

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: [Fiscal Resources Committee](#)

Agenda for March 18, 2026

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

Zoom Meeting

1. Welcome
2. State/District Budget Update – Iris Ingram
 - Apportionment Memo February 19, 2026
 - 2024/25 Apportionment Recal Report Exhibit C RSCCD Statewide
 - 2024/25 Recal Reconciliation
 - 2025/26 Apportionment P1 Report Exhibit C RSCCD Statewide
 - LAO – [The 2026-27 Budget: California Community Colleges](#)
 - SSC – Top Legislative Issues February 13, 2026
 - SSC – Two-Year Education Bills Advance to Second House
 - SSC – First Quarter Lottery Apportionment for 2025-26
 - SSC – State Revenues Remain Strong
 - SSC – Trailer Bill Language Details \$100 Million Dual Enrollment Proposal
 - SSC – LAO’s State Tax Estimates Surge
 - SSC – Top Legislative Issues—February 27, 2026
 - SSC – Growth Amid Crosswinds_ The UCLA Anderson Forecast
 - DOF – [Finance Bulletin-February 2026](#)
3. Projected 2025/26 Year-end Balances – Satele, Hoffman, and O’Connor
4. Review of Prior Year Deficit Factor
5. Updated AR 7400 Travel - **ACTION**
6. Annual Review of RSCCD Budget Allocation Model (BAM)
7. 2026/27 Proposed Meeting Schedule - **ACTION**
8. Standing Report from District Council – Tara Kubicka-Miller
9. Informational Handouts
 - District-wide expenditure report link: <https://intranet.rsccd.edu>
 - Vacant Funded Position List as of March 13, 2026
 - Monthly Cash Flow Summary as of February 28, 2026
 - [SAC Planning and Budget Committee Agendas and Minutes](#)
 - [SCC Budget Committee Agendas and Minutes](#)
10. Approval of FRC Minutes – February 18, 2026- **ACTION**
11. Other

Next FRC Committee Meeting: April 15, 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.



MEMORANDUM

February 19, 2026

FS 26-02 | Via Website and Email

TO: Chief Business Officers

FROM: Arthur Golovey, Director of Fiscal Services
College Finance and Facilities Planning Division

RE: Fiscal Year 2025-26 First Principal Apportionment

This memo describes the 2025-26 First Principal (P1) apportionment 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 First Principal (P1)

- Calculations reflect data and revenue estimates reported by districts and counties.
- Statewide enrollment growth needs exceed the growth budget, and proportional growth adjustments were applied. Fully funding enrollment growth remains a system budget request priority.
- The deficit factor is 3.04%, largely attributed to the timing of preliminary local revenue estimates, which historically increase as more complete data becomes available. Combined with the Administration's proposed \$88.7 million for the 2025-26 SCFF in the Governor's Budget, no deficit is expected at Recalculation.
- Starting in 2025-26, the Hold Harmless calculation reflects districts' 2024-25 Max Total Computational Revenue (TCR) without subsequent Cost of Living Adjustments (COLA).
- \$408.4 million in SCFF funds are deferred to 2026-27 and, contingent upon continued inclusion in the budget, are anticipated to be paid in July 2026.

2024-25 Recalculation (R1)

- Calculations reflect actual data and revenue amounts, rather than estimates.
- There is zero revenue deficit.

SCFF General Background

The SCFF consists of three principal components: the base allocation, the supplemental allocation, and the student success allocation, each calculated using the following parameters:

- Base allocation: Includes 1) the basic allocation, which is determined by college and center size based on prior year data, and 2) the Full Time Equivalent Students (FTES) allocation, which is based on current year FTES and a three-year average for credit FTES.

Chancellor's Office, College Finance and Facilities Planning

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2025-26 First Principal Apportionment

February 19, 2026

- Supplemental allocation: Based on prior year data.
- Student success allocation: Based on an average of three prior years of data.

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

SCFF 2025-26 P1

At 2025-26 P1, SCFF calculations reflect district reported FTES estimates, supplemental and student success metric data reported as of January 15, 2026, county reported property tax, district reported enrollment fees, estimated 2025-26 Education Protection Account (EPA) resources, and available general fund.

FTES Allocation

Growth funding was applied for districts reporting FTES increases above the prior year base value (2024-25 Applied #3) that exceeded the available restoration balance. Statewide growth demand exceeded the available growth budget at 2025-26 P1. As a result, growth applied beyond districts' growth targets was proportionally adjusted to remain within the budget.

Growth will be reassessed at 2025-26 P2 with updated FTES data. The Chancellor's Office will continue to engage with stakeholders and work collaboratively with the Department of Finance and the Legislature to support fully funding enrollment growth.

Basic Allocation

Prior year FTES data is used to determine the current year basic allocation for college and center size. If a district's reported FTES for a college or center is below the prior year funding size, the prior three FTES data years are used to determine eligibility for stability protection. Declines in college or center FTES will not result in a reduction to revenue until the third year after the decline, and there is no revenue reduction if the college or center FTES has been restored back to or above the pre-decline amount.

Supplemental and Student Success Allocations

The supplemental and student success allocations at 2025-26 P1 reflect metric data updates provided by districts through January 15, 2026.

Transfer data for 2024-25 is currently pending for students transferring to University of California (UC), out of state institutions, or private institutions after Fall 2024. SCFF calculations at 2025-26 P1 use the 2023-24 Transfer to a Four-Year University metric data as of March 11, 2025, in place of 2024-25 data. At 2025-26 P2, the 2024-25 transfer data will be available and incorporated.

2025-26 First Principal Apportionment

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Total Computational Revenue

The 2025-26 P1 Total Computational Revenue (Max TCR) consists of the highest of the following three TCR calculations for each district: (A) 2025-26 SCFF Calculated Revenue, (B) TCR Stability (2024-25 SCFF Calculated Revenue plus COLA), or (C) Hold Harmless (2024-25 Max TCR). At 2025-26 P1, the statewide SCFF Max TCR is \$10.1 billion.

Temporary Revenue Deficit

At 2025-26 P1, the revenue deficit for non-basic aid districts is 3.04%, compared to 0.18% at 2025-26 Advance. This increase is largely attributable to the timing of available revenues, particularly preliminary local revenue estimates. Although local revenue estimates reported at 2025-26 P1 are below the assumptions used in the 2025 Budget Act, these amounts have historically trended upward in subsequent apportionment periods as more complete data becomes available.

As part of the 2026–27 Governor’s Budget, the Administration has proposed an additional \$88.7 million to support the 2025-26 SCFF. Based on current assumptions, incorporation of this proposal is expected to address the revenue deficit at the 2025-26 Recalculation Apportionment (R1). The Chancellor’s Office will continue to work collaboratively with the Department of Finance and the Legislature to support this outcome.

Deferral

As part of the 2025 Budget Act, \$408.4 million in SCFF funds are deferred to the 2026-27 fiscal year. These funds remain included in the Governor’s Budget and, assuming continued inclusion throughout the budget process, are anticipated to be paid in July 2026. The Chancellor’s Office will continue to advocate for the timely repayment of the deferral.

Table 1: 2025-26 P1 SCFF Components

SCFF Component	2025-26 P1 Amount (Statewide) (In Millions)
Basic Allocation	\$1,032
FTES Allocation	\$6,081
Supplemental Allocation	\$1,780
Student Success Allocation	\$1,074
SCFF Calculated Revenue (TCR A)	\$9,966
TCR Stability (TCR B)	\$9,943
Hold Harmless (TCR C)	\$9,855

2025-26 First Principal Apportionment

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SCFF Component	2025-26 P1 Amount (Statewide) (In Millions)
2025-26 TCR (Max of A, B, or C)	\$10,129
Stability Protection Adjustment	\$76
Hold Harmless Protection Adjustment	\$86
Property Tax & ERAF	\$4,847
Less Property Tax Excess	(\$552)
Student Enrollment Fees	\$424
Education Protection Account (EPA)	\$1,304
State General Fund Allocation	\$3,830
Deficit Factor for non-basic aid districts	3.0364%
(Deficit)	(\$276)

Table 2: 2025-26 P1 TCR Status by Number of Districts

2025-26 P1 TCR Status	Number of Districts
SCFF Calculated Revenue (TCR A)	34
TCR Stability (TCR B)	25
Hold Harmless (TCR C)	13

2025-26 P1 Exhibits

- Exhibit A (District Monthly Payments by Program)
- Exhibit B4 (County Monthly Payment Schedule)
- Exhibit C (Statewide and District SCFF details)
- Educational Revenue Augmentation Fund (ERAF) Memo
- ERAF and Property Tax Distribution by County and District

2025-26 First Principal Apportionment

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SCFF 2024-25 R1

At 2024-25 R1, SCFF calculations were updated to reflect actual FTES data, updated offsetting revenues, including district reported property tax and student enrollment fees, and updated annual certifications of the Education Protection Account (EPA) and state general apportionment.

Growth has been applied to districts that reported an increase in FTES value above the prior year base value (2023-24 Applied #3) that exceeded the available restoration balance. At 2024-25 R1, statewide enrollment growth exceeded available budgeted growth funding. As a result, growth applied beyond districts' growth targets was proportionally adjusted to remain within the budget.

The 2024-25 R1 Total Computational Revenue (Max TCR) consists of the highest of the following three TCR calculations for each district: (A) 2024-25 SCFF Calculated Revenue, (B) TCR Stability (2023-24 SCFF Calculated Revenue plus COLA), or (C) Hold Harmless (2017-18 TCR plus yearly COLAs). At 2024-25 R1, the statewide SCFF Max TCR is \$9.85 billion.

Table 3: 2024-25 R1 SCFF Components

SCFF Component	2024-25 R1 Amount (Statewide) (In Millions)
Basic Allocation	\$1,001
FTES Allocation	\$6,072
Supplemental Allocation	\$1,622
Student Success Allocation	\$1,025
SCFF Calculated Revenue (TCR A)	\$9,719
TCR Stability (TCR B)	\$9,510
Hold Harmless (TCR C)	\$8,790
2024-25 TCR (Max of A, B, or C)	\$9,855
Stability Protection Adjustment	\$33
Hold Harmless Protection Adjustment	\$102
Property Tax & ERAF	\$4,824
Less Property Tax Excess	(\$509)
Student Enrollment Fees	\$430

2025-26 First Principal Apportionment

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SCFF Component	2024-25 R1 Amount (Statewide) (In Millions)
Education Protection Account (EPA)	\$1,627
State General Fund Allocation	\$3,482
Deficit Factor for non-basic aid districts	0.00%
(Deficit)	(\$0)

Table 4: 2024-25 R1 TCR Status by Number of Districts

2024-25 R1 TCR Status	Number of Districts
SCFF Calculated Revenue (TCR A)	46
TCR Stability (TCR B)	13
Hold Harmless (TCR C)	13

2024-25 R1 Exhibits

- Exhibit C (Statewide and District SCFF details)
- Exhibit D (Education Protection Account (EPA))

SCFF Funding Protections

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

Table 5: SCFF Funding Protections

Protection	Description
Hold Harmless (EDC 84750.4(h))	Starting in 2025-26, districts receive no less than their 2024-25 TCR, without subsequent annual cost of living adjustments (COLA).
TCR Stability Protection (EDC 84750.4(g)(4)(A))	Declines in the SCFF TCR (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.

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Protection	Description
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 and district planning. The [SCFF Dashboard](#) provides a suite of analytics and visualizations related to the California Community Colleges funding formula, including the following interfaces:

- SCFF Data Trends and Insights: Provides analysis of trends in the SCFF supplemental and student success counts, funding protections, and race and ethnicity outcomes. This data is updated each year after Recalculation and was last updated in May 2025.
- SCFF Resource Estimator: Provides districts with a planning tool to estimate SCFF funding. Data is updated after each apportionment period and was last updated in July 2025.

