

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT**

website: [Fiscal Resources Committee](#)

**Agenda for February 18, 2026**

1:30 p.m. - 3:00 p.m.

Zoom Meeting

1. State/District Budget Update
  - SSC – Bipartisan Budget Deal Safeguards Education Funding
  - SSC – Speaker Rivas Sets Key Education Committees
  - SSC – Circulated Billionaire Tax Proposal Includes Community Colleges
  - SSC – Bipartisan Agreement Secures FY 2026 Federal Education Funding
  - SSC – 2026-27 Governor’s Budget Dartboard
  - LAO-The 2026-27 Budget: Higher Education Overview
  - LAO-The 2026-27 Budget: Proposition 98 Guarantee and K-12 Spending Plan
2. 2026/2027 RSCCD Tentative Budget Assumptions – **ACTION**
3. Updated AR 7400 Travel – **ACTION**
4. Standing Report from District Council – Tara Kubicka-Miller
5. Informational Handouts
  - District-wide expenditure report link: <https://intranet.rsccd.edu>
  - Vacant Funded Position List as of February 11, 2026
  - Monthly Cash Flow Summary as of January 31, 2026
  - [SAC Planning and Budget Committee Agendas and Minutes](#)
  - [SCC Budget Committee Agendas and Minutes](#)
6. Approval of FRC Minutes – January 21, 2026
7. Other

**Next FRC Committee Meeting:** March 18, 2026, 1:30-3:00 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.**

# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Bipartisan Budget Deal Safeguards Education Funding



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posted January 30, 2026

Congressional appropriators have reached a bipartisan [agreement](#) on the fiscal year (FY) 2026 Labor, Health and Human Services, Education, and Related Agencies (LHHS) appropriations bill, a package that safeguards federal investments in education, including programs that directly support community colleges. The agreement largely rejects proposed reductions and policy changes included in the Trump Administration's FY 2026 budget request and earlier House Republican proposals that would have reduced federal education funding and increased administrative uncertainty (see "[Details of the FY 2026 Presidential Proposal](#)" in the June 2025 *Community College Update*).

For higher education, the bipartisan deal maintains overall stability in U.S. Department of Education discretionary funding, proposed at \$79 billion, slightly above FY 2024 and FY 2025 spending levels. For higher education, the deal includes the following:

- **Pell Grant:** Maximum award set at \$7,395 for the 2026-27 academic year
- **Student Financial Aid:** Funding maintained for Federal Work Study and the Federal Supplemental Educational Opportunity Grant
- **Student Access and Success Programs:** Continued funding for college access programs, TRIO, student parent childcare support, and international education programs
- **Institutional Support:** Increased funding for programs serving Historically Black Colleges and Universities, Hispanic-Serving Institutions, Tribal Colleges, and other minority-serving institutions, along with continued investments in student success, basic needs, veteran support, and rural education initiatives
- **Student Aid Operations:** Ensures continued operation of the Free Application for Federal Student Aid, timely aid disbursement, and student loan servicing and repayment support

Importantly, the LHHS proposal also includes directive language requiring the Administration to release education funds as enacted by Congress. This provision is intended to prevent the withholding or delay of federal education dollars and reinforces Congress's constitutional authority over federal spending decisions. For community colleges, this language is particularly relevant given recent concerns about delayed disbursement of higher education and workforce funds that support enrollment stability and student success initiatives.

## **Next Steps**

The LHHS bill is advancing as part of a broader FY 2026 appropriations minibuss. To prevent immigration-related disputes from delaying education funding, congressional leaders reached a bipartisan agreement to remove the Department of Homeland Security from the package and instead provide the department with a two-week temporary funding extension while negotiations continue through the end of the fiscal year.

Congress must enact funding for the remaining appropriations bills or pass a stopgap continuing resolution by today, January 30, 2026. Given that the Senate may not be able to vote on the agreement until the weekend, and the House is not expected to return until next week, the federal government will likely experience a short-term funding lapse. For community colleges, the bipartisan LHHS agreement still provides near-term stability for federal higher education programs once enacted.

# COMMUNITY COLLEGE UPDATE

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PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Speaker Rivas Sets Key Education Committees

 [BY KYLE HYLAND](#)

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posted February 3, 2026

To kick off the new legislative year, California State Assembly Speaker Robert Rivas (D-Salinas) [announced](#) a series of changes to Assembly policy and budget committees. The changes reflect the Speaker's broad authority over committee assignments, leadership roles, and committee structure within the Assembly.

