio CCD	11,096,910	209,151,669	46,111,079	25,379,827	291,739,485	290,541,781	284,009,561	-	-	291,739,485
Mt. San Jacinto CCD	11,096,911	74,699,848	28,152,310	14,713,519	128,662,588	128,291,296	125,406,936	-	-	128,662,588
Napa Valley CCD	7,212,989	18,069,573	4,535,159	3,560,375	33,378,096	33,666,293	41,068,935	-	7,690,839	41,068,935
North Orange County CCD	17,755,056	173,300,621	43,673,798	26,380,677	261,110,152	265,484,604	262,433,892	4,374,452	-	265,484,604
Ohlone CCD	8,877,525	39,048,887	5,628,925	6,470,839	60,026,176	58,853,612	63,336,071	-	3,309,895	63,336,071
Palo Verde CCD	9,053,268	16,497,153	4,831,014	1,655,481	32,036,916	31,633,835	30,922,615	-	-	32,036,916
Palomar CCD	11,096,911	80,316,538	18,326,345	14,278,618	124,018,412	131,128,370	140,984,442	-	16,966,030	140,984,442
Pasadena Area CCD	13,316,292	122,674,359	34,714,906	22,548,929	193,254,486	196,809,330	192,384,487	3,554,844	-	196,809,330
Peralta CCD	26,632,572	72,976,772	24,424,027	11,753,456	135,786,827	142,187,517	148,941,102	-	13,154,275	148,941,102
Rancho Santiago CCD	19,974,436	184,523,403	30,452,549	23,913,300	258,863,688	254,944,628	249,212,735	-	-	258,863,688
Redwoods CCD	9,885,533	20,907,036	7,373,316	4,024,861	42,190,746	41,979,805	41,035,978	-	-	42,190,746
Rio Hondo CCD	8,877,529	63,802,314	19,975,960	11,718,136	104,373,939	109,579,980	110,651,175	-	6,277,236	110,651,175
Riverside CCD	23,303,505	174,895,125	54,101,718	30,226,514	282,526,862	288,022,248	281,546,674	5,495,386	-	288,022,248
San Bernardino CCD	14,425,980	84,474,470	24,112,804	13,133,344	136,146,598	138,191,809	135,084,857	2,045,211	-	138,191,809
San Diego CCD	33,290,727	227,307,413	44,160,486	28,170,903	332,929,529	337,742,210	330,148,788	4,812,681	-	337,742,210
San Francisco CCD	20,529,283	88,606,998	16,064,530	14,179,729	139,380,540	137,983,932	166,711,708	-	27,331,168	166,711,708
San Joaquin Delta CCD	9,987,219	87,950,843	22,824,363	14,807,622	135,570,047	141,376,666	138,198,109	5,806,619	-	141,376,666

Heading number ==>>>	1	2	3	4	5	6	7	8	9	10
District Name	Basic Allocation	FTES Allocation	Supplemental Allocation	Student Success Allocation	2025-26 SCFF Calculated Revenue (A)	2024-25 SCFF Calculated Revenue + COLA (B)	2025-26 Hold Harmless Revenue (C)	Stability Protection Adjustment (B)	Hold Harmless Protection Adjustment (C)	2025-26 TCR (Max of A, B, or C)
San Jose-Evergreen CCD	13,316,286	53,607,369	20,223,146	9,714,895	96,861,696	97,306,486	97,063,490	444,790	-	97,306,486
San Luis Obispo County CCD	8,877,525	42,798,288	9,445,580	9,709,812	70,831,205	72,899,694	74,230,814	-	3,399,609	74,230,814
San Mateo County CCD	19,974,429	81,234,909	14,970,764	13,378,233	129,558,335	126,037,501	127,660,101	-	-	129,558,335
Santa Barbara CCD	12,761,447	65,989,729	11,909,755	10,960,389	101,621,320	103,992,203	103,850,709	2,370,883	-	103,992,203
Santa Clarita CCD	11,096,911	83,841,343	15,850,644	15,866,569	126,655,467	131,408,063	132,474,133	-	5,818,666	132,474,133
Santa Monica CCD	13,316,292	100,334,646	29,632,864	22,260,093	165,543,895	162,863,332	168,740,327	-	3,196,432	168,740,327
Sequoias CCD	13,316,293	60,530,628	20,052,805	13,277,849	107,177,575	107,198,229	104,788,103	20,654	-	107,198,229
Shasta-Tehama-Trinity Joint CCD	6,658,143	39,106,251	12,708,947	8,930,904	67,404,245	67,217,463	65,706,220	-	-	67,404,245
Sierra Joint CCD	9,154,954	79,608,133	18,667,027	15,275,039	122,705,153	121,698,085	118,961,960	-	-	122,705,153
Siskiyou Joint CCD	8,775,843	9,055,034	2,010,787	1,624,747	21,466,411	21,525,131	23,574,800	-	2,108,389	23,574,800
Solano CCD	11,096,907	39,753,601	11,207,900	7,058,798	69,117,206	67,828,105	66,303,133	-	-	69,117,206
Sonoma County CCD	13,316,293	85,151,105	15,422,871	12,722,050	126,612,319	135,238,636	138,789,322	-	12,177,003	138,789,322
South Orange County CCD	14,425,980	161,188,285	27,816,752	26,653,647	230,084,664	233,113,668	227,872,598	3,029,004	-	233,113,668
Southwestern CCD	15,535,675	88,245,382	28,582,644	13,381,370	145,745,071	145,940,273	142,659,113	195,202	-	145,940,273
State Center CCD	29,961,648	192,424,699	60,286,492	40,021,307	322,694,146	321,328,936	314,104,532	-	-	322,694,146
Ventura County CCD	21,084,123	140,720,561	38,749,289	29,938,949	230,492,922	232,913,135	227,676,574	2,420,213	-	232,913,135
Victor Valley CCD	8,877,529	67,502,783	23,578,728	12,022,185	111,981,225	110,433,117	107,950,261	-	-	111,981,225
West Hills CCD	13,871,132	33,156,394	10,664,860	6,885,083	64,577,469	65,554,642	64,080,784	977,173	-	65,554,642
West Kern CCD	8,775,843	14,874,775	4,743,922	3,723,941	32,118,481	34,561,706	35,853,204	-	3,734,723	35,853,204
West Valley-Mission CCD	13,316,286	66,822,888	10,731,459	9,893,468	100,764,101	99,933,773	97,686,973	-	-	100,764,101
Yosemite CCD	14,425,980	91,992,622	31,336,270	16,775,349	154,530,221	156,780,478	153,255,599	2,250,257	-	156,780,478
Yuba CCD	16,645,358	38,591,651	11,514,001	8,851,851	75,602,861	77,317,229	77,015,374	1,714,368	-	77,317,229
Statewide Totals	\$ 1,023,958,394	\$ 6,052,248,543	\$ 1,659,007,518	\$ 1,042,681,754	\$ 9,777,896,209	\$ 9,894,048,716	\$ 9,833,251,373	\$ 93,535,981	\$ 139,649,868	\$ 10,011,082,058

Heading number ==>>>	11	12	13	14	15	16	17	18	19	20	21	22	23
District Name	Property Tax (PT) plus Applied ERAF	Excess Property Tax	Enrollment Fees (EF)	Estimated EPA	2015-16 Full Time Faculty Hiring	State General Apportionment	Total Revenue	Deficit Factor	Revenue Deficit	Exhibit A Certification (See Memo)	Restoration Authority	2025-26 Growth Authority %	2025-26 Growth Authority Value
Allan Hancock Joint CCD	\$ 27,081,025	\$ -	\$ 2,643,874	\$ 11,466,469	\$ 644,307	\$ 38,153,071	\$ 79,988,746	0.1799%	\$ 144,127	\$ 31,416,423	\$ 2,039,831	0.13%	\$ 62,928
Antelope Valley CCD	10,917,364	-	2,809,232	14,483,118	906,207	77,451,694	106,567,615	0.1799%	192,017	63,450,808	1,509,037	0.13%	79,109
Barstow CCD	4,819,052	-	273,082	3,715,476	193,398	25,159,722	34,160,730	0.1799%	61,552	20,529,850	-	2.90%	437,036
Butte-Glenn CCD	21,627,683	-	3,371,249	14,317,913	809,404	54,216,204	94,342,453	0.1799%	169,990	44,557,336	-	0.14%	80,688
Cabrillo CCD	43,447,486	-	3,564,358	13,667,505	723,637	19,060,371	80,463,357	0.1799%	144,982	16,020,226	-	0.31%	167,140
Cerritos CCD	41,207,030	-	4,367,825	22,412,693	1,377,592	83,529,145	152,894,285	0.1799%	275,490	68,753,770	4,183,713	0.13%	120,590
Chabot-Las Positas CCD	76,100,731	-	8,262,399	20,488,382	1,369,174	33,383,995	139,604,681	0.1799%	251,545	28,141,599	10,207,842	0.13%	110,707
Chaffey CCD	57,716,513	-	5,633,921	22,687,063	1,222,801	67,543,021	154,803,319	0.1799%	278,930	55,683,561	-	0.74%	689,511
Citrus CCD	9,673,105	-	3,871,673	13,215,577	908,932	65,057,832	92,727,119	0.1799%	167,079	53,417,006	8,590,874	0.13%	71,932
Coast CCD	200,693,425	-	13,702,246	20,847,911	2,531,018	2,598,463	240,373,063	0.1799%	433,113	4,153,630	11,457,346	0.13%	193,720
Compton CCD	8,816,203	-	1,058,446	8,246,569	466,894	29,161,057	47,749,169	0.1799%	86,036	23,991,422	-	0.54%	176,653
Contra Costa CCD	161,398,670	-	13,078,423	33,236,877	2,291,686	19,522,486	229,528,142	0.1799%	413,572	17,664,164	30,669,055	0.13%	167,512
Copper Mountain CCD	2,864,827	-	575,112	1,741,864	112,857	15,468,633	20,762,693	0.1799%	37,411	12,616,725	96,599	0.13%	10,253
Desert CCD	55,245,157	-	3,447,544	13,420,838	704,099	21,686,089	94,503,727	0.1799%	170,280	18,130,597	1,289,631	0.13%	76,862
El Camino CCD	50,068,631	-	9,543,646	25,129,946	1,516,407	70,075,331	156,333,961	0.1799%	281,688	57,971,865	-	0.13%	139,429
Feather River CCD	9,478,793	-	607,967	2,361,951	124,774	10,668,428	23,241,913	0.1799%	41,878	8,739,864	-	0.41%	40,670
Foothill-DeAnza CCD	180,689,181	(11,402,307)	18,501,483	2,217,671	2,106,431	-	192,112,459	0.0000%	-	1,705,696	1,055,303	0.13%	168,255
Gavilan Joint CCD	29,664,894	-	2,580,797	6,933,539	359,254	8,720,647	48,259,131	0.1799%	86,955	7,352,508	244,211	0.18%	50,288
Glendale CCD	34,544,577	-	4,885,651	18,899,206	1,089,284	64,284,408	123,703,126	0.1799%	222,893	52,936,762	-	0.79%	639,146
Grossmont-Cuyamaca CCD	66,368,376	-	5,479,536	22,344,884	1,459,093	50,737,371	146,389,260	0.1799%	263,769	42,266,418	3,361,618	0.13%	119,175
Hartnell CCD	34,474,578	-	2,001,951	11,042,548	567,359	25,523,029	73,609,465	0.1799%	132,632	21,126,857	-	1.87%	842,910
Imperial CCD	10,904,975	-	1,128,464	10,359,046	529,586	50,828,585	73,750,656	0.1799%	132,887	41,587,605	-	1.16%	482,091
Kern CCD	80,478,671	-	7,648,661	36,080,928	1,617,005	145,328,444	271,153,709	0.1799%	488,575	118,990,011	-	3.37%	5,342,598
Lake Tahoe CCD	6,820,157	-	1,335,123	3,090,713	129,571	16,236,880	27,612,444	0.1799%	49,753	13,252,838	-	5.98%	768,389
Lassen CCD	1,984,342	-	542,025	2,257,362	104,385	18,563,273	23,451,387	0.1799%	42,256	15,116,255	-	2.41%	252,782
Long Beach CCD	48,870,640	-	7,008,770	27,897,016	1,483,285	99,250,850	184,510,561	0.1799%	332,458	81,570,106	-	0.58%	640,021
Los Angeles CCD	341,679,075	-	23,598,212	124,559,700	8,305,612	344,163,744	842,306,343	0.1799%	1,517,698	285,414,300	39,307,279	0.13%	684,064
Los Rios CCD	134,355,513	-	17,997,971	61,869,996	3,712,115	205,625,233	423,560,828	0.1799%	763,187	169,512,247	-	0.24%	596,110
Marin CCD	81,057,516	(50,476,050)	3,484,039	342,546	286,290	-	34,694,341	0.0000%	-	231,825	-	0.13%	29,175
Mendocino-Lake CCD	14,060,192	-	1,029,000	4,255,009	199,705	18,224,561	37,768,467	0.1799%	68,053	14,919,166	-	0.13%	24,351
Merced CCD	21,886,320	-	2,952,603	14,023,858	702,233	59,375,889	98,940,903	0.1799%	178,275	48,648,641	-	1.50%	880,537
MiraCosta CCD	156,679,592	(77,755,585)	11,242,749	952,726	862,938	-	91,982,420	0.0000%	-	698,770	2,473,030	0.13%	69,847
Monterey Peninsula CCD	30,041,619	-	1,796,663	7,981,098	476,474	10,597,871	50,893,725	0.1799%	91,702	8,967,521	2,031,432	0.13%	43,081
Mt. San Antonio CCD	81,794,550	-	10,129,927	47,951,510	2,392,442	148,946,335	291,214,764	0.1799%	524,721	122,547,536	-	1.37%	2,821,962
Mt. San Jacinto CCD	46,770,051	-	5,217,274	18,625,175	915,633	56,903,043	128,431,176	0.1799%	231,412	46,819,040	-	3.29%	2,454,824
Napa Valley CCD	48,101,340	(9,357,201)	1,578,168	328,141	418,487	-	41,068,935	0.0000%	-	338,873	7,906,056	0.13%	23,693
North Orange County CCD	138,592,153	-	11,802,333	42,479,366	2,705,394	69,427,859	265,007,105	0.1799%	477,499	58,410,360	11,552,528	0.13%	233,731
Ohlone CCD	35,499,466	-	4,211,186	9,521,327	550,077	13,440,099	63,222,155	0.1799%	113,916	11,328,634	3,881,866	0.13%	52,890
Palo Verde CCD	2,510,781	-	462,870	3,575,157	156,554	25,273,933	31,979,295	0.1799%	57,621	20,592,498	-	3.54%	594,224
Palomar CCD	118,042,551	-	7,042,524	12,915,455	1,283,942	1,446,396	140,730,868	0.1799%	253,574	2,210,909	20,606,791	0.13%	107,836
Pasadena Area CCD	55,450,360	-	9,910,250	30,188,245	1,824,111	99,082,384	196,455,350	0.1799%	353,980	81,709,675	6,373,136	0.13%	166,725
Peralta CCD	75,814,784	-	5,608,811	17,858,770	1,516,721	47,874,131	148,673,217	0.1799%	267,885	39,994,556	12,714,783	0.13%	96,229
Rancho Santiago CCD	126,972,488	-	8,657,316	42,329,100	2,228,388	78,210,805	258,398,097	0.1799%	465,591	65,136,147	-	1.72%	3,123,528
Redwoods CCD	14,140,365	-	953,893	5,128,745	278,159	21,613,700	42,114,862	0.1799%	75,884	17,727,072	-	0.13%	28,814
Rio Hondo CCD	11,704,943	-	873,370	15,366,601	993,471	81,513,773	110,452,158	0.1799%	199,017	66,810,765	7,924,491	0.13%	84,470
Riverside CCD	68,262,943	-	11,294,085	43,419,424	2,230,546	162,297,215	287,504,213	0.1799%	518,035	133,227,399	-	0.50%	892,119
San Bernardino CCD	42,832,458	-	6,327,029	21,267,133	1,192,449	66,324,189	137,943,258	0.1799%	248,551	54,672,026	-	0.13%	117,245
San Diego CCD	176,361,281	-	12,768,631	52,998,677	3,305,631	91,700,528	337,134,748	0.1799%	607,462	76,931,841	-	1.12%	2,538,707
San Francisco CCD	62,422,896	-	8,717,232	21,090,503	1,641,857	72,539,373	166,411,861	0.1799%	299,847	60,068,722	38,610,833	0.27%	232,208
San Joaquin Delta CCD	68,866,786	-	6,177,404	21,276,425	1,266,601	43,535,171	141,122,387	0.1799%	254,279	36,278,519	7,881,612	1.33%	1,111,654

Heading number ==>>>	11	12	13	14	15	16	17	18	19	20	21	22	23
District Name	Property Tax (PT) plus Applied ERAF	Excess Property Tax	Enrollment Fees (EF)	Estimated EPA	2015-16 Full Time Faculty Hiring	State General Apportionment	Total Revenue	Deficit Factor	Revenue Deficit	Exhibit A Certification (See Memo)	Restoration Authority	2025-26 Growth Authority %	2025-26 Growth Authority Value
San Jose-Evergreen CCD	156,362,924	(66,625,616)	5,683,524	986,751	898,903	-	97,306,486	0.0000%	-	727,892	14,391,488	0.13%	71,259
San Luis Obispo County CCD	59,119,374	-	4,094,030	10,239,521	644,378	-	74,097,303	0.1799%	133,511	521,789	3,546,159	0.13%	56,112
San Mateo County CCD	231,963,989	(116,664,037)	11,467,728	1,446,129	1,344,526	-	129,558,335	0.0000%	-	1,088,738	-	0.13%	109,430
Santa Barbara CCD	47,909,726	-	6,730,376	16,289,666	1,023,924	31,851,471	103,805,163	0.1799%	187,040	26,621,060	4,108,182	0.13%	87,455
Santa Clarita CCD	38,889,917	-	6,860,000	20,902,659	1,237,639	64,345,651	132,235,866	0.1799%	238,267	53,106,486	9,759,696	0.13%	110,870
Santa Monica CCD	43,434,966	-	10,930,211	25,006,322	1,696,518	87,368,814	168,436,831	0.1799%	303,496	72,121,218	10,654,123	0.13%	134,861
Sequoias CCD	21,512,909	-	3,479,521	14,887,902	723,677	66,401,414	107,005,423	0.1799%	192,806	54,354,969	-	1.02%	618,292
Shasta-Tehama-Trinity Joint CCD	24,254,143	-	1,558,892	9,348,307	469,243	31,652,427	67,283,012	0.1799%	121,233	26,010,726	-	0.13%	54,379
Sierra Joint CCD	120,053,593	(5,764,866)	5,862,699	1,404,766	1,148,961	-	122,705,153	0.0000%	-	930,378	-	0.13%	106,677
Siskiyou Joint CCD	5,933,491	-	681,110	2,218,286	217,562	14,481,949	23,532,398	0.1799%	42,402	11,903,022	2,813,343	0.13%	12,346
Solano CCD	24,702,391	-	3,379,394	9,710,044	641,525	30,559,538	68,992,892	0.1799%	124,314	25,265,259	-	1.33%	529,508
Sonoma County CCD	89,835,272	-	6,849,576	21,705,466	1,440,051	18,709,331	138,539,696	0.1799%	249,626	16,316,090	24,852,032	0.13%	107,239
South Orange County CCD	343,814,721	(131,008,335)	15,762,538	2,767,781	1,776,963	-	233,113,668	0.0000%	-	1,438,907	-	0.13%	213,949
Southwestern CCD	45,389,395	-	6,352,176	22,230,288	1,065,037	70,640,889	145,677,785	0.1799%	262,488	58,064,329	-	1.36%	1,198,298
State Center CCD	74,088,199	-	9,822,781	47,090,031	2,264,557	188,848,182	322,113,750	0.1799%	580,396	154,754,754	-	1.48%	2,834,252
Ventura County CCD	103,801,812	-	12,057,997	34,721,856	2,058,711	79,853,843	232,494,219	0.1799%	418,916	66,329,211	2,271,797	1.20%	1,685,220
Victor Valley CCD	21,346,991	-	2,062,095	16,631,396	715,057	71,024,277	111,779,816	0.1799%	201,409	58,091,381	-	4.19%	2,784,090
West Hills CCD	9,441,467	-	1,012,023	7,881,663	400,448	46,701,135	65,436,736	0.1799%	117,906	38,140,806	-	0.13%	44,631
West Kern CCD	6,548,103	-	903,865	2,773,407	198,266	25,365,078	35,788,719	0.1799%	64,485	20,700,080	6,905,700	0.13%	18,558
West Valley-Mission CCD	192,853,041	(100,950,988)	6,673,919	1,176,134	1,011,995	-	100,764,101	0.0000%	-	819,469	-	0.13%	89,440
Yosemite CCD	67,221,523	-	5,708,500	22,692,859	1,284,744	59,590,867	156,498,493	0.1799%	281,985	49,294,413	-	0.13%	123,266
Yuba CCD	42,753,202	-	2,105,793	9,414,654	589,372	22,315,146	77,178,167	0.1799%	139,062	18,547,079	2,561,426	0.13%	52,449
Statewide Totals	\$ 5,001,087,258	\$ (570,004,985)	\$ 431,795,746	\$ 1,304,393,640	\$ 87,646,327	\$ 3,740,034,673	\$ 9,994,952,659	0.1611%	\$ 16,129,399	\$ 3,099,489,000	\$ 317,832,843	0.63%	\$ 39,981,000

Heading number	Column Heading	Brief Descriptions
1	Basic Allocation	The Basic Allocation is the 2024-25 P2 allocation adjusted for 2025-26 rates.
2	FTES Allocation	The 2024-25 P2 Applied #3 is used as the base for the 2025-26 Advance. The 3-year credit average is generated using the 2023-24 R1 Applied #3, 2024-25 P2 Applied #3 and 2024-25 P2 actual reported FTES.
3	Supplemental Allocation	The 2023-24 headcounts were used to determine the Supplemental Allocation.
4	Student Success Allocation	The 3-year average is generated using 2022-23 headcounts, 2023-24 headcounts, and 2023-24 headcounts.
5	2025-26 SCFF Calculated Revenue (A)	The 2025-26 SCFF Calculated Revenue is the sum of the Basic, FTES, Supplemental, and Student Success Allocation components.
6	2024-25 SCFF Calculated Revenue + COLA (B)	The TCR Stability revenue is based on 2024-25 P2 SCFF Calculated Revenue plus 2025-26 COLA.
7	2025-26 Hold Harmless Revenue (C)	2024-25 Max TCR ("funding floor").
8	Stability Protection Adjustment (B)	The positive difference between 2024-25 SCFF Calculated Revenue + COLA (B) and 2025-26 SCFF Calculated Revenue (A).
9	Hold Harmless Protection Adjustment (C)	The positive difference between 2025-26 Hold Harmless Revenue (C) and 2025-26 SCFF Calculated Revenue (A).
10	2025-26 TCR (Max of A, B, or C)	The 2025-26 Total Computational Revenue (TCR) is the maximum of calculations (A), (B), or (C) as defined above.
11	Property Tax (PT) plus Applied ERAF	Based on the estimates from Department of Finance, a factor of 5.16% is applied to the 2024-25 P2 property tax reported by
12	Excess Property Tax	This is the excess property tax due to the districts' identified revenue exceeding the TCR.
13	Enrollment Fees (EF)	2024-25 P2 enrollment fees reported by the districts.
14	Estimated EPA	Based on the estimate of transfers to the Education Protection Account letter dated May 29, 2025 from Department of Finance, Education Protection Account (EPA) funds are proportionately paid based upon current funded FTES.
15	2015-16 Full Time Faculty Hiring	The Full Time Faculty Hiring (FTFH) 2015-16 funds are the 2024-25 P2 amounts plus current year COLA.
16	State General Apportionment	The State General Apportionment is TCR minus Property Tax, Excess Property Tax, Enrollment Fees, Estimated EPA, and 2015-16 FTFH minus the deficit.
17	Total Revenue	Total Revenue is the sum of the identified Property Tax, Excess Property Tax, Enrollment Fees, FTFH 2015-16, EPA, and State General Apportionment.
18	Deficit Factor	The deficit factor is the Revenue Deficit divided by the TCR. To align General Fund disbursements with available resources, a proportional reduction to almost all districts is required. Excess property tax districts do not receive General Fund (with the exception of required minimum EPA payments and 2015-16 Full-Time Faculty Hiring allocations), therefore they do not participate in the proportional reduction. Consistent with past practice, revenue deficits are resolved through a proportional reduction to TCR, which proportionally decreases district General Fund need. This reduction is not an official reduction to TCR, rather it is only used to apply a proportional reduction to general apportionments to align with available General Fund. The deficit factor may change at each apportionment cycle due to updated data and revenues.
19	Revenue Deficit	The Revenue Deficit is the TCR minus identified revenue.
20	Exhibit A Certification (See Memo)	The Exhibit A certification is the sum of 2015-16 Full Time Faculty Hiring and State General Apportionment funds that are currently available for disbursement. This excludes deferrals and other funding streams that are not available for disbursement at this time. See memo for additional information regarding state general fund allocation.
21	Restoration Authority	The value of total FTES authority available to restore based on current FTES estimates.
22	2025-26 Growth Authority %	The FTES growth target based on current FTES estimates and available funds shown as a percentage.
23	2025-26 Growth Authority Value	The FTES growth target based on current FTES estimates and available funds shown as a value.

Note: These figures are estimates and used for purposes of the Advance apportionment. New estimates will be available at the First Principal apportionment period and adjustments will be made.

CALIFORNIA COMMUNITY COLLEGES
MONTHLY PAYMENT SCHEDULE BY DISTRICT
2025-2026 ADVANCE APPORTIONMENT

EXHIBIT A

RA HO SA IAGO COMMU ITY OLLEGE DISTRICT
ORANGE COUNTY

Programs	Revenue Control	Amount Certified	July Payment	August Payment	September Payment	October Payment	November Payment	December Payment	January Payment	Total Paid Thru. January 2026
State General Apportionment	Unrestricted 8610	65,136,147	5,210,892	5,210,892	7,816,337	6,513,615	5,862,253	3,256,807	5,210,892	39,081,688
Access to Print and Electronic Information	Restricted 8620	21,300	1,704	1,704	2,556	2,130	1,917	1,065	1,704	12,780
Adult Education Block Grant	Restricted 8620	3,832,745	319,395	319,396	319,395	319,396	319,395	319,396	319,395	2,235,768
Apprentice Allowance (RSI)	Unrestricted 8610	5,933,554	474,684	474,685	712,026	593,356	534,019	296,678	474,684	3,560,132
Asian American, Native Hawaiian and Pacific Island	Restricted 8620	132,506	10,600	10,601	15,901	13,250	11,926	6,625	10,601	79,504
Basic Needs Centers	Restricted 8620	957,026	76,562	76,562	114,843	95,703	86,132	47,852	76,562	574,216
Board Financial Aid Program (BFAP 2%)	Unrestricted 8610	314,242	25,139	25,140	37,709	31,424	28,282	15,712	25,139	188,545
California College Promise	Restricted 8620	1,851,403	1,851,403	0	0	0	0	0	0	1,851,403
CalWORKs	Restricted 8620	1,011,616	80,929	80,930	121,393	101,162	91,046	50,580	80,930	606,970
CARE	Restricted 8620	486,876	38,950	38,950	58,425	48,688	43,819	24,344	38,950	292,126
Childcare Tax Bailout	Restricted 8620	332,936	26,635	26,635	39,952	33,294	29,964	16,647	26,635	199,762
Classified Employee Summer Assistance Program	Restricted 8650	0	0	0	0	0	0	0	0	0
College Rapid Rehousing Funds	Restricted 8620	0	0	0	0	0	0	0	0	0
Corporation for Education Network Initiatives	Restricted 8620	0	0	0	0	0	0	0	0	0
Deaf and Hard of Hearing	Restricted 8620	150,539	12,043	12,043	18,065	15,054	13,548	7,527	12,043	90,323
Disabled Student Program & Services	Restricted 8620	2,278,016	182,241	182,242	273,361	227,802	205,022	113,900	182,242	1,366,810
EOPS	Restricted 8620	2,909,892	232,791	232,792	349,187	290,989	261,890	145,495	232,791	1,745,935
Financial Aid Technology	Restricted 8620	100,196	100,196	0	0	0	0	0	0	100,196
Foster Care Education	Restricted 8620	0	0	0	0	0	0	0	0	0
Full Time Faculty Hiring	Unrestricted 8690	3,325,444	266,036	266,035	399,053	332,545	299,290	166,272	266,035	1,995,266
Immigration Legal Services	Restricted 8620	0	0	0	0	0	0	0	0	0
LGBTQ+	Restricted 8620	310,743	24,859	24,860	37,289	31,074	27,967	15,537	24,860	186,446
Mental Health Program	Restricted 8620	811,068	64,885	64,886	97,328	81,107	72,996	40,553	64,886	486,641
Middle College High School Grants	Restricted 8620	0	0	0	0	0	0	0	0	0
NextUp	Restricted 8620	956,350	76,508	76,508	114,762	95,635	86,072	47,817	76,508	573,810
Part-Time Faculty Compensation	Unrestricted 8610	722,412	57,793	57,793	86,689	72,242	65,017	36,120	57,793	433,447
SFAA	Restricted 8620	1,298,952	103,916	103,916	155,875	129,895	116,905	64,948	103,916	779,371
Special Trustee AB318 Restricted Exp.	Restricted 8620	0	0	0	0	0	0	0	0	0
Student Equity and Achievement Program	Restricted 8620	14,522,011	1,161,761	1,161,761	1,742,641	1,452,201	1,306,981	726,101	1,161,761	8,713,207
Student Success Completion Grant	Restricted 8620	6,839,196	6,839,196	0	0	0	0	0	0	6,839,196
Umoja	Restricted 8690	201,631	16,130	16,131	24,196	20,163	18,147	10,081	16,131	120,979
Undocumented Resources Liaisons	Restricted 8620	296,298	23,704	23,704	35,555	29,630	26,667	14,815	23,704	177,779
Veteran Resource Center	Restricted 8620	171,499	13,720	13,720	20,580	17,150	15,435	8,574	13,720	102,899
2024-25 Education Protection Account Recalculation	See 2024-25 Exhibit D - EPA	2,201,036	2,201,036	0	0	0	0	0	0	2,201,036
2024-25 Categorical Adjustment	See 2024-25 Exhibit D	0	0	0	0	0	0	0	0	0
2024-25 State General Apportionment Adjustment	See 2024-25 Exhibit D	10,335,517	10,335,517	0	0	0	0	0	0	10,335,517
Total		127,441,151	29,829,225	8,501,886	12,593,118	10,547,505	9,524,690	5,433,446	8,501,882	84,931,752