The SCFF Resource Estimator allows users to adjust assumptions related to general enrollment, low-income student enrollment, student success metrics, and cost of living adjustments to generate projected funding levels for future years. The SCFF Resource Estimator is intended to support outyear planning and will be updated with 2025-26 P1 data in the coming weeks.

Categorical Programs

Allocations for 58 categorical programs totaling over \$2.9 billion were certified. The following exhibits summarizing these allocations can be found on our [website](#):

2025-26 P1:

- Exhibit A (District Monthly Payments by Program)
- Exhibit B4 (Monthly Payment Schedule by County)
- Adjustment Report – 2024-25 Adjustments at 2025-26 P1
- Exhibit A/B4 (Apprenticeship Training and Instruction, Local Education Agencies)
- Exhibit B4 (Statewide Community College)

2024-25 R1:

- Exhibit D (District Adjustments by Program)
- Exhibit A/B4 (Apprenticeship Training and Instruction, Local Education Agencies)
- Exhibit B4 (Reimbursement, Vocational Education (Perkins))

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

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The Chancellor's Office will continue to provide updates as additional data becomes available through subsequent apportionment periods.

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

**California Community Colleges
2024-25 Recalculation
Rancho Santiago CCD
Exhibit C - Page 1**

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)		
I. Base Allocation (FTES + Basic Allocation)		\$ 194,353,870
II. Supplemental Allocation		29,767,887
III. Student Success Allocation		22,427,939
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$ 246,549,696
	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)	\$ 246,549,696
Revenue Sources		
Property Tax & ERAF		\$ 119,602,597
Less Property Tax Excess		-
Student Enrollment Fees		9,294,603
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	49,336,426
State General Fund Allocation	Funded FTES: 29,703.50 x Rate: \$1,660.96	68,316,070
State General Fund Allocation		
General Fund Allocation	\$ 66,137,783	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	2,178,287	
	Subtotal State General Fund Allocation	\$68,316,070
Adjustment(s)	-	
	State General Fund Allocation	\$68,316,070
	State General Fund Certification (Exhibit A/D)	\$68,316,070
	Balance	\$0
	Available Revenue	\$ 246,549,696
	2024-25 TCR (Max of A, B, or C)	246,549,696
	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	-	1,334.45
CDCP	6,216.00	6,820.67	-	-	-	6,820.67	6,820.67	1,013.22	7,833.89
Noncredit	1,510.83	2,270.54	-	-	-	2,270.54	2,270.54	96.08	2,366.62
Total FTES=>>>	27,294.07	28,562.08	-	-	-	28,562.08	28,594.20	1,109.30	29,703.50
Total Values=>>>		\$166,706,824	\$0	\$0	\$0	\$166,706,824			
Change from PY to CY=>>>		\$16,230,118							

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	Revenue	Growth Revenue	2024-25 Rate \$*	Total Revenue
Credit	\$96,191,962	\$ -	\$5,294.42	\$96,191,962
Incarcerated Credit	-	-	\$7,424.53	-
Special Admit Credit	9,907,662	-	\$7,424.53	9,907,662
CDCP	50,640,271	7,522,663	\$7,424.53	58,162,934
Noncredit	10,137,002	428,957	\$4,464.58	10,565,959
Total	\$166,876,897	\$7,951,620		\$174,828,517

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
18,951.86	18,136.42	815.44	\$ 4,317,285
-	-	-	-
1,673.39	1,334.45	338.94	2,516,470
8,028.48	7,833.89	194.59	1,444,744
2,366.62	2,366.62	-	-
31,020.35	29,671.38	1,348.97	\$ 8,278,499

Total Value=>>> \$182,936,942

Section Ib: 2024-25 FTES Emergency Conditions Allowance (ECA)

variable	r ECA FTES	s Reported 320 2024-25 R1 FTES	t ECA Applied	n = s + t 2024-25 Applied #0
FTES Category	ECA FTES	Reported 320 2024-25 R1 FTES	ECA Applied	2024-25 Applied #0
Credit	-	18,951.86	-	18,951.86
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	1,673.39	-	1,673.39
CDCP	-	8,028.48	-	8,028.48
Noncredit	-	2,366.62	-	2,366.62
Total	-	31,020.35	-	31,020.35

Definitions:

	PY: 2023-24	CY: 2024-25
PY App#3: PY App#1 plus PY Growth, is the base for CY.		
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		

California Community Colleges
 2024-25 Recalculation
 Rancho Santiago CCD
 Exhibit C - Page 2

Section Ic: FTES Restoration Authority				
variable	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			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2023-24 Applied #3 FTES	2024-25 Growth FTES
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
<u>Additional Rural \$</u>	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			174,828,517
Total Base Allocation			\$194,353,870

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

**California Community Colleges
2024-25 Recalculation
Statewide Totals
Exhibit C - Page 1**

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)		
I. Base Allocation (FTES + Basic Allocation)		\$ 7,073,076,157
II. Supplemental Allocation		1,621,708,240
III. Student Success Allocation		1,024,608,033
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$ 9,719,392,430
	2023-24 SCFF Calculated Revenue + COLA (B)	9,509,905,918
	Hold Harmless Revenue (C)	8,789,749,603
	Stability Protection Adjustment	32,732,789
	Hold Harmless Protection Adjustment	102,499,733
	2024-25 TCR (Max of A, B, or C)	\$ 9,854,624,952
Revenue Sources		
Property Tax & ERAF		\$ 4,823,685,291
Less Property Tax Excess		9 Excess Tax School Entities (508,643,121)
Student Enrollment Fees		430,055,931
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 1,096,149.79 x Rate: varies
State General Fund Allocation		1,627,213,610
		3,482,313,241
State General Fund Allocation		
General Fund Allocation	\$ 3,396,637,459	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	85,675,782	
Subtotal State General Fund Allocation	\$3,482,313,241	
Adjustment(s)	(4,135,876)	
State General Fund Allocation	\$3,478,177,365	Available Revenue \$ 9,854,624,952
State General Fund Certification (Exhibit A/D)	\$3,478,177,365	2024-25 TCR (Max of A, B, or C) 9,854,624,952
Balance	\$0	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	19,612.43	(13,276.58)	354.52	909,473.60	926,228.64	12,525.85	938,754.49
Incarcerated Credit	5,764.96	5,539.79	167.00	(19.49)	(178.56)	5,508.74	5,508.74	438.61	5,947.35
Special Admit Credit	41,532.54	58,420.48	5,039.34	(324.08)	35.17	63,170.90	63,170.90	3,885.73	67,056.63
CDCP	41,185.15	50,535.36	3,331.98	139.10	67.51	54,073.95	54,073.95	3,397.89	57,471.84
Noncredit	27,724.65	26,605.90	(941.33)	600.99	(294.54)	25,971.02	25,971.02	948.46	26,919.48
Total FTES=>>>	1,082,636.41	1,043,884.76	27,209.42	(12,880.06)	(15.90)	1,058,198.22	1,074,953.26	21,196.53	1,096,149.79
Total Values=>>>		\$5,760,942,881	\$163,089,018	(\$69,127,403)	\$0	\$5,854,904,498			
Change from PY to CY=>>>		\$320,076,326							

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	2024-25 Applied #2 Revenue	2024-25 Growth Revenue	2024-25 Rate \$*	2024-25 Total Revenue
Credit	\$4,915,515,750	\$ 66,379,581	\$5,294.42	\$4,981,895,331
Incarcerated Credit	41,057,883	3,269,975	\$7,424.53	44,327,858
Special Admit Credit	470,048,459	28,982,230	\$7,424.53	499,030,689
CDCP	401,473,550	25,227,744	\$7,424.53	426,701,294
Noncredit	115,949,646	4,234,470	\$4,464.58	120,184,116
Total	\$5,944,045,288	\$128,094,000		\$6,072,139,288

n	o = f + h	p = n - o	q = p x l 2024-25 Unfunded FTES Value
2024-25 Applied #0	2024-25 Applied #3	2024-25 Unfunded FTES	2024-25 Unfunded FTES Value
937,250.00	921,999.45	15,250.55	\$ 81,265,541
5,947.35	5,947.35	(0.00)	-
68,889.51	67,056.63	1,832.88	13,708,175
57,880.73	57,471.84	408.89	3,035,831
26,921.98	26,919.48	2.50	11,161
1,096,889.57	1,079,394.75	17,494.82	\$ 98,020,708

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

Total Value=>>> \$6,081,019,207

Section Ib: 2024-25 FTES Emergency Conditions Allowance (ECA)

variable	r ECA FTES	s Reported 320 2024-25 R1 FTES	t ECA Applied	n = s + t 2024-25 Applied #0
FTES Category	ECA FTES	Reported 320 2024-25 R1 FTES	ECA Applied	2024-25 Applied #0
Credit	24,904.87	931,643.42	5,606.58	937,250.00
Incarcerated Credit	709.84	5,576.90	370.45	5,947.35
Special Admit Credit	825.63	69,738.23	(848.72)	68,889.51
CDCP	199.12	57,973.64	(92.91)	57,880.73
Noncredit	1,494.56	26,062.20	859.78	26,921.98
Total	28,134.02	1,090,994.39	5,895.18	1,096,889.57

Definitions:

	PY: 2023-24	CY: 2024-25
PY App#3: PY App#1 plus PY Growth, is the base for CY.		
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		

California Community Colleges
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Statewide Totals
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Section Ic: FTES Restoration Authority				
variable	v	w	y	z = (v + w + y) x l
FTES Category	2021-22	2022-23	2023-24	Total \$
Credit	2,483.72	18,903.71	60,274.15	\$ 434,016,050
Incarcerated Credit	(26.22)	(267.89)	15.70	(1,891,666)
Special Admit Credit	(77.38)	(1,472.14)	(9,662.19)	(83,562,758)
CDCP	(187.38)	417.51	(2,170.39)	(14,405,518)
Noncredit	(142.99)	1,429.94	3,189.37	19,984,877
Total	2,049.75	19,011.13	51,646.64	\$ 354,140,985

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2023-24 Applied #3 FTES	2024-25 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

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	4	\$43,389,680
≥ 10,000 & < 20,000	8,677,936.16	22	190,914,592
< 10,000	6,508,449.14	23	149,694,327
<u>Multi-College Districts</u>			
≥ 20,000	8,677,936.16	3	26,033,808
≥ 10,000 & < 20,000	7,593,193.50	21	159,457,074
< 10,000	6,508,449.14	42	273,354,858
<u>Additional Rural \$</u>	2,070,087.77	11	22,770,968
		Subtotal	\$865,615,307

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	6,072,139,288
		Total Base Allocation	\$7,073,076,157

Section II: Supplemental Allocation

Supplemental Allocation - Point Value \$1,251.96	Points	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