With respect to education, Speaker Rivas made no changes to the Assembly Higher Education Committee. The committee chair, Assemblymember Mike Fong (D-Alhambra), and the committee's membership remain the same as last year. Most community college-related bills must clear the Assembly Higher Education Committee to move forward in the legislative process.

Speaker Rivas announced that Assemblymember Al Muratsuchi (D-Torrance) will be removed from the Assembly Budget Subcommittee No. 3 on Education Finance, the subcommittee responsible for reviewing and advancing education-related proposals within the State Budget, including those for California Community Colleges. Assemblymember Muratsuchi, however, has been placed on the Assembly Appropriations Committee, which considers policy bills with fiscal implications.

Changes to committee leadership and membership can have meaningful implications for the direction and pace of legislation, particularly in high-impact policy areas such as education and the State Budget. New committee chairs often bring different policy perspectives, priorities, and management styles, which can influence which bills advance, how hearings are conducted, and how interest holders engage with the committee.



# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Circulated Billionaire Tax Proposal Includes Community Colleges

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Back in December, we published a *Community College Update* article on the proposed 2026 Billionaire Tax Act, a ballot initiative that would impose a one-time 5% tax on the net worth of approximately 200 California billionaires (see [“Governor Newsom Signals Opposition to Billionaire Tax Ballot Proposal”](#) in the December 2025 *Community College Update*).

Sponsored by the Service Employees International Union, the measure is projected to raise roughly \$100 billion in revenue, with 90% dedicated to health care and 10% allocated to education. While the [original version](#) of the proposal limited education funding to K-12, the version that has been approved for circulation was [amended](#) to include K-14, explicitly making community colleges eligible for funding through the Education and Food Assistance Account. (The initiative cannot be amended further at this point in the process.)

The proposal does not specify a formula for how K-14 funds would be allocated. Instead, it identifies allowable uses, including:

- Education-related expenditures to restore or address reductions in federal funding or state appropriations, or to make investments to protect or enhance the K-14 public education system
- Food assistance expenditures to restore or address reductions in federal funding or state appropriations, or to further invest in programs such as CalFresh, CalFAP, CalFood, or California’s Universal Meals Program

It is also important to note that Governor Gavin Newsom opposes the initiative and has established a campaign committee aimed at defeating the measure should it qualify for the ballot. Education advocates have additionally raised concerns that if both the Billionaire Tax Act and the Proposition 30/55 extension appear on the same ballot, voters may experience tax-measure fatigue or confusion. In particular, advocates may face challenges clearly communicating that the Prop 30/55 extension—rather than the Billionaire Tax Act—provides stable, long-term funding for schools and community colleges.

The proposed initiative must receive the required number of signatures by June 24, 2026, to qualify for the November 2026 ballot. We will continue to monitor developments and provide updates as the qualification process proceeds.



# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Bipartisan Agreement Secures FY 2026 Federal Education Funding

✓ [BY KYLE HYLAND](#)

✓ [BY MATT PHILLIPS, CPA](#)

✓ [BY LEILANI AGUINALDO](#)

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posted February 6, 2026

Congress has approved a bipartisan appropriations agreement that finalizes education funding through the end of fiscal year (FY) 2026, which concludes on September 30, 2026. Following negotiations between President Donald Trump and Senate leaders, both the House and Senate approved a compromise “minibus” package that includes the Labor, Health and Human Services, Education, and Related Agencies (LHHS) bill. President Trump signed the funding package shortly after receiving it from Congress.

As part of the broader agreement, Congress also provided the Department of Homeland Security (DHS), including Immigration and Customs Enforcement (ICE), with a short-term funding extension of approximately two weeks to allow additional negotiations on immigration policy. Because DHS funding was removed from the approved minibus spending package, any lapse or delay in DHS funding after that two-week period would not impact education funding, as the LHHS bill has already been enacted for the full fiscal year.

For the education community, the bipartisan agreement removes the uncertainty discussed in last week’s *Community College Update* article (see “[Bipartisan Budget Deal Safeguards Education Funding](#)” for details about the FY 2026 budget for education). The FY 2026 LHHS bill is now fully funded through September 30, 2026, preserving investments in major education programs and rejecting proposed cuts included in earlier Administration and House proposals.