California Community Colleges
2024-25 Early Recalculation July 2025
Statewide Totals
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources									
Total Computational Revenue (TCR)									
I. Base Allocation (FTES + Basic Allocation)							\$	7,025,285,598	
II. Supplemental Allocation								1,621,708,240	
III. Student Success Allocation								1,024,608,033	
							Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	9,671,601,871
							2023-24 SCFF Calculated Revenue + COLA (B)		9,509,905,918
							Hold Harmless Revenue (C)		8,789,749,603
							Stability Protection Adjustment		36,999,983
							Hold Harmless Protection Adjustment		124,649,519
							2024-25 TCR (Max of A, B, or C)	\$	9,833,251,373
Revenue Sources									
Property Tax & ERAF							\$	4,756,994,994	
Less Property Tax Excess							9 Excess Tax School Entities		(513,482,462)
Student Enrollment Fees								431,795,746	
Education Protection Account (EPA)		Minimum of at least \$100 x Funded FTES		Funded FTES: 1,090,296.69		x	Rate: varies	1,627,213,610	
State General Fund Allocation								3,530,729,485	
State General Fund Allocation									
General Fund Allocation				\$	3,445,053,703				
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)				85,675,782					
Subtotal State General Fund Allocation				\$3,530,729,485					
Adjustment(s)				(4,135,876)					
State General Fund Allocation				\$3,526,593,609		Available Revenue		\$	9,833,251,373
State General Fund Certification (Exhibit A/D)				\$3,464,094,631		2024-25 TCR (Max of A, B, or C)		9,833,251,373	
Balance (Refer to 2025-26 Advance Memo)				\$62,498,978		0.0000% Revenue Deficit		\$	-

Supporting Sections									
Section Ia: FTES Data and Calculations									
variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	2022-23 Applied #3	2023-24 Applied #3	2024-25 Restoration	2024-25 Decline	2024-25 Adjustment	2024-25 Applied #1	2024-25 Applied #2	2024-25 Growth	2024-25 Funded
Credit	966,429.10	902,783.23	17,469.89	(13,373.21)	931.23	907,811.14	925,674.49	14,412.00	940,086.49
Incarcerated Credit	5,764.96	5,539.79	84.30	(83.77)	(177.23)	5,363.09	5,363.09	201.26	5,564.35
Special Admit Credit	41,532.54	58,420.48	1,053.82	565.26	622.06	60,661.62	60,661.62	3,272.68	63,934.30
CDCP	41,185.15	50,535.36	50.14	463.88	(607.65)	50,441.73	50,441.73	2,896.26	53,337.99
Noncredit	27,724.65	26,605.90	104.16	572.35	(849.32)	26,433.09	26,433.09	940.47	27,373.56
Total FTES=>>>	1,082,636.41	1,043,884.76	18,762.31	(11,855.49)	(80.91)	1,050,710.67	1,068,574.02	21,722.66	1,090,296.69
Total Values=>>>		\$5,760,942,881	\$101,844,958	(\$61,899,569)	\$0	\$5,800,888,282			
Change from PY to CY=>>>		\$222,531,426							

variable	j = g x l 2024-25 Applied #2 Revenue	k = h x l 2024-25 Growth Revenue	l 2024-25 Rate \$*	m = j + k 2024-25 Total Revenue
FTES Category				
Credit	\$4,912,402,914	\$ 76,456,384	\$5,294.42	\$4,988,859,298
Incarcerated Credit	39,976,418	1,504,678	\$7,424.53	41,481,096
Special Admit Credit	451,356,777	24,430,740	\$7,424.53	475,787,517
CDCP	374,506,046	21,503,380	\$7,424.53	396,009,426
Noncredit	118,012,580	4,198,812	\$4,464.58	122,211,392
Total	\$5,896,254,735	\$128,093,994		\$6,024,348,729

*Rates reflect statewide rates applicable to the majority of districts.

n 2024-25 Applied #0	o = f + h 2024-25 Applied #3	p = n - o 2024-25 Unfunded FTES	q = p x l 2024-25 Unfunded FTES Value
931,385.41	922,223.14	9,162.27	\$ 48,855,581
5,564.35	5,564.35	(0.00)	-
64,688.65	63,934.30	754.35	5,636,451
53,337.99	53,337.99	-	-
27,373.56	27,373.56	0.00	-
1,082,349.96	1,072,433.34	9,916.62	\$ 54,492,032
Total Value=>>>		\$5,983,474,307	

Section Ib: 2024-25 FTES Emergency Conditions Allowance (ECA)				
variable	r ECA FTES	s Reported 320 2024-25 P2 FTES	t ECA Applied	n = s + t 2024-25 Applied #0
FTES Category				
Credit	24,847.52	926,624.98	4,760.43	931,385.41
Incarcerated Credit	709.84	5,200.13	364.22	5,564.35
Special Admit Credit	821.24	65,421.96	(733.31)	64,688.65
CDCP	199.24	53,378.32	(40.33)	53,337.99
Noncredit	1,487.15	26,428.48	945.08	27,373.56
Total	28,064.99	1,077,053.87	5,296.09	1,082,349.96

Definitions:	PY: 2023-24	CY: 2024-25
PY App#3: PY App#1 plus PY Growth, is the <u>base for CY</u> .		
CY App#0: Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
CY App#1: Base for CY plus any restoration, decline or adjustment.		
CY App#2: FTES that will be funded not including growth. Includes Credit 3-year average.		
CY App#3: CY App#1 plus Growth. Used as the base for the following year.		
CY Adjustment: Alignment of FTES to available resources.		
Change Prior Year to Current Year: CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values		

Section Id: FTES Growth Authority			
variable aa		ab 2023-24	ac = aa x ab 2024-25
FTES Category	% target	Applied #3 FTES	Growth FTES
Credit		902,783.23	19,868.27
Incarcerated Credit		5,539.79	347.38
Special Admit Credit		58,420.48	1,715.90
CDCP		50,535.36	795.33
Noncredit		26,605.90	350.98
Total		1,043,884.76	23,077.86
		Total Growth FTES Value >>>	\$ 128,094,000

FTES	Funding Rate	Number of Centers	Basic Allocation
<u>State Approved Centers</u>			
≥ 1,000	\$2,169,483.61	40	\$86,779,360
<u>Grandparented Centers</u>			
≥ 1,000	2,169,483.61	16	34,711,744
≥ 750 & < 1,000	1,627,112.28	3	4,881,336
≥ 500 & < 750	1,084,740.95	4	4,338,964
≥ 250 & < 500	542,371.33	7	3,796,597
≥ 100 & < 250	271,187.37	3	813,561
		Subtotal	\$135,321,562
		Total Basic Allocation	\$1,000,936,869
		Total FTES Allocation	6,024,348,729
		Total Base Allocation	\$7,025,285,598

Supplemental Allocation - Point Value \$1,251.96		2023-24 Headcount	Rate	Revenue
AB540 Students	1	47,220	\$1,251.96	\$59,117,619
Pell Grant Recipients	1	431,848	1,251.96	540,657,056
Promise Grant Recipients	1	816,266	1,251.96	1,021,933,565
Totals		1,295,334		\$1,621,708,240

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California Community Colleges
2024-25 Early Recalculation July 2025
Rancho Santiago CCD
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources									
Total Computational Revenue (TCR)									
I. Base Allocation (FTES + Basic Allocation)								\$	197,016,909
II. Supplemental Allocation									29,767,887
III. Student Success Allocation									22,427,939
							Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	249,212,735
							2023-24 SCFF Calculated Revenue + COLA (B)		235,229,160
							Hold Harmless Revenue (C)		214,110,951
							Stability Protection Adjustment		-
							Hold Harmless Protection Adjustment		-
							2024-25 TCR (Max of A, B, or C)	\$	249,212,735
Revenue Sources									
Property Tax & ERAF								\$	120,744,225
Less Property Tax Excess									-
Student Enrollment Fees									8,657,316
Education Protection Account (EPA)									50,706,885
State General Fund Allocation									69,104,309
State General Fund Allocation									
General Fund Allocation								\$	66,926,022
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)									2,178,287
							Subtotal State General Fund Allocation		\$69,104,309
Adjustment(s)									-
							State General Fund Allocation		\$69,104,309
							State General Fund Certification (Exhibit A/D)		\$67,879,629
							Balance (Refer to 2025-26 Advance Memo)		\$1,224,680
							Available Revenue	\$	249,212,735
							2024-25 TCR (Max of A, B, or C)		249,212,735
							0.0000% Revenue Deficit	\$	-

Supporting Sections									
Section Ia: FTES Data and Calculations									
variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	2022-23 Applied #3	2023-24 Applied #3	2024-25 Restoration	2024-25 Decline	2024-25 Adjustment	2024-25 Applied #1	2024-25 Applied #2	2024-25 Growth	2024-25 Funded
Credit	18,232.79	18,136.42	-	-	-	18,136.42	18,168.54	-	18,168.54
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	1,334.45	1,334.45	-	-	-	1,334.45	1,334.45	41.48	1,375.93
CDCP	6,216.00	6,820.67	-	-	-	6,820.67	6,820.67	1,058.85	7,879.52
Noncredit	1,510.83	2,270.54	-	-	-	2,270.54	2,270.54	547.70	2,818.24
Total FTES=>>>	27,294.07	28,562.08	-	-	-	28,562.08	28,594.20	1,648.03	30,242.23
Total Values=>>>		\$166,706,824	\$0	\$0	\$0	\$166,706,824			
Change from PY to CY=>>>		\$15,804,006							

variable	j = g x l 2024-25 Applied #2	k = h x l 2024-25 Growth Revenue	l 2024-25 Rate \$*	m = j + k 2024-25 Total Revenue	n 2024-25 Applied #0	o = f + h 2024-25 Applied #3	p = n - o 2024-25 Unfunded FTES	q = p x l 2024-25 Unfunded FTES Value
FTES Category								
Credit	\$96,191,962	\$-	\$5,294.42	\$96,191,962	18,800.15	18,136.42	663.73	\$ 3,514,068
Incarcerated Credit	-	-	\$7,424.53	-	-	-	-	-
Special Admit Credit	9,907,662	307,959	\$7,424.53	10,215,621	1,601.57	1,375.93	225.64	1,675,281
CDCP	50,640,271	7,861,450	\$7,424.53	58,501,721	7,879.52	7,879.52	-	-
Noncredit	10,137,003	2,445,249	\$4,464.58	12,582,252	2,818.24	2,818.24	-	-
Total	\$166,876,898	\$10,614,658		\$177,491,556	31,099.48	30,210.11	889.37	\$ 5,189,349
Total Value=>>>					\$182,510,830			

Section Ib: 2024-25 FTES Emergency Conditions Allowance (ECA)				
variable	r ECA	s Reported 320	t ECA	n = s + t 2024-25
FTES Category	FTES	2024-25 P2 FTES	Applied	Applied #0
Credit	-	18,800.15	-	18,800.15
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	1,601.57	-	1,601.57
CDCP	-	7,879.52	-	7,879.52
Noncredit	-	2,818.24	-	2,818.24
Total	-	31,099.48	-	31,099.48

Definitions:	PY: 2023-24	CY: 2024-25
PY App#3: PY App#1 plus PY Growth, is the <u>base for CY</u> .		
CY App#0: Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
CY App#1: Base for CY plus any restoration, decline or adjustment.		
CY App#2: FTES that will be funded not including growth. Includes Credit 3-year average.		
CY App#3: CY App#1 plus Growth. Used as the base for the following year.		
CY Adjustment: Alignment of FTES to available resources.		
Change Prior Year to Current Year: CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values		

Section Ic: FTES Restoration Authority				
<i>variable</i>	v	w	y	z = (v + w + y) x l
FTES Category	2021-22	2022-23	2023-24	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
Total	-	-	-	\$ -

Section Id: FTES Growth Authority			
<i>variable</i>	aa	ab 2023-24 Applied #3 FTES	ac = aa x ab 2024-25 Growth FTES
FTES Category	% target		
Credit	0.54%	18,136.42	97.20
Incarcerated Credit	0.54%	-	-
Special Admit Credit	0.54%	1,334.45	7.15
CDCP	0.54%	6,820.67	36.56
Noncredit	0.54%	2,270.54	12.17
Total		28,562.08	153.08
Total Growth FTES Value =>>> \$			893,491

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<u>Single College Districts</u>			
≥ 20,000	10,847,419.78	-	\$0
≥ 10,000 & < 20,000	8,677,936.16	-	-
< 10,000	6,508,449.14	-	-
<u>Multi-College Districts</u>			
≥ 20,000	8,677,936.16	1	8,677,936
≥ 10,000 & < 20,000	7,593,193.50	-	-
< 10,000	6,508,449.14	1	6,508,449
Additional Rural \$	2,070,087.77	-	-
Subtotal			\$15,186,385

FTES	Funding Rate	Number of Centers	Basic Allocation
<u>State Approved Centers</u>			
≥ 1,000	\$2,169,483.61	1	\$2,169,484
<u>Grandparented Centers</u>			
≥ 1,000	2,169,483.61	1	2,169,484
≥ 750 & < 1,000	1,627,112.28	-	-
≥ 500 & < 750	1,084,740.95	-	-
≥ 250 & < 500	542,371.33	-	-
≥ 100 & < 250	271,187.37	-	-
Subtotal			\$4,338,968
Total Basic Allocation			\$19,525,353
Total FTES Allocation			177,491,556
Total Base Allocation			\$197,016,909

Section II: Supplemental Allocation

Supplemental Allocation - Point Value \$1,251.96	Points	2023-24 Headcount	Rate	Revenue
AB540 Students	1	1,803	\$1,251.96	\$2,257,286
Pell Grant Recipients	1	6,688	1,251.96	8,373,118
Promise Grant Recipients	1	15,286	1,251.96	19,137,483
Totals		23,777		\$29,767,887

Section III: Student Success Allocation

All Students - Point Value \$738.23	Points	2021-22 Headcount	2022-23 Headcount	2023-24 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,146	1,104	1,112	1,120.67	\$ 2,952.94	\$3,309,260
Associate Degrees	3	1,329	1,176	1,276	1,260.33	2,214.70	2,791,265
Baccalaureate Degrees	3	7	15	19	13.67	2,214.70	30,268
Credit Certificates	2	450	1,030	1,392	957.33	1,476.47	1,413,473
Transfer Level Math and English	2	887	897	947	910.33	1,476.47	1,344,079
Transfer to a Four Year University	1.5	651	1,484	1,183	1,106.00	1,107.35	1,224,731
Nine or More CTE Units	1	3,785	4,776	4,716	4,425.67	738.23	3,267,180
Regional Living Wage	1	5,370	7,086	5,093	5,849.67	738.23	4,318,427
All Students Subtotal		13,625	17,568	15,738	15,643.67		\$17,698,683
Pell Grant Recipients - Point Value \$186.21							
Associate Degrees for Transfer	6	542	545	603	563.33	\$ 1,117.26	\$629,388
Associate Degrees	4.5	574	532	587	564.33	837.94	472,879
Baccalaureate Degrees	4.5	5	11	9	8.33	837.94	6,983
Credit Certificates	3	165	289	331	261.67	558.63	146,174
Transfer Level Math and English	3	329	337	388	351.33	558.63	196,265
Transfer to a Four Year University	2.25	264	598	482	448.00	418.97	187,699
Nine or More CTE Units	1.5	1,492	1,404	1,714	1,536.67	279.31	429,213
Regional Living Wage	1.5	673	999	453	708.33	279.31	197,848
Pell Grant Recipients Subtotal		4,044	4,715	4,567	4,442.00		\$2,266,449
Promise Grant Recipients - Point Value \$186.21							
Associate Degrees for Transfer	4	852	809	819	826.67	\$ 744.84	\$615,733
Associate Degrees	3	969	837	943	916.33	558.63	511,890
Baccalaureate Degrees	3	7	15	16	12.67	558.63	7,076
Credit Certificates	2	288	475	574	445.67	372.42	165,975
Transfer Level Math and English	2	501	497	547	515.00	372.42	191,796
Transfer to a Four Year University	1.5	427	914	693	678.00	279.31	189,375
Nine or More CTE Units	1	2,250	2,447	2,915	2,537.33	186.21	472,475
Regional Living Wage	1	1,655	2,222	1,093	1,656.67	186.21	308,487
Promise Grant Recipients Subtotal		6,949	8,216	7,600	7,588.33		\$2,462,807
Total Headcounts		24,618	30,499	27,905	27,674.00		\$22,427,939
Total Student Success Allocation							\$22,427,939



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

2025-26 State Budget Agreement Reached

BY SSC GOVERNMENTAL RELATIONS TEAM Copyright 2025 School Services of California, Inc. posted June 26, 2025

Media outlets confirmed on Tuesday, June 24, 2025, that Governor Gavin Newsom and legislative leadership have come to an agreement on the 2025-26 State Budget package.

Yesterday, Wednesday, June 25, 2025, both the Assembly Committee on Budget and the Senate Budget and Fiscal Review Committee held hearings on the 2025-26 State Budget package, which includes budget bills and 19 trailer bills. The Assembly and Senate are expected to act on the numerous bills needed to enact the State Budget tomorrow, June 27, 2025.

The bill that will amend the main 2025-26 State Budget bill, also known as budget bill jr., is [Assembly Bill \(AB\)/Senate Bill \(SB\) 102](#). Changes to the 2022-23, 2023-24, and 2024-25 Enacted State Budgets will be done through [AB 103/SB 103](#).

For policy changes impacting California Community Colleges (CCC), AB/SB 123 is the main bill to note as it is the education omnibus budget trailer bill. AB/SB 123 is a 135-page bill making various changes to the Education Code. Below we provide a crosswalk of the significant CCC proposals from the Governor's proposal, the Legislature's proposal, and the final agreement:

	Governor's Version	Legislative Version	Final Budget Agreement
2024-25 Proposition 98 Minimum Guarantee	Appropriates \$117.6 billion, which is \$1.3 billion less than the calculated level of \$118.9 billion	Governor's proposal	Appropriates \$118 billion, which is \$1.9 billion less than the calculated level of \$120 billion
Public School System Stabilization Account	<ul style="list-style-type: none">2024-25: Reduces the deposit from \$1.2 billion (discretionary) to \$540 million (mandatory)2025-26: Mandatory withdrawal of \$540 million, exhausting the reserves	Includes the Governor's proposal, plus authorizes a discretionary deposit of up to \$650 million when the 2024-25 Proposition 98 minimum guarantee is recalculated in the future	<ul style="list-style-type: none">2024-25: Projects a revised \$455 million required deposit2025-26: Mandatory withdrawal of \$455 million, exhausting the reserves
Deferrals	A deferral of \$531.6 million in apportionments from 2025-26 to 2026-27	<ul style="list-style-type: none">Modifies the May Revision proposal to instead defer \$377.5 million from 2025-26 to 2026-27Reappropriates \$135 from the 2024-25 funding for the Part-Time Faculty Health Insurance program to help reduce the 2025-26 deferral	<ul style="list-style-type: none">Defers \$300 million from June 2025 to July 2025Defers \$108.3 million from May 2025 to July 2025
Proposition 98 "Split" with Community Colleges	Reclaims Proposition 98 funds from the CCC for transitional kindergarten (TK) starting in 2023-24, which increases the TK-12 share by \$492.4 million and reduces the community college share by an equal amount	Rejects the proposal in 2023-24 and 2024-25, which returns \$260 million to the CCC, but includes the Governor's proposal starting in 2025-26	Legislative version
Cost-of-Living Adjustment (COLA)	Funds the 2.30% statutory COLA for the Student Centered Funding Formula (SCFF)	Governor's proposal	Governor's proposal

SCFF	<ul style="list-style-type: none"> Provides \$210.2 million one-time to pay back the 2024-25 SCFF deferral Includes \$59 million from the Proposition 98 Rainy Day Fund to support SCFF costs 	Governor's proposal	Governor's proposal
Categorical Programs	Funds the 2.30% COLA to select categorical programs	Governor's proposal	Governor's proposal
Enrollment Growth	Provides \$139.9 million ongoing in 2025-26 to support enrollment growth	<ul style="list-style-type: none"> Funds \$100 million one-time to support enrollment growth in 2024-25 Funds \$139.9 million ongoing in 2025-26 to support enrollment growth 	<ul style="list-style-type: none"> Funds \$100 million to support enrollment growth in 2024-25 Funds \$39.9 million ongoing in 2025-26 to support enrollment growth Results in a combined growth percentage of 2.35% in 2025-26
Facilities	Support Proposition 51 and Proposition 2 community college facilities projects	Governor's proposal	Governor's proposal
Student Support Block Grant	No proposal	\$80 million one-time	\$60 million one-time for specified student supports
Property Tax Backfill	Provides \$8.1 million to backfill 2025-26 projected property tax revenue losses from wildfires and \$3.8 million one-time to backfill for 2024-25 property tax revenue losses	Governor's proposal	Governor's proposal
Rising Scholars Augmentation	Increase of \$10 million ongoing	Governor's proposal	Governor's proposal
Collaborative Enterprise Resource Planning Project	May Revision withdraws the January proposal to provide \$168 million one-time	Concurs with the Governor's proposal to withdraw funding	Not included
Common Cloud Data Platform	Provides \$12 million one-time	Maintains \$12 million one-time with the condition that the project go through the Department of Technology Project Approval Lifecycle process	Legislative version
Credit for Prior Learning Initiative	Provides \$15 million one-time and \$5 million ongoing	Rejects the \$15 million one-time and retains the \$5 million ongoing	Governor's proposal
Career Passport Program	Funds \$25 million one-time to develop the program	Rejects Governor's proposal	Governor's proposal
e-Transcript California	Provides \$6.6 million one-time to support e-Transcript California and cover a shortage of funds for the program	Governor's proposal	Governor's proposal
Part-Time Faculty Office Hours	No proposal	\$44 million one-time	Not included

Emergency Financial Aid	No proposal	\$20 million one-time	Legislative version
Dreamer Resource Liaisons	No proposal	\$15 million one-time	Legislative version
Financial Aid Support and Outreach to Students	No proposal	\$5.1 million one-time	Legislative version
EMT/Paramedic Pre-Apprenticeship Academies	No proposal	\$10 million one-time	Legislative version
Reimbursements for Firefighter Apprenticeship Training	No proposal	\$6.33 million one-time	Legislative version
Community College Healthy Schools Pathway Program	No proposal	No proposal	\$10 million one-time

Summarized here are only some of the highlights of what will be included in the 2025-26 State Budget should it be enacted in law as currently drafted in trailer bills. The Legislature is poised to vote on the State Budget package tomorrow and we will dig into the details of these new provisions of law through a series of *Community College Update* articles.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Top Legislative Issues—June 27, 2025

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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The Assembly Higher Education Committee, chaired by Assemblymember Mike Fong (D-Alhambra), held its first hearing to consider Senate education bills this past Tuesday, June 24, 2025. The committee heard and approved all nine measures on its agenda. The committee is slated to hold at least one more hearing, scheduled for Tuesday July 8, 2025.

The Senate Education Committee, chaired by Senator Sasha Renée Pérez (D-Pasadena), met for the third consecutive week to consider 19 Assembly measures. The committee will likely meet two or three more times before the July 18 deadline since the Assembly sends over significantly more measures for the Senate to consider.

Three weeks from today—July 18, 2025—is the deadline for second house policy committees to approve legislation and send bills to the Appropriations Committee or straight to the house floor. The Legislature will then begin its monthlong summer recess and will not return to Sacramento until Monday, August 18, 2025.

To jump to certain topics, click on any of the appropriate links below:

- [Employees](#)
- [Governance and District Operations](#)
- [Instruction](#)
- [Miscellaneous](#)
- [Student Services](#)

Employees

Assembly Bill (AB) 65 (Aguiar-Curry, D-Winters)—School and Community College Employees: Paid Disability and Parental Leave. As introduced on December 3, 2024, this bill would require a TK-14 public school employer to provide up to 14 weeks of full pay to certificated and classified employees due to pregnancy, miscarriage, childbirth, termination of pregnancy, or recovery from those conditions.

AB 65 is now a two-year bill and will no longer be advancing through the legislative process this year.

Senate Bill (SB) 241 (Cervantes, D-Riverside)—Community Colleges: Personnel: Qualifications. As amended on June 26, 2025, this bill would require that a California Community Colleges (CCC) instructor, librarian, counselor, student personnel worker, supervisor, administrator, chief administrative officer, extended opportunity programs and services worker, disabled students programs and services worker, apprenticeship instructor, or health supervisor be a person who meets the minimum qualifications to serve in that position established in current law. The bill does not prohibit community college staff from using artificial intelligence tools to assist in the operations of a community college or in providing services to community college students.

Governance and District Operations

AB 395 (Gabriel, D-Encino)—Holidays. As amended on June 25, 2025, this bill would require, beginning with the 2026-27 academic year, the governing board of a community college district (CCD), the California State University (CSU), TK-12 local educational agencies (LEAs), and requests the University of California (UC), to make every reasonable effort, when developing academic calendars, to avoid calendaring an institutional event on a date for which the institution of higher education knows, or has reason to know, that members of the public would be unable to participate or be present due to the ritual observance of a religious, cultural, or ancestral holiday.

Instruction

AB 731 (Fong)—Dual Enrollment: College and Career Access Pathways Partnerships. As amended on May 5, 2025, this bill would require College and Career Access Pathways (CCAP) protocols to authorize a pupil to complete one application for the duration of the pupil's attendance at a community college as a special part-time student participating in a CCAP partnership agreement. The bill would also revise the CCAP partnership provisions to eliminate the requirement that the protocols require principal recommendation.

The bill would also clarify that courses can be offered either in person at a high school or community college campus or in an online format, either synchronous or asynchronous. The bill also defines synchronous and asynchronous delivery models for the purpose of CCAP agreements. Those definitions are as follows:

- **Synchronous:** Classroom-style instruction or designated small group or one-on-one instruction delivered in the form of internet or telephonic communications, and involving live two-way communication between the teacher and pupil

- **Asynchronous:** A program in which a pupil and teacher interact using online resources, including, but not limited to, discussion boards, websites, and email; however, the pupil and teacher need not necessarily be online at the same time

The bill also requires LEAs and CCDs to annually report high school pupils who successfully complete 12 or more units by graduation, complete a certificate, or complete the courses required for an associate degree or an associate degree for transfer.

Miscellaneous

SB 391 (Laird, D-Santa Cruz)—**Community Colleges: Chancellor of the California Community Colleges: Data Request Fee Policy.** As amended on June 26, 2025, this bill would authorize the California Community Colleges Chancellor's Office (CCCCO) to implement a data request fee policy for researchers applying for access to individually identifiable data or student data, or both. The bill would require that the data request fee policy be reviewed and approved by the Board of Governors, revised periodically, and made publicly available and posted in a prominent location on the CCCCCO website.

SB 790 (Cabaldon, D-Yolo)—**Postsecondary Education: Interstate Reciprocity Agreements for Distance Education: Out-of-State Postsecondary Educational Institutions.** As amended on June 26, 2025, this bill would authorize the Governor to enter into one or more interstate reciprocity agreements for distance education through a compact on behalf of the state upon issuing certain written findings and after certain committees of the Legislature hold a joint hearing on the agreement. The bill would require the Governor to designate a state agency, department, or office for the implementation of an interstate reciprocity agreement for distance education if the Governor enters into such an agreement.

Originally, the bill would have also struck the California Postsecondary Education Commission from the Education Code and required the Governor to designate a state agency, department, or office as the principal state operating and coordinating entity for postsecondary education. However, that language was removed from the bill in the Assembly Higher Education Committee.

Student Services

AB 466 (Solache, D-Lynwood)—**Public Postsecondary Education: Donate Life California: Educational Information.** As amended on May 23, 2025, this bill would require each campus of the CCC and the CSU and requests the UC to provide educational information about Donate Life California and the Donate Life California Organ and Tissue Donor Registry to all incoming students.

AB 1098 (Fong)—**Postsecondary Education: Undergraduate and Graduate Students: Pregnancy or Pregnancy-Related Issues.** As amended on April 10, 2025, this bill would require each postsecondary educational institution to adopt a written policy for students on pregnancy discrimination and would require the policy to include procedures for accessing reasonable accommodations and for addressing pregnancy discrimination complaints for alleged noncompliance. The bill would also prohibit a postsecondary educational institution from discriminating against a student based on the student's current, potential, or past pregnancy or pregnancy-related conditions.

2025 Legislative Calendar—Upcoming Holidays and Deadlines

July 4—Independence Day observed.

July 18—Last day for policy committees to hear and report bills. Summer recess begins upon adjournment, provided the budget bill has been passed.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

General Fund Revenues Beating May Estimates

 [BY PATTI F. HERRERA, EDD](#)

 [BY WENDI MCCASKILL](#)

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posted June 30, 2025

The Department of Finance (DOF) issued its latest *Finance Bulletin* on Friday, June 27, 2025, summarizing the state of the economy and California General Fund revenues through May.

U.S. economic growth remained relatively flat in the first quarter of 2025, owing in large part, according to the DOF, to the effect of recent trade policies muting U.S. exports. Net export activity at the start of the year contracted 4.9% from U.S. gross domestic product, the general measure of a nation's economic health. Similarly, the labor market for the nation and California was unchanged in May for the third consecutive month at 4.2% and 5.3%, respectively. California saw its largest increase in employment since April 2022, adding 49,400 residents to the state's employment figure, with the greatest job gains in the private education and health services sectors.