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	58,813	53,922	56,236	56,323.67	\$ 2,952.94	\$166,320,335
Associate Degrees	3	63,221	60,782	64,020	62,674.33	2,214.70	138,805,093
Baccalaureate Degrees	3	296	243	259	266.00	2,214.70	589,111
Credit Certificates	2	23,834	25,465	31,029	26,776.00	1,476.47	39,533,939
Transfer Level Math and English	2	46,737	52,247	54,777	51,253.67	1,476.47	75,674,464
Transfer to a Four Year University	1.5	79,309	68,760	64,251	70,773.33	1,107.35	78,370,994
Nine or More CTE Units	1	171,400	185,112	207,362	187,958.00	738.23	138,757,110
Regional Living Wage	1	190,121	187,981	136,134	171,412.00	738.23	126,542,277
	All Students Subtotal	633,731	634,512	614,068	627,437.00		\$764,593,323
Pell Grant Recipients - Point Value \$186.21							
Associate Degrees for Transfer	6	32,445	29,933	31,354	31,244.00	\$ 1,117.26	\$34,907,573
Associate Degrees	4.5	34,090	32,886	34,794	33,923.33	837.94	28,425,802
Baccalaureate Degrees	4.5	150	109	121	126.67	837.94	106,139
Credit Certificates	3	10,339	10,849	13,582	11,590.00	558.63	6,474,505
Transfer Level Math and English	3	17,548	20,769	22,623	20,313.33	558.63	11,347,607
Transfer to a Four Year University	2.25	35,620	30,401	28,088	31,369.67	418.97	13,142,991
Nine or More CTE Units	1.5	76,915	84,191	97,205	86,103.67	279.31	24,049,978
Regional Living Wage	1.5	60,149	59,535	38,473	52,719.00	279.31	14,725,165
	Pell Grant Recipients Subtotal	267,256	268,673	266,240	267,389.67		\$133,179,760
Promise Grant Recipients - Point Value \$186.21							
Associate Degrees for Transfer	4	44,092	40,285	41,620	41,999.00	\$ 744.84	\$31,282,443
Associate Degrees	3	47,640	45,732	48,368	47,246.67	558.63	26,393,325
Baccalaureate Degrees	3	211	170	190	190.33	558.63	106,324
Credit Certificates	2	15,391	15,854	19,404	16,883.00	372.42	6,287,550
Transfer Level Math and English	2	25,883	29,009	32,445	29,112.33	372.42	10,841,984
Transfer to a Four Year University	1.5	50,206	42,695	38,701	43,867.33	279.31	12,252,768
Nine or More CTE Units	1	112,484	120,425	137,571	123,493.33	186.21	22,995,623
Regional Living Wage	1	103,252	100,260	65,136	89,549.33	186.21	16,674,933
	Promise Grant Recipients Subtotal	399,159	394,430	383,435	392,341.33		\$126,834,950
	Total Headcounts	1,300,146	1,297,615	1,263,743	1,287,168.00		\$1,024,608,033

FY 24/25 Apportionment Reconciliation

	24/25 @ P2 Exhibit C	Booked FY 24/25	24/25 Recal
Base Allocation	187,596,176		194,353,870
Supplemental	29,767,887		29,767,887
Student Success	22,427,939		22,427,939
	239,792,002	-	246,549,696
booked		239,792,002	6,757,694 increase
Property Tax & ERAF	120,744,225	119,602,598	119,602,597
Student Enrollment	8,657,316	9,294,603	9,294,603
EPA	48,505,849	48,505,849	49,336,426
General Fund	61,884,612	57,544,112	68,316,070
	239,792,002	234,947,162	246,549,696
A/R		4,844,840	
		239,792,002	
Additional A/R booked requested by auditors		9,420,733	
		249,212,735	
Deficit	-		-

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Total Computational Revenue and Revenue Sources			
Total Computational Revenue (TCR)			
I. Base Allocation (FTES + Basic Allocation)			\$ 187,596,176
II. Supplemental Allocation			29,767,887
III. Student Success Allocation			22,427,939
		Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$ 239,792,002
		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)	\$ 239,792,002
Revenue Sources			
Property Tax & ERAF			\$ 120,744,225
Less Property Tax Excess			-
Student Enrollment Fees			8,657,316
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 28,861.63 x Rate: \$1,680.63	48,505,849
State General Fund Allocation			61,884,612
State General Fund Allocation			
General Fund Allocation	\$ 59,706,325		
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	2,178,287		
	Subtotal State General Fund Allocation	\$61,884,612	
Adjustment(s)			
	State General Fund Allocation (Includes Deferral to be Paid in 2025-26)	\$61,884,612	Available Revenue \$ 239,792,002
	State General Fund Certification (Exhibit A)	\$57,544,112	2024-25 TCR (Max of A, B, or C) 239,792,002
	Deferral Amount	\$4,340,500	0.0000% Revenue Deficit \$ -

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

Total Computational Revenue and Revenue Sources			
Total Computational Revenue (TCR)			
I. Base Allocation (FTES + Basic Allocation)			\$ 194,353,870
II. Supplemental Allocation			29,767,887
III. Student Success Allocation			22,427,939
		Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$ 246,549,696
		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)	\$ 246,549,696
Revenue Sources			
Property Tax & ERAF			\$ 119,602,597
Less Property Tax Excess			-
Student Enrollment Fees			9,294,603
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 29,703.50 x Rate: \$1,660.96	49,336,426
State General Fund Allocation			68,316,070
State General Fund Allocation			
General Fund Allocation	\$ 66,137,783		
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	2,178,287		
	Subtotal State General Fund Allocation	\$68,316,070	
Adjustment(s)			
	State General Fund Allocation	\$68,316,070	Available Revenue \$ 246,549,696
	State General Fund Certification (Exhibit A/D)	\$68,316,070	2024-25 TCR (Max of A, B, or C) 246,549,696
	Balance	\$0	0.0000% Revenue Deficit \$ -

**California Community Colleges
2025-26 First Principal
Rancho Santiago CCD
Exhibit C - Page 1**

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)			
I. Base Allocation (FTES + Basic Allocation)		\$	205,075,406
II. Supplemental Allocation			33,163,910
III. Student Success Allocation			24,000,093
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	262,239,409
	2024-25 SCFF Calculated Revenue + COLA (B)		252,220,339
	Hold Harmless Revenue (C)		246,549,696
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	2025-26 TCR (Max of A, B, or C)	\$	262,239,409
Revenue Sources			
Property Tax & ERAF		\$	130,481,136
Less Property Tax Excess			-
Student Enrollment Fees			8,516,025
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 30,267.47	x Rate: \$1,370.79
State General Fund Allocation			41,490,205
			73,789,468
State General Fund Allocation			
General Fund Allocation	\$	71,561,080	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		2,228,388	
	Subtotal State General Fund Allocation	\$73,789,468	
Adjustment(s)		-	
	State General Fund Allocation (Includes Deferral to be Paid in 2026-27)	\$73,789,468	Available Revenue \$ 254,276,834
	State General Fund Certification (Exhibit A)	\$65,917,106	2025-26 TCR (Max of A, B, or C) 262,239,409
	Deferral Amount	\$7,872,362	3.0364% Revenue Deficit \$ (7,962,575)

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
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	18,136.42	18,136.42	-	-	-	18,136.42	18,136.42	-	18,136.42
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	1,334.45	1,334.45	-	-	-	1,334.45	1,334.45	-	1,334.45
CDCP	6,820.67	7,833.89	-	-	-	7,833.89	7,833.89	489.93	8,323.82
Noncredit	2,270.54	2,366.62	-	-	-	2,366.62	2,366.62	106.16	2,472.78
Total FTES=>>>	28,562.08	29,671.38	-	-	-	29,671.38	29,671.38	596.09	30,267.47
Total Values=>>>		\$178,675,587	\$0	\$0	\$0	\$178,675,587			
Change from PY to CY=>>>		\$20,922,362							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$98,230,391	\$-	\$5,416.20	\$98,230,391
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	10,135,538	-	\$7,595.29	10,135,538
CDCP	59,500,682	3,721,140	\$7,595.29	63,221,822
Noncredit	10,808,976	484,861	\$4,567.26	11,293,837
Total	\$178,675,587	\$4,206,001		\$182,881,588

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
19,545.37	18,136.42	1,408.95	\$ 7,631,148
-	-	-	-
1,906.04	1,334.45	571.59	4,341,393
8,948.39	8,323.82	624.57	4,743,819
2,472.78	2,472.78	-	-
32,872.58	30,267.47	2,605.11	\$ 16,716,360

Total Value=>>> \$199,597,949

Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)				
variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	19,545.37	-	19,545.37
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	1,906.04	-	1,906.04
CDCP	-	8,948.39	-	8,948.39
Noncredit	-	2,472.78	-	2,472.78
Total	-	32,872.58	-	32,872.58

Definitions:	PY: 2024-25	CY: 2025-26
PY App#3: PY App#1 plus PY Growth, is the base for CY.		
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		

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 Rancho Santiago CCD
 Exhibit C - Page 2

Section Ic: FTES Restoration Authority				
variable	v	w	y	z = (v + w + y) x l
FTES Category	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
Total	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	1.72%	18,136.42	312.29
Incarcerated Credit	1.72%	-	-
Special Admit Credit	1.72%	1,334.45	22.98
CDCP	1.72%	7,833.89	134.89
Noncredit	1.72%	2,366.62	40.75
Total		29,671.38	510.91
Total Growth FTES Value =>>> \$			3,084,450

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
Single College Districts				State Approved Centers				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	2	\$4,438,764	
≥ 10,000 & < 20,000	8,877,528.70	-	-	Grandparented Centers				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	1	2,219,382	
Multi-College Districts				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	1	8,877,529	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	1	6,658,143	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	Subtotal				
			Subtotal				\$6,658,146	
							Total Basic Allocation	\$22,193,818
							Total FTES Allocation	182,881,588
							Total Base Allocation	\$205,075,406

Section II: Supplemental Allocation

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	1,705	\$1,280.76	\$2,183,690
Pell Grant Recipients	1	7,640	1,280.76	9,784,980
Promise Grant Recipients	1	16,549	1,280.76	21,195,240
		Totals	25,894	\$33,163,910

Section III: Student Success Allocation

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,104	1,112	1,064	1,093.33	\$ 3,020.86	\$3,302,803
Associate Degrees	3	1,176	1,276	1,443	1,298.33	2,265.64	2,941,559
Baccalaureate Degrees	3	15	19	26	20.00	2,265.64	45,313
Credit Certificates	2	1,030	1,392	923	1,115.00	1,510.43	1,684,127
Transfer Level Math and English	2	897	947	959	934.33	1,510.43	1,411,243
Transfer to a Four Year University*	1.5	1,484	1,183	1,183	1,283.33	1,132.82	1,453,787
Nine or More CTE Units	1	4,776	4,716	4,546	4,679.33	755.21	3,533,898
Regional Living Wage	1	7,086	5,093	5,794	5,991.00	755.21	4,524,487
All Students Subtotal		17,568	15,738	15,938	16,414.67		\$18,897,217
Pell Grant Recipients - Point Value \$190.49							
Associate Degrees for Transfer	6	545	603	608	585.33	\$ 1,142.95	\$669,009
Associate Degrees	4.5	532	587	708	609.00	857.22	522,044
Baccalaureate Degrees	4.5	11	9	18	12.67	857.22	10,858
Credit Certificates	3	289	331	321	313.67	571.48	179,253
Transfer Level Math and English	3	337	388	430	385.00	571.48	220,019
Transfer to a Four Year University*	2.25	598	482	482	520.67	428.61	223,162
Nine or More CTE Units	1.5	1,404	1,714	1,862	1,660.00	285.74	474,326
Regional Living Wage	1.5	999	453	547	666.33	285.74	190,397
Pell Grant Recipients Subtotal		4,715	4,567	4,976	4,752.67		\$2,489,068
Promise Grant Recipients - Point Value \$190.49							
Associate Degrees for Transfer	4	809	819	801	809.67	\$ 761.97	\$616,941
Associate Degrees	3	837	943	1,093	957.67	571.48	547,284
Baccalaureate Degrees	3	15	16	24	18.33	571.48	10,477
Credit Certificates	2	475	574	498	515.67	380.98	196,461
Transfer Level Math and English	2	497	547	559	534.33	380.98	203,573
Transfer to a Four Year University*	1.5	914	693	693	766.67	285.74	219,066
Nine or More CTE Units	1	2,447	2,915	2,905	2,755.67	190.49	524,933
Regional Living Wage	1	2,222	1,093	1,332	1,549.00	190.49	295,073
Promise Grant Recipients Subtotal		8,216	7,600	7,905	7,907.00		\$2,613,808
Total Headcounts		30,499	27,905	28,819	29,074.33		\$24,000,093