For community colleges, the bottom line is clear: FY 2026 federal education funding is secured and will not be impacted by ongoing DHS negotiations or shutdown-related deadlines for the rest of the federal fiscal year.

# COMMUNITY COLLEGE UPDATE

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PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## 2026-27 Governor's Budget Dartboard Now Available

 [BY KYLE HYLAND](#)

 [BY MICHELLE MCKAY UNDERWOOD](#)

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posted February 6, 2026

We are releasing the latest version of School Services of California Inc.'s (SSC) Financial Projection Dartboard (Dartboard), which is based on Governor Gavin Newsom's State Budget proposal for 2026-27. This version of the Dartboard reflects Governor Newsom's proposals for community colleges in 2026-27, along with revised estimates for Lottery revenues and other factors to assist you with multiyear financial projections.

Trailer bill language, which provides additional details of the Governor's proposals, was released this week and will be analyzed in subsequent *Community College Update* articles.

The updated SSC Dartboard, along with any of the historic dartboards, can be found [here](#).

## SSC Community College Financial Projection Dashboard 2026-27 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dashboard is based on the 2026-27 Governor's Budget proposal. 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.

<b>SCFF PLANNING FACTORS</b>					
Factor	2025-26	2026-27	2027-28	2028-29	2029-30
Department of Finance Statutory COLA	2.30%	2.41% <sup>1</sup>	3.06%	3.34%	3.14%
Growth Funding	2.35%	1.50%*	TBD	TBD	TBD

<b>SCFF RATE FACTORS FOR 2025-26 AND 2026-27</b>		
	2025-26	2026-27
Base Credit	\$5,416	\$5,547
Supplemental Point Value	\$1,281	\$1,312
Student Success Main Point Value	\$755	\$773
Student Success Equity Point Value	\$190	\$195
Incarcerated Credit, Special Admit Credit, CDCP**	\$7,595	\$7,778
Noncredit	\$4,567	\$4,677

<b>OTHER PLANNING FACTORS</b>					
Factors	2025-26	2026-27	2027-28	2028-29	2029-30
California CPI	3.37%	3.08%	2.75%	2.68%	2.74%
California Lottery	Unrestricted per FTES***	\$190.00	\$190.00	\$190.00	\$190.00
	Restricted per FTES	\$82.00	\$82.00	\$82.00	\$82.00
Mandate Block Grant	\$36.46	\$37.34	\$38.48	\$39.77	\$41.02
Interest Rate for Ten-Year Treasuries	4.23%	4.36%	4.50%	4.40%	4.50%
CalSTRS Employer Rate <sup>2</sup>	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>2</sup>	26.81%	26.40%	26.90%	26.10%	25.30%
Unemployment Insurance Rate <sup>3</sup>	0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>4</sup>	\$16.90	\$17.40	\$17.90	\$18.40	\$18.90

\*\$55.3 million for growth of 1.0% starting in 2025-26 and \$31.9 million for 0.5% growth starting in 2026-27

\*\*Career development and college preparation (CDCP)

\*\*\*Full-time equivalent student (FTES)

<sup>1</sup>Applies 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.

<sup>2</sup>California 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.

<sup>3</sup>Unemployment 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).

<sup>4</sup>Minimum wage increases are effective January 1 of the respective year.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2026/27 Tentative Budget Assumptions  
February 9, 2026**

I. State Revenue

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

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth	Funded Growth
2019/20	Recal	27,028.98	26,889.30	4.26%	-4.20%
2020/21	Recal	25,333.74	26,993.32	-6.27%	0.39%
2021/22	Recal	26,202.98	27,208.25	3.43%	0.80%
2022/23	Recal	27,294.07	26,783.85	4.16%	-1.56%
2023/24	Recal	29,002.84	28,827.28	6.26%	7.63%
2024/25	Recal	31,020.35	30,242.23	6.96%	4.91%
2025/26	P1	32,872.58		P1 5.97%	

The governor's state budget proposal includes 1.50% systemwide growth funding and 2.41% 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 2.41%	\$6,352,097
Projected Growth of 1.5%	\$4,030,910