California's housing market continues to face challenges, making it one of the state's highest priorities in the 2025-26 State Budget. In fact, the enactment of the Budget is dependent on the signing of a housing trailer bill that is arguably designed to address California's housing crisis. Permits for single-family housing are up 4.2% from last year (64,200 permits), while multi-family permits are down 20.1% (33,300 permits) from the same period. Meanwhile, the statewide median sale price of existing single-family homes decreased 1.1% in May from April's historic high of \$910,160. Existing single-family home sales are also down on a month-to-month and year-over-year basis by 5.1% and 4.0%, respectively.

Meanwhile, state General Fund revenues beat May Revision estimates. Cash receipts exceeded May's monthly projections by \$1.1 billion (or 7.7%). Fiscal year-to-date revenues are \$1.1 billion above the May Revision forecast due to better-than-expected revenues from personal income and corporation taxes.

2024-25 Year-to-Date "Big Three" Tax Revenues In billions

	Forecast	Actual	Difference	Percent Difference
Personal Income Tax	\$111.6	\$112.1	\$0.5	0.5%
Corporation Tax	\$28.4	\$28.8	\$0.4	1.3%
Sales and Use Tax	\$31.3	\$31.2	-\$0.1	-0.4%



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Governor Newsom Signs 2025-26 State Budget Package

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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Last Friday, June 27, 2025, Governor Gavin Newsom signed the main State Budget bill, budget bill junior, and most of the budget trailer bills, which contain the implementing language of the 2025-26 State Budget package. Yesterday, Monday, June 30, 2025, the Legislature finalized the housing, public resources, and two bargaining unit trailer bills.

Below, we highlight the relevant State Budget bills that have been signed by the Governor and of which your community college district (CCD) should be aware. As budget bills, all these measures went into effect immediately upon Governor Newsom's signature.

[SB 101—Budget Act of 2025](#)

Senate Bill (SB) 101 (Wiener, Statutes of 2025) is the main State Budget. SB 101 represents the two-party agreement between the Assembly and Senate and was necessary for the Legislature to meet its constitutional deadline of June 15 to pass a budget plan.

[AB 102—Budget Bill Junior for 2025-26](#)

Assembly Bill (AB) 102 (Gabriel, Statutes of 2025), or budget bill junior, reflects the budget agreement reached between the Administration and the Legislature. AB 102 makes the necessary amendments to the aforementioned SB 101, the main 2025-26 State Budget bill.

[SB 103—Budget Bill Junior for 2022-23, 2023-24, and 2024-25](#)

SB 103 (Wiener, Statutes of 2025) is the budget bill junior that makes changes to the three prior fiscal years. Among other things, for TK-14 education, the bill adjusts the required deposit into the Public School System Stabilization Account, the Proposition 98 Rainy Day Fund, to \$455 million.

[AB 123—Higher Education Budget Trailer Bill](#)

AB 123 (Committee on Budget, Statutes of 2025) is the budget trailer bill that makes policy changes impacting higher education, including Education Code affecting CCDs. You can find the details of AB 123 in our June 2025 *Community College Update* article, entitled “[2025-26 State Budget Agreement Reached](#).” In the article, we provide a crosswalk of the significant community college proposals included in the Governor’s proposal, the Legislature’s proposal, and the final agreement.

AB 121—Education Omnibus Budget Trailer Bill

AB 121 (Committee on Budget, Statutes of 2025) is the budget trailer bill that mostly makes policy changes impacting TK-12 education. However, there are several provisions in this bill that also pertain to the community colleges, including the following:

- Calculates the Proposition 98 minimum guarantee at \$120 billion in 2024-25, but appropriates \$118 billion, creating a settle-up amount for 2025-26 of approximately \$1.9 billion
- Funding for the cost of transitional kindergarten enrollment from the Local Control Funding Formula outside of the Proposition 98 split between TK-12 education and the California Community Colleges starting in 2025-26, shifting approximately \$233 million from community colleges to TK-12



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Top Legislative Issues—July 11, 2025



BY SSC GOVERNMENTAL RELATIONS TEAM

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With the July 18, 2025, deadline for bills to clear second house policy committees quickly approaching, policy committees are having their final hearings of the year. In fact, Assemblymember Mike Fong (D-Alhambra), who chairs the Assembly Higher Education Committee, said that the hearing that took place this past Tuesday, July 8, 2025, is the last one of the year. The Senate Education Committee, chaired by Senator Sasha Renée Pérez (D-Pasadena), will hold its last policy committee hearing of the year next Wednesday, July 16, 2025.

It is important to note, however, that urgent issues may call for unplanned hearings.

July 18, 2025, is also the day that the Legislature will leave for its monthlong summer recess and will not return until Monday, August 18, 2025. When the Legislature returns from its recess, it will have two weeks to move bills through the Appropriations Committees and four weeks to complete floor votes. The last day for the Legislature to approve bills and send them to Governor Gavin Newsom is Friday, September 12, 2025.

To jump to certain topics, click on any of the appropriate links below:

- [Access](#)
- [Employees](#)
- [Financial Aid](#)
- [Governance and District Operations](#)
- [Instruction](#)
- [Miscellaneous](#)
- [Student Safety](#)

Access

Senate Bill (SB) 640 (Cabaldon, D-Yolo)—Public Postsecondary Education: Admission, Transfer, and Enrollment. In addition to establishing the California State University (CSU) Direct Admission Program, under which a pupil graduating from a high school of a participating local educational agency is deemed eligible for enrollment into a designated CSU campus, the bill would also require the California Community Colleges Chancellor's Office, in collaboration with the Academic Senate of the California Community Colleges (CCC) and the CSU, to establish an intersegmental curriculum workgroup composed of specified CCC and CSU faculty, to create no fewer than five transfer model curricula that are not related to existing associate degrees for transfer.

Employees

SB 494 (Cortese, D-San Jose)—Classified School and Community College Employees: Disciplinary Hearings: Appeals: Contracted Administrative Law Judges. As amended on July 10, 2025, this bill would authorize a permanent classified employee of a community college district or K-12 school district to appeal disciplinary action to a contracted administrative law judge, paid and selected jointly by the district and the employee or their employee organization unless the employee organization and the school district have agreed to an alternative method of appealing disciplinary action. The bill would require this alternative method of appealing a disciplinary action to be subject to judicial review pursuant to specified standards of review of arbitration awards.

Financial Aid

SB 323 (Pérez)—Student Aid Commission: California Dream Act Application. As amended on July 10, 2025, this bill would require the California Student Aid Commission (CSAC), by the start of the 2026-27 financial aid cycle, to amend the California Dream Act Application (CADAA), and any of its grant processing systems, to clarify and ensure that the application can be used by any student eligible for state financial aid programs, regardless of their eligibility for federal financial aid. The bill would also require CSAC to consult with California's public and private colleges and universities to promote the CADAA effectively and inform students and their families of their available financial aid application options.

Governance and District Operations

Assembly Bill (AB) 268 (Kalra, D-San Jose)—State Holidays: Diwali. As amended on June 13, 2025, this bill would establish the 15th day of the month of Kartik in the Hindu lunar calendar of each year, known as "Diwali," as a state holiday. The bill would authorize, not require, K-14 districts to close on Diwali if the governing board agrees to close schools for that purpose pursuant to a memorandum of understanding (MOU). The bill would also authorize K-14 employees to a paid holiday for Diwali if the governing board of the district agrees to the paid holiday pursuant to an MOU.

Instruction

AB 731 (Fong)—Dual Enrollment: College and Career Access Pathways Partnerships. As amended on July 1, 2025, this bill would make various changes to the College and Career Access Pathways (CCAP) dual enrollment program, including the following:

- Eliminates the requirement that a high school principal recommend a student for participation in a CCAP partnership
Requires CCAP agreements to authorize a student to complete a single community college application for the duration of their participation in the program
- Clarifies that CCAP courses may be offered using an online platform during the regular school day
- Removes the four-course-per-term cap for CCAP students, while retaining the 15-unit maximum per term
- Revises annual CCAP reporting requirements to include the number of students completing 12 or more units, earning certificates or degrees, and successful course completion rates disaggregated by course type, delivery method, and school site.
- Recent amendments removed language from the bill that would have required the Board of Governors to adopt regulations to ensure that comprehensive support services are provided to high school pupils dually enrolled in asynchronous courses. The amendments also deleted language that would have defined synchronous and asynchronous instruction under a CCAP agreement.

Miscellaneous

SB 744 (Cabaldon)—Accrediting Agencies. As gutted and amended on June 11, 2025, this bill would provide that, for purposes of any code or statute, a national or regional accrediting agency recognized by the U.S. Department of Education as of January 1, 2025, shall retain that recognition until January 20, 2029, provided that the accrediting agency continues to operate in substantially the same manner as it did on January 1, 2025.

Student Safety

AB 727 (González, M., D-Los Angeles)—Identification Cards. As amended on June 19, 2025, this bill would require public higher education institutions and public schools serving students in grades 7-12 that issue student identification cards to include the telephone and text number for the Trevor Project's suicide hotline that is available 24 hours per day and 7 days a week.

SB 271 (Reyes, D-San Bernardino)—Public Postsecondary Education: Students with Dependent Children: Childcare Services, Resources, and Programs. As amended on May 23, 2025, this bill would require the financial aid office of each CCC and CSU campus, and request the University of California (UC) to provide students with dependent children information on the campus' childcare development center and childcare offerings, if applicable, a referral to the campus Basic Needs Center, and information on supplemental awards such as the Cal Grant award for students with dependent children. The bill would also require child development programs or

preschools established by community colleges and CSU campuses, and request UC campuses, to provide students with dependent children seeking childcare with a referral to the campus Basic Needs Center and the campus' financial aid office. The bill would also expand the definition of basic needs services and resources to include childcare services and resources and would authorize that childcare services and support to include direct financial and service support. The bill would explicitly state that all available financial aid includes supplemental awards such as the Cal Grant award for students with dependent children. If a campus has an existing center or office that supports parenting students, the bill would authorize a Basic Needs Center to direct that student to the student parent center or office if the student would be better served by that center or office.

2025 Legislative Calendar—Upcoming Holidays and Deadlines

July 18—Last day for policy committees to hear and report bills. Summer recess begins upon adjournment, provided the budget bill has been passed.

August 18—Legislature reconvenes from summer recess.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

U.S. Department of Education Delays FY 2025 Funds

 [BY MICHELLE MCKAY UNDERWOOD](#)

 [BY LINETTE HODSON](#)

 [BY DANYEL CONOLLEY](#)

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posted July 15, 2025

[Editor's note: While a significant amount of the delayed funds—and focus—is only relevant to TK-12 education, adult education funds are also impacted. The following article was posted when the issue first came to light, is focused on TK-12 funds, and provides background for the lawsuit announced on July 14, 2025.]

On Monday, June 30, 2025, the U.S. Department of Education (ED) communicated to the California Department of Education that it would not be issuing grant award notifications obligating more than \$810 million in federal funds per the standard process on July 1. The notification states the ED is “reviewing the FY [fiscal year] 2025 funding for the [Title I-C, II-A, III-A, IV-A, IV-B] grant program(s), and decisions have not yet been made concerning submissions and awards for this upcoming academic year.”

The programs under review are as follows:

- Title I-Part C—Education of Migratory Children
- Title II-Part A—Supporting Effective Instruction
- Title III-Part A—English Language Acquisition, Language Enhancement, and Academic Achievement
- Title IV-Part A—Student Support and Academic Enrichment Grants
- Title IV-Part B—21st Century Community Learning Centers

These funds have regularly been approved by Congress, as recently as March 2025 in the federal continuing resolution, leading local educational agencies (LEAs) to include them in their budgets. Federal funds are a relatively smaller, but still critically important, component of most LEAs' budgets. This announcement does not close the door to these funds *eventually* flowing after the Trump Administration's review, as a result of congressional action and/or litigation, but puts many LEAs into a budgeting scenario where these funds *never* materialize to support students and programs as we enter the 2025-26 school year.

Budget Considerations

Although LEAs will have an opportunity to update their 2025-26 budget during the 45-day budget revision process, it is unlikely that we will have enough definitive information (see various remedy processes noted above) to make any decisions until the First Interim reporting period. In the meantime, it is recommended that cash flow documents are updated to reflect the delayed receipt of the federal funds. LEAs are encouraged to develop and communicate alternative multiyear projections that model scenarios involving reduced or eliminated federal revenue streams for impacted programs. Having contingency plans in place will enable LEAs to respond swiftly to any future funding shifts without jeopardizing student services.

Staffing Considerations

As LEAs are developing contingency plans for staffing, it is emphasized that there are limited options in the restrictive statutory layoff processes for probationary and permanent employees. Simply put, the layoff procedures prescribed in [Education Code Section \(EC §\) 44955](#) for certificated employees and [EC § 45117\(a\)](#) for classified employees do not accommodate circumstances which require LEAs to contemplate making staffing reductions after the March 15 timelines. With the “summer layoff window” codified in [EC § 44955.5](#) definitively closed for 2025-26, the options to implement layoffs in programs impacted by the stoppage of federal funding are not available to LEAs at this time.

There are operational considerations and temporary staffing allowances that can assist in managing staffing during this time of uncertainty. The temporary employment options for certificated employment ([EC § 44954](#) and [EC § 44909](#)) and short-term employment provisions for classified employees ([EC § 45103](#)) could be appropriate for positions which are specially funded or fulfilling a short-term need. Remember, there are strict rules for temporary employment and the employee must be hired in the temporary classification prior to the first day of work, as the classification cannot be changed during employment due to changes in funding sources. Additionally, consideration of implementing a hiring freeze or placing a hold on recruitment for certain positions and reallocating staff assists in containing personnel expenditures. Finally, we encourage consultation with your attorney for advice and guidance when considering utilizing the statutory provisions for staffing reductions.

Next Steps

As noted above, *this is not the end of this issue*, and we will continue to provide additional information and advice as the issue develops.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

California Sues over Frozen Federal Funds

 [BY MICHELLE MCKAY UNDERWOOD](#)

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Yesterday, July 14, 2025, California Attorney General (AG) Rob Bonta [announced](#) that California has sued the Trump Administration over its decision to freeze funding for six federal education programs (see “[U.S. Department of Education Delays FY 2025 Funds](#)” in the July 2025 *Community College Update*). According to the AG, the freeze impacts an estimated \$939 million in federal education funding for the following programs:

- Adult Education and Family Literacy Act Grants
- Title I-Part C—Education of Migratory Children
- Title II-Part A—Supporting Effective Instruction
- Title III-Part A—English Language Acquisition, Language Enhancement, and Academic Achievement
- Title IV-Part A—Student Support and Academic Enrichment Grants
- Title IV-Part B—21st Century Community Learning Centers

A coalition of nearly two dozen AGs argue that the funding freeze “violates federal funding statutes and regulations authorizing these critical programs and appropriating funds for them, violates federal statutes governing the federal budgeting process, including the Antideficiency Act and Impoundment Control Act, and violates the constitutional separation of powers doctrine and the Presentment Clause.”

Focusing in on adult education, the lawsuit notes, “The ED Funding Freeze will also result in a substantial reduction in services to adult learners within the first quarter of the school year. Community-based organizations will stop providing services. Local educational agencies and community college noncredit programs will also experience reductions in services over the first quarter of the year.”

The plaintiff states are asking the court to declare the funding freeze unlawful and block any attempts to withhold or delay this funding. The lawsuit has been filed in the United States District Court for the District of Rhode Island, and the timeline for resolution is unknown as of this writing.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Supreme Court Allows ED Firings—For Now



BY ANJANETTE PELLETIER

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posted July 15, 2025

In a brief and unsigned [order](#), the Supreme Court agreed on Monday, July 14, 2025, that the firing of nearly half of the workers for the U.S. Department of Education (ED) can proceed. The order, while technically temporary during the appeals process, provides a significant victory for the Administration and could ease ED efforts to dismantle the federal government's role in education. The emergency order allows the Administration to functionally eliminate a government department created by Congress, without legislative input. A few of the impacted ED operations include seven regional divisions of the Office for Civil Rights; most of the Federal Student Aid office responsible for certifying schools so students can receive federal financial aid; and many units specific to K-12 education.

Justice Sonia Sotomayor wrote an 18-page dissent, joined by two others, Justices Elena Kagan and Ketanji Brown Jackson. The dissent outlined the recent actions of the ED since March 2025 and cites evidence from the original filing and the overturned injunction. Justice Sotomayor minced no words in her dissent, noting "When the Executive publicly announces its intent to break the law, and then executes on that promise, it is the Judiciary's duty to check that lawlessness, not expedite it."

Additionally, the dissent speaks to the impact of allowing the Administration to continue the dismantling of the ED during the appeals process, stating the decision "is indefensible. It hands the Executive the power to repeal statutes by firing all those necessary to carry them out. The majority is either willfully blind to the implications of its ruling or naive, but either way the threat to our Constitution's separation of powers is grave."

The President must take care that the laws are faithfully executed, not set out to dismantle them. That basic rule undergirds our Constitution's separation of powers. Yet today, the majority rewards clear defiance of that core principle with emergency relief. Because I cannot condone such abuse of our equitable authority, I respectfully dissent."

We will continue monitoring the results of the appeals process and provide updates in the event of any additional information.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Another Strong Investment Year for CalPERS



BY MICHELLE MCKAY UNDERWOOD

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posted July 16, 2025

On July 14, 2025, the California Public Employees' Retirement System (CalPERS) announced its pension fund had preliminary investment returns of 11.6% for the 12-month period ending June 30, 2025. This healthy return, well above the system's target return rate of 6.8%, was welcome news a second year in a row; CalPERS reported a 9.3% return for the 2023-24 fiscal year.

Digging into the portfolio, CalPERS' investment bright spots were public equity (+16.8%), private equity (+14.3%), and private debt (+12.8%). Underperforming the overall target return rate, but still in positive territory were real assets (+2.7%) and fixed income (+6.5%). Total fund annualized returns for the 5-year period ending June 30, 2025, stood at 8.0%, the 10-year period at 7.1%, the 20-year period at 6.7%, and the 30-year period at 7.6%.

This preliminary net return is an early snapshot of the CalPERS portfolio. The ending value of the Public Employees' Retirement Fund for 2024-25 will be based on additional factors beyond investment returns, including employer and employee contributions, monthly payments made to retirees, and various investment fees. The final fiscal year performance returns will be used to set 2026-27 contribution levels for local educational agencies and community colleges in spring 2026. In the meantime, CalPERS is expected to update its projected employer contribution rates later this fall.

California State Teachers' Retirement System investment returns are expected to be released in the coming weeks.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

California Law on Subminimum Wage Remains



BY ANJANETTE PELLETIER

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posted July 16, 2025

The U.S. Department of Labor (DOL) published a [notice](#) in the Federal Register on Monday, July 7, 2025, withdrawing a proposed rule to Section 14(c) of the Fair Labor Standards Act, effectively allowing employers to pay subminimum wages to workers with disabilities based on productivity. The DOL pointed to concerns from Republicans in Congress that the DOL does not have the statutory authority to unilaterally do away with 14(c) certificates and rejected the original proposal which cited legal and policy developments focused on equitable wages and the declining use of 14(c) certificates as a rationale for phasing out the program. The DOL stated, “In light of these concerns—most notably about the lack of legal authority to tear down what Congress has mandated—the Department concludes that it is most appropriate to withdraw the proposed rule from consideration.”

While this is a notable federal change, it does not impact California, which shifted its policy regarding subminimum wages for individuals with disabilities with legislation that went into effect on January 1, 2025.

Senate Bill 639 Durazo, Statutes of 2021) mandates *all* employees with disabilities receive at least the state or applicable local minimum wage. This change applies to students who work in supported work environments, either through the Department of Rehabilitation or work arrangements supported through special education programs. California has championed the transition of workers with disabilities into Competitive Integrated Employment, where they earn at least the minimum wage and work towards independence, and meaningful employment in integrated settings.

Despite continued flexibility at the federal level, California’s law provides protection for workers with disabilities, which is applicable to student workers with disabilities.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Top Legislative Issues—July 25, 2025

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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Last Friday, July 18, 2025, was the deadline for second house policy committees to approve legislation and send bills to the Appropriations Committee or straight to the house floor if the bill does not have a cost. The Legislature finished policy committee hearings a day early and, upon adjournment on July 17, 2025, began its summer recess. The Legislature will not return to Sacramento until Monday, August 18, 2025.

When the Legislature returns from its recess, it will have two weeks to move bills through the Appropriations Committees and four weeks to complete floor votes. The last day for the Legislature to approve bills and send them to Governor Gavin Newsom during the regular session is Friday, September 12, 2025.

With the Legislature officially on break, we will also be taking a holiday from our “Top Legislative Issues” series. Our next issue will be posted on September 5, 2025, which is one week after the Appropriations Committee deadline and one week before the deadline for the Legislature to send bills to Governor Newsom.

To jump to certain topics, click on any of the appropriate links below:

- [Employees](#)
- [Facilities](#)
- [Student Safety](#)
- [Student Services](#)
- [Tuition and Fees](#)
- [Legislative Calendar](#)

Employees

Assembly Bill (AB) 339 (Ortega, D-San Leandro)—Local Public Employee Organizations: Notice Requirements.

As amended on July 15, 2025, this bill would require the governing bodies of public agencies, as well as designated boards and commissions, to provide recognized employee organizations with at least 60 days' written notice before issuing requests for proposals, requests for quotes, or renewing or extending existing contracts for services that fall within the scope of work of the job classifications represented by the employee organization, subject to certain exceptions. In cases of emergency or exigent circumstances where providing the full notice period is impractical, the public agency is required to give as much advance notice as possible under the circumstances. If the recognized employee organization requests to meet and confer after receiving the notice, the public agency is obligated to engage in discussions, in good faith and within a reasonable time frame, regarding the proposed contract decision and any negotiable effects.

AB 1067 (Quirk-Silva, D-Fullerton)—Public Employees' Retirement: Felony Convictions. As amended on July 15, 2025, this bill would require a public employer that is investigating a public employee for misconduct arising out of or in the performance of the public employee's official duties in pursuit of the office or appointment, or in connection with obtaining salary, disability retirement, service retirement, or other benefits, to continue the investigation even if the public employee retires while under investigation, if the investigation indicates that the public employee may have committed a crime. The bill would require a public employer, if the investigation indicates that the public employee may have committed a crime, to refer the matter to the appropriate law enforcement agency and would then authorize the public employer to close the investigation. Under the bill, if the public employee is convicted of a felony for any conduct described above, the public employee would forfeit all accrued rights and benefits in any public retirement system pursuant to the provisions governing forfeiture described above.

Facilities

AB 648 (Zbur, D-Hollywood)—Community Colleges: Housing: Local Zoning Regulations: Exemption. As amended on July 17, 2025, this bill would exempt the construction of faculty and staff housing projects, student housing projects, and university housing development projects from local zoning regulations of any city, county, or city and county when constructed on property owned or leased by a community college district (CCD), if the parcel on which the project will be constructed meets either of the following requirements:

- The parcel is contained either wholly or partially within a one-half mile radius of a main campus
- The parcel is contained either wholly or partially within a one-half mile radius of a satellite campus that existed before July 1, 2025

The bill also states that if the university housing development project includes units for faculty and staff, the CCD shall ensure that a portion of the units are made available at affordable rents to extremely low-income faculty and staff and to lower-income faculty and staff.

Student Safety

AB 90 (Jackson, D-Moreno Valley)—Public Postsecondary Education: Overnight Student Parking. As amended on July 8, 2025, this bill would require the governing board of each CCD to adopt a plan to offer an overnight parking program to eligible students and would require the plan to be developed in consultation with basic needs coordinators and campus security. The bill would require the plan to include a procedure for issuing an overnight parking permit and require each campus to determine the total number of parking spots designated within the parking lot for participating students. The bill would impose duties on basic needs coordinators related to the community college programs, including when acceptance of applications from eligible students would begin. The bill would require the governing board of each CCD, by December 31, 2026, to determine if the community colleges within the district will establish an overnight parking program that aligns with the district plan.

Student Services

AB 1098 (Fong, D-Alhambra)—Postsecondary Education: Undergraduate and Graduate Students: Pregnancy or Pregnancy-Related Issues. As amended on July 3, 2025, this bill would explicitly prohibit a postsecondary educational institution from discriminating against a student based on the student's current, potential, or past pregnancy-related conditions. The bill would extend to pregnant or recently pregnant undergraduate students the prohibitions and obligations placed by existing law on postsecondary educational institutions for pregnant or recently pregnant graduate students. The bill would require these institutions to: (1) require employees obligated to report pursuant to the institution's nondiscrimination policy to give the student the contact information of a coordinator designated by the institution, as specified, and information about what the coordinator, or their designee, can do to ensure the student has equal access to educational programs, (2) require reasonable accommodations provided to a pregnant student or a recently pregnant student to be provided through the institution's coordinator, as provided, and (3) provide a pregnant student or recently pregnant student access to a private and secure room for lactation. The bill would authorize a student to voluntarily accept or reject an accommodation and would require the institution to implement an accommodation the student accepts as soon as practicable. The bill would require birth parent and nonbirth parent students, upon returning to their education program, to be reinstated to the academic status held before their voluntary leave of absence began.

Senate Bill 761 (Ashby, D-Sacramento)—CalFresh: Student Eligibility. Existing federal law provides that students who are enrolled in college or other institutions of higher education at least half time are not eligible for CalFresh benefits unless they meet one of several specified exemptions. As amended on July 17, 2025, this bill would require the California Community Colleges Chancellor's Office (CCCCO) and the office of the Chancellor of the California State University (CSU) to submit to the California Department of Social Services (CDSS) a list of their offered campus-based programs of study and would require the CDSS to approve those programs. The bill would require the CDSS to implement these provisions through all-county letters or similar instruction and would require the department to issue a guidance letter to the CCCCCO and the office of the Chancellor of the CSU. The bill would also require the California Student Aid Commission to update its Grant Delivery System to identify students eligible for CalFresh. Beginning with the 2027-28 academic year, the bill would require each campus of the California Community Colleges (CCC) and CSU to contact all students who have opted in to have their contact information shared with the CDSS, for purposes of informing students about the CalFresh program and services available on and off campus to assist the student in applying for the food benefits.

Tuition and Fees

[AB 695](#) (Fong)—California Community Colleges Access and Continuity for Deported Students Act. As amended on July 17, 2025, this urgency measure would exempt a student from paying nonresident tuition if the student meets the following criteria:

- The student was enrolled and did not pay nonresident tuition at the time of departure
- The student provides an attestation to all the following:
 - The student no longer resides in the U.S.
 - The date the student departed the U.S.
 - The reason the student departed the U.S.
 - The student reenrolls in an online education program offered by a CCC no later than three years from the date the student departed the U.S.

2025 Legislative Calendar—Upcoming Holidays and Deadlines

August 18—Legislature reconvenes from summer recess.

August 29—Last day for fiscal committees to hear and report bills to the floor.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

2024-25 General Fund Revenues Exceed Projections

 [BY WENDI MCCASKILL](#)

 [BY MICHELLE MCKAY UNDERWOOD](#)

Copyright 2025 School Services of California, Inc. posted July 25, 2025

On Wednesday, July 23, 2025, the Department of Finance (DOF) issued its July *Finance Bulletin* (Bulletin), which summarizes the state of the economy and California General Fund revenues through June, the end of the 2024-25 fiscal year.

U.S. economic growth contracted by 0.5% in the first quarter of 2025, with California faring slightly better with a 0.2% contraction over the same period. The DOF reports that inflation accelerated for most goods and services in June. U.S. headline inflation increased on a year-over-year basis to 2.7% in June, which is a 0.3% increase from May’s figures. Core inflation, which excludes food and energy, increased to 2.9% in June, a 0.1% increase from May.

This month’s Bulletin includes the latest state revenue figures to close out the 2024-25 fiscal year. The year-to-date General Fund revenues were \$2.7 billion, or 1.3%, above the most recent forecast. June personal income tax revenues for the full 2024-25 fiscal year were above the year-to-date forecast by \$939 million. Corporation taxes exceeded forecasted figures for the month as well as for the full 2024-25 fiscal year. Sales and use tax receipts were above forecast in June by 0.9%, although on a year-to-date basis they fell \$87 million, or 0.2% below estimates. Actual versus forecast “Big Three” tax collections for the 2024-25 fiscal year are listed in the table below.

2024-25 Comparison of Actual and Forecast Year-to-Date “Big Three” Tax Revenues
(Dollars in millions)

	Forecast	Actual	Difference	Percent Difference
Personal Income	\$125,754	\$126,693	\$939	0.7%

Corporation	\$39,108	\$39,544	\$435	0.4%
Sales and Use	\$34,822	\$34,735	(\$87)	-0.2%

Source: DOF Bulletin

The due date for the second quarter estimated payment for personal and corporate income taxes falls in June, representing 40% of the estimated tax payments for the 2025 tax year. Monthly cash projections for 2025-26 factor in the assumed fiscal impact of the extension of tax deadlines to October 15, 2025, for Los Angeles County taxpayers in recognition of the January fires.

California is tied with Nevada for the second-highest state unemployment rate at 5.4%. This is a 0.1% increase over May unemployment figures. Only the District of Columbia surpasses California with an unemployment rate of 5.9%. In June, the state’s labor force and number of employed Californians grew by 33,400 and 21,700 persons, respectively. Unemployed persons increased by 11,700. Non-farm payroll jobs fell by 6,100 in June. Four sectors saw an increase in jobs—private education and health services, leisure and hospitality, construction, and government. Overall, most sectors declined in June, with professional and business services, manufacturing, information, trade, transportation and utilities, financial activities, and other services all experiencing a decline. There was no change in mining and logging jobs.

Building activity has increased by 2.0% since April 2025, although year-over-year, it has decreased by 6.0%. The median sales price of existing single-family homes decreased to \$899,560. This represents a 0.1% decrease since both May 2025 and June 2024. Housing is one of the state’s highest priorities in 2025-26, and the Enacted Budget included a trailer bill intended to address the housing crisis. We will continue to follow and report on the economy, including any progress on the housing market challenges.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Trump Administration Releases Frozen Federal Education Funds



BY [MICHELLE MCKAY UNDERWOOD](#)

Copyright 2025 School Services of California, Inc. posted July 25, 2025

In a significant update, the Trump Administration announced today, July 25, 2025, that it will release over \$5 billion in previously frozen federal education funds, according to several news outlets. The move follows sustained legal and political pressure, including a multistate lawsuit led by California’s Attorney General and bipartisan Congressional pleading for the release of funds.