*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

**California Community Colleges
2025-26 First Principal
Statewide Totals
Exhibit C - Page 1**

Total Computational Revenue and Revenue Sources									
Total Computational Revenue (TCR)									
I. Base Allocation (FTES + Basic Allocation)									\$ 7,112,277,410
II. Supplemental Allocation									1,779,544,645
III. Student Success Allocation									1,074,399,524
							Student Centered Funding Formula (SCFF) Calculated Revenue (A)		\$ 9,966,221,579
							2024-25 SCFF Calculated Revenue + COLA (B)		9,942,938,453
							Hold Harmless Revenue (C)		9,854,624,952
							Stability Protection Adjustment		76,042,777
							Hold Harmless Protection Adjustment		86,412,378
							2025-26 TCR (Max of A, B, or C)		\$ 10,128,676,734
Revenue Sources									
Property Tax & ERAF									\$ 4,847,443,424
Less Property Tax Excess							9 Excess Tax School Entities		(551,908,535)
Student Enrollment Fees									423,656,246
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES			Funded FTES: 1,076,237.86	x	Rate: varies			1,304,393,640
State General Fund Allocation									3,829,543,153
State General Fund Allocation									
General Fund Allocation									\$ 3,741,896,826
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)									87,646,327
							Subtotal State General Fund Allocation		\$3,829,543,153
Adjustment(s)									(1,862,153)
							State General Fund Allocation (Includes Deferral to be Paid in 2026-27)		\$3,827,681,000
							State General Fund Certification (Exhibit A)		\$3,419,318,000
							Deferral Amount		\$408,363,000
							2.7205% Revenue Deficit		\$ (275,548,806)
							2025-26 TCR (Max of A, B, or C)		\$ 10,128,676,734

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	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	902,783.23	921,999.45	14,019.16	(5,513.62)	3,293.32	933,798.30	919,526.99	4,864.58	924,391.57
Incarcerated Credit	5,539.79	5,947.35	31.08	(415.33)	(491.93)	5,071.17	5,071.17	50.38	5,121.55
Special Admit Credit	58,420.48	67,056.63	1,377.88	(3,970.93)	(885.61)	63,577.97	63,577.97	567.50	64,145.46
CDCP	50,535.36	57,471.84	(2,349.75)	(3,031.49)	(917.29)	51,173.31	51,173.31	967.72	52,141.03
Noncredit	26,605.90	26,919.48	2,621.54	668.48	(108.06)	30,101.44	30,101.44	336.80	30,438.24
Total FTES=>>>	1,043,884.76	1,079,394.75	15,699.91	(12,262.89)	890.42	1,083,722.18	1,069,450.87	6,786.98	1,076,237.86
Total Values=>>>		\$6,120,607,468	\$80,868,648	(\$83,609,961)	\$0	\$6,117,866,149			
Change from PY to CY=>>>		\$190,127,613							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$4,991,893,267	\$ 26,380,405	\$5,416.20	\$5,018,273,672
Incarcerated Credit	38,695,920	391,798	\$7,595.29	39,087,718
Special Admit Credit	483,823,571	4,320,371	\$7,595.29	488,143,942
CDCP	388,676,239	7,350,150	\$7,595.29	396,026,389
Noncredit	137,481,175	1,538,276	\$4,567.26	139,019,451
Total	\$6,040,570,172	\$39,981,000		\$6,080,551,172

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
962,966.48	938,662.88	24,303.60	\$ 132,012,213
5,121.55	5,121.55	(0.00)	-
65,606.28	64,145.46	1,460.82	11,102,178
53,427.82	52,141.03	1,286.79	9,773,536
30,438.24	30,438.24	(0.00)	-
Total	1,117,560.37	1,090,509.17	\$ 152,887,927

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

Total Value=>>> \$6,310,735,081

Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)				
variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	20,086.59	960,484.93	2,481.55	962,966.48
Incarcerated Credit	709.84	4,863.34	258.21	5,121.55
Special Admit Credit	758.65	65,619.79	(13.51)	65,606.28
CDCP	162.75	53,366.90	60.92	53,427.82
Noncredit	1,019.03	30,428.15	10.09	30,438.24
Total	22,736.86	1,114,763.11	2,797.26	1,117,560.37

Definitions:	PY: 2024-25	CY: 2025-26
PY App#3: PY App#1 plus PY Growth, is the base for CY.		
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		

California Community Colleges
2025-26 First Principal
Statewide Totals
Exhibit C - Page 2

Section Ic: FTES Restoration Authority				
variable	v	w	y	z = (v + w + y) x l
FTES Category	2022-23	2023-24	2024-25	Total \$
Credit	13,822.50	37,185.61	13,276.58	\$ 349,928,930
Incarcerated Credit	(48.46)	2.91	19.49	(18,854)
Special Admit Credit	(964.63)	(8,989.90)	324.08	(73,599,877)
CDCP	(343.49)	(4,029.10)	(139.10)	(34,267,605)
Noncredit	1,921.75	3,443.17	(600.99)	21,758,121
Total	14,387.67	27,612.69	12,880.06	\$ 263,800,715

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit		921,999.45	5,710.19
Incarcerated Credit		5,947.35	121.14
Special Admit Credit		67,056.63	495.95
CDCP		57,471.84	454.75
Noncredit		26,919.48	168.85
Total		1,079,394.75	6,950.89
Total Growth FTES Value =>>> \$			39,981,000

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
Single College Districts				State Approved Centers				
≥ 20,000	11,096,910.43	4	\$44,387,640	≥ 1,000	\$2,219,381.74	42	\$93,214,044	
≥ 10,000 & < 20,000	8,877,528.70	22	195,305,638	Grandparented Centers				
< 10,000	6,658,143.47	23	153,137,289	≥ 1,000	2,219,381.74	16	35,510,112	
Multi-College Districts				≥ 750 & < 1,000	1,664,535.87	3	4,993,608	
≥ 20,000	8,877,528.70	4	35,510,116	≥ 500 & < 750	1,109,690.00	4	4,438,760	
≥ 10,000 & < 20,000	7,767,836.95	22	170,892,414	≥ 250 & < 500	554,845.87	7	3,883,922	
< 10,000	6,658,143.47	40	266,325,720	≥ 100 & < 250	277,424.68	3	832,275	
Additional Rural \$	2,117,699.79	11	23,294,700	Subtotal				
Subtotal			\$888,853,517	\$142,872,721				
							Total Basic Allocation	\$1,031,726,238
							Total FTES Allocation	6,080,551,172
							Total Base Allocation	\$7,112,277,410

Section II: Supplemental Allocation

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	47,462	\$1,280.76	\$60,787,270
Pell Grant Recipients	1	496,546	1,280.76	635,954,547
Promise Grant Recipients	1	845,440	1,280.76	1,082,802,828
		Totals	1,389,448	\$1,779,544,645

Section III: Student Success Allocation

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	53,922	56,236	60,133	56,763.67	\$ 3,020.86	\$171,474,873
Associate Degrees	3	60,782	64,020	68,159	64,320.33	2,265.64	145,726,857
Baccalaureate Degrees	3	243	259	321	274.33	2,265.64	621,540
Credit Certificates	2	25,465	31,029	34,045	30,179.67	1,510.43	45,584,211
Transfer Level Math and English	2	52,247	54,777	60,893	55,972.33	1,510.43	84,542,186
Transfer to a Four Year University*	1.5	68,760	64,251	64,160	65,723.67	1,132.82	74,453,152
Nine or More CTE Units	1	185,112	207,362	222,267	204,913.67	755.21	154,753,681
Regional Living Wage	1	187,981	136,134	160,817	161,644.00	755.21	122,075,821
All Students Subtotal		634,512	614,068	670,795	639,791.67		\$799,232,321
Pell Grant Recipients - Point Value \$190.49							
Associate Degrees for Transfer	6	29,933	31,354	34,891	32,059.33	\$ 1,142.95	\$36,642,334
Associate Degrees	4.5	32,886	34,794	38,167	35,282.33	857.22	30,244,550
Baccalaureate Degrees	4.5	109	121	157	129.00	857.22	110,582
Credit Certificates	3	10,849	13,582	15,835	13,422.00	571.48	7,670,360
Transfer Level Math and English	3	20,769	22,623	27,994	23,795.33	571.48	13,598,480
Transfer to a Four Year University*	2.25	30,401	28,088	28,026	28,838.33	428.61	12,360,330
Nine or More CTE Units	1.5	84,191	97,205	110,887	97,427.67	285.74	27,838,825
Regional Living Wage	1.5	59,535	38,473	47,353	48,453.67	285.74	13,845,073
Pell Grant Recipients Subtotal		268,673	266,240	303,310	279,407.67		\$142,310,534
Promise Grant Recipients - Point Value \$190.49							
Associate Degrees for Transfer	4	40,285	41,620	45,281	42,395.33	\$ 761.97	\$32,303,933
Associate Degrees	3	45,732	48,368	51,707	48,602.33	571.48	27,775,105
Baccalaureate Degrees	3	170	190	240	200.00	571.48	114,294
Credit Certificates	2	15,854	19,404	21,920	19,059.33	380.98	7,261,310
Transfer Level Math and English	2	29,009	32,445	36,872	32,775.33	380.98	12,486,892
Transfer to a Four Year University*	1.5	42,695	38,701	38,632	40,009.33	285.74	11,432,206
Nine or More CTE Units	1	120,425	137,571	150,843	136,279.67	190.49	25,960,224
Regional Living Wage	1	100,260	65,136	79,066	81,487.33	190.49	15,522,705
Promise Grant Recipients Subtotal		394,430	383,435	424,561	400,808.67		\$132,856,669
Total Headcounts		1,297,615	1,263,743	1,398,666	1,320,008.00		\$1,074,399,524

*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Top Legislative Issues—February 13, 2026

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#) Copyright 2026 School Services of California, Inc. posted February 13, 2026

Next Friday, February 20, 2026, marks the deadline for legislators to introduce new bills for consideration during the second and final year of the 2025-26 Legislative Session. This key procedural milestone typically triggers a significant surge in bill introductions as policymakers finalize proposals they hope to advance before the legislative process moves into policy committee hearings this spring.

As of this writing, just over 500 measures have been introduced for 2026. However, we anticipate that number will grow substantially, potentially by more than 1,000 additional bills, before the deadline. In total, we expect around 1,500 new bills to be introduced this year, in addition to the active two-year bills that were introduced in 2025 that remain eligible for consideration. Taken together, legislators will be weighing thousands of measures that could impact state policy, funding priorities, and regulatory frameworks.

Throughout the remainder of the legislative year, culminating with Governor Gavin Newsom's bill action deadline of September 30, 2026, we will continue to highlight and analyze the proposals most relevant to community college districts (CCDs).

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

- [Access](#)
- [Employees](#)
- [Instruction](#)
- [Student Services](#)
- [Tuition and Fees](#)
- [2026 Legislative Calendar](#)

Access

[Senate Bill \(SB\) 892](#) (Grove, R-Bakersfield)—**Public Postsecondary Education: Priority Registration: Members and Former Members of the Armed Forces of the United States and State Guard.** Existing law requires California State University (CSU) and CCDs to grant priority registration to eligible current and former service members for up to four academic years, provided it is used within 15 years of leaving active duty.