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

2026/27 Potential Growth at 1.5% 33,366 FTES

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

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

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

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

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

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

II. Other Revenue

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

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

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

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

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

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

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2026/27 Tentative Budget Assumptions  
February 9, 2026**

III. Appropriations and Expenditures

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

	Ongoing Cost	One-time Cost
District Services & Operations (placeholder)	\$ 750,000	
HR - budget TB test reimbursement	\$ 8,000	
ITS - centralized funding for software requests	\$ 406,077	
Board special counsel	\$ 100,000	
CEFA MOU re: participatory governance	\$ 10,000	
	\$ -	
	\$ -	
	\$ -	
- M. Tenth & final contribution of Santiago Canyon College ADA Settlement expenses of \$2 million from available one-time funds.
- N. SRP 2 Expense Reduction (SRP completely paid).

<b>Rancho Santiago Community College District</b> <b>Unrestricted General Fund Summary</b> <b>2026/27 Tentative Budget Assumptions</b> <b>February 9, 2026</b>
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	<b>* <u>New Revenues</u></b>	<b>Ongoing Only</b>	<b>One-Time</b>
<b>A</b>	Student Centered Funding Formula		
<b>B</b>	Projected COLA of 2.41%	\$6,352,097	
<b>B</b>	Projected Growth of 1.5%	\$4,030,910	
<b>D</b>	Unrestricted Lottery	\$438,596	
<b>H</b>	Mandates Block Grant	\$0	
<b>I</b>	Non-Resident Tuition	\$300,000	
<b>J</b>	Interest Earnings	\$0	
<b>L</b>	Apprenticeship - SCC	\$155,214	
<b>EGK</b>	Misc Income	\$426,899	
<b>N</b>	Full-time Faculty Allocation	\$0	
	<b>Total</b>	<b>\$11,703,716</b>	
	 <b><u>New Expenditures</u></b>		
<b>B</b>	Salary Schedule Increases/Collective Bargaining	\$6,716,183	
<b>C</b>	Step/Column	\$2,374,770	
<b>D</b>	Health and Welfare/Benefits Est. Increase 11.0% - Active	\$1,051,973	
<b>D</b>	Health and Welfare/Benefits - Retirees	\$464,504	
<b>D</b>	Health and Welfare - Part-time Faculty (placeholder)	\$0	
<b>D</b>	CalSTRS Changes	\$0	
<b>D</b>	CalPERS Changes	(\$215,233)	
<b>D</b>	Workers' Compensation Insurance (WCI)	\$0	
<b>E</b>	Full Time Faculty Obligation Hires	\$2,176,493	
<b>E</b>	Non-Credit Faculty (Non FON)	\$197,863	
<b>E/F</b>	Hourly Faculty Budgets (Match Budget to Actual Expense)	\$0	
<b>G</b>	Cost of Retiree Health Benefit (OPEB Cost)	\$0	
<b>H</b>	Capital Outlay/Scheduled Maintenance	\$0	
<b>H</b>	Certificates of Participation	(\$2,200,000)	
<b>I</b>	Utilities Increase	\$115,000	
<b>J</b>	ITS Licensing/Contract Escalation Cost	\$252,000	
<b>K</b>	Property, Liability and All Risks Insurance	\$0	
<b>II.L</b>	Apprenticeship - SCC	\$0	
<b>L</b>	Other Additional DSO/Institutional Costs	\$1,274,077	
<b>M</b>	SCC ADA Settlement Costs-final payment	\$0	\$2,000,000
<b>N</b>	SRP 2 Expense Reduction (SRP completely paid).	(\$765,064)	
	<b>Total</b>	<b>\$11,442,565</b>	<b>\$2,000,000</b>
	2026/27 Budget Year Unallocated (Deficit)	\$261,150	
	2025/26 Structural Unallocated (Deficit)	\$3,286,511	
**	SCC est. ongoing budget reductions	\$1,100,000	
	Total Est. Unallocated (Deficit)	\$4,647,661	

\* Reference to budget assumption number

\*\* Subject to SCC participatory governance process

**Rancho Santiago Community College District**  
**ADMINISTRATIVE REGULATION**  
Chapter 7  
Human Resources

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## **AR 7400 Travel**

### **References:**

Education Code Section 87032  
2 Code of Federal Regulations Part 200.474

The Chancellor has designated authority for approval of travel requests to the Vice Chancellors and Presidents for employees in each of their respective areas. The travel requests may be for attendance at meetings, workshops, conferences, trainings or conventions that are within the scope of the employee's job assignment. The Chancellor must approve **in advance** all travel outside of the United States.