The freeze, which took effect June 30, 2025, impacted nearly \$6.8 billion in approved education funding authorized under federal statute with nearly \$1 billion withheld from California (see “[U.S. Department of Education Delays FY 2025 Funds](#)” in the July 2025 *Community College Update*). Among the programs affected were Adult Education, Title I-C (migrant education), Title II-A (teacher professional development), Title III-A (English learner and immigrant support), Title IV-A (student enrichment), and the 21st Century Community Learning Centers program (after-school and summer activities).

In response, California Attorney General Rob Bonta joined 23 other state attorneys general in filing suit against the Trump Administration (see “[California Sues over Frozen Federal Funds](#)” in the July 2025 *Community College Update*). The suit alleged that the freeze was unconstitutional and violated the Administrative Procedure Act, as the funds had already been appropriated by Congress. Education officials and advocacy groups also voiced concerns that the withholding disproportionately harmed vulnerable student populations—particularly low-income, migrant, and English learner students.

In the weeks following the June 30 hold, a coalition of Republican and Democratic Senators publicly demanded the immediate release of the education funds, emphasizing the harm being done to students and education systems across the country. They cited the urgent need for after-school programs, migrant education support, and summer enrichment services, warning that continued delays would undercut learning recovery and disproportionately impact vulnerable student populations.

The Administration’s decision to release the remaining funds follows a smaller release of the 21st CCLC program funding a week ago. According to news reports, funding will begin to flow to states next week.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

It's Time to Calculate Your Annual Gann Limit



BY PATTI F. HERRERA, EDD

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posted July 30, 2025

Each year, community college districts are required to calculate their annual spending limits, also known as Gann Limits. This requirement was established nearly 50 years ago with the passage of Proposition 4 (1979), which is intended to limit government spending by state and local public agencies, including public education agencies.

Specifically, Government Code Section (GC §) 7910 requires community college district governing boards to adopt resolutions estimating their local educational agencies' spending limits at a regularly scheduled or properly noticed special meeting, as well as make the documentation used to determine their spending limits publicly available 15 days prior to the board meeting. Furthermore, GC § 7908(c) requires each district to at least annually report its spending limit, its appropriations subject to the limit, and other information to the California Community Colleges Chancellor's Office (CCCCO) and the Department of Finance. This information is required to be reported on the Annual Financial and Budget Report, CCFS-311 Gann Appropriations Limit form. To assist districts in calculating their annual limits, the CCCCCO provides a Microsoft Excel sheet that can be accessed [here](#).

Local Gann Limits are calculated by multiplying the prior-year limit by the percent change in per capita personal income and average daily attendance. Districts whose revenues exceed their Gann Limits are required to increase their spending limits by "borrowing" from the state's limit in an amount equal to their proceeds of taxes (see GC § 7902.1). Conversely, if a district's Gann Limit is higher than its proceeds of taxes, it must decrease its limit by an amount equal to its revenues. Any adjustment to a district's Gann Limit requires the adoption of a local board resolution identifying the adjustment.

More information on the Gann Limit can be found on the Fiscal Standards and Accountability Unit page [here](#).



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

CalSTRS 2024-25 Investment Returns Surpass Benchmark



BY KYLE HYLAND



BY TEDDI WENTWORTH

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posted August 1, 2025

Following shortly behind the announcement of the California Public Employees' Retirement System (CalPERS) investment returns (see "[Another Strong Investment Year for CalPERS](#)" in the July *Community College Update*), the California State Teachers' Retirement System (CalSTRS) announced an 8.5% net return on investments for the 2024-25 fiscal year. CalSTRS's investments with the strongest returns were public equity (+16.3%) and private equity (+9.7%), while risk mitigating strategies was its worst performer (-7.2%).

CalSTRS exceeded its investment rate of return assumption of 7.0%. This is the second fiscal year in a row that CalSTRS has surpassed its return assumption of 7.0% (the 2023-24 fiscal year netted an 8.4% return on investments). Over the longer term, total fund annualized returns for the 5-year period ending June 30, 2025, stood at 9.4%, the 10-year period at 8.1%, the 20-year period at 7.4%, and the 30-year period at 7.8%.

According to CalSTRS, the pension system is ahead of schedule in reaching full funding by 2046. The next actuarial valuation of the Defined Benefit Program, which will include an updated funded status, will be released in the spring of 2026.

We expect the CalSTRS Board to adopt the employer contribution rate for 2026-27 in May 2026.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Governor Newsom Signs CCC Legislation



BY KYLE HYLAND

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posted August 4, 2025

While the Legislature typically sends the bulk of its approved bills to Governor Gavin Newsom during the last few weeks of the legislative year, there are a number of measures that make it to his desk earlier than that deadline.

Over the past couple of weeks, the Governor has signed three measures into law that will impact the California Community Colleges (CCC), which we summarize below.

Assembly Bill (AB) 313 (Ortega, Statutes of 2025)—Student Financial Aid: Application Deadlines: Extension.

This bill allows the California Student Aid Commission (CSAC) to extend by 30 calendar days the application deadline for any financial aid program administered by CSAC, if CSAC determines that a delay in the opening of the Free Application for Federal Student Aid has occurred.

As a nonurgency measure, the provisions of AB 313 will go into effect on January 1, 2026.

AB 466 (Solache, Statutes of 2025)—Public Postsecondary Education: Donate Life California: Educational Information. This bill requires each campus of the CCC, each campus of the California State University (CSU), and requests the campuses of the University of California (UC) to provide educational information about Donate Life California and the Donate Life California Organ and Tissue Donor Registry to all incoming students. The bill states that a campus may disseminate the educational information in a manner that best fits the needs of the campus and its student population. The bill also requires Donate Life California to provide all necessary resources to assist with the dissemination of educational information based on the needs of the campus.

As a nonurgency measure, the provisions of AB 466 will go into effect on January 1, 2026.

Senate Bill (SB) 619 (Committee on Education, Statutes of 2025)—Public Postsecondary Education. SB 619 is the annual higher education omnibus cleanup bill and proposes technical, noncontroversial amendments to existing law. This bill updates the Education Code to align with the new California General Education Transfer Curriculum singular general education transfer pathway from a CCC to CSU or UC campus and updates foster and kinship references.

As a nonurgency measure, the provisions of SB 619 will go into effect on January 1, 2026.

SSC Comment: It is important to note that none of these bills had any recorded opposition, nor did they receive a “no” vote in any policy committees or on the house floors. In other words, the bills were effectively considered noncontroversial.

We will continue to monitor Governor Newsom’s action on legislation affecting local educational agencies and provide updates in subsequent *Community College Update* articles.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

2025-26 Enacted Budget Dartboard Now Available



Copyright 2025 School Services of California, Inc. posted August 7, 2025

With the enactment of the 2025-26 State Budget, the School Services of California Inc. Financial Projection Dartboard (Dartboard) has been updated to incorporate the latest budget and financial planning factors to assist in developing local agency budgets.

Included in the Dartboard are the current and out-year cost-of-living adjustment (COLA) factors for the Student Centered Funding Formula from the Department of Finance (DOF).

Factor	2024-25 ¹	2025-26 ¹	2026-27	2027-28	2028-29
DOF Estimated Statutory COLA	1.07%	2.30%	3.02%	3.42%	3.31%

¹Represents actual statutory COLA as codified in Education Code Section 42238.02(d)(2)

In addition, this widely used planning tool provides the foundation for budget assumptions related to other revenues and expenditures, including Lottery and Mandate Block Grant rates, as well as California’s Consumer Price Index for the current and future years.

Click [here](#) to view the 2025-26 Dartboard, as well as historic Dartboards.

SSC Community College Financial Projection Dartboard 2025-26 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2025-26 Enacted State Budget. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Student Centered Funding Formula (SCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

SCFF PLANNING FACTORS					
Factor	2024-25	2025-26	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	1.07%	2.30% ¹	3.02%	3.42%	3.31%
Growth Funding	0.50%	2.35%	TBD	TBD	TBD

SCFF RATE FACTORS FOR 2024-25 AND 2025-26		
	2024-25	2025-26
Base Credit	\$5,294	\$5,416
Supplemental Point Value	\$1,252	\$1,281
Student Success Main Point Value	\$738	\$755
Student Success Equity Point Value	\$186	\$190
Incarcerated Credit, Special Admit Credit, CDCP*	\$7,425	\$7,596
Noncredit	\$4,465	\$4,568

OTHER PLANNING FACTORS						
Factors		2024-25	2025-26	2026-27	2027-28	2028-29
California CPI		2.86%	3.09%	2.82%	2.72%	2.79%
California Lottery	Unrestricted per FTES**	\$195.37	\$190.00	\$190.00	\$190.00	\$190.00
	Restricted per FTES	\$88.22	\$82.00	\$82.00	\$82.00	\$82.00
Mandate Block Grant		\$35.64	\$36.46	\$37.56	\$38.84	\$40.13
Interest Rate for Ten-Year Treasuries		4.23%	4.50%	4.36%	4.40%	4.50%
CalSTRS Employer Rate ²		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ²		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate ³		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁴		\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

*Career development and college preparation (CDCP)

**Full-time equivalent student (FTES)

¹Applies to Adult Education, Extended Opportunity Programs and Services, Disabled Students Programs and Services, Apprenticeship, CalWORKs Student Services, Mandate Block Grant, Cooperative Agencies Resources for Education, and the Childcare Tax Bailout.

²California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

³Unemployment rate in 2025-26 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁴Minimum wage increases are effective January 1 of the respective year.

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2025/26 Adopted Budget Assumptions
August 11, 2025

I. State Revenue

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

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded		Actual Growth	Funded Growth
2016/17	28,901.64	27,517.31	28,901.64	a	-4.79%	0.00%
2017/18	28,901.64	29,378.53	29,375.93	b	1.65%	1.64%
2018/19	Recal	25,925.52	28,068.86	c	-11.75%	-4.45%
2019/20	Recal	27,028.98	26,889.30		4.26%	-4.20%
2020/21	Recal	25,333.74	26,993.32		-6.27%	0.39%
2021/22	Recal	26,202.98	27,208.25		3.43%	0.80%
2022/23	Recal	27,294.07	26,783.85		4.16%	-1.56%
2023/24	Recal	29,002.84	28,827.28		6.26%	7.63%
2024/25	Annual	30,668.01	28,861.63	P2	5.74%	0.12%

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

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

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

The governor's state budget proposal includes 2.35% systemwide growth funding and 2.30% COLA. The components remain at 70/20/10 split with funded COLA added to all metrics each year. Any changes to our funding related to the SCFF will be incorporated when known.

Projected COLA of 2.30%	\$5,515,216	
Projected SCFF Base Increase	\$0	
Projected 3rd Approved Center	\$2,219,382	
Projected Growth/Restoration	\$13,438,499	
Deficit Factor (from 3.55% to 0%)	\$8,395,559	
Fund 13 set aside for 2% Deficit Factor (SAC=\$3,717,800/SCC=\$1,459,474)		\$5,177,274

2025/26 Potential Growth at 2.35%

31,389 FTES

- C. Education Protection Account (EPA) funding estimated at **\$48,505,849** based on 2024/25 @ P2. 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 (**\$5,956,130**). Restricted lottery at \$82 per FTES (\$2,570,540). (2024/25 @ Annual of resident & nonresident factored FTES, 31,348.05 x \$190 = \$5,956,130 unrestricted lottery; 31,348.05 x \$82 = \$2,570,540 restricted lottery)
- E. Estimated reimbursement for part-time faculty compensation is estimated at \$707,056 (2024/25 @ P2).
- F. Categorical programs will continue to be budgeted separately; self-supporting, matching revenues and expenditures. COLA is being proposed on certain categorical programs. Without COLA, other categorical reductions would be required to remain in balance if settlements are reached with bargaining groups. The colleges will need to budget for any program match requirements using unrestricted funds.
- G. College Promise Grants (BOG fee waivers 2% administration) funding estimated at 2024/25 @ P2 of \$219,878.
- 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 \$4,000,000. (SAC \$2,500,000, SCC \$1,500,000). Increase of \$300,000.
- J. Interest earnings estimated at \$3,000,000.
- K. Other miscellaneous income (includes fines, fees, rents, etc.) is estimated at approximately \$404,737.
- L. Apprenticeship revenue estimated at **\$6,407,234** (620,856 hrs x \$10.32). Increase of \$1,179,880.
- M. Scheduled Maintenance/Instructional Equipment allocation - no new allocation is proposed at this time.
- N. Full-time Faculty Hiring Allocation - no new allocation is proposed at this time.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2025/26 Adopted Budget Assumptions
August 11, 2025**

Rancho Santiago Community College District
Unrestricted General Fund Summary
2025/26 Adopted Budget Assumptions
August 11, 2025

*	<u>New Revenues</u>	Ongoing Only	One-Time
A	Student Centered Funding Formula		
B	Projected COLA of 2.30%	\$5,515,216	
B	Projected SCFF Base Increase	\$0	
B	Projected 3rd Approved Center	\$2,219,382	
B	Projected Growth/Restoration	\$13,438,499	
B	Deficit Factor (from 3.55% to 0%)	\$8,395,559	
D	Unrestricted Lottery	\$284,764	
H	Mandates Block Grant	\$5,463	
I	Non-Resident Tuition	\$300,000	
J	Interest Earnings	\$0	
L	Apprenticeship - SCC	\$1,179,880	
EGK	Misc Income	\$83,750	
N	Full-time Faculty Allocation	\$0	
	Total	\$31,422,514	
	<u>New Expenditures</u>		
B	Salary Schedule Increases/Collective Bargaining	\$17,000,000	
C	Step/Column	\$2,351,945	
D	Health and Welfare/Benefits Est. Increase 4.0% - Active	\$843,181	
D	Health and Welfare/Benefits - Retirees	\$247,543	
D	Health and Welfare - Part-time Faculty (placeholder)	\$0	
D	CalSTRS Changes	\$0	
D	CalPERS Changes	(\$111,474)	
D	Workers' Compensation Insurance (WCI)	\$373,739	
E	Full Time Faculty Obligation Hires	\$0	
E	Non-Credit Faculty (Non FON)	\$0	
E/F	Hourly Faculty Budgets (Match Budget to Actual Expense)	\$0	
G	Cost of Retiree Health Benefit (OPEB Cost)	\$0	
H	Capital Outlay/Scheduled Maintenance	\$0	
H	Certificates of Participation - Payment 1 of 30	\$2,200,000	
I	Utilities Increase	\$100,000	
J	ITS Licensing/Contract Escalation Cost	\$240,000	
K	Property, Liability and All Risks Insurance	\$1,000,000	
II.L	Apprenticeship - SCC	\$0	
L	Other Additional DSO/Institutional Costs	\$1,469,835	
M	SCC ADA Settlement Costs	\$0	\$2,000,000
N	SRP 1 Expense Reduction	(\$1,214,561)	
	Total	\$24,500,208	\$2,000,000
	2025/26 Budget Year Unallocated (Deficit)	\$6,922,306	
	2024/25 Structural Unallocated (Deficit)	\$1,943,969	
	Additional College added ongoing cost during FY 24/25	(1,007,627)	
	Employee Changes in H/W Plan Savings & Other	(4,572,137)	
	Total Est. Unallocated (Deficit)	\$3,286,511	

* Reference to budget assumption number

Rancho Santiago Community College District
Adopted Budget
2025-26

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

General Fund

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

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

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

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

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

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

Rancho Santiago Community College District
Adopted Budget
2025-26

Unrestricted General Fund Revenue Budget - Fund 11						
		2023-24 Actual Revenue	2024-25 Actual Revenue	2025-26 Tentative Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
<u>Revenues by Source</u>						
8100	Federal Revenues					
8110	Forest Reserve	\$4,624	\$4,802	\$0	\$0	(100.00)
	Total Federal Revenues	4,624	4,802	0	0	(100.00)
8600	State Revenues					
8611	Apprenticeship Allowance	7,262,747	9,862,271	5,733,479	6,407,234	(35.03)
8612	State General Apportionment	76,762,085	73,314,741	74,917,691	74,923,977	* 2.19
8612	State General Apportionment-estimated COLA	16,090,921	2,409,837	5,524,591	5,515,216	* 128.86
8612	State General Apportionment-Deficit	(4,674,899)	0	(4,911,001)	0	* -
8612-8630	State General Apportionment&EPA-prior year adjustment	11,467,557	3,668,790	0	0	(100.00)
8619	Other General Apportionments-FT Faculty Allocation	3,325,444	3,325,444	3,325,444	3,325,444	-
8619	Other General Apportionments-Enrollment Fee Admin-2%	245,695	219,878	219,878	219,878	-
8619	Other General Apportionments-PT Faculty Compensation	558,571	707,056	707,056	707,056	-
8619	Other General Apportionments-PT Health Insurance	48,577	227,578	0	0	(100.00)
8630	Education Protection Account	19,483,379	35,170,223	32,015,508	42,329,100	* 20.35
8672-8673	Homeowners' Property Tax Relief/Timber Yield Tax	252,524	248,313	261,247	261,247	* 5.21
8681	State Lottery Proceeds	6,861,753	6,278,873	6,072,039	5,956,130	(5.14)
8682	State Mandated Costs	934,725	1,027,404	1,046,832	1,052,295	2.42
8699	Other Misc State Revenue	0	1,611	0	0	(100.00)
	Total State Revenues	138,619,079	136,462,019	124,912,764	140,697,577	3.10
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	62,549,641	64,889,955	71,053,504	71,053,504	* 9.50
8812	Tax Allocation, Supplement Roll	1,639,652	1,646,839	2,551,559	2,439,664	* 48.14
8813	Tax Allocation, Unsecured Roll	1,867,222	2,085,558	1,867,222	2,117,222	* 1.52
8816	Prior Years' Taxes	505,354	645,368	505,354	655,354	* 1.55
8817	Education Revenue Augmentation Fund (ERAF)	35,857,012	39,727,367	35,857,012	39,857,012	* 0.33
8818	RDA Funds - Pass Thru AB	776,817	1,783,313	776,817	1,776,817	* (0.36)
8819	RDA Funds - Residuals	8,811,668	8,575,884	8,811,668	8,811,668	* 2.75
8820	Contrib, Gifts, Grants & Endowment	0	45,794	0	0	(100.00)

Rancho Santiago Community College District
Adopted Budget
2025-26

Unrestricted General Fund Revenue Budget - Fund 11

		2023-24	2024-25	2025-26	2025-26	% change
		Actual	Actual	Tentative	Adopted	25/26 Adopt/
Revenues by Source		Revenue	Revenue	Budget	Budget	24/25 Actual
885x	Rents and Leases	64,457	179,180	338,480	338,480	88.91
8860	Interest & Investment Income	7,962,049	8,560,067	3,000,000	3,000,000	(64.95)
8874	CCC Enrollment Fees	7,660,762	6,989,815	8,657,316	8,657,316	* 23.86
8875	Bachelor's Program Fee	85,008	70,980	40,000	40,000	(43.65)
8880	Nonresident Tuition	3,741,128	4,021,603	4,000,000	4,000,000	(0.54)
8890	Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	3,072,990	1,646,377	524,200	524,200	(68.16)
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	<u>134,593,760</u>	<u>140,868,100</u>	<u>137,983,132</u>	<u>143,271,237</u>	1.71
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	104,344	14,117	5,000	5,000	(64.58)
8981/8983	Interfund Transfer In/Intrafund Transfer In	7,354	7,595	0	0	(100.00)
	Total Other Sources	<u>111,698</u>	<u>21,712</u>	<u>5,000</u>	<u>5,000</u>	(76.97)
	Total Revenues	<u>273,329,161</u>	<u>277,356,633</u>	<u>262,900,896</u>	<u>283,973,814</u>	2.39
	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>\$273,329,161</u>	<u>\$277,356,633</u>	<u>\$262,900,896</u>	<u>\$283,973,814</u>	2.39
	* Component of Apportionment				\$258,398,097	

Rancho Santiago Community College District
Adopted Budget
2025-26

Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object		2023-24 Actual Expenses	2024-25 Actual Expenses	2025-26 Tentative Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$34,392,900	\$35,579,997	\$37,845,339	\$40,902,603	14.96
1200	Non-Instructional Salaries, Regular Contract	16,960,656	19,637,974	20,591,759	21,310,654	8.52
1300	Instructional Salaries, Other Non-Regular	43,283,721	49,360,599	33,699,563	36,795,760	(25.46)
1400	Non-Instructional Salaries, Other Non-Regular	2,551,709	2,203,411	1,915,642	2,064,440	(6.31)
	Subtotal	<u>97,188,986</u>	<u>106,781,981</u>	<u>94,052,303</u>	<u>101,073,457</u>	(5.35)
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	39,259,325	43,408,511	49,210,782	49,936,848	15.04
2200	Instructional Aides, Regular Full Time	694,399	884,327	988,933	1,063,780	20.29
2300	Non-Instructional Salaries, Other	2,106,593	2,280,674	1,815,483	1,822,650	(20.08)
2400	Instructional Aides, Other	1,354,554	1,460,425	1,835,288	1,832,421	25.47
	Subtotal	<u>43,414,871</u>	<u>48,033,937</u>	<u>53,850,486</u>	<u>54,655,699</u>	13.79
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	15,877,614	17,266,530	16,987,787	18,306,717	6.02
3200	Public Employees' Retirement System Fund	11,859,384	13,558,594	15,224,990	15,470,753	14.10
3300	Old Age, Survivors, Disability, and Health Ins.	4,941,783	5,500,037	5,773,457	5,945,484	8.10
3400	Health and Welfare Benefits	25,052,566	26,405,644	30,093,731	30,569,574	15.77
3500	State Unemployment Insurance	112,003	138,924	326,010	330,395	137.82
3600	Workers' Compensation Insurance	2,140,095	2,372,596	2,240,294	2,750,070	15.91
3900	Other Benefits	3,258,853	4,328,893	2,364,973	2,382,223	(44.97)
	Subtotal	<u>63,242,298</u>	<u>69,571,218</u>	<u>73,011,242</u>	<u>75,755,216</u>	8.89
	TOTAL SALARIES/BENEFITS	203,846,155	224,387,136	220,914,031	231,484,372	3.16
	Salaries/Benefits Cost % of Total Expenditures	90.34%	90.71%	89.24%	88.12%	

Rancho Santiago Community College District
Adopted Budget
2025-26

Unrestricted General Fund Expenditure Budget - Fund 11

		2023-24	2024-25	2025-26	2025-26	% change
		Actual	Actual	Tentative	Adopted	25/26 Adopt/
		Expenses	Expenses	Budget	Budget	24/25 Actual
<u>Expenditures by Object</u>						
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	-
4200	Other Books	6,384	4,389	7,168	668	(84.78)
4300	Instructional Supplies	53,887	49,161	3,072	3,072	(93.75)
4400	Media Supplies	0	0	0	0	-
4500	Maintenance Supplies	83,624	83,751	142,952	204,952	144.72
4600	Non-Instructional Supplies	689,910	617,422	755,593	982,434	59.12
4700	Food Supplies	19,830	14,185	20,699	22,199	56.50
	Subtotal	<u>853,635</u>	<u>768,908</u>	<u>929,484</u>	<u>1,213,325</u>	57.80
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	2,197,083	2,167,848	2,883,950	3,298,254	52.14
5200	Travel & Conference Expenses	174,606	171,565	279,577	342,484	99.62
5300	Dues & Memberships	134,645	141,825	158,153	223,485	57.58
5400	Insurance	0	0	0	0	-
5500	Utilities & Housekeeping Svcs	4,414,699	2,883,519	5,555,668	5,643,668	95.72
5600	Rents, Leases & Repairs	2,293,113	2,120,929	3,955,813	4,322,928	103.82
5700	Legal, Election & Audit Exp	742,037	1,204,485	1,074,797	1,185,197	(1.60)
5800	Other Operating Exp & Services	3,814,449	5,649,488	6,247,092	8,821,968	56.16
5900	Other (Transp., Postage, Reproduction, Special Proj., etc.)	2,637,648	3,695,794	4,978,142	5,647,077	52.80
	Subtotal	<u>16,408,280</u>	<u>18,035,453</u>	<u>25,133,192</u>	<u>29,485,061</u>	63.48
6000	Sites, Buildings, Books, and Equipment					
6100	Sites & Site Improvements	684,384	302,185	0	0	(100.00)
6200	Buildings	2,760,014	2,890,247	0	0	(100.00)
6300	Library Books	948	796	800	800	0.50
6400	Equipment	1,088,835	976,319	569,925	500,905	(48.69)
	Subtotal	<u>4,534,181</u>	<u>4,169,547</u>	<u>570,725</u>	<u>501,705</u>	(87.97)
	Subtotal, Expenditures (1000 - 6000)	<u>225,642,251</u>	<u>247,361,044</u>	<u>247,547,432</u>	<u>262,684,463</u>	6.19

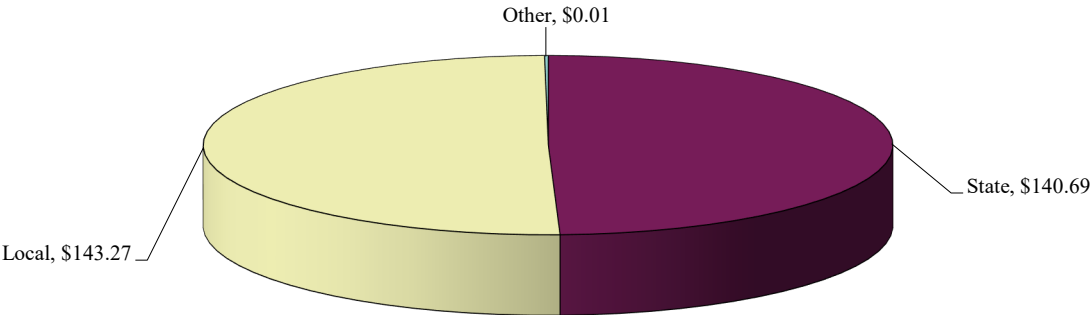
Rancho Santiago Community College District
Adopted Budget
2025-26

Unrestricted General Fund Expenditure Budget - Fund 11

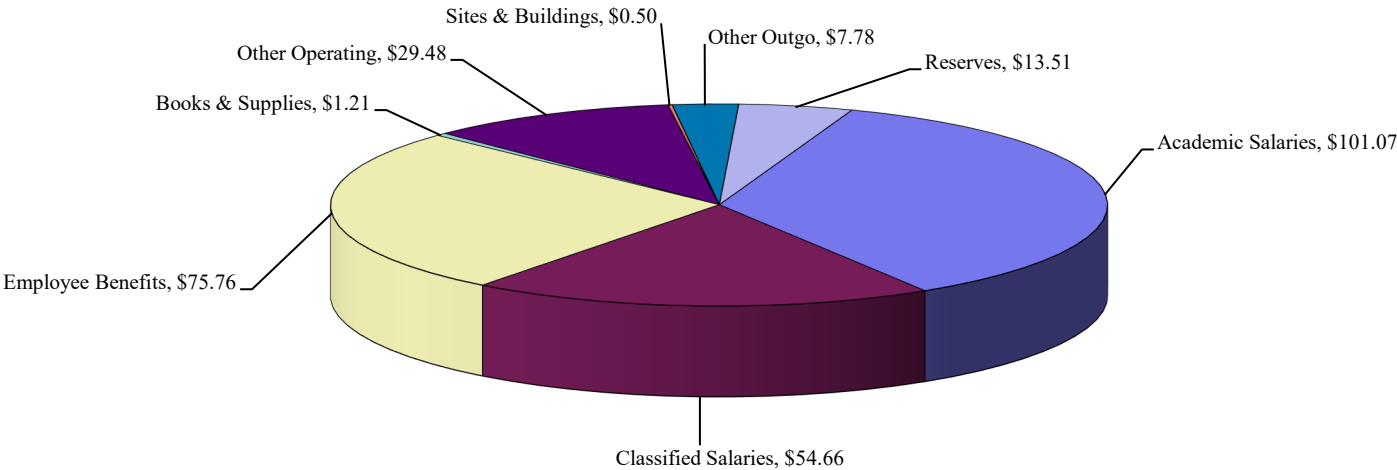
		2023-24	2024-25	2025-26	2025-26	% change
		Actual	Actual	Tentative	Adopted	25/26 Adopt/
		Expenses	Expenses	Budget	Budget	24/25 Actual
<u>Expenditures by Object</u>						
7000	Other Outgo					
7200	Intrafund Transfers Out	(6,720)	7,473	0	0	(100.00)
7300	Interfund Transfers Out	4,244,000	13,315,879	5,400,000	7,600,000	(42.93)
7600	Other Student Aid	0	0	0	175,000	-
	Subtotal	<u>4,237,280</u>	<u>13,323,352</u>	<u>5,400,000</u>	<u>7,775,000</u>	(41.64)
	Subtotal, Expenditures (1000 - 7000)	<u>229,879,531</u>	<u>260,684,396</u>	<u>252,947,432</u>	<u>270,459,463</u>	3.75
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	<u>43,449,630</u>	<u>16,672,237</u>	<u>9,953,464</u>	<u>13,514,351</u>	(100.00)
	Subtotal Expenditures (7900)	<u>43,449,630</u>	<u>16,672,237</u>	<u>9,953,464</u>	<u>13,514,351</u>	(18.94)
Total Expenditures, Other Outgo and Ending Fund Balance		<u><u>\$273,329,161</u></u>	<u><u>\$277,356,633</u></u>	<u><u>\$262,900,896</u></u>	<u><u>\$283,973,814</u></u>	2.39

Rancho Santiago Community College District
Adopted Budget 2025-26
General Fund - Unrestricted - Fund 11