Beginning July 1, 2027, this bill would eliminate the 15-year limit.

Employees

[Assembly Bill \(AB\) 1750](#) (Caloza, D-Los Angeles)—**School and Community College Employees: Absences Due to Illness or Accident.** Existing law provides that certificated and classified employees of TK-12 local educational agencies and academic and classified employees of CCDs who exhaust all available sick leave and remain absent due to illness or injury for up to five additional school months receive either the difference between their regular salary and the amount paid to a substitute, or at least 50% of their regular salary.

This bill would instead require those employees who exhaust all available sick leave and continue to be absent due to illness or accident for an additional five-month period to receive their full regular salary during those five months.

Instruction

[AB 1552](#) (Jackson, D-Moreno Valley)—**Public Postsecondary Education: General Education History and Government Courses: Civic Engagement, Civic Discord, Democracy, and Democratic Institutions.** This bill would require each campus of the California Community Colleges (CCC) and CSU, and request the University of California (UC), to, before the 2028-29 academic year, review and update general education history and government courses to emphasize civic engagement, civic discord, and the preservation of democracy and its institutions.

[SB 975](#) (Ochoa Bogh, R-Yucaipa)—**Nursing Schools and Programs: Faculty Members, Directors, and Assistant Directors**. Existing law requires the Board of Registered Nursing to approve qualified faculty, directors, and assistant directors for nursing programs and allows remediation plans in certain cases.

This bill would require the board to approve applicants who meet requirements and, if necessary, have an approved remediation plan. It would authorize remediation plans for applicants at CCC nursing programs who do not meet certain requirements, allowing faculty to teach under mentorship and requiring directors or assistant directors with approved remediation plans to serve under the mentorship of a board-approved director or assistant director.

[SB 960](#) (Cabaldon, D-Yolo)—**Public Postsecondary Education: Community Colleges: Statewide Baccalaureate Degree Program**. Existing law authorizes community college districts to establish bachelor’s degree programs but prohibits them from offering programs or curricula already offered by the CSU or the UC.

This bill would narrow that restriction by prohibiting community college districts from offering a bachelor’s degree program that duplicates one offered by UC, or by a CSU campus whose local admission area includes or overlaps with the district unless that CSU program has been impacted for three consecutive years prior to approval.

Student Services

[AB 1829](#) (Fong, D-Alhambra)—**Community Colleges: CalWORKs Recipients Education Program: Services**. Existing law establishes CalWORKs and the CalWORKs Recipients Education Program, requiring community colleges to provide educational and support services—including work study—to CalWORKs students, with employers covering at least 25% of work study wages.

This bill would allow program funds to be used for direct basic needs aid, refocus special services on promoting economic mobility, and permit colleges to waive the 25% employer wage requirement if work study positions are not reduced.

Tuition and Fees

[AB 1920](#) (González, M., D-Los Angeles)—**Community Colleges: California College Promise: Fee Waiver Eligibility**. Existing law establishes the California College Promise, which provides funding to community colleges to waive fees for eligible first-time and returning students enrolled at least half time who complete financial aid applications, but excludes students who have already earned a postsecondary degree or certificate.

This bill would clarify that a certificate earned as part of a course sequence toward an associate degree does not disqualify a student from receiving the fee waiver.

2026 Legislative Calendar—Upcoming Holidays and Deadlines

February 16—Presidents’ Day observed

February 20—Last day for bills to be introduced

March 26—Spring recess begins upon adjournment

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Two-Year Education Bills Advance to Second House



BY KYLE HYLAND

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posted February 13, 2026

January 31, 2026, marked a significant procedural deadline in the California Legislature for two-year bills. This deadline represented the final opportunity for bills introduced in 2025 to pass out of their house of origin and advance to the second house for consideration. In practical terms, Assembly bills introduced in 2025 were required to be approved by the Assembly and transmitted to the Senate, while Senate bills introduced in 2025 needed to clear the Senate and move to the Assembly.

Several measures with implications for community colleges successfully met this deadline and will now continue through the legislative process. Below is a summary of notable two-year bills that advanced prior to the January 31 deadline.

Two-Year Bills That Cleared Their House of Origin

[Assembly Bill \(AB\) 664](#) (Alvarez, D-San Diego)—**Community Colleges: Baccalaureate Degree Program: Southwestern Community College District**. This bill would authorize the California Community College Chancellor's Office to allow the Southwestern Community College District to offer up to four workforce-aligned baccalaureate degree programs, expanding local access to upper-division education tied to regional workforce needs.

[AB 713](#) (Solache, D-Lynwood)—**Public Postsecondary Education: Student Employment**. This bill would prohibit the California Community Colleges, the California State University, and the University of California from disqualifying students from employment opportunities based solely on a lack of federal work authorization, except where required by federal law or specific grant conditions.

[AB 1171](#) (Patel, D-San Diego)—**Part-Time Community College Faculty Health Insurance Program**. This bill would revise and expand the Part-Time Community College Faculty Health Insurance Program by codifying \$200 million in ongoing state funding, requiring all community college districts to participate in the program, and expanding eligibility to additional part-time and multidistrict faculty, including those who purchase health insurance independently.

Next Steps

Having cleared the January 31 deadline, these two-year bills now move to the second house and await referral to the appropriate policy committees. From this point forward, they will operate under the same legislative calendar and deadlines as bills introduced in 2026.

Looking ahead, the deadline for introducing new bills in 2026 is Friday, February 20, 2026, just one week away. Historically, the Legislature sees a significant surge of bill introductions in the days immediately preceding this deadline, and a similar pattern is anticipated this year.

We will continue to monitor these measures and provide updates via our "Top Legislative Issues" series and subsequent *Community College Update* articles as they progress through the legislative process.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

First Quarter Lottery Apportionment for 2025-26



BY KYLE HYLAND

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posted February 18, 2026

Over the winter holiday, the State Controller's Office (SCO) distributed the 2025-26 first quarter Lottery apportionment. Community colleges should receive \$79.47 per full-time equivalent student (FTES) for the unrestricted Lottery apportionment. The restricted (Proposition 20) funding will be apportioned once enough Lottery revenue is received to achieve the threshold, typically in the second or third quarter apportionment. Remember that this first quarter apportionment includes prior-year adjustments due to the recalculation of 2023-24 and 2024-25 Lottery apportionments based on actual FTES.

This apportionment only represents one quarter, and community college districts should still budget annual Lottery apportionments on the most recent projections available, which are also available on the current School Services of California Inc. Financial Projection [Dartboard](#).

For more information on the Lottery apportionments and projections, visit the California Community Colleges Lottery website [here](#). For the apportionment detail, please visit the SCO website [here](#).



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

State Revenues Remain Strong



BY PATTI F. HERRERA, EDD

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posted February 20, 2026

In its February 2026 issue of the monthly [Finance Bulletin](#), the Department of Finance reports that, compared to the Governor’s Budget estimates, January and 2025-26 fiscal year-to-date revenues are beating projections by \$3.4 billion (14.2%) and \$6.9 billion (5.4%), respectively, led by strong personal income tax and corporation tax performance.¹ Receipts from sales taxes are lagging on a monthly and annual basis, but only modestly.

“Big Three” Taxes

In millions

	January 2026			2025-26 Year-to-Date		
	Governor’s Budget	February Finance Bulletin	Difference	Governor’s Budget	February Finance Bulletin	Difference
Personal Income Tax	\$18,884	\$22,022	\$3,138	\$83,492	\$88,203	\$4,711
Corporation Tax	\$2,428	\$2,672	\$244	\$19,389	\$20,852	\$1,463
Sales and Use Tax	\$1,940	\$1,704	\$(236)	\$19,116	\$18,937	\$(179)
Total	\$23,252	\$26,398	\$3,146¹	\$121,997	\$127,992	\$5,995¹

¹Total revenues in the table are limited to “Big Three” taxes and do not include all state revenues reported in the Finance Bulletin.

Overall state revenue trends are accompanied by strong economic growth. National gross domestic product (GDP) increased 4.4% in the third quarter of 2025, while California’s GDP grew by 4.5%, the highest growth since mid-2023. Likewise, unemployment rates for the U.S. and California improved slightly by dropping 0.1 percentage points from the prior month. The U.S. unemployment rate measured at 4.3% while California’s rate remained relatively high at 5.5%. Five of 11 job sectors experienced gains in December but were not enough to offset losses in six sectors, including construction, professional and business services, other services, information, financial activities, and trade, transportation, and utilities, which in total lost over 15,000 jobs in December.

Finally, the California housing market is showing modest improvement with permits up from the previous year (though down from prior-month levels). The median sale prices for an existing single-family home dipped to \$850,680 in December from \$852,680 in November.

Strong revenue gains are likely to be committed to obligations related to reserves and increased spending requirements on TK-12 and community college education.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Trailer Bill Language Details \$100 Million Dual Enrollment Proposal

 [BY KYLE HYLAND](#)

 [BY WENDI MCCASKILL, EDD](#)

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posted February 20, 2026

Details regarding Governor Gavin Newsom's proposed \$100 million investment in dual enrollment have been unveiled through proposed trailer bill language, which serves as the implementing language of the State Budget.

Rather than creating a new program, the Newsom Administration proposes to invest these funds through two existing competitive grant programs in statute: the Middle College and Early College Grant Program and the College and Career Access Pathways (CCAP) Grant Program. These two grant programs were established in statute as part of the 2022-23 State Budget Act and its accompanying trailer bill language.

The trailer bill appropriates \$100 million from the General Fund for the 2026-27 fiscal year to the California Department of Education, in consultation with the California Community Colleges Chancellor's Office, to administer the competitive grant program pursuant to [Education Code Section \(EC §\) 41585](#). The funds would be available for encumbrance through June 30, 2029, and would count toward the Proposition 98 minimum guarantee.

Under existing law, EC § 41585 authorizes grants of up to \$250,000 for local educational agencies (LEAs) to plan, establish, or expand middle college or early college high schools, as well as grants of up to \$100,000 for LEAs to establish or expand CCAP partnership agreements with community colleges. The statute specifies that funding be distributed approximately evenly between these two grant types. Both programs are designed to expand access to dual enrollment opportunities and to support advising, student success services, and outreach focused on students who may not already be college bound or who are underrepresented in higher education.

In addition to the new appropriation, the trailer bill makes several clarifying changes for the state's dual enrollment programs. It establishes that, for the 2026-27 appropriation, the State Superintendent of Public Instruction must begin disbursing funds to approved applicants on or before December 1, 2026. The trailer bill also adds a new section to statute clarifying that courses offered through these dual enrollment pathways are deemed "dual credit" courses that may be counted simultaneously for both high school and postsecondary credit. Amendments to attendance provisions further align minimum day and average daily attendance rules for students participating in early college, middle college, and other dual enrollment programs.