Employee travel will be reimbursed for actual, necessary, and reasonable expenses up to approved amounts as described in this Administrative Regulation and may be subject to additional limitations established by staff development or other funding sources.

The district retains the right to direct employees to attend relevant conventions or conferences.

### **Mileage:**

Employees required to use their personal automobiles for travel within or outside the district to carry out their job assignments may receive reimbursement for business mileage incurred in accordance with the following guidelines:

1. Reimbursement for such business mileage shall be at the prevailing IRS standard rate.
2. All employees driving on district business shall take the most direct route possible.
3. Actual claimed business mileage driven will be reimbursed. Attach Google Maps or other similar online map printouts to support all mileage claims.
4. Employees requesting reimbursement must certify that their vehicle is covered by automobile insurance as required by district rules and regulations for Public Liability and Property damage.
5. A Mileage Reimbursement Claim form shall be filed with the District's Accounts Payable Department within 15 days following the month the mileage was incurred and only used when no other expenses are associated with the travel except related parking and tolls.
6. If any other travel-related expenses are incurred, the mileage reimbursement should be included on the Conference Request Claim form instead of using the Mileage Reimbursement Form.

## Travel:

Employees authorized by the Chancellor, Vice Chancellors or Presidents to attend meetings, workshops, conferences, trainings or conventions may receive reimbursement for expenses incurred in accordance with the following guidelines:

1. A Conference Request Claim form must be completed, signed by the requestor, and required prior authorization signature obtained **before attendance** at any event. For any overnight stays within California, employees should fill out the last page of the form titled Hotel/Motel Transient Occupancy Tax Waiver to present upon check-in. Not all hotels accept the form, but when they do, it provides substantial savings to the district.
2. Allowable expenses associated with travel include only reasonable and necessary expenses: transportation, lodging, registration, meals not covered by conference registration and during the period of travel, car rentals, ground transportation (including Uber, Lyft or other rideshare transportation) fares (including gratuity not to exceed 20% of the fare), parking, mileage and other miscellaneous incidental charges such as minor supplies, postage, reproduction costs, telephone and electronic communication expenses with documentation of the business necessity.
  - a. **All** expenses should be the most economical and must be authenticated by the original itemized receipts, other than meals.
  - b. Transportation expenses must be the lowest economical and class roundtrip airfare using only commercial carriers for travel, or mileage not to exceed lowest economical roundtrip airfare, unless specifically approved **in advance** by the Chancellor, Vice Chancellor or President with documentation of the business necessity.
  - c. As each airline's options differ and are continuously changing, employees shall confirm that the fare booked is the particular airline's lowest economical fare. The district will not cover additional fees such as extra legroom, early check-in fees, exit row upgrades, additional baggage fees over a single checked bag plus a single carry-on bag if applicable, or any other upgraded or additional costs. Any upgraded or additional costs are personal expenses and will not be reimbursed.
  - d. If traveling with supplies, equipment or other heavy materials required for participation in the conference or event, employees should consider the cost of other courier or shipping methods to determine if it is less costly than checking additional bags (Purchasing Services department can assist with these options). In either case, documentation of the business necessity for this additional cost is required.
  - e. No reimbursements shall be made for tips/gratuities other than as noted in this Administrative Regulation, trip insurance, valet parking, personal expenses including telephone calls and entertainment expenses, or the purchase of alcoholic beverages.
  - f. Car rentals must be booked based on the most economical class of vehicle for the number of people traveling together. The District will not reimburse for premium or luxury vehicles or any other upgrades or additional costs.
  - g. Lodging for conferences within 50 miles of the District Office or College site is **not allowable** unless specifically approved **in advance** by the Chancellor, Vice Chancellor or President with documentation of the business necessity.
  - h. Lodging expenses are reimbursed for the actual dates of the approved conference. The night before or the night the conference ends may be

reimbursed if specifically approved **in advance** by the Chancellor, Vice Chancellor or President with documentation of the business necessity.