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2025-26

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

		2023-24 Actual Revenue	2024-25 Actual Revenue	2025-26 Tentative Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
<u>Revenues by Source</u>						
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	0	0	0	0	-
8682	State Mandated Costs	0	0	0	0	-
8699	Other Misc State Revenue-STRS on behalf entry	6,424,110	7,068,626	7,584,025	7,584,025	7.29
	Total State Revenues	6,424,110	7,068,626	7,584,025	7,584,025	7.29
8800	Local Revenues					
883x	Contract Instructional Service/All Other Contract Serv	0	27,167	0	0	(100.00)
885x	Rents and Leases	53,113	273,419	528,840	528,840	93.42
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	5,592,286	258,539	254,922	254,922	(1.40)
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	5,645,399	559,125	783,762	783,762	40.18
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983	Interfund Transfer In/Intrafund Transfer In	0	0	0	0	-
	Total Other Sources	0	0	0	0	-
	Total Revenues	12,069,509	7,627,751	8,367,787	8,367,787	9.70
	Net Beginning Balance	69,995,935	108,927,680	91,755,767	101,397,477	(6.91)
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	69,995,935	108,927,680	91,755,767	101,397,477	(6.91)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$82,065,444	\$116,555,431	\$100,123,554	\$109,765,264	(5.83)

Rancho Santiago Community College District
Adopted Budget
2025-26

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

Expenditures by Object		2023-24 Actual Expenses	2024-25 Actual Expenses	2025-26 Tentative Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$173,357	\$163,284	\$0	\$0	(100.00)
1200	Non-Instructional Salaries, Regular Contract	238,148	378,669	0	0	(100.00)
1300	Instructional Salaries, Other Non-Regular	40,642	0	400,000	400,000	-
1400	Non-Instructional Salaries, Other Non-Regular	523,292	627,017	0	2,010	(99.68)
	Subtotal	<u>975,439</u>	<u>1,168,970</u>	<u>400,000</u>	<u>402,010</u>	(65.61)
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	81,648	141,566	154,254	161,407	14.02
2200	Instructional Aides, Regular Full Time	0	0	0	0	-
2300	Non-Instructional Salaries, Other	423,753	346,898	24,043	28,843	(91.69)
2400	Instructional Aides, Other	1,909	0	0	0	-
	Subtotal	<u>507,310</u>	<u>488,464</u>	<u>178,297</u>	<u>190,250</u>	(61.05)
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	6,550,389	7,224,606	7,660,425	7,660,809	6.04
3200	Public Employees' Retirement System Fund	51,559	90,091	46,335	48,253	(46.44)
3300	Old Age, Survivors, Disability, and Health Ins.	44,066	56,810	18,960	19,536	(65.61)
3400	Health and Welfare Benefits	102,356	113,192	41,152	41,152	(63.64)
3500	State Unemployment Insurance	696	858	293	299	(65.15)
3600	Workers' Compensation Insurance	23,035	27,697	8,722	8,950	(67.69)
3900	Other Benefits	6,553	18,402	2,779	2,779	(84.90)
	Subtotal	<u>6,778,654</u>	<u>7,531,656</u>	<u>7,778,666</u>	<u>7,781,778</u>	3.32
	TOTAL SALARIES/BENEFITS	8,261,403	9,189,090	8,356,963	8,374,038	(8.87)

Rancho Santiago Community College District
Adopted Budget
2025-26

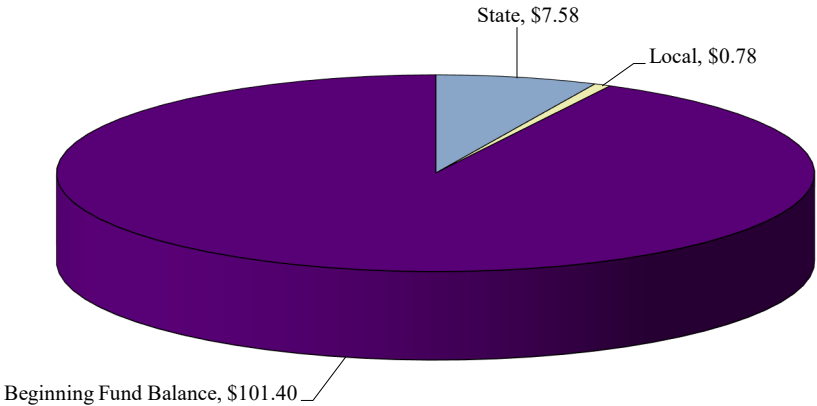
Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13					
Expenditures by Object	2023-24 Actual Expenses	2024-25 Actual Expenses	2025-26 Tentative Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	6,270	557	0	0	(100.00)
4300 Instructional Supplies	8,698	10,326	2,060	2,060	(80.05)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	79,772	71,335	92,000	59,000	(17.29)
4600 Non-Instructional Supplies	389,690	655,087	431,091	436,311	(33.40)
4700 Food Supplies	14,429	27,230	66,577	75,866	178.61
Subtotal	<u>498,859</u>	<u>764,535</u>	<u>591,728</u>	<u>573,237</u>	(25.02)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	1,570,102	2,252,491	2,656,174	2,276,839	1.08
5200 Travel & Conference Expenses	243,581	288,874	170,352	146,066	(49.44)
5300 Dues & Memberships	84,154	101,879	145,465	107,318	5.34
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	337,606	1,909,081	90,600	90,640	(95.25)
5600 Rents, Leases & Repairs	988,319	1,119,821	843,200	802,218	(28.36)
5700 Legal, Election & Audit Exp	106,635	618,468	274,505	197,080	(68.13)
5800 Other Operating Exp & Services	1,829,119	3,506,908	2,984,618	2,090,410	(40.39)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	144,277	813,883	2,897,228	9,756,820	1,098.80
Subtotal	<u>5,303,793</u>	<u>10,611,405</u>	<u>10,062,142</u>	<u>15,467,391</u>	45.76
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	0	0	750	750	-
6300 Library Books	0	0	0	0	-
6400 Equipment	306,447	361,114	18,153	88,361	(75.53)
Subtotal	<u>306,447</u>	<u>361,114</u>	<u>18,903</u>	<u>89,111</u>	(75.32)
Subtotal, Expenditures (1000 - 6000)	<u>14,370,502</u>	<u>20,926,144</u>	<u>19,029,736</u>	<u>24,503,777</u>	17.10

Rancho Santiago Community College District
Adopted Budget
2025-26

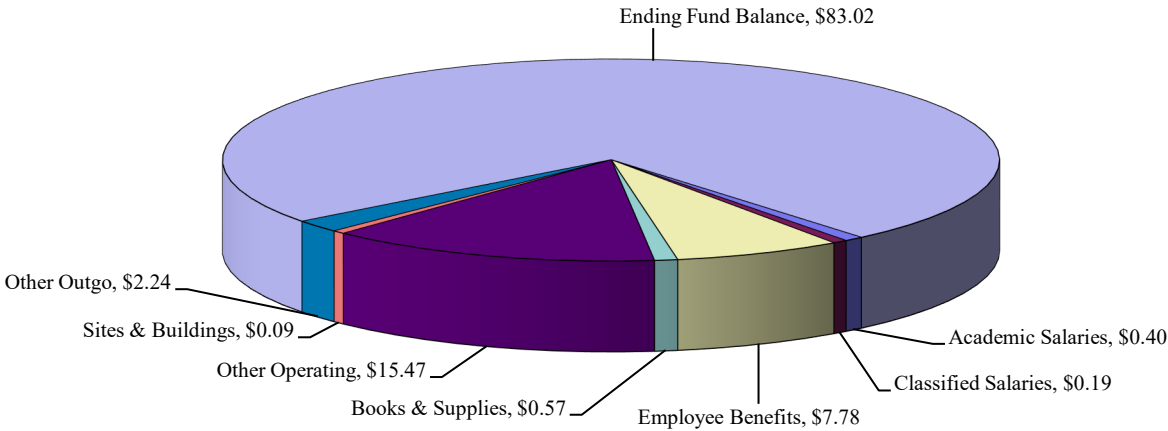
Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13					
Expenditures by Object	2023-24 Actual Expenses	2024-25 Actual Expenses	2025-26 Tentative Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	10,000	0	0	0	-
7300 Interfund Transfers Out	2,172,788	10,736,328	2,240,146	2,240,146	(79.13)
7600 Other Student Aid	34,104	167,719	175,000	0	(100.00)
Subtotal	2,216,892	10,904,047	2,415,146	2,240,146	(79.46)
Subtotal, Expenditures (1000 - 7000)	16,587,394	31,830,191	21,444,882	26,743,923	(15.98)
7900 Reserve for Contingencies					
7930 Board Policy Contingency	0	0	71,584,073	71,617,041	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Vacation Payout	0	0	50,000	50,000	-
7950 Budget Stabilization	0	0	6,640,118	3,000,000	-
Total Designated	0	0	78,374,191	74,767,041	-
7910 Unrestricted Contingency	65,478,050	84,725,240	304,481	8,254,300	(90.26)
Subtotal Expenditures (7900)	65,478,050	84,725,240	78,678,672	83,021,341	(2.01)
Total Expenditures, Other Outgo and Ending Fund Balance	\$82,065,444	\$116,555,431	\$100,123,554	\$109,765,264	(5.83)

Rancho Santiago Community College District
Adopted Budget 2025-26
Unrestricted - One-Time - General Fund - Fund 13

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2025-26

General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
Revenues by Source		2024-25 Adopted Budget	2024-25 Allocated Budget	2024-25 Actual Revenue	% change 24/25 Actual/ 24/25 Budget	2025-26 Adopted Budget
						% change 25/26 Adopt/ 24/25 Actual
8100	Federal Revenues					
8110	Forest Reserve	\$0	\$0	\$4,802	-	\$0
	Total Federal Revenues	0	0	4,802	-	0
8600	State Revenues					
8611	Apprenticeship Allowance	5,227,354	9,862,271	9,862,271	-	6,407,234
8612	State General Apportionment	73,179,827	73,179,827	73,314,741	0.18	74,923,977
8612	State General Apportionment-estimated COLA	2,409,837	2,409,837	2,409,837	-	5,515,216
8612	State General Apportionment-Deficit	(8,395,559)	0	0	-	0
8612-8630	State General Apportionment-Prior year adjustment	0	0	3,668,790	-	0
8619	State General Apportionments-Full-Time Faculty Alloc	3,325,444	3,325,444	3,325,444	-	3,325,444
8619	Other General Apportionments-Enroll Fee Admin-2%	245,695	245,695	219,878	(10.51)	219,878
8619	Other General Apportionments-Part-Time Fac Comp	597,489	597,489	707,056	18.34	707,056
8619	Other General Apportionments-PT Health Insurance	0	0	227,578	-	0
8630	Education Protection Account	31,343,535	31,343,535	35,170,223	12.21	42,329,100
8672/8673	Homeowners' Property Tax Relief/Timber Yield Tax	261,247	261,247	248,313	(4.95)	261,247
8681	State Lottery Proceeds	5,671,365	5,671,365	6,278,873	10.71	5,956,130
8682	State Mandated Costs	1,046,832	1,046,832	1,027,404	(1.86)	1,052,295
8699	Other Misc State Revenue	7,584,025	7,584,025	7,070,237	(6.77)	7,584,025
	Total State Revenues	122,497,091	135,527,567	143,530,645	5.91	148,281,602
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	71,053,504	71,053,504	64,889,955	(8.67)	71,053,504
8812	Tax Allocation, Supplement Roll	2,551,559	2,551,559	1,646,839	(35.46)	2,439,664
8813	Tax Allocation, Unsecured Roll	1,867,222	1,867,222	2,085,558	11.69	2,117,222
8816	Prior Years' Taxes	505,354	505,354	645,368	27.71	655,354
8817	Education Revenue Augmentation Fund (ERAF)	35,857,012	35,857,012	39,727,367	10.79	39,857,012
8818	RDA Funds - Pass Thru AB	776,817	776,817	1,783,313	129.57	1,776,817
8819	RDA Funds - Residuals	8,811,668	8,811,668	8,575,884	(2.68)	8,811,668
883x	Contract Instructional Service/All Other Contract Serv	0	0	27,167	-	0

Rancho Santiago Community College District
Adopted Budget
2025-26

General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
Revenues by Source	2024-25 Adopted Budget	2024-25 Allocated Budget	2024-25 Actual Revenue	% change 24/25 Actual/ 24/25 Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
885x Rents and Leases	398,480	464,870	452,599	(2.64)	867,320	91.63
8860 Interest & Investment Income	3,000,000	8,560,066	8,560,067	0.00	3,000,000	(64.95)
8867 Gain(Loss)on Invest-Unrealized	0	0	0	-	0	-
8874 CCC Enrollment Fees	8,657,316	8,657,316	6,989,815	(19.26)	8,657,316	23.86
8875 Bachelor's Program Fee	40,000	40,000	70,980	77.45	40,000	(43.65)
8880 Nonresident Tuition	3,700,000	3,700,000	4,021,603	8.69	4,000,000	(0.54)
Other Local Revenues (Student Transcript/ Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.)	785,172	790,214	1,904,916	141.06	779,122	(59.10)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	<u>138,004,104</u>	<u>143,635,602</u>	<u>141,427,225</u>	(1.54)	<u>144,054,999</u>	1.86
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	14,117	182.34	5,000	(64.58)
8981/8983 Interfund Transfer In/Intrafund Transfer In	0	0	7,595	-	0	(100.00)
Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>21,712</u>	334.24	<u>5,000</u>	(76.97)
Total Revenues	<u>260,506,195</u>	<u>279,168,169</u>	<u>284,984,384</u>	2.08	<u>292,341,601</u>	2.58
Net Beginning Balance	108,927,680	108,927,680	108,927,680	-	101,397,477	(6.91)
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>108,927,680</u>	<u>108,927,680</u>	<u>108,927,680</u>	-	<u>101,397,477</u>	(6.91)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$369,433,875</u>	<u>\$388,095,849</u>	<u>\$393,912,064</u>	1.50	<u>\$393,739,078</u>	(0.04)

Rancho Santiago Community College District
Adopted Budget
2025-26

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

Expenditures by Object		2024-25 Adopted Budget	2024-25 Allocated Budget	2024-25 Actual Expenses	% change 24/25 Actual/ 24/25 Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
1000	Academic Salaries						
1100	Instructional Salaries, Regular Contract	\$38,542,317	\$36,860,312	\$35,743,281	(3.03)	\$40,902,603	14.43
1200	Non-Instructional Salaries, Regular Contract	20,545,442	26,144,448	20,016,643	(23.44)	21,310,654	6.46
1300	Instructional Salaries, Other Non-Regular	33,231,725	45,262,048	49,360,599	9.06	37,195,760	(24.64)
1400	Non-Instructional Salaries, Other Non-Regular	2,018,370	2,515,419	2,830,428	12.52	2,066,450	(26.99)
	Subtotal	<u>94,337,854</u>	<u>110,782,227</u>	<u>107,950,951</u>	(2.56)	<u>101,475,467</u>	(6.00)
2000	Classified Salaries						
2100	Non-Instructional Salaries, Regular Full Time	48,793,124	45,852,834	43,550,077	(5.02)	50,098,255	15.04
2200	Instructional Aides, Regular Full Time	1,033,010	1,033,010	884,327	(14.39)	1,063,780	20.29
2300	Non-Instructional Salaries, Other	1,866,758	2,054,176	2,627,572	27.91	1,851,493	(29.54)
2400	Instructional Aides, Other	1,811,336	1,808,042	1,460,425	(19.23)	1,832,421	25.47
	Subtotal	<u>53,504,228</u>	<u>50,748,062</u>	<u>48,522,401</u>	(4.39)	<u>54,845,949</u>	13.03
3000	Employee Benefits						
3100	State Teachers' Retirement System Fund	24,722,788	24,731,658	24,491,136	(0.97)	25,967,526	6.03
3200	Public Employees' Retirement System Fund	15,115,974	14,402,800	13,648,685	(5.24)	15,519,006	13.70
3300	Old Age, Survivors, Disability, and Health Ins.	5,714,466	5,600,183	5,556,847	(0.77)	5,965,020	7.35
3400	Health and Welfare Benefits	30,111,031	29,009,445	26,518,836	(8.59)	30,610,726	15.43
3500	State Unemployment Insurance	326,306	327,724	139,782	(57.35)	330,694	136.58
3600	Workers' Compensation Insurance	2,239,538	2,258,410	2,400,293	6.28	2,759,020	14.95
3900	Other Benefits	3,535,703	3,474,569	4,347,295	25.12	2,385,002	(45.14)
	Subtotal	<u>81,765,806</u>	<u>79,804,789</u>	<u>77,102,874</u>	(3.39)	<u>83,536,994</u>	8.34
	TOTAL SALARIES/BENEFITS	229,607,888	241,335,078	233,576,226	(10.33)	239,858,410	2.69
	Salaries/Benefits Cost % of Total Expenditures	81%	85%	87%		84%	

Rancho Santiago Community College District
Adopted Budget
2025-26

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

Expenditures by Object	2024-25 Adopted Budget	2024-25 Allocated Budget	2024-25 Actual Expenses	% change 24/25 Actual/ 24/25 Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	7,168	13,068	4,946	(62.15)	668	(86.49)
4300 Instructional Supplies	16,271	30,471	59,487	95.22	5,132	(91.37)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	212,151	288,385	155,086	(46.22)	263,952	70.20
4600 Non-Instructional Supplies	1,187,596	1,785,538	1,272,509	(28.73)	1,418,745	11.49
4700 Food Supplies	41,012	95,283	41,415	(56.53)	98,065	136.79
Subtotal	<u>1,464,198</u>	<u>2,212,745</u>	<u>1,533,443</u>	(30.70)	<u>1,786,562</u>	16.51
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	5,800,667	5,744,138	4,420,339	(23.05)	5,575,093	26.12
5200 Travel & Conference Expenses	487,281	669,075	460,439	(31.18)	488,550	6.11
5300 Dues & Memberships	298,863	337,845	243,704	(27.87)	330,803	35.74
5400 Insurance	0	0	0	-	0	-
5500 Utilities & Housekeeping Svcs	5,739,718	4,837,551	4,792,600	(0.93)	5,734,308	19.65
5600 Rents, Leases & Repairs	4,860,568	3,813,924	3,240,750	(15.03)	5,125,146	58.15
5700 Legal, Election & Audit Exp	1,340,038	2,079,917	1,822,953	(12.35)	1,382,277	(24.17)
5800 Other Operating Exp & Services	8,019,763	12,229,475	9,156,396	(25.13)	10,912,378	19.18
5900 Other (Transp., Postage, Reprod., Spec. Proj., etc.)	23,683,471	6,521,850	4,509,677	(30.85)	15,403,897	241.57
Subtotal	<u>50,230,369</u>	<u>36,233,775</u>	<u>28,646,858</u>	(20.94)	<u>44,952,452</u>	56.92
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	302,185	-	0	(100.00)
6200 Buildings	750	3,160,750	2,890,247	(8.56)	750	(99.97)
6300 Library Books	800	800	796	(0.50)	800	0.50
6400 Equipment	735,077	1,658,149	1,337,433	(19.34)	589,266	(55.94)
Subtotal	<u>736,627</u>	<u>4,819,699</u>	<u>4,530,661</u>	(6.00)	<u>590,816</u>	(86.96)
Subtotal, Expenditures (1000 - 6000)	<u>282,039,082</u>	<u>284,601,297</u>	<u>268,287,188</u>	(5.73)	<u>287,188,240</u>	7.05

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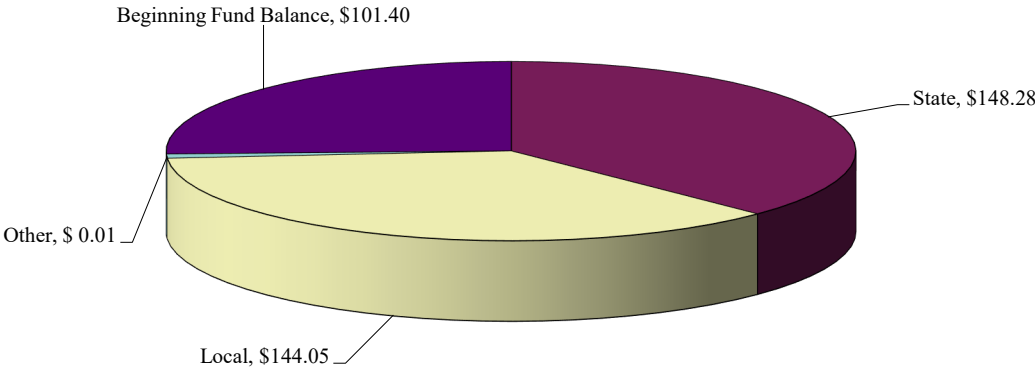
Rancho Santiago Community College District
Adopted Budget
2025-26

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

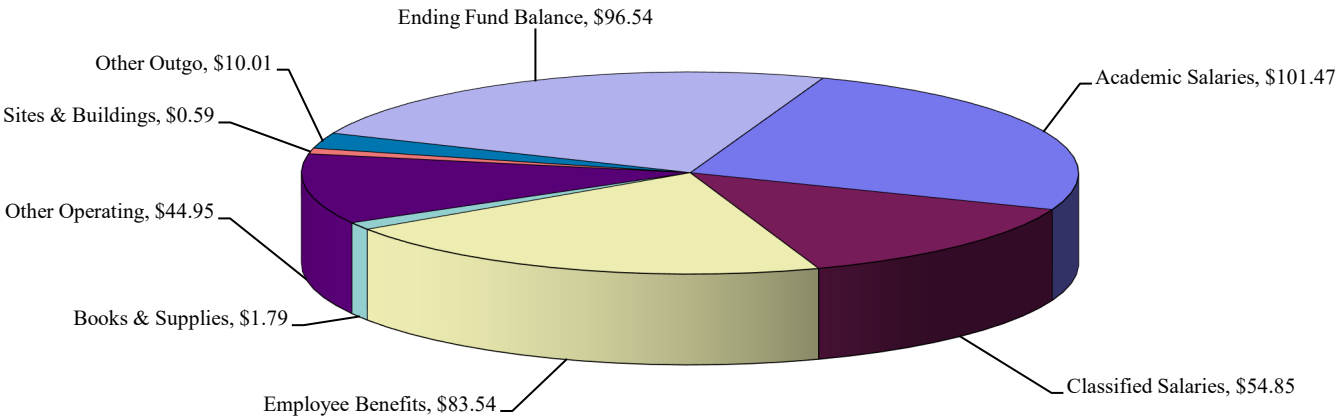
Expenditures by Object	2024-25 Adopted Budget	2024-25 Allocated Budget	2024-25 Actual Expenses	% change 24/25 Actual/ 24/25 Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	7,473	-	0	(100.00)
7300 Interfund Transfers Out	6,598,477	24,052,186	24,052,207	0.00	9,840,146	(59.09)
7600 Other Student Aid	0	398,234	167,719	(57.88)	175,000	4.34
Subtotal	6,598,477	24,450,420	24,227,399	(0.91)	10,015,146	(58.66)
Subtotal, Expenditures (1000 - 7000)	288,637,559	309,051,717	292,514,587	(5.35)	297,203,386	1.60
7900 Reserve for Contingencies						
7930 Board Policy Contingency	71,584,073	71,584,073	0	(100.00)	71,617,041	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Emergency Vacation Payout	50,000	50,000	0	(100.00)	50,000	-
7950 Budget Stabilization	6,790,118	6,312,876	0	(100.00)	3,000,000	-
Total Designated	78,524,191	78,046,949	0	(100.00)	74,767,041	-
7910 Unrestricted Contingency	2,272,125	997,183	101,397,477	10,068.39	21,768,651	(78.53)
Subtotal Expenditures (7900)	80,796,316	79,044,132	101,397,477	28.28	96,535,692	(4.79)
Total Expenditures, Other Outgo and Ending Fund Balance	\$369,433,875	\$388,095,849	\$393,912,064	1.50	\$393,739,078	(0.04)
FD 11 & 13 Budgeted Expense					\$297,203,386	
FD 12 Budgeted Expense					\$132,498,858	
Total General Fund Budgeted Expense					\$429,702,244	
2 months expense - estimate required reserve					\$71,617,041	16.67%
Current Reserve					\$71,617,041	16.67%

Rancho Santiago Community College District
Adopted Budget 2025-26
General Fund - Combined - Unrestricted - Fund 11, 13

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2025-26

Restricted General Fund Revenue Budget - Fund 12						
		2023-24 Actual Revenue	2024-25 Actual Revenue	2025-26 Tentative Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
<u>Revenues by Source</u>						
8100	Federal Revenues					
8120	Higher Education Act	\$4,180,643	\$5,074,553	\$8,126,375	\$4,536,446	(10.60)
8140	Temporary Assistance for Needy Families (TANF)	116,189	89,092	142,243	142,243	59.66
8150	Student Financial Aid	4,212	3,410	293,076	363,562	10,561.64
8170	Vocational Technical Education Act (VTEA)	1,262,807	1,449,092	843,146	1,625,369	12.16
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	3,943,776	5,483,692	11,303,974	8,631,509	57.40
	Total Federal Revenues	9,507,627	12,099,839	20,708,814	15,299,129	26.44
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,465,095	2,362,454	2,842,720	2,738,310	15.91
8623	Disabled Students Programs & Services (DSPS)	1,856,175	2,186,854	3,653,135	3,769,461	72.37
8625	CalWORKS	940,471	1,015,475	1,373,586	1,374,708	35.38
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	0	0	2,341	2,341	-
8629	Other Gen Categorical Apport-BSI	582,944	581,404	814,044	813,993	40.00
8629	Other Gen Categorical Apport-CARE	185,852	123,332	211,369	193,852	57.18
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	37,609,113	27,119,497	51,525,088	33,004,708	21.70
8629	Other Gen Categorical Apport-Equal Employment Opportunity	232,111	312,221	550,371	375,136	20.15
8629	Other Gen Categorical Apport-Guided Pathways	312,679	420,203	582,121	240,071	(42.87)
8629	Other Gen Categorical Apport-Instructional Equipment	0	0	0	0	-
8629	Other Gen Categorical Apport-Matriculation-Credit	4,997,823	5,598,547	6,731,453	6,130,470	9.50
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	1,744,389	1,744,493	1,772,791	1,744,495	0.00
8629	Other Gen Categorical Apport-SEAP	5,417,100	5,033,284	5,594,143	5,406,573	7.42
8629	Other Gen Categorical Apport-Student Equity	1,771,710	2,860,164	3,800,888	3,395,456	18.72
8629	Other Gen Categorical Apport-Student Financial Aid Admin	1,373,742	2,068,135	2,090,693	1,769,688	(14.43)
8629	Other Gen Categorical Apport-Other	5,998,651	7,769,357	20,821,050	17,496,452	125.20
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	2,288,795	2,620,374	10,313,060	6,011,560	129.42
8659	Other Reimb Categorical Allow-Other	663,187	52,305	9,702,165	147,501	182.00
8681	State Lottery Proceeds	3,569,257	2,989,800	2,606,844	2,570,540	(14.02)

Rancho Santiago Community College District
Adopted Budget
2025-26

Restricted General Fund Revenue Budget - Fund 12						
		2023-24 Actual Revenue	2024-25 Actual Revenue	2025-26 Tentative Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
<u>Revenues by Source</u>						
8699	Other Misc State	4,480,257	4,356,439	5,312,633	12,672,403	190.89
	Total State Revenues	76,489,351	69,214,338	130,300,495	99,857,718	44.27
8800	Local Revenues					
8820	Contrib, Gifts, Grants & Endowment	0	0	500	0	-
883x	Contract Instructional Service/All Other Contract Serv	1,392,552	1,428,111	5,390,501	8,030,458	462.31
8876	Health Services Fees	1,086,301	1,278,212	972,300	972,300	(23.93)
8882	Parking Fees & Bus Passes	411,600	463,904	1,513,122	1,513,122	226.17
8890	Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	277,635	274,915	287,562	324,294	17.96
8891	Other Local Rev - Special Proj	294,662	285,936	901,223	943,826	230.08
	Total Local Revenues	3,462,750	3,731,078	9,065,208	11,784,000	215.83
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983	Interfund Transfer In/Intrafund Transfer In	133,705	0	0	0	-
8999	Revenue - Clearing	0	0	0	0	-
	Total Other Sources	133,705	0	0	0	-
	Total Revenues	89,593,433	85,045,255	160,074,517	126,940,847	49.26
	Net Beginning Balance	6,089,542	7,055,845	2,556,062	7,263,388	2.94
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	6,089,542	7,055,845	2,556,062	7,263,388	2.94
Total Revenues, Other Financing Sources and Beginning Fund Balance		\$95,682,975	\$92,101,100	\$162,630,579	\$134,204,235	45.71

Rancho Santiago Community College District
Adopted Budget
2025-26

Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object		2023-24 Actual Expenses	2024-25 Actual Expenses	2025-26 Tentative Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$157,621	\$262,658	\$435,459	\$416,088	58.41
1200	Non-Instructional Salaries, Regular Contract	7,241,732	7,520,228	10,761,600	9,287,863	23.51
1300	Instructional Salaries, Other Non-Regular	194,657	277,052	441,178	208,004	(24.92)
1400	Non-Instructional Salaries, Other Non-Regular	5,832,798	6,615,252	9,187,202	7,195,186	8.77
	Subtotal	<u>13,426,808</u>	<u>14,675,190</u>	<u>20,825,439</u>	<u>17,107,141</u>	16.57
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	11,967,859	13,813,689	25,316,628	21,411,236	55.00
2200	Instructional Aides, Regular Full Time	57,329	134,372	176,333	129,966	(3.28)
2300	Non-Instructional Salaries, Other	4,508,209	5,396,325	7,916,208	6,671,808	23.64
2400	Instructional Aides, Other	864,110	789,543	1,411,683	1,340,531	69.79
	Subtotal	<u>17,397,507</u>	<u>20,133,929</u>	<u>34,820,852</u>	<u>29,553,541</u>	46.78
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	2,879,057	3,243,708	4,210,046	3,560,546	9.77
3200	Public Employees' Retirement System Fund	4,038,592	4,606,299	8,242,943	7,045,693	52.96
3300	Old Age, Survivors, Disability, and Health Ins.	1,421,110	1,600,620	2,819,059	2,363,640	47.67
3400	Health and Welfare Benefits	4,225,589	4,379,570	7,819,737	6,435,296	46.94
3500	State Unemployment Insurance	14,752	16,535	67,236	52,753	219.04
3600	Workers' Compensation Insurance	459,296	519,222	855,437	774,961	49.25
3900	Other Benefits	310,631	466,234	636,610	521,727	11.90
	Subtotal	<u>13,349,027</u>	<u>14,832,188</u>	<u>24,651,068</u>	<u>20,754,616</u>	39.93
	TOTAL SALARIES/BENEFITS	44,173,342	49,641,307	80,297,359	67,415,298	35.80