We will be discussing the 2026-27 State Budget dual enrollment proposal, recently enacted legislation that impacts CCAP agreements, and pending legislation in more detail during our Dual Enrollment webinar on Tuesday, March 3, 2026. If you are interested in learning more, click [here](#) to register.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

LAO's State Tax Estimates Surge

BY PATTI F. HERRERA, EDD

BY JOHN GRAY

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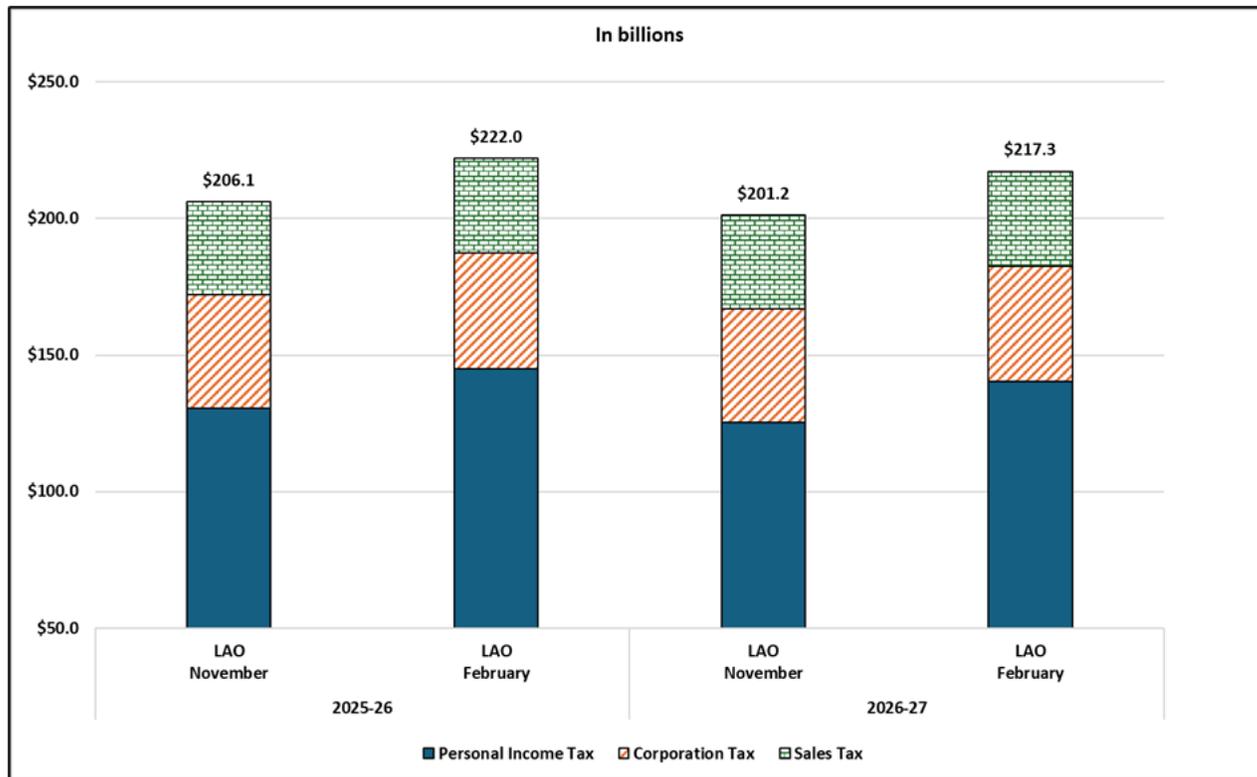
posted February 26, 2026

The Legislative Analyst's Office (LAO)—the policy and fiscal advisors to the California State Legislature—recently revised its estimates of the “Big Three” tax revenues for the 2026–27 budget window, which includes prior- and current-year revisions and projections for the coming fiscal year.

Across the three fiscal years, the LAO's tax receipt estimates increase by \$33.4 billion from the office's November 2025 projections issued with the release of its annual *Fiscal Outlook* report. Not surprisingly, revised revenue estimates for 2024–25 change only modestly (up \$1.4 billion). The most significant revisions apply to the current and budget year, or 2025–26 and 2026–27.

Figure 1 shows the change in the LAO's Big Three tax revenues compared to the November *Fiscal Outlook* report. Across the two years combined, the LAO now estimates that revenues from the state's largest tax sources will be \$32 billion higher than their estimates from November. For 2025–26, total Big Three revenues are now projected to be \$15.9 billion higher, with 92% of the increase attributable to healthier-than-previously-anticipated personal income tax receipts. The LAO expects similar improvements for the budget year (2026–27) with a total increase of \$16.1 billion compared to earlier projections. Again, the largest contributor of the upward revision is expected personal income tax revenue (94%).

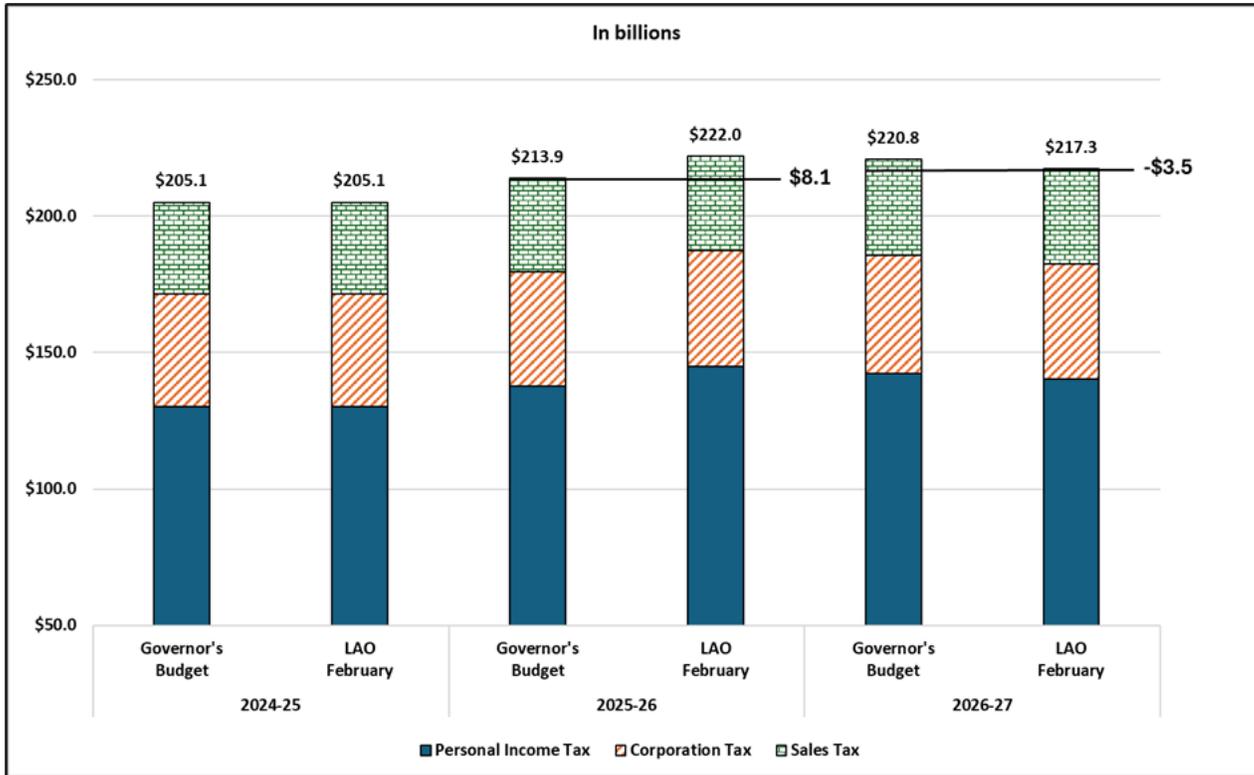
Figure 1. LAO Big Three Tax Revenues, from November 2025 to February 2026



Sources: LAO Fiscal Outlook Report; LAO's February 2026 "Updated 'Big Three' Revenue Outlook;" 2026–27 Governor's Budget

The LAO's revised estimates assume that 2025–26 tax receipts will beat Governor Gavin Newsom's January projections by \$8.1 billion. Revenues for 2026–27, while higher than the LAO's November estimates, remain slightly lower than the Governor's projections of \$220.8 billion (Figure 2).

Figure 2. Big Three Taxes, Comparing LAO February Outlook and 2026–27 Governor's Budget



Sources: LAO's February 2026 "Updated 'Big Three' Revenue Outlook;" 2026-27 Governor's Budget

Implications for Proposition 98

Expected improvements in Big Three tax revenues will have implications for Proposition 98 and education funding, particularly for the current year. If Test 1 continues to be the determinant for the current-year minimum guarantee, we can anticipate another \$3.2 billion for fiscal year 2025-26 at the May Revision. However, if capital gains realizations are driving the increase in personal income tax receipts, it is likely that the state would be required to make a larger mandatory deposit into the Proposition 98 reserve than the Governor's current \$424.3 million estimate, which will reduce the amount of additional Proposition 98 resources that would be available to fund other education priorities.

We will have more details about how improved revenues will affect education funding through the three-year budget window when Governor Newsom releases the 2026-27 May Revision in a few months.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Top Legislative Issues—February 27, 2026

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#) Copyright 2026 School Services of California, Inc. posted February 27, 2026

Last Friday, February 20, 2026, marked the deadline for legislators to introduce bills for consideration in the second year of the 2025-26 Legislative Session. Legislators were limited to introducing 35 bills over the two-year session, reducing the total number of potential measures in 2025-26 by more than 1,000 compared to prior sessions.

In total, more than 1,800 bills were introduced for 2026. The Capitol community is now reviewing the measures to determine their scope and impact. While a few hundred bills directly amend the Education Code, many more propose changes to the Labor and Government Codes that also affect community college districts (CCDs). Additionally, dozens of bills have been introduced expressing the Legislature's intent to amend various aspects of the Education Code. To meet the introduction deadline, bills are often submitted in "spot bill" form—containing only a general concept—with substantive details to be added through subsequent amendments.

Because most of the 1,800 bills were introduced close to the deadline, and because measures must wait at least 30 days after introduction before being heard in policy committee, the Assembly Higher Education Committee and Senate Education Committee have not yet scheduled their first hearings on 2026 legislation.

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

- [Access](#)
- [Employees](#)
- [Financial Aid](#)
- [Instruction](#)
- [State Budget and Education Finance](#)
- [2026 Legislative Calendar—Upcoming Holidays and Deadlines](#)

Access

[Assembly Bill \(AB\) 2236 \(Berman, D-Menlo Park\)—Postsecondary Education: Articulation Agreements](#). This bill aims to streamline the transfer of college credits between the California Community Colleges (CCC), California State University (CSU), and University of California (UC) by improving how course articulation works.

The bill would build on the existing common course numbering system that CCCs are adopting and require the Intersegmental Committee of the Academic Senates of the CCC, CSU, and UC to negotiate an agreement by July 1, 2027, that uses these common course numbering templates to determine transfer credit equivalencies instead of individual course-by-course reviews. If the Intersegmental Committee has not established an agreement by that deadline, the bill would require the administrative bodies of the three segments to finalize the agreement by December 31, 2027. Starting with the spring 2027-28 term, this new "streamlined system-level articulation agreement" would be the only way articulation is done for community college courses covered by the common numbering system. The bill also would require annual public reporting on the results of this agreement and ask each campus to post contact information for the person responsible for managing articulation.

Employees

[AB 1803 \(Lowenthal, D-Long Beach\)—Sexual Harassment Training and Education: Anti-Hate Speech Training](#). This bill adds anti-hate speech training to sexual harassment training that employers are required to provide to their employees.

[AB 2019 \(Gipson, D-Carson\)—Community Colleges: Deported or Detained Faculty](#). This bill would require CCDs to allow faculty members who are deported, detained, or otherwise unable to return to the United States on or after January 1, 2027, to continue performing their teaching and professional duties remotely (e.g., through distance education or other online modalities) if they were employed by the district at the time they departed. The bill includes language that states that the measure "shall be implemented to the greatest extent consistent with federal law."

Financial Aid

[AB 1534](#) (Irwin, D-Thousand Oaks)—**Student Financial Aid: Federal Workforce Pell Grant Program**. Beginning July 1, 2026, this bill would prohibit California’s public institutions of higher education and certain private and independent institutions receiving state aid from disbursing or promoting federal Workforce Pell Grant funds for short-term programs unless they obtain authorization from a designated state entity and meet all U.S. Department of Education requirements. Institutions seeking approval would be required to certify, under penalty of perjury, that their short-term programs meet specified federal criteria. The bill would require the state entity to consult with a newly established advisory board before granting authorization, limit disclosure of confidential student information, and authorize the state entity to adopt implementing regulations.