- i. The district shall not pay for lodging that exceeds the published standard single occupancy room rate for conferences. Most conferences offer a block of rooms at a reduced rate to those who book early, it is recommended that employees plan accordingly to book at the lower rates. Employees should also ask if a government rate is available and less expensive.
  - j. The district does not allow business lodging booked from vacation rental companies such as Airbnb, VRBO, etc.
3. Travel advances may be requested for the following:
- a. Transportation, registration, and lodging payable directly to the third party vendor can be paid in full.
  - b. Cash advances to the employee may **also** be requested **only** for **any** costs that will be incurred **prior** to travel, ~~and are limited to 75% of the total approved estimated expenses, including any expenses paid directly to vendors.~~ Other costs that will be incurred during travel will be reimbursed upon return.
  - c. Travel advances will not be authorized for any employee whose expenses will be reimbursed by outside funding or for any employee who has not reconciled prior travel advances with the district.
  - d. Air travel and lodging expenses are typically arranged on the Internet and charged to the employee's credit card. As an alternative employees may book through the District's authorized travel agency (For more information, see the FAQs on the Accounts Payable website). Booking through the travel agency will increase the total amount by at least \$35 per transaction, the travel agency service fee.
  - e. The district shall not contract with a travel agency owned or partially owned by an employee or a relative of an employee of the district. Further, the district shall not contract with an employee of a travel agency who is also an employee or a relative of an employee of the district.
  - f. Prepayments or advances for conferences paid with grant or categorical funds is not allowable when the payment and conference dates cross fiscal years without documentation of the specific authorization by the grant.
  - g. If using the District's authorized travel agency to book air travel, please submit a purchase requisition in Colleague for the air travel and submit a scanned **copy** of your approved Conference Request Claim form to the District's Purchasing Services Department via email to purchasing@rscdd.edu.
  - h. For all other travel/cash advances, a purchase requisition is not needed. Please submit one (1) **copy** of your approved Conference Request Claim Form to the District's Accounts Payable Department via interoffice mail. Include a copy of the conference agenda. Also include the invoice if requesting a travel advance payable directly to a third party vendor. If requesting a cash advance, include all travel confirmations/documentation **of payment that equals the total estimated expenses.**
  - i. Travel advances must be submitted 15 business days in advance to allow time for processing.

4. In accordance with IRS Publication 463, meal allowances are applicable only when travel requires absence from home or the district overnight during a usual and customary meal period. Meal allowances will not be provided for conferences or meetings where no overnight stay occurs.

For members of Chancellor's Cabinet, reasonable and necessary business meals should be charged to the district-issued credit card and supported by original receipts and proper documentation in accordance with the signed cardholder agreement.

For all other district employees, all meals for which expenses are actually incurred shall be paid at the per diem rate per meal using the current single low-level IRS rate. For fractional parts of a day that do not require overnight travel (i.e. the first day of a conference or the final day of a conference in which there was an overnight stay. For example, a conference ends at noon and you return home by 5 PM, a per diem for dinner would not be allowable), the appropriate meal expenses shall be reimbursed.

- a. The intent of travel meal reimbursement is to cover the incremental expense of having to eat out and not having the ability to eat at home. It is not intended to cover the entire cost of the meal.
  - b. When the cost of meals is included in a registration fee, separate reimbursement for the covered meals is **not allowed**. If the employee decides to purchase a meal instead of the included meal, this is a personal expense and will not be reimbursed.
  - c. No receipts are required for meal reimbursement. The District instead will reimburse employees using the IRS per diem rates as noted above.
5. Within fifteen (15) business days of returning from travel, the original Conference Request/Claim form must be reviewed and approved by the Immediate Management Supervisor to account for all expenses, and submitted via interoffice mail to the District's Accounts Payable Department
    - a. A claim form should include a check payable to RSCCD if the amount of expenses claimed are less than the amount advanced to the employee and should be submitted to the District's Accounts Payable Department within fifteen (15) business days from returning.
    - b. The claims for reimbursement **must include** original itemized receipts for **all** expenses incurred by the employee (except meals) including registration, transportation, lodging, car rental, airport/hotel parking, etc., along with a copy of the conference agenda and memo of explanation for miscellaneous expenses or any exceptions explaining the business necessity with the Immediate Management Supervisor approval.
    - c. Only allowable expenditures up to the amount authorized will be reimbursed.