Rancho Santiago Community College District
Adopted Budget
2025-26

Restricted General Fund Expenditure Budget - Fund 12

		2023-24	2024-25	2025-26	2025-26	% change
		Actual	Actual	Tentative	Adopted	25/26 Adopt/
		Expenses	Expenses	Budget	Budget	24/25 Actual
<u>Expenditures by Object</u>						
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	-
4200	Other Books	105,270	118,663	344,252	338,127	184.95
4300	Instructional Supplies	1,884,253	2,110,997	2,500,758	6,404,700	203.40
4400	Media Supplies	0	0	0	0	-
4500	Maintenance Supplies	16,422	17,539	17,500	17,500	(0.22)
4600	Non-Instructional Supplies	662,815	747,992	1,276,982	1,238,884	65.63
4700	Food Supplies	440,868	528,602	811,850	863,012	63.26
	Subtotal	<u>3,109,628</u>	<u>3,523,793</u>	<u>4,951,342</u>	<u>8,862,223</u>	151.50
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	30,315,645	19,830,818	43,269,467	28,005,443	41.22
5200	Travel & Conference Expenses	761,417	806,645	1,855,041	1,902,438	135.85
5300	Dues & Memberships	40,371	39,511	104,836	100,478	154.30
5400	Insurance	53,357	55,934	59,995	60,995	9.05
5500	Utilities & Housekeeping Svcs	48,120	65,097	80,253	117,052	79.81
5600	Rents, Leases & Repairs	167,926	140,528	398,745	268,365	90.97
5700	Legal, Election & Audit Exp	74,680	39,995	120,000	155,323	288.36
5800	Other Operating Exp & Services	1,233,296	1,576,475	3,316,952	2,498,827	58.51
5900	Other (Transp., Postage, Reproduction, Special Proj., etc.)	2,681,652	2,472,950	17,604,134	15,327,256	519.80
	Subtotal	<u>35,376,464</u>	<u>25,027,953</u>	<u>66,809,423</u>	<u>48,436,177</u>	93.53
6000	Sites, Buildings, Books, and Equipment					
6100	Sites & Site Improvements	37,744	172,256	423,041	262,276	52.26
6200	Buildings	306,509	455,890	784,880	1,050,962	130.53
6300	Library Books	213,911	208,013	272,132	265,720	27.74
6400	Equipment	3,316,735	4,031,225	4,662,515	4,064,494	0.83
6900	Project Contingencies	0	0	17,250	25,000	-
	Subtotal	<u>3,874,899</u>	<u>4,867,384</u>	<u>6,159,818</u>	<u>5,668,452</u>	16.46
	Subtotal, Expenditures (1000 - 6000)	<u>86,534,333</u>	<u>83,060,437</u>	<u>158,217,942</u>	<u>130,382,150</u>	56.97

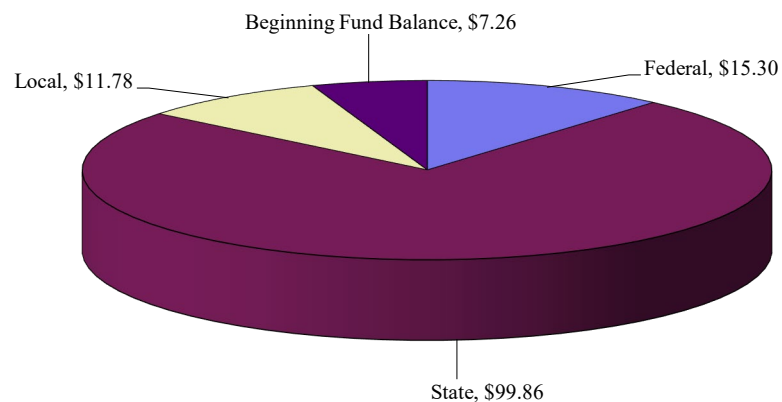
Rancho Santiago Community College District
Adopted Budget
2025-26

Restricted General Fund Expenditure Budget - Fund 12

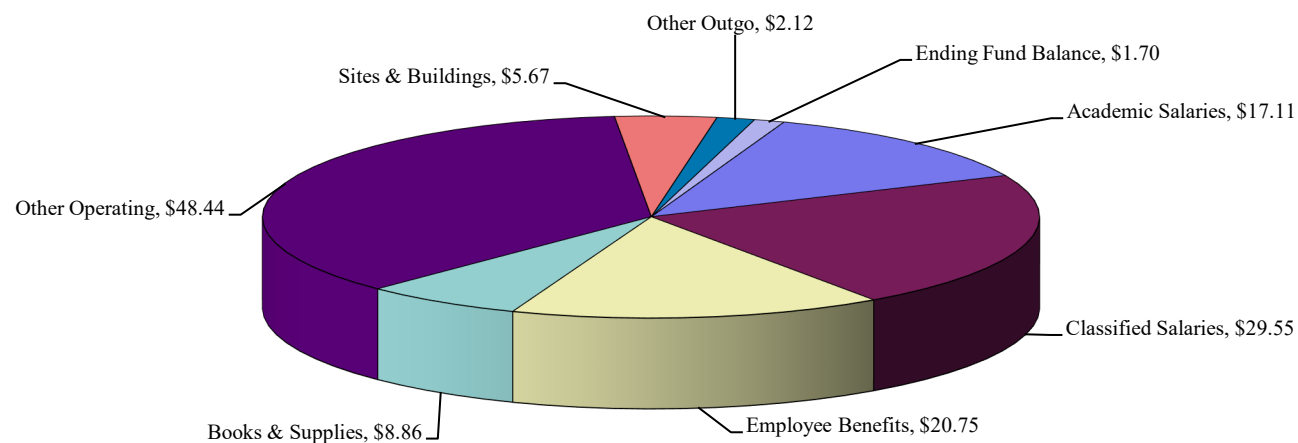
		2023-24 Actual Expenses	2024-25 Actual Expenses	2025-26 Tentative Budget	2025-26 Adopted Budget	% change 25/26 Adopt/ 24/25 Actual
<u>Expenditures by Object</u>						
7000	Other Outgo					
7200	Intrafund Transfers Out	130,425	(7,473)	0	0	(100.00)
7300	Interfund Transfers Out	936	3,154	0	0	(100.00)
7400	Other Transfers	419,992	440,289	440,289	0	(100.00)
7600	Other Student Aid	1,541,444	1,341,305	2,699,720	2,116,708	57.81
	Subtotal	<u>2,092,797</u>	<u>1,777,275</u>	<u>3,140,009</u>	<u>2,116,708</u>	19.10
	Subtotal, Expenditures (1000 - 7000)	<u>88,627,130</u>	<u>84,837,712</u>	<u>161,357,951</u>	<u>132,498,858</u>	56.18
7900	Reserve for Contingencies					
7920	Restricted Contingency-Family Pact-2339 & 2340	0	0	134,094	140,786	-
7920	Restricted Contingency-Campus Health Services-3250	0	0	144,578	151,012	-
7920	Restricted Contingency-Health Services Fees-3450	0	0	993,956	1,413,579	-
7920	Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
	Total Designated	<u>0</u>	<u>0</u>	<u>1,272,628</u>	<u>1,705,377</u>	-
7910	Unrestricted Contingency	7,055,845	7,263,388	0	0	(100.00)
	Subtotal Expenditures (7900)	<u>7,055,845</u>	<u>7,263,388</u>	<u>1,272,628</u>	<u>1,705,377</u>	(76.52)
Total Expenditures, Other Outgo and Ending Fund Balance		<u>\$95,682,975</u>	<u>\$92,101,100</u>	<u>\$162,630,579</u>	<u>\$134,204,235</u>	45.71

Rancho Santiago Community College District
Adopted Budget 2025-26
General Fund - Restricted - Fund 12

Revenue in Millions



Expenditures in Millions



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Rancho Santiago Community College District
Adopted Budget
2025-26

Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	69,021,801		1,710		69,023,511		9,409,757		78,433,268	
Classified Salaries	20,978,780		154,254		21,133,034		14,161,012		35,294,046	
Employee Benefits	36,981,975		101,047		37,083,022		10,154,876		47,237,898	
Supplies & Materials	796,181		194,191		990,372		5,681,016		6,671,388	
Other Operating Exp & Services	10,380,643		8,962,058		19,342,701		10,525,109		29,867,810	
Capital Outlay	86,508		78,270		164,778		3,953,604		4,118,382	
Other Outgo	175,472		6,212,081		6,387,553		2,357,850		8,745,403	
Grand Total	\$138,421,360	53.99%	\$15,703,611	62.10%	\$154,124,971	54.72%	\$56,243,224	42.14%	\$210,368,195	50.68%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	31,602,660		400,300		32,002,960		7,593,039		39,595,999	
Classified Salaries	10,746,443		28,843		10,775,286		9,380,654		20,155,940	
Employee Benefits	17,973,934		94,112		18,068,046		6,795,380		24,863,426	
Supplies & Materials	96,407		315,185		411,592		3,013,412		3,425,004	
Other Operating Exp & Services	7,336,393		4,570,062		11,906,455		7,181,749		19,088,204	
Capital Outlay	770		10,000		10,770		1,527,241		1,538,011	
Other Outgo	1,350,161		2,282,365		3,632,526		1,464,235		5,096,761	
Grand Total	\$69,106,768	26.96%	\$7,700,867	30.45%	\$76,807,635	27.27%	\$36,955,710	27.69%	\$113,763,345	27.41%

District Services and Operations	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	448,996		0		448,996		104,345		553,341	
Classified Salaries	22,930,476		7,153		22,937,629		6,011,875		28,949,504	
Employee Benefits	13,434,147		2,594		13,436,741		3,065,802		16,502,543	
Supplies & Materials	320,737		63,861		384,598		167,795		552,393	
Other Operating Exp & Services	11,285,139		1,810,271		13,095,410		30,729,319		43,824,729	
Capital Outlay	414,427		841		415,268		187,607		602,875	
Other Outgo	0		0		0		0		0	
Grand Total	\$48,833,922	19.05%	\$1,884,720	7.45%	\$50,718,642	18.01%	\$40,266,743	30.17%	\$90,985,385	21.92%

Total Expenditures-excludes Institutional Costs	\$256,362,050	100.00%	\$25,289,198	100.00%	\$281,651,248	100.00%	\$133,465,677	100.00%	\$415,116,925	100.00%
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Institutional Costs	Fund 11 Unrestricted		Fund 13 One-Time		Fund 11/13 Unrestricted		Fund 12 Restricted		Fund 11/12/13 Combined	
Employee Benefits-retiree benefits/ local experience charge/STRS & PERS on behalf	6,957,982		7,584,025		14,542,007		738,558		15,280,565	
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 to Capital Outlay	3,700,000		0		3,700,000		0		3,700,000	
Other Outgo-Board Policy Contingency	0		71,617,041		71,617,041		0		71,617,041	
Other Outgo-Reserves SRP exp	765,064		0		765,064		0		765,064	
Other Outgo-Reserves	12,163,718		3,150,000		15,313,718		0		15,313,718	
Grand Total	\$27,611,764		\$84,476,066		\$112,087,830		\$738,558		\$112,826,388	

Total Expenditures-includes Institutional Costs	\$283,973,814		\$109,765,264		\$393,739,078		\$134,204,235		\$527,943,313	
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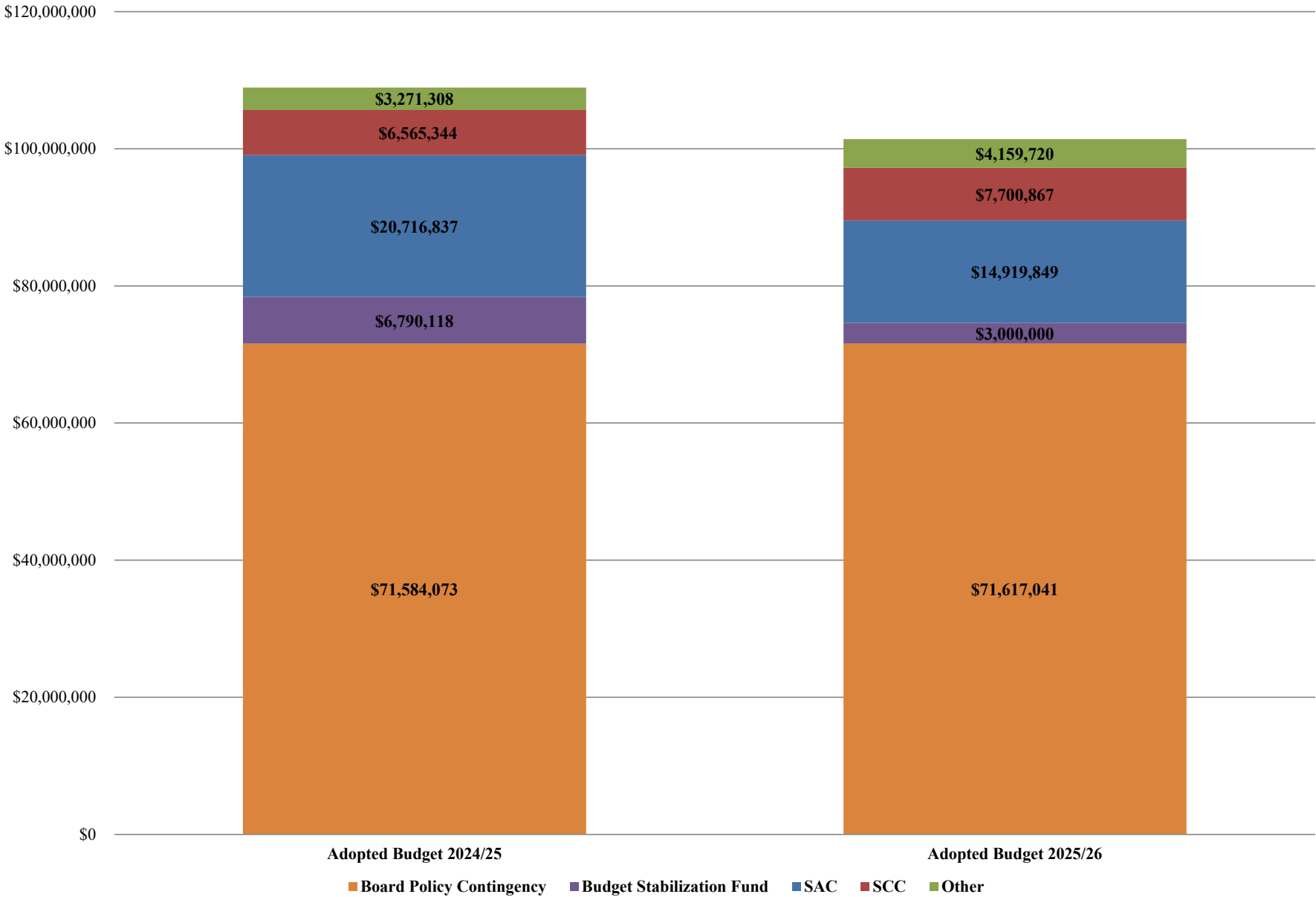
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Rancho Santiago Community College District
Adopted Budget
2025-26

FY 2024-25 Ending Balance and Carryover		
BREAKDOWN OF FUND BALANCE		
2024-25 Beginning Fund Balance		\$ 108,927,680
2024-25 Change in Fund Balance		(7,530,203)
Ending Balance FY 2024-25 / Beginning Balance FY 2025-26		<u>101,397,477</u>
Carryover for Santa Ana College	\$ 14,919,849	
Carryover for Santiago Canyon College	7,700,867	
Carryover for District Services and Operations		
Business Services	88,933	
HR (temporary help/districtwide professional development/legal&classification)	1,026,817	
Educational Services (PY indirect)/Publication	460,781	
Chancellor (PY indirect)	205,150	
50 % Indirect - Chancellor (FY 2024-25)	<u>103,039</u>	
Total Budget Center Carryovers		24,505,436
SCC ADA Settlement Costs		2,000,000
Election Carryover		125,000
Revolving Cash/Vacation Payout		150,000
Board Policy Contingency		71,617,041
Ending Budget Stabilization		<u>3,000,000</u>
Unrestricted Balance		<u>\$ 0</u>
Beginning Budget Stabilization Fund		\$ 6,790,118
HR Classification Study		(270,000)
Fund Forensic Audit		(93,492)
Fund FM3 Post Election Survey		(95,000)
Fund Cassidy & Associates		(18,750)
Awards Incentives		5,000
Gains (Loss)/Outlawed Checks		(490,855)
Proceeds-sales of equipment		14,117
25% DS Indirect		51,519
Other Distribution & Board Policy Contingency		<u>(2,892,657)</u>
Ending Budget Stabilization Fund		<u><u>\$ 3,000,000</u></u>

Rancho Santiago Community College District
Adopted Budget
2025-26

Components of Unrestricted General Fund Beginning Fund Balance

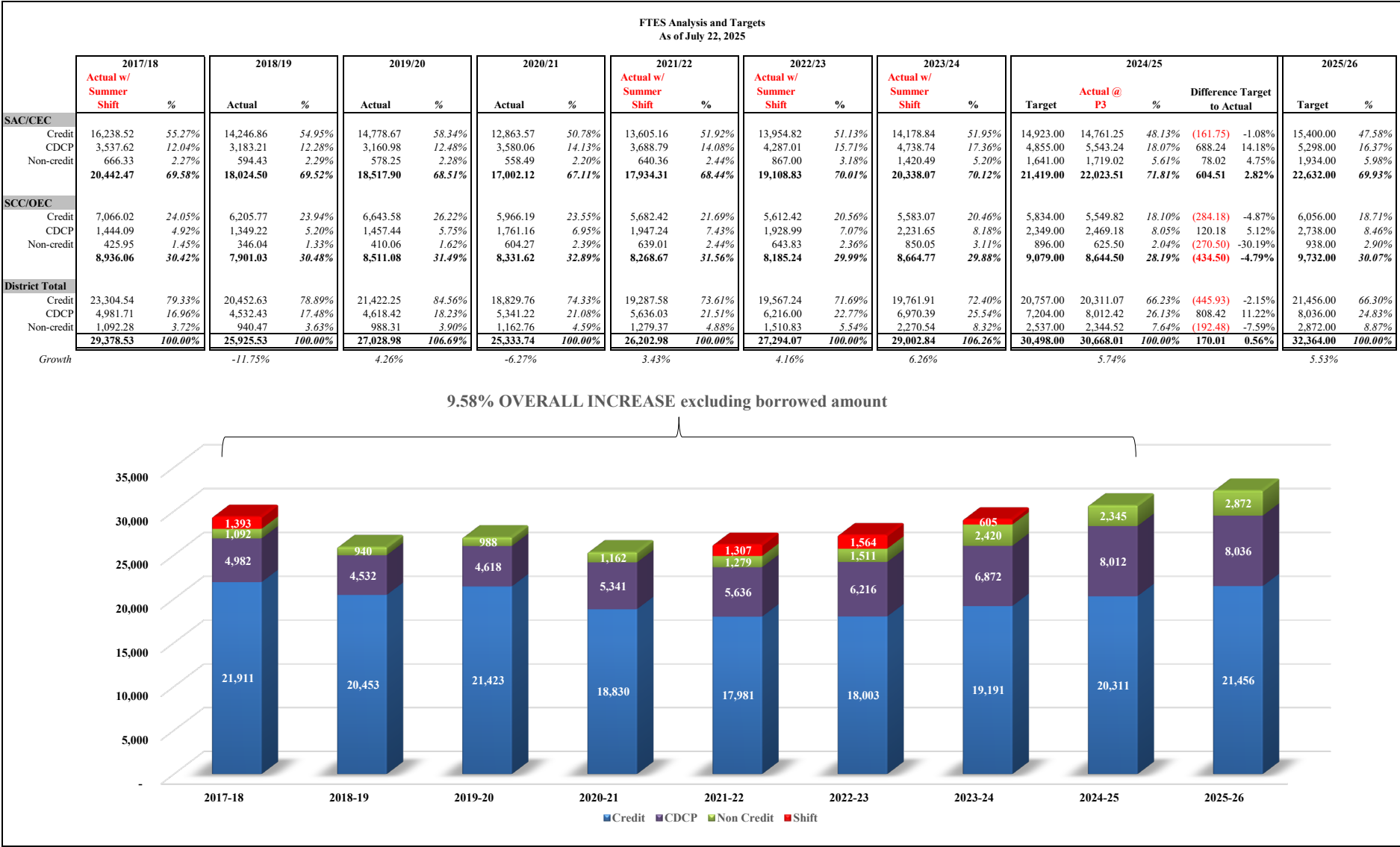


RSCCD - Estimate 2025/26 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on Student Centered Funding Formula

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	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DSO	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 13,066,802	\$ 8,677,936	\$ 4,388,866	\$ 8,677,933	\$ 6,508,449	\$ 2,169,484		\$	21,744,735
FTES - based on 24/25 @ Annual	\$ 118,072,737	\$ 75,217,533	\$ 42,855,204	\$ 47,431,084	\$ 29,025,123	\$ 18,405,961		\$	165,503,821
SCFF - Supplemental Allocation	\$ 22,992,271	\$ 22,992,271	-	\$ 6,775,616	\$ 6,775,616	-		\$	29,767,887
SCFF - Student Success Allocation	\$ 14,910,987	\$ 14,910,987	-	\$ 7,516,952	\$ 7,516,952	-		\$	22,427,939
Projected Growth/Restoration	\$ 9,449,952	\$ 6,899,325	\$ 2,550,627	\$ 3,988,547	\$ 2,822,085	\$ 1,166,462		\$	13,438,499
Subtotal	\$ 178,492,750	\$ 128,698,053	\$ 49,794,697	\$ 74,390,131	\$ 52,648,224	\$ 21,741,907		\$	252,882,881
25/26 COLA - 2.30%	\$ 3,892,814	\$ 2,806,823	\$ 1,085,991	\$ 1,622,402	\$ 1,148,225	\$ 474,177		\$	5,515,216
Deficit Coefficient	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	-
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 182,385,564	\$ 131,504,876	\$ 50,880,688	\$ 76,012,533	\$ 53,796,448	\$ 22,216,084		\$	258,398,097
Percentages	70.58%	50.89%	19.69%	29.42%	20.82%	8.60%			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 4,277,199	\$ 2,897,369	\$ 1,379,830	\$ 1,678,931	\$ 1,090,942	\$ 587,989		\$	5,956,130
State Mandate	\$ 755,681	\$ 755,681	-	\$ 296,614	\$ 296,614	-		\$	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	\$ 507,756	\$ 340,323	\$ 167,433	\$ 199,300	\$ 127,952	\$ 71,348		\$	707,056
Subtotal, Other State Revenue	\$ 7,757,709	\$ 6,210,447	\$ 1,547,262	\$ 3,283,216	\$ 2,623,879	\$ 659,338		\$	11,040,925
TOTAL ESTIMATED REVENUE	\$ 190,143,273	\$ 137,715,323	\$ 52,427,950	\$ 79,295,749	\$ 56,420,327	\$ 22,875,422		\$	269,439,022
Percentages	70.57%	51.11%	19.46%	29.43%	20.94%	8.49%			
Less Institutional Cost Expenditures								\$	23,560,189
Less Net District Services and Operations Expenditures								\$	45,083,694
								\$	200,795,139
ESTIMATED REVENUE	\$ 141,701,245	\$ 102,630,151	\$ 39,071,095	\$ 59,093,894	\$ 42,046,350	\$ 17,047,544		\$	200,795,139
BUDGET EXPENDITURES FOR FY 2025/26									
SAC/CEC Expenses - F/T & Ongoing	\$ 138,421,360	\$ 117,113,598	\$ 21,307,762					\$	138,421,360
SCC/OEC Expenses - F/T & Ongoing				\$ 69,106,768	\$ 57,384,557	\$ 11,722,211		\$	69,106,768
District Services and Operations Expenses - F/T & Ongoing						\$ 48,833,922		\$	48,833,922
SRP Expenses	\$ 317,271	\$ 317,271		\$ 243,943	\$ 243,943	\$ 203,850		\$	765,064
Institutional Cost									
Retirees Instructional-local experience charge								\$ 2,873,739	\$ 2,873,739
Retirees Non-Instructional-local experience charge								\$ 4,084,243	\$ 4,084,243
Set Aside COLA								\$ 8,877,207	\$ 8,877,207
Interfund Transfer - Property & Liability & AB218 Assessment								\$ 3,900,000	\$ 3,900,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer - Capital Outlay & Certificate of Participation								\$ 3,700,000	\$ 3,700,000
TOTAL ESTIMATED EXPENDITURES	\$ 138,738,631	\$ 117,430,869	\$ 21,307,762	\$ 69,350,711	\$ 57,628,500	\$ 11,722,211	\$ 49,037,772	\$ 23,560,189	\$ 280,687,303
Percent of Total Estimated Expenditures	49.43%	41.84%	7.59%	24.71%	20.53%	4.18%	17.47%	8.39%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ 2,962,614	\$ (14,800,718)	\$ 17,763,333	\$ (10,256,817)	\$ (15,582,150)	\$ 5,325,333		\$	(7,294,203)
OTHER STATE REVENUE									
Apprenticeship				\$ 6,407,234	\$ 6,407,234			\$	6,407,234
Enrollment Fees 2%								\$ 219,878	\$ 219,878
LOCAL REVENUE									
Non Resident Tuition	\$ 2,500,000	\$ 2,500,000		\$ 1,500,000	\$ 1,500,000			\$	4,000,000
Interest/Investments								\$ 3,000,000	\$ 3,000,000
Rents/Leases	\$ 8,480	\$ 8,480		\$ 125,000	\$ 125,000	\$ 205,000		\$	338,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local	\$ 40,000	\$ 40,000						\$ 524,200	\$ 564,200
Subtotal, Other Local Revenue	\$ 2,548,480	\$ 2,548,480	\$ -	\$ 8,032,234	\$ 8,032,234	\$ -	\$ 205,000	\$ 3,749,078	\$ 14,534,792
ESTIMATED ENDING BALANCE FOR 6/30/26	\$ 5,511,094	\$ (12,252,238)	\$ 17,763,333	\$ (2,224,583)	\$ (7,549,916)	\$ 5,325,333		\$	3,286,511

Rancho Santiago Community College District
Adopted Budget
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Budget Allocation Model						
FTES Credit vs. Non-Credit Breakdown						
Full-Time Equivalent Students	Santa Ana College		Santiago Canyon College		Total FTES	
	FTES	%	FTES	%		
2025/26 Projected						
Credit	15,400	71.77%	6,056	28.23%	21,456	
CDCP	5,298	65.93%	2,738	34.07%	8,036	
Non-Credit	1,934	67.34%	938	32.66%	2,872	
Total	22,632	69.93%	9,732	30.07%	32,364	
2024/25 Annual						
Credit	14,761	72.68%	5,550	27.32%	20,311	
CDCP	5,543	69.18%	2,469	30.82%	8,012	
Non-Credit	1,719	73.32%	626	26.68%	2,345	
Total	22,024	71.81%	8,645	28.19%	30,668	
SCFF Calculation - FY 24/25						
Base + FTES	\$130,725,273	69.68%	\$56,870,903	30.32%	\$187,596,176	
Supplemental	22,992,271	77.24%	6,775,616	22.76%	29,767,887	
Student Success	14,910,987	66.48%	7,516,952	33.52%	22,427,939	
	\$168,628,531	70.32%	\$71,163,471	29.68%	\$239,792,002	
Expenditures by Major Object (2 Colleges Only) (Fund 11)						
Expenditures by Object		Santa Ana College		Santiago Canyon College		Adopted Budget
		\$	%	\$	%	
1000	Academic Salaries	\$69,021,801	68.59%	\$31,602,660	31.41%	\$100,624,461
2000	Classified Salaries	20,978,780	66.13%	10,746,443	33.87%	31,725,223
3000	Employee Benefits	36,981,975	67.29%	17,973,934	32.71%	54,955,909
4000	Books and Supplies	796,181	89.20%	96,407	10.80%	892,588
5000	Services and Other Operating Expenses	10,380,643	58.59%	7,336,393	41.41%	17,717,036
6000	Sites, Buildings, Books, and Equipment	86,508	99.12%	770	0.88%	87,278
7000	Other Outgo and Contingencies	175,472	11.50%	1,350,161	88.50%	1,525,633
	Total Expenditures	\$138,421,360	66.70%	\$69,106,768	33.30%	\$207,528,128

Rancho Santiago Community College District
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Compliance with the 50% Law

Education Code Section 84362 requires community college districts to expend 50% of the district's Current Expense of Education on the salaries and fringe benefits of classroom instructors.

The "Current Expense of Education" includes the unrestricted General Fund operating expenditures excluding expenditures for food services, community services, capital (except equipment replacement), auxiliary services and other costs specifically excluded by law.

The "Salaries for Classroom Instructors" includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time) and other costs specifically included by law.

This table recaps the district's 50% computation for the fiscal years 1991-92 through 2024-25 (expressed as a percentage).