[Senate Bill \(SB\) 1006](#) (Padilla, D-San Diego)—**Student Financial Aid: Cal Grant B Access Costs Award**. This bill would amend the Cal Grant program to raise the minimum Cal Grant B access cost award to at least \$1,600 starting with the 2027-28 award year and require the award to be adjusted annually by the percentage change in the California Consumer Price Index for All Urban Consumers so it keeps pace with inflation.

Instruction

[AB 1871](#) (Fong, D-Alhambra)—**Dual Enrollment: College and Career Access Pathways Partnerships**. This bill would revise College and Career Access Pathways (CCAP) statute to make it easier for high school students to take community college courses. Specifically, the bill would do the following:

- Remove the requirement that CCAP agreements must include a principal recommendation for a high school pupil to enroll in community college courses
- 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
- Eliminate the limit on the number of community college courses (currently capped at four per term) that a special part-time CCAP student can take, as long as they do not exceed 15 units per term
- Change annual reporting requirements so that CCAP partners report on outcomes such as the number of pupils who successfully completed at least 12 college units, earned a certificate, or completed an associate degree or transfer requirements

[AB 2301](#) (Soria, D-Merced)—**Community Colleges: Baccalaureate Degree in Nursing Pilot Program**. This bill would require the California Community Colleges Chancellor’s Office (CCCCO) to develop a pilot program authorizing up to ten CCDs to offer a Bachelor of Science in Nursing (BSN) degree. Eligible districts would be selected based on criteria including equitable regional access, underserved nursing areas, and community poverty, and must continue their associate degree in nursing programs under specified enrollment caps.

The bill also directs the CCCCCO to assist districts seeking national nursing accreditation and gives priority registration to students with an associate nursing degree from that district. The Legislative Analyst’s Office would evaluate the program’s outcomes, reporting to the Legislature by July 1, 2034, and the pilot would sunset on January 1, 2036.

In the past two years, Governor Gavin Newsom vetoed two similar measures that would have authorized community colleges to offer a BSN degree through a pilot program. In his veto messages, he expressed concern that expanding community college bachelor’s programs could undermine coordination with existing four-year university nursing programs.

State Budget and Education Finance

[SB 1262](#) (Archuleta, D-Pico Rivera)—**Education Finance: Community Colleges: General Fund Balance**. This bill would place a cap on CCD unrestricted General Fund reserves beginning in fiscal year 2027-28.

Specifically, the bill would prohibit a CCD from maintaining an annual unrestricted General Fund ending balance that exceeds 50% of that year’s unrestricted General Fund expenditures, unless the district satisfies all three of the following conditions:

1. Participation in the Part-Time Community College Faculty Health Insurance Program;
2. Participation in the Part-Time Faculty Office Hours Program; and
3. At least 75% of credit instruction hours are taught by full-time faculty.

If a district exceeds the 50% cap and does not meet all three conditions, the amount above the cap would be required to be proportionally distributed to nonsupervisory and nonmanagement employees based on hours worked in the prior fiscal year, as determined through collective bargaining. The bill also includes language intended to prevent districts from circumventing the cap by transferring funds to other accounts if those transfers would cause the receiving fund to exceed 33% of unrestricted General Fund expenditures.

SB 1262 follows a similar policy framework to SB 1388 (Archuleta) from two years ago, which would have capped CCD reserves at 16.7% of unrestricted General Fund expenditures. That measure was ultimately held in the Senate Appropriations Committee and did not advance. It is also important to note that the State Auditor’s Office is currently conducting an audit of CCD reserves, with a report expected to be released later this summer.

2026 Legislative Calendar—Upcoming Holidays and Deadlines

March 26—Spring recess begins upon adjournment

March 30—Cesar Chavez Day observed

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Growth Amid Crosswinds: The UCLA Anderson Forecast

 BY WENDI MCCASKILL, EDD

 BY PATTI F. HERRERA, EDD

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posted March 5, 2026

On March 4, 2026, UCLA Anderson School of Management economists released their spring 2026 forecast, describing an economy still adjusting to the 2025 tariff shock and the record-setting 43-day federal government shutdown. At the same time, the outlook points to increasing fiscal stimulus and continued capital spending tied to artificial intelligence (AI). Output growth remained solid through much of 2025, even as the labor market softened. UCLA economists expect these crosscurrents, continued output growth alongside a weakening labor market, to persist as tariffs reshape prices and supply chains even as fiscal policy becomes more stimulative.

Tariffs, AI, and the One Big Beautiful Bill Act

Clement Bohr, Senior Economist, noted that the 2025 tariff wave raised prices and dampened trade activity. UCLA economists estimate that U.S. households and businesses bear between 86% and 92% of the tariff burden. Average tariff duties rose roughly 10 percentage points, from about 3% to 13%, which forecasters link to an estimated 0.9 percentage point increase in consumer prices, according to estimates from the Harvard Pricing Lab. Bohr suggested the economy may be approaching the peak impact of the tariffs, as businesses have exhausted their pre-tariff stockpiles and began passing along their cost increases to consumers at the start of 2026.

Trade policy uncertainty remains a defining feature of the outlook. UCLA economists point to the February 20 Supreme Court decision ruling against the legality of a large share of the tariffs implemented through the International Emergency Economic Powers Act. While the ruling limits some trade authorities, other policy tools remain available, leaving forecasters to conclude that trade uncertainty is likely to persist.

AI infrastructure continues to play a central role in the forecast. UCLA economists project AI-related capital expenditures of roughly \$660 billion in 2026, about 2% of gross domestic product (GDP). Bohr noted that in 2025, "about half of core GDP growth came from these AI expenditures." At the same time, forecasters caution that the pace of expansion may moderate as investor enthusiasm cools and energy, grid-transmission, and increased operational costs from chip replacement constraints emerge.

Fiscal policy is also expected to provide meaningful stimulus. UCLA economists describe the One Big Beautiful Bill Act as combining lower income taxes, investment incentives, and increased federal spending, particularly on defense, as a stimulus package. Because some tax provisions apply retroactively to 2025, unusually large refunds are expected in 2026. Forecasters estimate the legislation could raise GDP by roughly 0.5% to 1.0%, with potential tariff refunds adding further stimulus.

Core U.S. Economic Indicator Projections

The forecast baseline calls for stronger economic growth in 2026, followed by gradual moderation. Real GDP growth is projected at 3.0% in 2026 before slowing to 2.3% in 2027 and 2.1% in 2028.

Inflation is expected to decline slowly. Both the Consumer Price Index (CPI) and Personal Consumption Expenditure (PCE) inflation are projected to be 2.7% in 2026, then ease to 2.2% by 2028. The unemployment rate is forecasted at 4.3% in 2026, declining slightly to 4.2% in 2027 and 2028.

UCLA economists caution that inflation data remain difficult to interpret because of disruptions caused by the federal shutdown. January 2026 CPI readings appeared softer than expected, but the shutdown distorted some housing and rent measures. The Federal Reserve's (Fed) preferred inflation measure, the PCE index, is viewed as a more reliable gauge of underlying price trends.

The forecast also notes that the Fed reduced the federal funds rate by 75 basis points during the final months of 2025 to address weakening labor-market conditions. UCLA economists expect the Fed to hold rates steady through the first half of 2026, with a possible 25-basis-point cut after the new Fed chair takes office around midyear.

The California Economy

Turning to California, economist Jerry Nickelsburg presented a cautious assessment of the state's labor market conditions. The California forecast centers on a persistent puzzle: output and income growth in the state have outpaced the nation, yet employment has lagged.

California's GDP and personal income growth exceeded the national rate during the first three quarters of 2025. Yet nonfarm payroll employment declined during the year, and forecasters expect the employment downturn to continue into early 2026. Nickelsburg summarized the divergence by noting that California "is kind of leading the nation again with income growth . . . but not job growth."

Forecasters describe the state's economy as increasingly bifurcated. Growth is concentrated in high-technology sectors such as AI, aerospace, and advanced technical services, while other sectors lag behind. Nickelsburg cited venture capital data indicating that California accounts for roughly 70% of venture capital investment, with many of the largest deals concentrated in San Francisco and Silicon Valley.

California Labor Market and Housing

The forecast reports a December 2025 unemployment rate of 5.5% in California compared with 4.4% nationally. UCLA economists project the state's unemployment rate to briefly peak at 5.7% early in 2026 and decline to 4.4% by 2028.

Employment growth is expected to recover slowly. Payroll job growth is projected at 0.5% in 2026, rising to 1.6% in 2027 and 1.9% in 2028. Nickelsburg noted that earlier forecasts correctly anticipated that California would lose payroll jobs in 2025, citing a decline of roughly 11,200 positions.

Housing remains one of California's most persistent economic constraints. High interest rates, labor shortages, and cost uncertainty continue to limit new construction. UCLA economists project permitted housing units at roughly 111,000 in 2026, rising gradually to about 125,000 by 2028.

Outlook

The spring 2026 UCLA Anderson Forecast portrays an economy moving from tariff-driven disruption toward policy-driven stimulus. Nationally, uncertainty surrounding trade policy persists even as growth accelerates under strong AI investment and fiscal expansion.

In California, the defining feature of the outlook remains the divergence between output and employment growth. UCLA economists emphasize that the forecast remains highly contingent on evolving tariff policies, immigration enforcement dynamics, and broader fiscal and geopolitical risks.

Rancho Santiago Community College District
ADMINISTRATIVE REGULATION
Chapter 7
Human Resources

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

Revised:	March 23, 2020
Revised:	November 1, 2021
Revised:	XXX

Fiscal Resources Committee

2026/2027 Proposed Meeting Schedule

All meetings will be held from 1:30 – 3:00 p.m.
Zoom or Executive Conference Room – District Office

July 1, 2026

August 19, 2026

September 16, 2026

October 21, 2026

November 18, 2026

January 20, 2027

February 17, 2027

March 17, 2027

April 21, 2027

May 19, 2027

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.