**Responsible Manager:** Assistant Vice Chancellor of Fiscal Services

Revised: February 16, 2016  
Revised: October 3, 2016  
References Updated: November 7, 2016  
Revised: July 10, 2017  
Revised: April 1, 2019

<b>Revised:</b>	<b>March 23, 2020</b>
<b>Revised:</b>	<b>November 1, 2021</b>
<b>Revised:</b>	<b>XXX</b>



**Rancho Santiago Community College**  
**FD 11/13 Combined -- Unrestricted General Fund Cash Flow Summary**  
**FY 2025-26, 2024-25, 2023-24**  
**YTD Actuals- January 31, 2026**

FY 2025/2026													
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	
<b>Beginning Fund Balance</b>	\$101,397,475	\$118,422,070	\$103,096,653	\$102,555,502	\$83,535,566	\$82,743,560	\$111,534,600	\$99,798,737	\$99,798,737	\$99,798,737	\$99,798,737	\$99,798,737	Total
<b>Total Revenues</b>	33,882,478	5,192,837	21,697,262	10,896,331	24,110,339	53,241,760	12,570,287	0	0	0	0	0	161,591,293
<b>Total Expenditures</b>	16,857,884	20,518,254	22,238,412	29,916,267	24,902,346	24,450,719	24,306,150	0	0	0	0	0	163,190,031
<b>Change in Fund Balance</b>	17,024,595	(15,325,417)	(541,150)	(19,019,936)	(792,007)	28,791,041	(11,735,863)	0	0	0	0	0	(1,598,738)
<b>Ending Fund Balance</b>	118,422,070	103,096,653	102,555,502	83,535,566	82,743,560	111,534,600	99,798,737	99,798,737	99,798,737	99,798,737	99,798,737	99,798,737	
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	
<b>Beginning Fund Balance</b>	\$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
<b>Total Revenues</b>	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
<b>Total Expenditures</b>	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
<b>Change in Fund Balance</b>	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)
<b>Ending Fund Balance</b>	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	
<b>Beginning Fund Balance</b>	\$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
<b>Total Revenues</b>	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
<b>Total Expenditures</b>	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
<b>Change in Fund Balance</b>	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
<b>Ending Fund Balance</b>	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 Resource Committee Via Zoom Video Conference Call**

Meeting Minutes for January 21, 2026

FRC Members present:

SAC: Bart Hoffman, Claire Coyne, Tommy Strong

SCC: Arlene Satele

DO: Iris Ingram, Thao Nguyen for Adam O'Connor, Ralph Castellanos for Madeline Grant, Noemi Guzman (2:00pm arrival)

FRC Members absent: Sara Gonzales, Tara Kubicka-Miller, Veronica Munoz, Veronica Gonzalez

Alternates present:

Vaniethia Hubbard

Guests present: Alicia Ayers, Jason Bui, Steven Deeley, Gina Huegli, Rasel Menendez, Annebelle Nery, Mark Reynoso, Barbie Yniguez (Recorder)

### 1. Welcome

VC Ingram welcomed all to the meeting of the FRC and called the meeting to order at 1:34pm via zoom upon achieving quorum. Co-chair Tara Kubicka-Miller was unable to attend. Attendee introductions followed.

### 2. State/District Budget Update – Iris Ingram

- 2026-27 Proposed State Budget report link: <http://www.ebudget.ca.gov>
- LAO 2026-27 Overview of Governor's Budget link: <https://lao.ca.gov/Budget>
- Joint Analysis-Governor's January Budget 2026-2027)
- SSC – Longest Government Shutdown in U.S. History Ends
- SSC – Signed Bills Establish Education and Workforce Council
- SSC – CalPERS Employer Contribution Rate Estimates
- SSC – October Revenues Continue Upward Trend
- SSC – LAO Projects \$18 Billion State Deficit
- SSC – ED Announces Partnership of Six Education Programs with Other Agencies
- SSC – Minimum Wage Increases Effective January 1, 2026
- SSC – A Pixelated Economy
- SSC – Prospects for a “Super COLA”
- SSC – Governor Newsom Signals Opposition to Billionaire Tax Ballot Proposals
- SSC – Fourth Quarter Lottery Apportionment 2024-25
- SSC – BOG Approves FON and Selects 2026 Leadership
- SSC – State Auditor Releases Report on Higher Education Student Housing
- SSC – Legislature Gavel in the 2026 Legislative Year
- SSC – Initial Impressions from Governor Newsom's 2026-27 State Budget Proposal
- SSC – Overview of the Governor's Proposals for the 2026-27 State Budget
- SSC – LAO Releases Analysis of Governor's Budget
- DOF – [Finance Bulletin-December 2025](#)

VC Ingram mentioned the information and links provided above.