<u>Fiscal Year</u>	<u>50% Computation</u>	<u>Fiscal Year</u>	<u>50% Computation</u>
1991-92	51.57	2010-11	50.54
1992-93	52.08	2011-12	50.18
1993-94	54.69	2012-13	50.09
1994-95	55.58	2013-14	50.18
1995-96	53.95	2014-15	51.38
1996-97	53.70	2015-16	52.55
1997-98	53.85	2016-17	54.06
1998-99	52.89	2017-18	55.08
1999-00	52.47	2018-19	55.11
2000-01	52.03	2019-20	54.00
2001-02	50.35	2020-21	54.16
2002-03	57.51	2021-22	54.10
2003-04	55.20	2022-23	53.65
2004-05	50.12	2023-24	54.63
2005-06	50.28	2024-25	54.11
2006-07	50.24		
2007-08	51.16		
2008-09	50.89		
2009-10	50.46		

Rancho Santiago Community College District
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STRS & PERS - Future Employer Rates and Additional Ongoing Unrestricted General Fund Costs

	STRS				PERS				Total	Combined
	Annual Change	Rate	Annual Impact ¹	Cumulative Impact	Annual Change	Rate	Annual Impact ²	Cumulative Impact	Annual Impact	Cumulative Impact
2013-14		8.250%				11.442%				
2014-15	0.630	8.880%	\$493,129	\$493,129	0.329	11.771%	\$173,291	\$173,291	\$666,420	\$666,420
2015-16	1.850	10.730%	\$1,248,486	\$1,741,615	0.076	11.847%	\$12,188	\$185,479	\$1,260,674	\$1,927,094
2016-17	1.850	12.580%	\$1,148,294	\$2,889,909	2.041	13.888%	\$749,510	\$934,989	\$1,897,804	\$3,824,898
2017-18	1.850	14.430%	\$1,318,567	\$4,208,476	1.643	15.531%	\$615,944	\$1,550,933	\$1,934,511	\$5,759,409
2018-19	1.850	16.280%	\$1,752,070	\$5,960,546	2.531	18.062%	\$1,325,675	\$2,876,608	\$3,077,745	\$8,837,154
2019-20	0.820	17.100%	\$1,675,035	\$7,635,581	1.659	19.721%	\$761,820	\$3,638,428	\$2,436,855	\$11,274,009
2020-21	-0.950	16.150%	-\$613,281	\$7,022,300	0.979	20.700%	\$350,052	\$3,988,480	-\$263,229	\$11,010,780
2021-22	0.770	16.920% *	\$548,401	\$7,570,701	2.210	22.910%	\$849,637	\$4,838,117	\$1,398,038	\$12,408,818
2022-23	2.180	19.100% *	\$1,657,561	\$9,228,262	2.460	25.370%	\$1,010,356	\$5,848,473	\$2,667,917	\$15,076,735
2023-24	0.000	19.100% *	\$0	\$9,228,262	1.310	26.680%	\$584,833	\$6,433,306	\$584,833	\$15,661,568
2024-25	0.000	19.100% *	\$0	\$9,228,262	0.370	27.050%	\$168,485	\$6,601,791	\$168,485	\$15,830,053
2025-26	0.000	19.100% *	\$0	\$9,228,262	-0.240	26.810%	-\$111,474	\$6,490,317	-\$111,474	\$15,718,579
2026-27	0.000	19.100% *	\$0	\$9,228,262	0.090	26.900%	\$42,639	\$6,532,956	\$42,639	\$15,761,218
2027-28	0.000	19.100% *	\$0	\$9,228,262	0.900	27.800%	\$434,914	\$6,967,870	\$434,914	\$16,196,132
2028-29	0.000	19.100% *	\$0	\$9,228,262	-0.400	27.400%	-\$197,161	\$6,770,709	-\$197,161	\$15,998,971
2029-30	0.000	19.100% *	\$0	\$9,228,262	0.400	27.800%	\$201,104	\$6,971,813	\$201,104	\$16,200,075

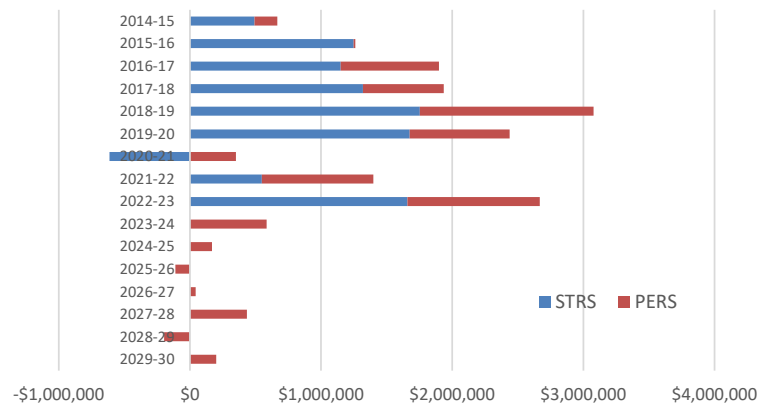
1 Each 1% increase in STRS rate is approximately \$760,000

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

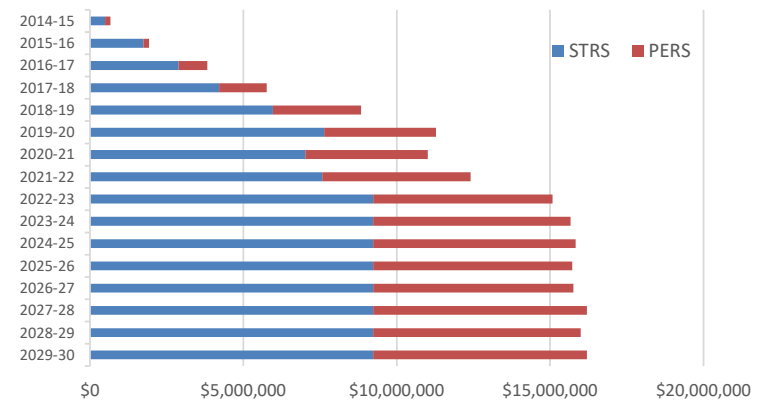
Employee Contribution % for STRS = 10.25%/10.205%

Employee Contribution % for PERS = 7.00%/8.00%

STRS & PERS Annual Increases



STRS & PERS Cumulative Impact



* Beginning in 2021-22, the CalSTRS Board has authority to increase and decrease employer contribution rates within certain boundaries in order to fully exhaust the CalSTRS unfunded liability by 2045-46. These percentages reflect CalSTRS current estimates.

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Cost-of-Living Adjustment

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the system, the recent history of the community colleges clearly demonstrates that during the recession of the early 1990's no COLA was received for four consecutive years, and in the recession beginning in late 2007, no COLA was funded for five consecutive years. For the first time in recent history statutory COLA was computed at zero for 2016-17. In the last 34 years, 35% 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	2.31%	0.00%	4% FARSCCD/CSEA
2003-04	1.80%	0.00%	0.000%	2021-22	1.70%	5.07%	4% FARSCCD/CSEA 3% Management
2004-05	2.41%	2.41%	0.000%	2022-23	6.56%	6.56%	5.000%
2005-06	4.23%	4.23%	4.000%	2023-24	8.22%	8.22%	5.000%
2006-07	5.92%	5.92%	4.000%	2024-25	1.07%	1.07%	4.000%
2007-08	4.53%	4.53%	5.000%	2025-26	2.30%	2.30%	8%/FARSCCD CSEA/Mgmt Pending
2008-09	4.94%	0.00%	0.000%				
				TOTALS	96.79%	74.02%	81.63% - 97.81%

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Rancho Santiago Community College District
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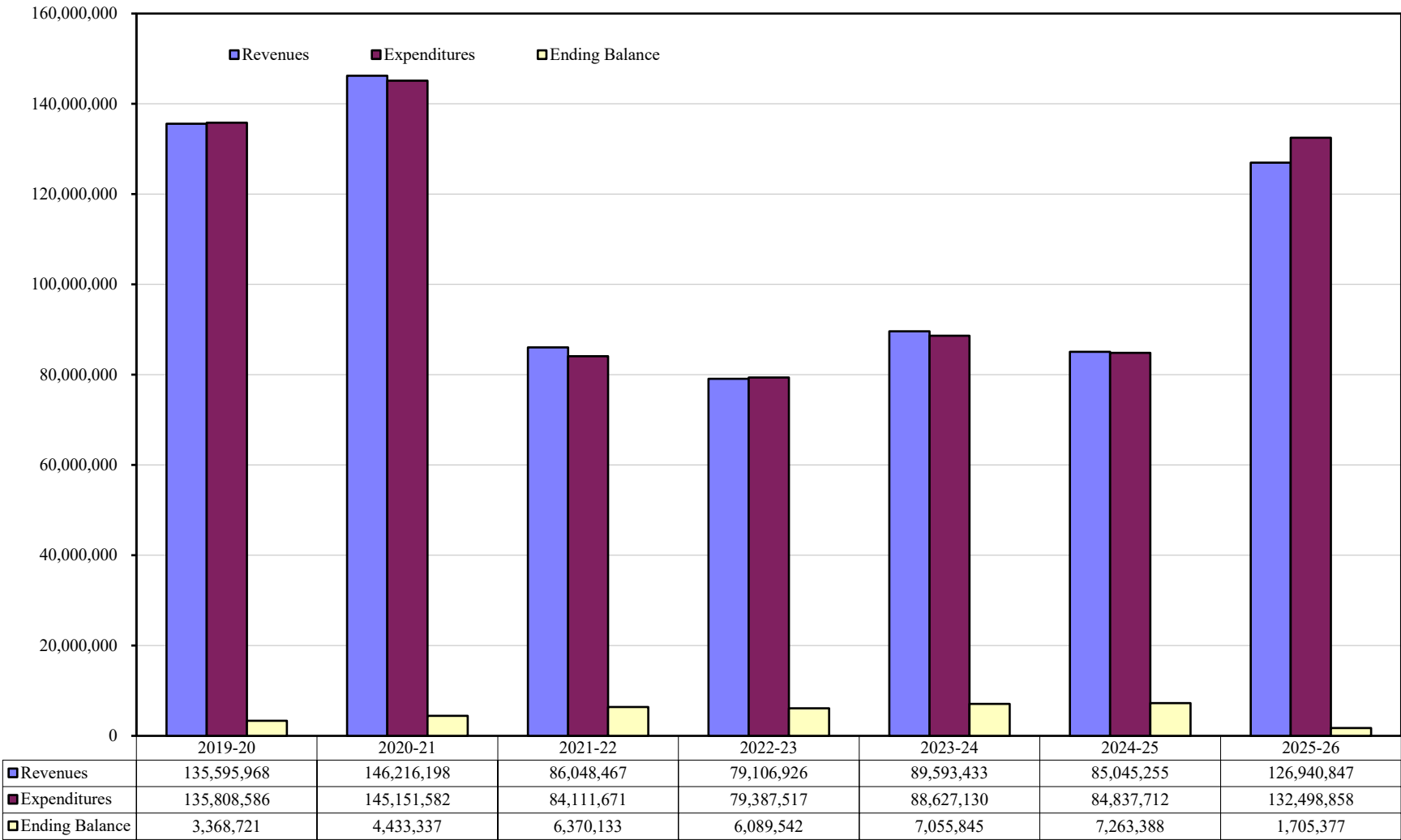
Recap of Revenue and Expenses - General Fund 12

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2019-20 through 2025-26

	Actual 2019-20	Actual 2020-21	% Change	Actual 2021-22	% Change	Actual 2022-23	% Change	Actual 2023-24	% Change	Actual 2024-25	% Change	Adopted Budget 2025-26	% Change
Adj. Beg. Balance	3,581,339	3,368,721	-5.94%	4,433,337	31.60%	6,370,133	43.69%	6,089,542	-4.40%	7,055,845	15.87%	7,263,388	2.94%
Revenues:													
Federal Income	9,477,974	20,206,781	113.20%	25,854,384	27.95%	14,958,900	-42.14%	9,507,627	-36.44%	12,099,839	27.26%	15,299,129	26.44%
State Income:													
Lottery	1,259,930	2,023,357	60.59%	1,932,762	-4.48%	2,782,061	43.94%	3,569,257	28.30%	2,989,800	-16.23%	2,570,540	-14.02%
Other State	122,470,804	121,224,393	-1.02%	56,285,897	-53.57%	58,873,013	4.60%	72,920,094	23.86%	66,224,538	-9.18%	97,287,178	46.91%
Total State	123,730,734	123,247,750	-0.39%	58,218,659	-52.76%	61,655,074	5.90%	76,489,351	24.06%	69,214,338	-9.51%	99,857,718	44.27%
Local Income:													
Other Local	2,361,123	1,963,403	-16.84%	1,602,246	-18.39%	2,492,952	55.59%	3,462,750	38.90%	3,731,078	7.75%	11,784,000	215.83%
Total Local	2,361,123	1,963,403	-16.84%	1,602,246	-18.39%	2,492,952	55.59%	3,462,750	38.90%	3,731,078	7.75%	11,784,000	215.83%
Transfers/Others	26,137	798,264	2954.15%	373,178	-53.25%	-	-100.00%	133,705	0.00%	-	-100.00%	-	0.00%
Total Revenues	135,595,968	146,216,198	7.83%	86,048,467	-41.15%	79,106,926	-8.07%	89,593,433	13.26%	85,045,255	-5.08%	126,940,847	49.26%
Total Available	139,177,307	149,584,919	7.48%	90,481,804	-39.51%	85,477,059	-5.53%	95,682,975	11.94%	92,101,100	-3.74%	134,204,235	45.71%
Expenditures:													
Academic Salaries	9,331,718	10,327,414	10.67%	12,737,905	23.34%	11,172,488	-12.29%	13,426,808	20.18%	14,675,190	9.30%	17,107,141	16.57%
Classified Salaries	15,673,098	15,181,996	-3.13%	16,089,986	5.98%	15,437,146	-4.06%	17,397,507	12.70%	20,133,929	15.73%	29,553,541	46.78%
Employee Benefits	10,892,048	10,867,374	-0.23%	11,896,474	9.47%	11,486,514	-3.45%	13,349,027	16.21%	14,832,188	11.11%	20,754,616	39.93%
Supplies & Materials	2,467,487	3,218,118	30.42%	3,197,570	-0.64%	2,915,059	-8.84%	3,109,628	6.67%	3,523,793	13.32%	8,862,223	151.50%
Other Operating	92,860,004	92,333,927	-0.57%	29,090,292	-68.49%	30,118,072	3.53%	35,376,464	17.46%	25,027,953	-29.25%	48,436,177	93.53%
Capital Outlay	3,260,667	3,489,880	7.03%	4,583,373	31.33%	3,781,708	-17.49%	3,874,899	2.46%	4,867,384	25.61%	5,668,452	16.46%
Transfers	1,323,564	9,732,873	635.35%	6,516,071	-33.05%	4,476,530	-31.30%	2,092,797	-53.25%	1,777,275	-15.08%	2,116,708	19.10%
Total Expenditures	135,808,586	145,151,582	6.88%	84,111,671	-42.05%	79,387,517	-5.62%	88,627,130	11.64%	84,837,712	-4.28%	132,498,858	56.18%
Ending Balance	3,368,721	4,433,337	31.60%	6,370,133	43.69%	6,089,542	-4.40%	7,055,845	15.87%	7,263,388	2.94%	1,705,377	-76.52%
Adjustment to Beginning Balance	-	-		-		-		-		-		-	
Adjusted Beginning Fund Balance	3,368,721	4,433,337		6,370,133		6,089,542		7,055,845		7,263,388		1,705,377	
Ending Balance (% of Exp)	2.48%	3.05%		7.57%		7.67%		7.96%		8.56%		1.29%	

Rancho Santiago Community College District
Adopted Budget
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Recap of Revenues and Expenditures
General Fund 12
2019-20 to 2025-26



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Rancho Santiago Community College District
Adopted Budget
2025-26

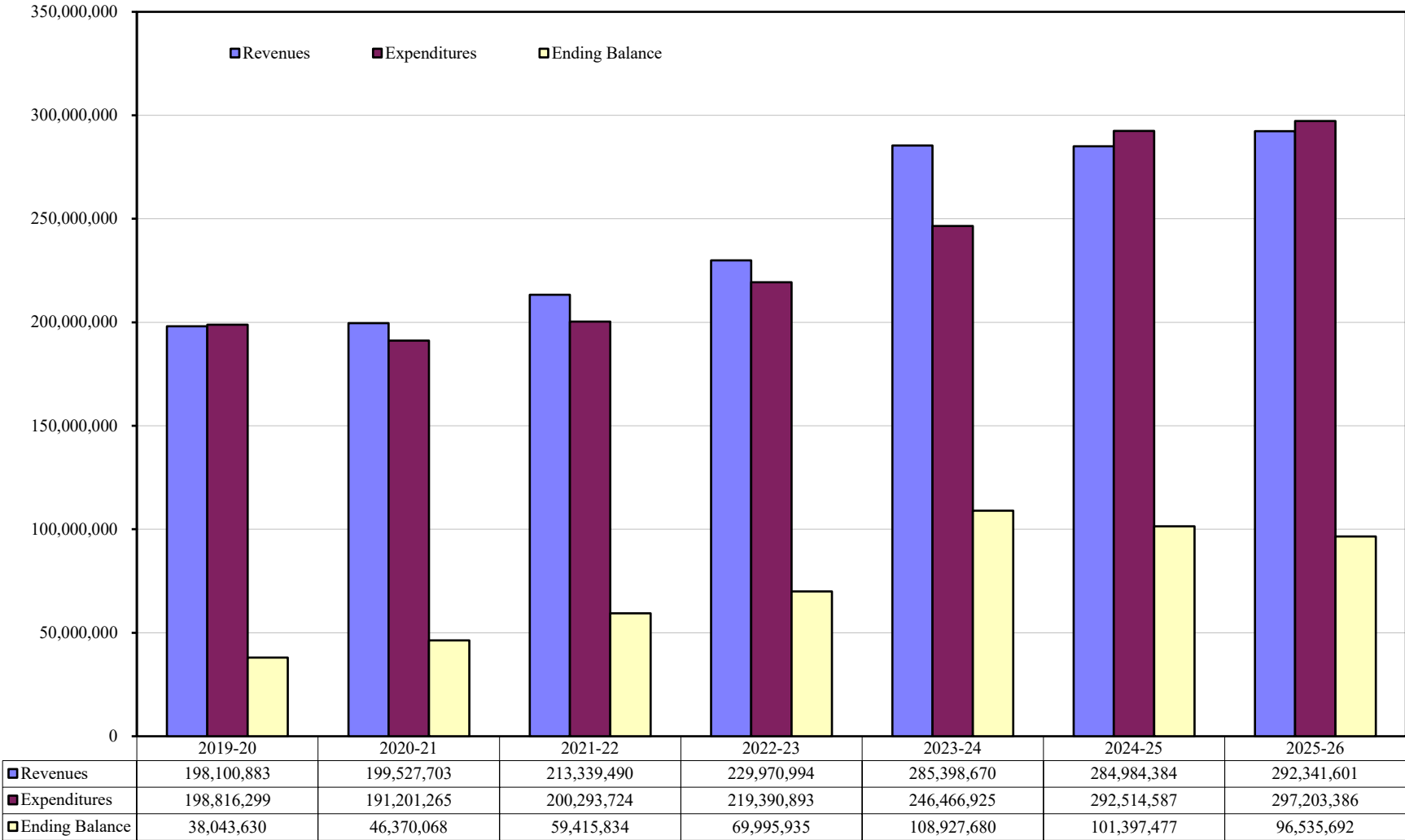
Recap of Revenue and Expenses - General Fund 11 and 13

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2019-20 through 2025-26

	Actual 2019-20	Actual 2020-21	% Change	Actual 2021-22	% Change	Actual 2022-23	% Change	Actual 2023-24	% Change	Actual 2024-25	% Change	Adopted Budget 2025-26	% Change
Adj. Beg. Balance	38,759,046	38,043,630	-1.85%	46,370,068	21.89%	59,415,834	28.13%	69,995,935	17.81%	108,927,680	55.62%	101,397,477	-6.91%
Revenues:													
Federal Income	666	8,943	1242.79%	9,009	0.74%	-	-100.00%	4,624	0.00%	4,802	3.85%	-	-100.00%
State Income:													
General Apportionment	57,780,065	27,476,943	-52.45%	29,834,976	8.58%	56,674,594	89.96%	99,645,664	75.82%	79,393,368	-20.32%	83,764,637	5.51%
Lottery	3,549,384	4,985,883	40.47%	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%
EPA	19,755,427	44,529,069	125.40%	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%
Other State	14,717,082	13,545,073	-7.96%	16,168,840	19.37%	15,896,355	-1.69%	19,052,393	19.85%	22,688,181	19.08%	16,231,735	-28.46%
Total State	95,801,958	90,536,968	-5.50%	103,849,688	14.70%	110,521,866	6.42%	145,043,189	31.23%	143,530,645	-1.04%	148,281,602	3.31%
Local Income:													
Property Taxes	61,989,928	65,652,735	5.91%	68,890,665	4.93%	73,366,422	6.50%	76,150,354	3.79%	79,626,917	4.57%	86,854,229	9.08%
ERAF	23,482,497	25,332,588	7.88%	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%
Interest	3,292,512	1,307,061	-60.30%	902,271	-30.97%	4,279,489	374.30%	7,962,049	86.05%	8,560,067	7.51%	3,000,000	-64.95%
Enrollment Fees	8,690,034	8,645,622	-0.51%	8,176,934	-5.42%	8,516,798	4.16%	7,660,762	-10.05%	6,989,815	-8.76%	8,657,316	23.86%
Non-resident Tuition	3,166,363	2,600,988	-17.86%	2,779,742	6.87%	3,452,993	24.22%	3,741,128	8.34%	4,021,603	7.50%	4,000,000	-0.54%
Other Local	1,637,736	3,588,004	119.08%	2,290,032	-36.18%	2,240,144	-2.18%	8,867,854	295.86%	2,501,456	-71.79%	1,686,442	-32.58%
Total Local	102,259,070	107,126,998	4.76%	108,259,623	1.06%	118,497,764	9.46%	140,239,159	18.35%	141,427,225	0.85%	144,054,999	1.86%
Transfers/Others	39,189	1,854,794	4632.95%	1,221,170	-34.16%	951,364	-22.09%	111,698	-88.26%	21,712	-80.56%	5,000	-76.97%
Total Revenues	198,100,883	199,527,703	0.72%	213,339,490	6.92%	229,970,994	7.80%	285,398,670	24.10%	284,984,384	-0.15%	292,341,601	2.58%
Total Available	236,859,929	237,571,333	0.30%	259,709,558	9.32%	289,386,828	11.43%	355,394,605	22.81%	393,912,064	10.84%	393,739,078	-0.04%
Expenditures:													
Academic Salaries	74,815,429	72,660,609	-2.88%	76,520,303	5.31%	85,563,342	11.82%	98,164,425	14.73%	107,950,951	9.97%	101,475,467	-6.00%
Classified Salaries	34,295,780	34,371,437	0.22%	34,503,409	0.38%	38,295,224	10.99%	43,922,181	14.69%	48,522,401	10.47%	54,845,949	13.03%
Employee Benefits	60,945,781	58,277,799	-4.38%	62,847,900	7.84%	63,485,440	1.01%	70,020,952	10.29%	77,102,874	10.11%	83,536,994	8.34%
Supplies & Materials	1,396,400	629,156	-54.94%	1,187,001	88.67%	1,318,874	11.11%	1,352,494	2.55%	1,533,443	13.38%	1,786,562	16.51%
Other Operating	18,437,112	17,207,710	-6.67%	18,299,839	6.35%	22,366,593	22.22%	21,712,073	-2.93%	28,646,858	31.94%	44,952,452	56.92%
Capital Outlay	2,281,923	1,806,576	-20.83%	2,241,675	24.08%	4,786,193	113.51%	4,840,628	1.14%	4,530,661	-6.40%	590,816	-86.96%
Transfers	6,643,874	6,247,978	-5.96%	4,693,597	-24.88%	3,575,227	-23.83%	6,454,172	80.52%	24,227,399	275.38%	10,015,146	-58.66%
Total Expenditures	198,816,299	191,201,265	-3.83%	200,293,724	4.76%	219,390,893	9.53%	246,466,925	12.34%	292,514,587	18.68%	297,203,386	1.60%
Ending Balance	38,043,630	46,370,068	21.89%	59,415,834	28.13%	69,995,935	17.81%	108,927,680	55.62%	101,397,477	-6.91%	96,535,692	-4.79%
Adjustment to Beginning Balance	-	-		-		-		-		-		-	
Adjusted Beginning Fund Balance	38,043,630	46,370,068		59,415,834		69,995,935		108,927,680		101,397,477		96,535,692	
Ending Balance (% of Exp)	19.14%	24.25%		29.66%		31.90%		44.20%		34.66%		32.48%	

Rancho Santiago Community College District
Adopted Budget
2025-26

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



2024/25 Recap of Unrestricted General Fund - Major Changes Comparing Adopted Budget to Actuals

Revenue	AB	Actual	Differences	Expenditure	AB	Actual	Differences	Δ to Fund Balance
Apportionment	228,879,339	237,487,213	\$ 8,607,874	13XX & 14XX	35,250,095	52,191,027	16,940,932	
Lottery	5,671,365	6,278,873	607,508	Other Sal & Ben	194,357,793	181,385,199	(12,972,594)	
Interest	3,000,000	8,560,067	5,560,067	Other Exp	52,431,194	34,710,962	(17,720,232)	
Non-Resident Tuition	3,700,000	4,021,603	321,603	Other Outgo	6,598,477	24,227,399	17,628,922	
Apprenticeship	5,227,354	6,239,605	1,012,251					
Full-time Faculty	3,325,444	3,325,444	-					
Intrafund Transfer In	-	-	-					
Other/PY Apportionment	10,702,693	19,071,579	8,368,886					
	260,506,195	284,984,384	\$ 24,478,189		288,637,559	292,514,587	3,877,028	(7,530,203)

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
2024-25 FTES (ANNUAL) ACTUALS COMPARISON TO 2023-24 FTES (RECALC) ACTUALS

FINAL

RG reports as of July 7&15, 2025

RG reports as of July 7&15, 2025	SUMMER	2021-2022			2022-2023			2023-2024			2024-2025			2024-2025		
		(RECALC) with Summer Shift Actuals as of October 24, 2022			(RECALC) with Summer Shift Actuals as of October 17, 2023			(RECALC) Actuals with Summer Shift as of October 14, 2024			(Annual) Actuals as of July 7&15, 2025 RG reports			Better (Worse) 2024-25 (Annual) vs. 2023-24 (RECALC) with Summer Shift Actuals		
		TOTAL	SAC	SCC	TOTAL	SAC	SCC	TOTAL	SAC	SCC	TOTAL	SAC	SCC	TOTAL	SAC	SCC
		156.71	55.08	101.63	119.40	55.67	63.73	159.89	81.89	78.00	126.31	72.89	53.42	(33.58)	(9.00)	(24.58)
												</				

Rancho Santiago CCD: College Level SCFF Data

FY 2024/25 Estimated with Annual reported FTES -with updated Supplemental and Student Success Data - as of 3-14-25 - Exhibit C @ P2 Update with Annual FTES split back out unfunded FTES

2024-25

2024-25

SAC

SCC

SAC Proportion - based on \$

SCC Proportion - based on \$

			Data	Funding Rate	(District Numbers)	Data	Estimated Funding	\$	Data	Estimated Funding	\$					
			Calculated w/ Annual													
Basic Allocation (\$)			State Num.	Reported FTES		\$	19,525,353		Est @ Annual	\$	10,847,420	55.56%	Est @ Annual	\$	8,677,933	44.44%
Base Allocation			FTES						FTES				FTES			
	Traditional Credit			18,168.54	\$	5,294.42	\$	96,191,962	13,005.95	\$	68,858,989	71.58%	5,162.60	\$	27,332,973	28.42%
	Special Admit Credit			1,334.45	\$	7,424.53	\$	9,907,663	1,033.93	\$	7,676,443	77.48%	300.52	\$	2,231,220	22.52%
	Non-Credit			2,537.96	\$	4,464.58	\$	11,330,926	1,860.85	\$	8,307,915	73.32%	677.11	\$	3,023,012	26.68%
	Non Credit CDCP			6,820.67	\$	7,424.53	\$	50,640,271	4,718.75	\$	35,034,506	69.18%	2,101.92	\$	15,605,765	30.82%
	Total		-	28,862			\$	187,596,176	20,619	\$	130,725,273	69.68%	8,242	\$	56,870,903	30.32%
Supplemental Allocation			22-23 Headcount	23-24 Headcount				Headcount					Headcount			
	Pell Grant Recipients		6,202	6,688	\$	1,251.96	\$	8,373,118	5,047	\$	6,318,649	75.46%	1,641	\$	2,054,469	24.54%
	AB540 Students		1,504	1,803	\$	1,251.96	\$	2,257,286	1,508	\$	1,887,958	83.64%	295	\$	369,328	16.36%
	California Promise Grant Recipients		14,272	15,286	\$	1,251.96	\$	19,137,483	11,810	\$	14,785,665	77.26%	3,476	\$	4,351,818	22.74%
	Total		21,978	23,777			\$	29,767,887	18,365	\$	22,992,271	77.24%	5,412	\$	6,775,616	22.76%
All Students			3-yr Average (2020-21 to 2022-23)	3-yr Average (2021-22 to 2023-24)				3-yr Average					3-yr Average			
	Associate Degrees		1,253.33	1,260.33	\$	2,214.70	\$	2,791,265	973.00	\$	2,154,903	77.20%	287.33	\$	636,350	22.80%
	Associate Degrees for Transfer		1,156.67	1,120.67	\$	2,952.94	\$	3,309,260	596.00	\$	1,759,952	53.18%	524.67	\$	1,549,318	46.82%
	Baccalaureate Degrees		12.67	13.67	\$	2,214.70	\$	30,268	13.67	\$	30,268	100.00%	-	\$	-	0.00%
	Credit Certificates		687.67	957.33	\$	1,476.47	\$	1,413,473	779.67	\$	1,151,159	81.44%	177.67	\$	262,323	18.56%
	Nine or More CTE Units		4,441.00	4,425.67	\$	738.23	\$	3,267,180	3,414.33	\$	2,520,580	77.15%	1,011.33	\$	746,600	22.85%
	Transfer		963.33	1,106.00	\$	1,107.35	\$	1,224,731	557.00	\$	616,794	50.36%	549.00	\$	607,935	49.64%
	Transfer Level Math and English		930.67	910.33	\$	1,476.47	\$	1,344,079	342.00	\$	504,953	37.57%	568.33	\$	839,121	62.43%
	Achieved Regional Living Wage		6,083.67	5,849.67	\$	738.23	\$	4,318,427	3,757.83	\$	2,774,159	64.24%	2,091.84	\$	1,544,268	35.76%
	Total		15,529.00	15,643.67			\$	17,698,683	10,433	\$	11,512,768	65.05%	5,210	\$	6,185,916	34.95%
Student Success Allocation	Pell Grant Recipients Bonus	Associate Degrees	546.00	564.33	\$	837.94	\$	472,879	451.33	\$	378,190	79.98%	113.00	\$	94,689	20.02%
		Associate Degrees for Transfer	556.67	563.33	\$	1,117.26	\$	629,388	355.67	\$	397,376	63.14%	207.67	\$	232,021	36.86%
		Baccalaureate Degrees	6.33	8.33	\$	837.94	\$	6,983	8.33	\$	6,983	100.00%	-	\$	-	0.00%
		Credit Certificates	216.00	261.67	\$	558.63	\$	146,174	204.33	\$	114,145	78.09%	57.33	\$	32,026	21.91%
		Nine or More CTE Units	1,430.33	1,536.67	\$	279.31	\$	429,213	1,267.33	\$	353,984	82.47%	269.33	\$	75,229	17.53%
		Transfer	397.00	448.00	\$	418.97	\$	187,699	259.67	\$	108,794	57.96%	188.33	\$	78,905	42.04%
		Transfer Level Math and English	336.33	351.33	\$	558.63	\$	196,265	192.33	\$	107,441	54.74%	159.00	\$	88,822	45.26%
		Achieved Regional Living Wage	715.33	708.33	\$	279.31	\$	197,848	547.48	\$	152,917	77.29%	160.85	\$	44,927	22.71%
	Total	4,204.00	4,442.00			\$	2,266,449	3,286	\$	1,619,830	71.47%	1,156	\$	646,619	28.53%	
California Promise Grant Recipients Bonus	Associate Degrees	906.33	916.33	\$	558.63	\$	511,890	747.33	\$	417,481	81.56%	169.00	\$	94,408	18.44%	
	Associate Degrees for Transfer	848.33	826.67	\$	744.84	\$	615,733	514.67	\$	383,345	62.26%	312.00	\$	232,389	37.74%	
	Baccalaureate Degrees	9.67	12.67	\$	558.63	\$	7,076	12.67	\$	7,076	100.00%	-	\$	-	0.00%	
	Credit Certificates	369.00	445.67	\$	372.42	\$	165,975	353.00	\$	131,464	79.21%	92.67	\$	34,512	20.79%	
	Nine or More CTE Units	2,448.00	2,537.33	\$	186.21	\$	472,475	2,110.00	\$	392,902	83.16%	427.33	\$	79,573	16.84%	
	Transfer	605.33	678.00	\$	279.31	\$	189,375	396.33	\$	110,699	58.45%	281.67	\$	78,673	41.54%	
	Transfer Level Math and English	532.67	515.00	\$	372.42	\$	191,796	262.67	\$	97,824	51.00%	252.33	\$	93,973	49.00%	
	Achieved Regional Living Wage	1,698.00	1,656.67	\$	186.21	\$	308,487	1,275.98	\$	237,599	77.02%	380.69	\$	70,888	22.98%	
Total	7,417.33	7,588.33			\$	2,462,807	5,673	\$	1,778,390	72.21%	1,916	\$	684,417	27.79%		
Total		27,150.34	27,674.00			\$	22,427,939	19,393	\$	14,910,987	66.48%	8,281	\$	7,516,952	33.52%	
Total Computational Revenue			80,313			\$	239,792,002	58,377	\$	168,628,531	70.32%	21,936	\$	71,163,471	29.68%	