Vacant Funded Positions for FY 2025-26- Projected Annual Salary and Benefits Savings
As of March 13, 2026

Fund	Management/ Academic/ Confidential	EMPLOYEE ID#	Title	Site	Effective Date	Annual Salary	Notes	Vacant Account	2025-26 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
60%-fd 11								11-0000-620000-28100-2130-60%,		
40%-fd 12	Gardea, Maria Adilene	1292404	Administrative Clerk	OEC	05/12/2024	33,182		12-1102-620000-28100-2130-23%	57,799	
60%-fd 11								12-2462-620000-28100-2130-17%		
60%-fd 11	Gaston, Vanessa	1029787	P/T Administrative Clerk	OEC	04/13/2025	17,563		11-0000-620000-28100-2310-60%,	23,931	1,315,480
40%-fd 12	Gilbert, Jessica	1905429	PT Administrative Clerk	SCC	12/31/2023	27,880		12-1102-620000-28100-2310-40%	37,989	
11	Karimpour, Jennifer	1679262	Auxiliary Services Specialist	SCC	11/01/2024	64,745		11-0000-601000-25051-2310	113,387	
11	Lopez Gomez, Valentin	1810444	Custodian	SCC	11/25/2025	28,278		11-0000-653000-27200-2130	52,466	
11	Luna, Mijuel	2098323	Student Services Coordinator	SCC	09/18/2025	99,894		11-0000-631000-29325-2130-50%	169,127	
11	Nieuen, Jay	1062155	P/T Admission & Records Specialist I	SCC	10/31/2023	23,655		11-0000-633000-29325-2130-50%	32,232	
							Site using vacancy funds for special projects TOE transfers for Vazquez			
11	Orozco-Barriga, Carlos	2282309	P/T Custodian	SCC	03/14/2025	22,118		11-0000-653000-27200-2310	30,138	
11	Ruesga, Elias	2090990	Custodian (GY)	OEC	04/11/2025	65,372		11-0000-653000-28100-2130	113,209	
11	Sura, Alma	1030200	Instructional Center Technician	OEC	03/03/2025	71,234		11-0000-110100-25350-2210	132,357	
11	Tran, Kieu-Loan T.	1030029	Admission Records Specialist III	SCC	03/01/2020	64,745		11-0000-620000-29100-2130	113,387	
11	Zuli, Armida	1029218	Custodian	OEC	09/30/2024	53,852	(L25-01125	11-0000-653000-28100-2130	98,534	
						3,208,819			5,284,183	
TOTAL						4,592,247			7,317,303	

Rancho Santiago Community College
FD 11/13 Combined -- Unrestricted General Fund Cash Flow Summary
FY 2025-26, 2024-25, 2023-24
YTD Actuals- February 28, 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	
Beginning Fund Balance	\$101,397,475	\$118,422,070	\$103,086,470	\$102,564,937	\$83,544,713	\$82,765,036	\$111,926,620	\$100,213,531	\$72,432,056	\$72,432,056	\$72,432,056	\$72,432,056	Total
Total Revenues	33,882,478	5,192,837	21,697,262	10,896,331	24,110,339	53,683,243	12,573,287	(1,367,579)	0	0	0	0	160,668,197
Total Expenditures	16,857,884	20,528,436	22,218,795	29,916,555	24,890,016	24,521,658	24,286,376	26,413,896	0	0	0	0	189,633,616
Change in Fund Balance	17,024,595	(15,335,599)	(521,533)	(19,020,225)	(779,677)	29,161,584	(11,713,089)	(27,781,475)	0	0	0	0	(28,965,419)
Ending Fund Balance	118,422,070	103,086,470	102,564,937	83,544,713	82,765,036	111,926,620	100,213,531	72,432,056	72,432,056	72,432,056	72,432,056	72,432,056	
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 Resource Committee Via Zoom Video Conference Call

Meeting Minutes for February 18, 2026

FRC Members present:

SAC: Bart Hoffman, Clair Coyne, Tommy Strong (1:38pm), Joanne Mejia
 SCC: Arlene Satele, Sara Gonzalez, Tara Kubicka-Miller, Veronica Gonzalez
 DO: Iris Ingram, Adam O'Connor, Sarah Fisher, Noemi Guzman, Madeline Grant

FRC Members absent: Veronica Munoz

Alternates present: Thao Nguyen

Guests present: Alicia Ayers, Jason Bui, Steven Deeley, Gina Huegli, Jeannie Kim, Rasel Menendez, Enrique Perez, Mark Reynoso, Barbie Yniguez (Recorder)

Welcome

VC Ingram welcomed all to the meeting of the FRC and called the meeting to order at 1:32pm via zoom upon achieving quorum.

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

Information items above include preliminary items from School Services Consulting and other LAO information regarding the upcoming State budget. Currently, the State Legislature, through month of February and March, will be holding budget hearings. More information should be available for May revise. In the interim, tentative budget assumptions will be provided and updated as information is received.

2. 2026/2027 RSCCD Tentative Budget Assumptions – ACTION

O'Connor provided a review of the tentative budget assumptions for FY2026-27.

This was the first look at the tentative budget assumptions which will be reviewed and updated as part of the entire budget process.

The tentative budget assumptions will be presented to the FRC a total of four times: 1) today (setting the beginning of the assumptions); 2) the update when the actual Tentative Budget is presented; 3) assumptions will be updated as work progresses on adopted budget, and 4) presented when action is taken on the adopted budget. Updates will take place over this period. The District Council will review the Tentative Budget with updates as well, followed by the Board of Trustees' review which may also result in updates to the assumptions. Changes are made as new information is presented.

Full calculated revenue of the SCFF is being used. Major assumption is based on FTES which determines a large portion of our revenue. At P1 actual FTES provided to the State was 32,872. P1 (on the spreadsheet) is currently blank from State has not yet been provided so this will be updated, hopefully prior to submittal to District Council.

Major new revenue that is anticipated include the proposed COLA of 2.41% and projected growth of 1.5% totaling \$10.4M that will be new, ongoing budget revenue.

Last year the Budget Allocation Model (BAM) was changed and we no longer deficit our anticipated revenue. We project all of that revenue will come in, but the two colleges are required to set aside a 2% deficit factor (approximately \$3.7M at SAC and \$1.4M at SCC). Minor changes are seen in revenue. Non-resident tuition increased by \$300,000. Based on SAC and SCC revenue today, the split would be \$2.7M at SAC and \$1.6M at SCC.

Strong had provided a question asking why revenue items show as one number in the first two pages and a different number on the recap on the third page. As an example, \$4.3M is the total amount of anticipated revenue from non-resident tuition in the following year. That is an increase of \$300,000. The recap page only includes new revenues and new expenditures, not total revenues and total expenditures. That line item is only \$300,000, not \$4.3M. Only the change is shown on the recap.

Apprenticeship revenue totals \$6.5M, an increase to SCC's budget of approximately \$155,000.

Expenditure assumptions include all the regular assumptions normally included. Salary adjustments amount to 3.2% for the bargaining units. Step/column increases were included in the budget, as well as health and welfare increases. The full-time faculty obligation has been over the obligation the past couple years. However, the need to hire a minimum of ten faculty to meet the Fall 2026 obligation is expected. SAC is planning to hire 12 to meet the FON (11 credit and one categorical funding/counselor plus one non-FON position). Coyne mentioned there should be two non-FON positions: ESL coordinator and allied health for non-credit. The list will be reviewed and information updated as necessary.

Grant asked whether long-term substitute (LTS) faculty are counted as part of the FON (two or three are ending Spring 2026). O'Connor confirmed LTS do count toward FON. The LTS which are ending would need to be replaced with a new LTS or permanent faculty.

Section G: The OPEB obligation is paid in full. Irrevocable trust has \$100M balance. There is no change at this time, but with the total obligation in irrevocable trust it could result in the ability of using that fund to pay for the cost of retiree insurance vs using the general fund.

Section H: Two items transferred to capital projects. \$1.5M in capital outlay is a continuing cost. Strong questioned what the decision was last year related to this allocation. The allocation will continue with the commitment that Carri Matsumoto and the facilities team would communicate with the VPs and facilities directors concerning priorities and fund allocation. VC Ingram informed the group there is a spreadsheet that has been reviewed by the VPs and Matsumoto to prioritize projects. The second item (added in FY25-26) was additional \$2.2M added to the debt service fund to repay Certificates of Participation because it was anticipated COPs would be issued. That assumption is being removed until COPs are planned, thereby allocating \$2.2M back to the colleges through this model. Redevelopment

Agency (RDA) funds were being allocated from each campus to the unrestricted general fund for COP. The colleges will continue to keep their RDA until it is decided that COP is necessary.

Section L includes several position requests that have been moving through participatory governance process. A placeholder of \$750,000 has been included in the event the positions are approved. Coyne asked if the total covers all the positions. The placeholder is a round number, not exact. Also included is \$8,000 for TB test reimbursement. Reimbursement is required. VC Olson has said future requests for reimbursement will be covered. ITS centralized funds for software requests was requested. New software requests from both colleges which will be centralized in ITS. The Board of Trustees is looking at contracting with a law firm for special counsel. It has not yet happened and the cost is unknown at this time. Based on the assumption this will go forward, \$100K was added. Funds to support CEFA participatory governance committee stipends was also included as a result of the MOU. Grant asked about the number of CEFA faculty approved to receive stipends. It was recommended that the MOU be reviewed by VC Olson as the language is unclear.

Final two items: During 2026-27 the tenth and final Blazer Settlement ADA payment will be made. The SRP expenses have been completed as of 2025-2026 so there is an add-back to the budget for 2026-2027.

In summary:

Two major revenue increases with some minor increases total \$11.7M in new ongoing revenue. Various costs increase. A slight decrease in CalPERS resulted in some savings. Addition of new faculty and deduction of 2.2M for COP payments and other costs listed under additional DSO Institutional and savings from SRP 2 results in \$11.4M in new ongoing expenditures. The difference is a slight positive number at this point in time. \$3.2M was the starting point as unallocated 2025-26. The split in the model was \$5.5M positive to SAC and \$2.3M negative for SCC.

SCC is working on budget reductions and still going through the participatory governance process at their campus. An estimate of \$1.1M for ongoing savings will be added back to the budget. There is a net \$4.6M in unallocated funds for purposes of budget assumptions, and this will change as the Tentative Budget is built. SAC has budgeted a number of new positions that would be deducted from the \$5.5M at the start of the year.

Strong asked if with a possible surplus of \$4.6M across both campuses, does this anticipate the FTES that the colleges are forecasting this next year, and does it also anticipate the risk of hitting the unfunded FTES ceiling? Realizing this summary is the changes and not the total, and that revenue changes are captured, but considering also the anticipated FTES, is that what is seen in the \$6.3M and \$4M estimates? O'Connor said \$6.3M is COLA and metrics will increase by that. Addition of proposed funding of 1.5% growth is estimated, not the college projections of what their growth could be. It is the funding that could be available. That is system-wide funding which could change from district to district based on FTES earnings.

VC Ingram explained we have budgeted what is possible. Likely what is probable, but mostly what is possible because we try to keep a little bit of unfunded growth so nothing is left on the table. Given what the funding is and what other districts are doing, we may end up receiving more because the way it works in the State; they have growth funding set aside. If districts do not make their growth targets, then the funds are redistributed to districts that have excessive or unfunded growth. Keep in mind P1 is an estimate.

Grant asked when a more realistic picture of the budget will be available, considering the budget issues at SCC. VC Ingram explained a new set of budget assumptions will be taken to the Board of Trustees twice, followed by the Tentative Budget in May. Over the next 8-10 weeks SCC will have gone through the participatory governance process and have resolved budget issues, and expenditures will be known to the extent possible at that point in time. That result will be folded into budget assumptions.

Satele provided a participatory governance update. The budget committee was held February 17 for input to the budget plan. Next Tuesday will be College Council and a week later the Leadership Task Force.

It was asked how growth is allocated to the colleges. Is it 70/30? O'Connor answered that colleges receive what they have produced and earned. This also applies to growth dollars. Historically it has been approximately 70/30 and that is why it is called the 70/30 split, but unlikely it is ever exactly 70/30.

Motion to accept the Tentative Budget was made by Claire Coyne with second by Bart Hoffman. Roll call vote was taken and the motion passed unanimously.

3. Updated AR 7400 Travel – ACTION

Motion to table the AR7400 Travel until March 18 meeting. Grant made the motion with second by Kubicka-Miller.

Roll call vote was taken. Motion passed 12 yes, 1 abstain

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

January 26 meeting was canceled. There is no report.

5. Informational Handouts

- District-wide expenditure report link: <https://intranet.rscdd.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 - ACTION

Motion to approve January 21, 2026 minutes as corrected (name misspelling) was made by Claire Coyne with second by Bart Hoffman.

Roll call vote was taken. Motion passed 7 yes; 6 abstain.

7. Other

Motion to adjourn was made by Adam O'Connor with second by Bart Hoffman.

All in favor logged off the zoom meeting.

Meeting adjourned 2:14pm.

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