Governor released the proposed budget for FY26-27 last week and VC Ingram will make a presentation to the February 2 Board of Trustees meeting.

### 3. 2026-27 - Budget Calendar Revision

No substantive change other than August board meeting is now set for August 17, 2026.

### 4. Mid-Year Updates

- Unrestricted General Fund Expenditure Update
- Final FTES Update for (P1)
- SCFF Simulation FY 2025-26

Thao Nguyen provided updates concerning the above items to inform areas of their burn rate. VC Ingram encouraged everyone to pay close attention to the 1300s, particularly in fund 13 (part-time faculty) to ensure it remains in balance. There is no safety net. This update is provided as an early warning device. It is important to remember that cost curves vary by campus and that particular expenses categories are seasonal (up front Fall preparation and slow down the remainder of the year). It was recommended that specific object codes (in all funds) be reviewed to determine the seasonality and the burn rate. The 5000s (other operating expense line) was also briefly discussed.

P1 for 25-26 was also reviewed. SCC has growth in non-credit. SAC has growth in credit and CDCP (Career Development College Preparation non-credit). The state funds non-credit first, then CDCP, and then credit sections.

SCFF simulations based on reports for 25-26 at P1.

Based on FTES reported at P1 simulations, will be getting ~\$216,704,349 on FTES portion.

Supplemental will provide \$33.1M and compared to last year's funding, an increase of \$2.7M.

Student success is estimated to receive \$23.9M, an increase of approximately \$1M over last year.

These numbers assume the Chancellor's office fully funds the FTES growth at 5.97%.

Growth authority for us, for 25-26, is only \$3.1M (1.72%). It is roughly about \$10M in growth with the potential of being unfunded at \$7-8M. P2 and actuals will need to be considered, but based on the numbers for FTES simulations, approximately \$10.8M additional, but growth authority only allows \$3.1M with the potential of \$7-8M unfunded.

VC Ingram reminded that the Governor's Proposed Budget released (preliminary) they expect to fully fund growth for the current fiscal year 25-26. However, this is a projection. Revenue numbers between the LAO and Governor's department of Finance are not the same and never are. We are still hopeful growth will be fully funded. Remain cautiously optimistic.

### 5. [Annual External Audit](#)

Audit reports were presented to the Board of Trustees at January 12, 2026 meeting. External audits for the District as well as the three foundations were accepted. The audits are posted on the [website](#) and are publicly available.

6. Updated AR 7400 Travel – ACTION

This item was tabled at the previous meeting and to be brought back January 21, assuming the colleges have completed their review. SAC requested additional time. SCC is still going through their college councils. The item was tabled and rescheduled to February 18.

Motion to table action on AR7400 until the February FRC meeting was made by Castellanos with second by Satele.

Roll call vote was conducted and the motion passed unanimously.

7. Standing Report from District Council – Tara Kubicka-Miller

Claire Coyne provided a report in Tara Kubicka-Miller's absence. District Council met December 1. There were two action items for updated job descriptions: AVC Fiscal Services and Assistant Director for OC Center of Excellence. Both were approved and moved forward. The January 26 meeting was canceled due to the CCLC conference.

8. Informational Handouts

- District-wide expenditure report link: <https://intranet.rscsd.edu>
- Vacant Funded Position List as of January 15, 2026
- Monthly Cash Flow Summary as of December 31, 2025
- SAC Planning and Budget Committee Agendas and Minutes (link no longer functional due to new website launch)
- [SCC Budget Committee Agendas and Minutes](#)

9. Approval of FRC Minutes – November 19, 2025

Hoffman motioned to approve the minutes of November 19, 2025 meeting as presented.

Second by Coyne.

Motion passed: 8 yes, 1 absention.

10. Other

Motion to adjourn was made by Hoffman with second by Ingram.

All in favor logged off the zoom meeting. The meeting concluded at 2:04pm

**Next FRC Committee Meeting:** February 18, 2026, 1:30-3:00 pm