B
Sum of A & B \$ 239,792,002

A

RSCCD - Actual 2024/25 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on Student Centered Funding Formula

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DSO	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 10,847,420	\$ 8,677,936	\$ 2,169,484	\$ 8,677,933	\$ 6,508,449	\$ 2,169,484		\$	19,525,353
FTES - based on 24/25 @ Annual % split	\$ 119,877,853	\$ 76,535,432	\$ 43,342,421	\$ 48,192,970	\$ 29,564,193	\$ 18,628,777		\$	168,070,823
SCFF - Supplemental Allocation	\$ 22,992,271	\$ 22,992,271	\$ -	\$ 6,775,616	\$ 6,775,616	\$ -		\$	29,767,887
SCFF - Student Success Allocation	\$ 14,910,987	\$ 14,910,987	\$ -	\$ 7,516,952	\$ 7,516,952	\$ -		\$	22,427,939
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	-
Subtotal	\$ 168,628,531	\$ 123,116,626	\$ 45,511,905	\$ 71,163,471	\$ 50,365,210	\$ 20,798,261		\$	239,792,002
Deficit Coefficient -2%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	-
Net Write-off Student AR & Other Adj	\$ (1,620,792)	\$ (1,183,349)	\$ (437,443)	\$ (683,996)	\$ (484,091)	\$ (199,905)		\$	(2,304,788)
23/24 PY Recal apportionment adj	\$ 2,579,997	\$ 1,883,670	\$ 696,327	\$ 1,088,793	\$ 770,582	\$ 318,211		\$	3,668,790
TOTAL ACTUAL APPORTIONMENT REVENUE	\$ 169,587,736	\$ 123,816,947	\$ 45,770,789	\$ 71,568,268	\$ 50,651,701	\$ 20,916,567		\$	241,156,004
Percentages	70.32%	51.34%	18.98%	29.68%	21.00%	8.67%			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 4,508,966	\$ 3,054,368	\$ 1,454,598	\$ 1,769,907	\$ 1,150,057	\$ 619,850		\$	6,278,873
State Mandated Program	\$ 737,806	\$ 737,806	\$ -	\$ 289,598	\$ 289,598	\$ -		\$	1,027,404
Full-Time Faculty Hiring Allocation	\$ 2,217,074	\$ 2,217,074	\$ -	\$ 1,108,370	\$ 1,108,370	\$ -		\$	3,325,444
Part-Time Health Insurance	\$ 163,430	\$ 109,539	\$ 53,891	\$ 64,148	\$ 41,184	\$ 22,965		\$	227,578
Part-Time Faculty Compensation	\$ 507,756	\$ 340,323	\$ 167,433	\$ 199,300	\$ 127,952	\$ 71,348		\$	707,056
Subtotal, Other State Revenue	\$ 8,135,031	\$ 6,459,109	\$ 1,675,922	\$ 3,431,324	\$ 2,717,161	\$ 714,163		\$	11,566,355
TOTAL ACTUAL REVENUE	\$ 177,722,767	\$ 130,276,056	\$ 47,446,711	\$ 74,999,592	\$ 53,368,862	\$ 21,630,731		\$	252,722,359
Percentages	70.32%	51.55%	18.77%	29.68%	21.12%	8.56%			
Less Institutional Cost Expenditures									\$ 20,770,359
Less Net District Services and Operations Expenditures									\$ 36,482,341
									\$ 195,469,659
ACTUAL REVENUE	\$ 137,460,764	\$ 100,762,815	\$ 36,697,949	\$ 58,008,895	\$ 41,278,473	\$ 16,730,421		\$	195,469,659
ACTUAL EXPENDITURES FOR FY 2024/25									
SAC/CEC Expenses - F/T & Ongoing	\$ 128,706,059	\$ 104,932,072	\$ 23,773,987					\$	128,706,059
SCC/OEC Expenses - F/T & Ongoing				\$ 64,733,357	\$ 51,032,762	\$ 13,700,595		\$	64,733,357
District Services and Operations Expenses - F/T & Ongoing							\$ 47,475,996	\$	47,475,996
Institutional Cost									
Retirees Instructional-local experience charge								\$ 2,451,164	\$ 2,451,164
Retirees Non-Instructional-local experience charge								\$ 3,254,507	\$ 3,254,507
SRP expense								\$ 1,979,622	\$ 1,979,622
Property & Liability								\$ 2,900,000	\$ 2,900,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer (FD 41 & Prop & Liab)								\$ 10,060,066	\$ 10,060,066
TOTAL ACTUAL EXPENDITURES	\$ 128,706,059	\$ 104,932,072	\$ 23,773,987	\$ 64,733,357	\$ 51,032,762	\$ 13,700,595	\$ 47,475,996	\$ 20,770,359	\$ 261,685,771
Percent of Total Actual Expenditures	49.18%	40.10%	9.08%	24.74%	19.50%	5.24%	18.14%	7.94%	
ACTUAL EXPENSES UNDER/(OVER) REVENUE	\$ 8,754,705	\$ (4,169,257)	\$ 12,923,962	\$ (6,724,462)	\$ (9,754,289)	\$ 3,029,826		\$	2,030,243
OTHER STATE REVENUE									
Apprenticeship				\$ 9,862,271	\$ 9,862,271			\$	9,862,271
Enrollment Fees 2%								\$ 219,878	\$ 219,878
LOCAL REVENUE									
Non Resident Tuition	\$ 2,450,220	\$ 2,450,220		\$ 1,571,383	\$ 1,571,383			\$	4,021,603
Interest/Investments								\$ 8,560,066	\$ 8,560,066
Rents/Leases	\$ -	\$ -		\$ 112,790	\$ 112,790		\$ 66,390	\$	179,180
Proceeds-Sale of Equipment								\$	-
Outlawed Checks/Discount Taken								\$	-
Other	\$ 74,737	\$ 74,737		\$ 45,956	\$ 45,956		\$ 4,802	\$ 2,142,519	\$ 2,268,014
Subtotal, Other Local Revenue	\$ 2,524,957	\$ 2,524,957	\$ -	\$ 11,592,400	\$ 11,592,400	\$ -	\$ 71,192	\$ 10,922,463	\$ 25,111,012
ACTUAL ENDING BALANCE FOR 6/30/25	11,279,662	\$ (1,644,300)	\$ 12,923,962	4,867,938	\$ 1,838,111	\$ 3,029,826		\$	16,147,600

RSCCD - Actual 2024-25 Revenue Allocation Simulation for Unrestricted General Fund -- FD 13

ACTUAL EXPENDITURES FOR FY 2024-25	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DSO	Institutional Cost	TOTAL
SAC/CEC Expenses - F/T & Ongoing	\$ 17,863,624	\$ 15,769,515	\$ 2,094,109					\$	17,863,624
SCC/OEC Expenses - F/T & Ongoing				\$ 3,861,834	\$ 3,677,490	\$ 184,344		\$	3,861,834
District Services and Operations Expenses - F/T & Ongoing							\$ 538,492	\$	538,492
Institutional Cost									
Retirees Instructional-local experience charge								\$ 5,713,910	\$ 5,713,910
Retirees Non-Instructional-local experience charge								\$ 1,354,716	\$ 1,354,716
Other								\$ -	\$ -
Election								\$ 502,616	\$ 502,616
Interfund Transfer								\$ 2,000,000	\$ 2,000,000
TOTAL ACTUAL EXPENDITURES	\$ 17,863,624	\$ 15,769,515	\$ 2,094,109	\$ 3,861,834	\$ 3,677,490	\$ 184,344	\$ 538,492	\$ 9,571,242	\$ 31,835,192
Percent of Total Actual Expenditures	56.11%	49.53%	6.58%	12.13%	11.55%	0.58%	1.69%	30.06%	

LOCAL REVENUE									
Non Resident Tuition	\$ -			\$ -				\$ -	\$ -
Interest/Investments								\$ -	\$ -
Rents/Leases	\$ 273,419	\$ 273,419		\$ -			\$ -	\$ -	\$ 273,419
Proceeds-Sale of Equipment								\$ -	\$ -
Other Local	\$ 235,878	\$ 235,878		\$ 12,167	\$ 12,167			\$ 7,106,287	\$ 7,354,332
Interfund Transfer In	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -
Subtotal, Other Local Revenue	\$ 509,297	\$ 509,297	\$ -	\$ 12,167	\$ 12,167	\$ -	\$ -	\$ 7,106,287	\$ 7,627,751

	SAC	SCC
Carryover from FY 23/24	\$ 20,716,837	\$ 6,565,344
Fund Election Expense	\$ (265,577)	\$ (112,039)
TOTAL FD 13	\$ 20,451,260	\$ 6,453,305
Net Change in FD 13	\$ (17,354,327)	\$ (3,849,667)
Balance of FD 13	\$ 3,096,933	\$ 2,603,638

Carryover for FD 13	\$ 3,096,933	\$ 2,603,638
Carryover for FD 11	\$ 11,279,662	\$ 4,867,938
	\$ 14,376,595	\$ 7,471,576
SCC ADA reduction (\$2,000,000)	\$ (1,406,400)	\$ (593,600)
Budget Stabilization Fund Distribution	\$ 1,949,654	\$ 822,891
TOTAL Carryover Balance	\$ 14,919,849	\$ 7,700,867
current FD 13 carryover amount budgeted TB from site	\$ 7,983,329	\$ 2,112,260
budget for deficit	\$ 3,717,800	\$ 1,459,474
Amount to be adjusted	\$ 3,218,720	Amount to be adjusted \$ 4,129,133

<u>50% Law FY 24/25 Actual as of 8/5/25 - SAC</u>					
			2024/2025		
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	24,783,859	24,783,859	-	24,783,859
13xx		34,826,533	34,826,533	-	34,826,533
12xx	408		12,706,352	31,848	12,738,200
14xx			1,860,869	-	1,860,869
Sub-total Academic Salaries	409	59,610,392	74,177,613	31,848	74,209,461
21xx	411		14,043,327	1,182,472	15,225,799
23xx			894,591	187,556	1,082,147
22xx	416	461,784	461,784	-	461,784
24xx		1,184,312	1,184,312	-	1,184,312
Sub-total Classified Salaries	419	1,646,096	16,584,014	1,370,028	17,954,042
3xxx	429	18,674,219	33,403,609	817,302	34,220,911
4xxx	435		877,266	2,237	879,503
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	3,049,750	9,479,588	422,133	9,901,721
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	82,980,457	134,522,090	2,643,548	137,165,638
Less Exclusions	469	-	4,476,507	27,089	4,503,596
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		-	-	-	-
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>			-		-
<i>student transportation (5966 object, activity 649000, fund 11)</i>			4,000		4,000
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)</i>					-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>			538,859	27,089	565,948
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			3,933,648		3,933,648
TOTALS (459-469)	470	82,980,457	130,045,583		
Percent of CEE (470, col. 1/470, col. 2)	471	63.81%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		65,022,792		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		65,022,792		

<u>50% Law FY 24/25 Actual as of 8/5/25 - SCC</u>					
		2024/2025			
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	10,959,423	10,959,423	-	10,959,423
13xx		14,534,066	14,534,066	-	14,534,066
12xx	408		6,748,936	39,243	6,788,179
14xx			969,395	-	969,395
Sub-total Academic Salaries	409	25,493,489	33,211,820	39,243	33,251,063
21xx	411		7,631,584	306,600	7,938,184
23xx			750,408	11,421	761,829
22xx	416	419,726	419,726	-	419,726
24xx		277,757	277,757	-	277,757
Sub-total Classified Salaries	419	697,483	9,079,475	318,021	9,397,496
3xxx	429	8,262,707	16,381,717	183,555	16,565,272
4xxx	435		362,601	15,474	378,075
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	6,513,627	8,789,085	74,594	8,863,679
6420 - Replacement Equipment	451		-		-
TOTAL (409+419+429+435+449+451)	459	40,967,306	67,824,698	630,887	68,455,585
Less Exclusions	469	-	1,625,794	3,447	1,629,241
Instructional Staff Retiree Benefits (activity 590000)		-	-	-	-
Non-Instructional Staff Retiree Benefits (activity 674000)		-	-	-	-
student transportation (5966 object, activity 649000, fund 11)		-	-	-	-
student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)		-	-	-	-
rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)		-	185,531	3,447	188,978
Lottery exp (project 2390 and 2391, fund 11 up to income)			1,440,263		1,440,263
TOTALS (459-469)	470	40,967,306	66,198,904		
Percent of CEE (470, col. 1/470, col. 2)	471	61.89%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		33,099,452		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		33,099,452		

<u>50% Law FY 24/25 Actual as of 8/5/25 - DO/DISTRICTWIDE</u>					
		2024/2025			
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	-	-	-	-
13xx		-	-	-	-
12xx	408		275,125	215,139	490,264
14xx			163	-	163
Sub-total Academic Salaries	409	-	275,288	215,139	490,427
21xx	411		17,305,749	3,080,347	20,386,096
23xx			496,257	287,339	783,596
22xx	416	2,817	2,817	-	2,817
24xx		(1,644)	(1,644)	-	(1,644)
Sub-total Classified Salaries	419	1,173	17,803,179	3,367,686	21,170,865
3xxx	429	8,791,597	24,503,422	1,813,269	26,316,691
4xxx	435		258,191	17,674	275,865
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	-	8,829,724	1,051,733	9,881,457
6420 - Replacement Equipment	451		-		-
TOTAL (409+419+429+435+449+451)	459	8,792,770	51,669,804	6,465,501	58,135,305
Less Exclusions	469	3,040,346	8,202,611	117,438	8,320,049
Instructional Staff Retiree Benefits (activity 590000)		3,040,346	3,040,346		3,040,346
Non-Instructional Staff Retiree Benefits (activity 674000)			4,243,091		4,243,091
student transportation (5966 object, activity 649000, fund 11)			-		-
student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)			-		-
rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)			131,329		131,329
Lottery exp (project 2390 and 2391, fund 11 up to income)			787,845	117,438	905,283
TOTALS (459-469)	470	5,752,424	43,467,193		
Percent of CEE (470, col. 1/470, col. 2)	471	13.23%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		21,733,597		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		21,733,597		

<u>50% Law FY 24/25 Actual as of 8/5/25 - RSCCD - Combined</u>					
		2024/2025			
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	35,743,282	35,743,282	-	35,743,282
13xx		49,360,599	49,360,599	-	49,360,599
12xx	408		19,730,413	286,230	20,016,643
14xx			2,830,427	-	2,830,427
Sub-total Academic Salaries	409	85,103,881	107,664,721	286,230	107,950,951
21xx	411		38,980,660	4,569,419	43,550,079
23xx			2,141,256	486,316	2,627,572
22xx	416	884,327	884,327	-	884,327
24xx		1,460,425	1,460,425	-	1,460,425
Sub-total Classified Salaries	419	2,344,752	43,466,668	5,055,735	48,522,403
3xxx	429	35,728,523	74,288,748	2,814,126	77,102,874
4xxx	435		1,498,058	35,385	1,533,443
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	9,563,377	27,098,397	1,548,460	28,646,857
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	132,740,533	254,016,592	9,739,936	263,756,528
Less Exclusions	469	3,040,346	14,304,912	147,974	14,452,886
Instructional Staff Retiree Benefits (activity 590000)		3,040,346	3,040,346	-	3,040,346
Non-Instructional Staff Retiree Benefits (activity 674000)		-	4,243,091	-	4,243,091
student transportation (5966 object, activity 649000, fund 11)		-	4,000	-	4,000
student health services (project 3450, activity 644000, fund 11) beyond income received (above amount		-	-	-	-
rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)		-	855,719	30,536	886,255
Lottery exp (project 2390 and 2391, fund 11 up to income)		-	6,161,756	117,438	6,279,194
TOTALS (459-469)	470	129,700,187	239,711,680		
Percent of CEE (470, col. 1/470, col. 2)	471	54.11%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		119,855,840		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		119,855,840		

<u>50% Law FY 24/25 Actual as of 8/5/25 - SAC and SCC Combined</u>					
		2024/2025			
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	35,743,282	35,743,282	-	35,743,282
13xx		49,360,599	49,360,599	-	49,360,599
12xx	408		19,455,288	71,091	19,526,379
14xx			2,830,264	-	2,830,264
Sub-total Academic Salaries	409	85,103,881	107,389,433	71,091	107,460,524
21xx	411		21,674,911	1,489,072	23,163,983
23xx			1,644,999	198,977	1,843,976
22xx	416	881,510	881,510	-	881,510
24xx		1,462,069	1,462,069	-	1,462,069
Sub-total Classified Salaries	419	2,343,579	25,663,489	1,688,049	27,351,538
3xxx	429	26,936,926	49,785,326	1,000,857	50,786,183
4xxx	435		1,239,867	17,711	1,257,578
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	9,563,377	18,268,673	496,727	18,765,400
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	123,947,763	202,346,788	3,274,435	205,621,223
Less Exclusions	469	-	6,102,301	30,536	6,132,837
Instructional Staff Retiree Benefits (activity 590000)		-	-	-	-
Non-Instructional Staff Retiree Benefits (activity 674000)		-	-	-	-
student transportation (5966 object, activity 649000, fund 11)		-	4,000	-	4,000
student health services (project 3450, activity 644000, fund 11) beyond income received (above amount		-	-	-	-
rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)		-	724,390	30,536	754,926
Lottery exp (project 2390 and 2391, fund 11 up to income)		-	5,373,911	-	5,373,911
TOTALS (459-469)	470	123,947,763	196,244,487		
Percent of CEE (470, col. 1/470, col. 2)	471	63.16%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		98,122,244		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		98,122,244		

H:\Department Directories\Fiscal Services\2025-2026\fiscal year 2025-2026 vacant positions data received as of August 12, 2025.xlsx, August 2025

Rancho Santiago Community College
FD 11/13 Combined -- Unrestricted General Fund Cash Flow Summary
FY 2025-26, 2024-25, 2023-24
YTD Actuals- July 31, 2025

	FY 2025/2026												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	
Beginning Fund Balance	\$101,397,475	\$129,595,415	\$129,595,415	\$129,595,415	\$129,595,415	\$129,595,415	\$129,595,415	\$129,595,415	\$129,595,415	\$129,595,415	\$129,595,415	\$129,595,415	Total
Total Revenues	45,134,109	0	0	0	0	0	0	0	0	0	0	0	45,134,109
Total Expenditures	16,936,169	0	0	0	0	0	0	0	0	0	0	0	16,936,169
Change in Fund Balance	28,197,940	0	0	0	0	0	0	0	0	0	0	0	28,197,940
Ending Fund Balance	129,595,415	129,595,415	129,595,415	129,595,415	129,595,415	129,595,415	129,595,415	129,595,415	129,595,415	129,595,415	129,595,415	129,595,415	
	FY 2024/2025												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	
Beginning Fund Balance	\$108,927,679	\$113,085,702	\$101,086,771	\$91,653,213	\$78,119,390	\$77,033,785	\$90,289,535	\$84,911,303	\$78,359,641	\$75,133,044	\$82,781,649	\$67,396,799	Total
Total Revenues	19,472,410	7,948,041	12,511,262	8,911,894	24,669,507	35,190,919	15,440,007	15,578,467	21,020,528	30,233,290	14,459,329	79,548,729	284,984,384
Total Expenditures	15,314,386	19,946,973	21,944,820	22,445,717	25,755,112	21,935,168	20,818,240	22,130,129	24,247,125	22,584,685	29,844,179	45,548,053	292,514,588
Change in Fund Balance	4,158,023	(11,998,932)	(9,433,557)	(13,533,824)	(1,085,605)	13,255,750	(5,378,232)	(6,551,662)	(3,226,597)	7,648,605	(15,384,850)	34,000,676	(7,530,204)
Ending Fund Balance	113,085,702	101,086,771	91,653,213	78,119,390	77,033,785	90,289,535	84,911,303	78,359,641	75,133,044	82,781,649	67,396,799	101,397,475	
	FY 2023/2024												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	
Beginning Fund Balance	\$69,995,934	\$71,193,146	\$61,145,109	\$63,533,219	\$60,187,237	\$59,940,448	\$71,637,035	\$71,291,816	\$63,539,135	\$77,687,365	\$84,911,330	\$75,100,098	Total
Total Revenues	14,999,379	7,247,510	21,581,168	16,416,147	22,719,457	32,139,652	19,316,041	12,651,332	35,037,316	26,748,556	12,047,791	64,494,321	285,398,670
Total Expenditures	13,802,167	17,295,547	19,193,058	19,762,128	22,966,246	20,443,065	19,661,260	20,404,013	20,889,085	19,524,592	21,859,023	30,666,740	246,466,925
Change in Fund Balance	1,197,212	(10,048,037)	2,388,110	(3,345,982)	(246,789)	11,696,586	(345,219)	(7,752,681)	14,148,231	7,223,964	(9,811,231)	33,827,581	38,931,745
Ending Fund Balance	71,193,146	61,145,109	63,533,219	60,187,237	59,940,448	71,637,035	71,291,816	63,539,135	77,687,365	84,911,330	75,100,098	108,927,679	

Fiscal Resources Committee

Via Zoom Video Conference Call
1:33 p.m. – 1:56 p.m.

Meeting Minutes for July 2, 2025

FRC Members Present: Iris Ingram, Jennie Beltran (for Coyne), Sarah Fisher, Noemi Guzman, Tara Kubicka-Miller, Kelvin Leeds (for Grant), Adam O'Connor, Arleen Satele (arrived at 1:45), and Tommy Strong

FRC Members Absent: Sara Gonzalez, Bart Hoffman, Valeri Lopez, Veronica Munoz, Chrissy Talarico, and Noah Villa

Alternates/Guests Present: Jason Bui, Steven Deeley, Gina Huegli, Rasel Menendez, Annebelle Nery, Thao Nguyen, Mark Reynoso, Kennethia Vega, and Barbie Yniguez

1. Welcome: Vice Chancellor Ingram welcomed all to the first meeting of FRC for the new fiscal year and called the meeting to order at 1:32 p.m. via zoom upon achieving quorum.
2. State/District Budget Update
 - 2024-25 Second Principal Apportionment and 2023-24 Recalculation Memo/posted June 20, 2025
 - 2024-25 Second Principal Apportionment Exhibit "C"-Statewide posted June 20, 2025
 - 2024-25 Second Principal Apportionment Exhibit "C"-RSCCD posted June 20, 2025
 - 2024-25 Second Principal Adjustment Report
 - 2023-24 Recalculation Apportionment Exhibit "C"-Statewide posted June 12, 2025
 - 2023-24 Recalculation Apportionment Exhibit "C"-RSCCD posted June 12, 2025
 - Final State Budget 2025-26 report link: <http://www.ebudget.ca.gov>
 - SSC – Top Legislative Issues-May 16, 2025
 - SSC – Appropriations Committee Take Up Suspense Files
 - SSC – Top Legislative Issues-May 30, 2025
 - SSC – Community College Financial Projection Dartboard – 2025-26 May Revision
 - SSC – Legislature Reaches Agreement on State Budget
 - SSC – Details of the FY 2026 Presidential Proposal
 - SSC – Top Legislative Issues-June 13, 2025
 - SSC – By the Way Legislature Approves 2025-26 Budget Bill
 - SSC – CCC Reserves and Fraudulent Students to Be Audited
 - SSC – UCLA Economic Forecast Reinforces Caution
 - California State Senate Summary of the Budget Act of 2025
 - DOF – Finance Bulletin Updates 2025 link: <https://dof.ca.gov>

Ingram briefly referenced the state/district budget update information for further understanding especially those documents related to principal apportionment, adjustments, and recalculation apportionment.

3. Approval of Committee Chair – ACTION
The co-chair role rotates between the two college academic senate presidents every two years. This is the second year for co-chair Kubicka-Miller that conclude June 30, 2026.

A motion by O'Connor to approve the continuation of Tara Kubicka-Miller as the committee co-chair was seconded by Guzman. By roll call vote, the motion passed unanimously.

4. **2025-26 Proposed Adopted Budget Assumptions - ACTION**
O'Connor screenshared and provided a review of the 2025-26 proposed adopted budget assumptions noting all changing from the last review are in red text. He explained the P2 report confirmed the deficit factor at zero that will produce \$8.4 million additional funds to be distributed to the colleges at year-end closing. This is in addition to \$3.7 million received for 2023-24. He discussed that 10 districts have reported growth at P2 that was not there at P1. He shared information about summer shift discussion that occurred in Chancellor's Cabinet, affirming no change at this time, meaning no need to shift summer FTES into 2024/25. He reviewed assumptions and updated information. He noted seven (7) districts reported growth above 10% which will be capped. Estimates for negotiations were increased as FARSCCD has settled while remaining groups have not concluded negotiations. Insurance trends increased a bit, as did Workers' Compensation. O'Connor also discussed the debt service plan for the re-payment of the COP. Following a lengthy discussion, regarding the COPs loan and debt payment plan, a motion by Guzman to approve the 2025-26 Proposed Adopted Budget assumptions as presented was seconded by Kubicka-Miller. By roll call vote, the motion passed unanimously.
5. **Crosswalk of Object Codes used by District v. CCFS-311**
O'Connor screenshared and reviewed page 73, a crosswalk of RSCCD object codes and explained why alignment may differ from the 311 report. Ingram explained the 311 is a state quarterly report on expenses and revenue, while the 320 is a state report that focuses on enrollment. It was noted the chart of accounts is routinely updated and located on the accounting repository for ease of access.
6. **Standing Report from District Council – Kubicka-Miller**
Kubicka-Miller reported on the District Council meeting of June 2, 2025, of which the council approved the tentative budget that was previously approved by FRC; approved the updated BAM language that was also approved previously by FRC; and three (3) Administrative Regulations: 2320 – Special and Emergency Meetings; 4230 – Grading and Academic Record Symbols; and 4236 – Advanced Placement Credit followed by routine committee reports.
7. **Informational Handouts**
 - District-wide expenditure report link: <https://intranet.rscsd.edu>
 - Vacant Funded Position List as of June 25, 2025
 - Monthly Cash Flow Summary as of May 31, 2025
 - [SAC Planning and Budget Committee Agendas and Minutes](#)
 - [SCC Budget Committee Agendas and Minutes](#)

General informational handouts, links, and webpages above were referenced for further review.
8. **Approval of FRC Minutes – May 28, 2025**
A motion by Kubicka-Miller to approve the minutes of May 28, 2025, meeting as presented was seconded by Strong. By roll call vote the motion passed with two abstentions by Beltran and Leeds.
9. **Other**
There were no further comments, questions, or discussions.

Next FRC Committee Meeting:

The next FRC meeting is on August 20, 2025, 1:30-3:00 p.m. With a motion by Kubicka-Miller that was seconded by Guzman, the meeting was unanimously adjourned at 2:24 p.m.