

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: [Fiscal Resources Committee](#)

Agenda for May 20, 2026

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

Zoom Meeting

1. Welcome
2. State/District Budget Update – Ingram
 - [Governor’s May Revise](#)
 - Joint Analysis Governor’s 2026-27 May Revision
 - LAO– Initial Comments on the Governor’s May Revision *additional handout*
 - SSC – Top Legislative Issues—March 27, 2026
 - SSC – Top Legislative Issues—April 10, 2026
 - SSC – CalPERS Approves 2026-27 Employer Contribution Rate
 - SSC – Senate Democrats Release State Budget Plan
 - SSC – April Tax Revenues Exceed Projections
 - SSC – Assembly Budget Subcommittee Hearing on Community Colleges
 - SSC – State Revenues Continue to Outpace Projections as Economic Growth Moderates
 - SSC – Effort to Limit Local Tax Increases Qualifies for November Ballot
 - SSC – Top Legislative Issues—April 24, 2026
 - SSC – State’s Student Population Continues to Drop
 - SSC – 2026-27 CalSTRS Postretirement Earnings Limitation
 - SSC – Statutory COLA for 2026-27 is 2.87%
 - SSC – President Trump Releases FY 2027 Budget Proposal
 - SSC – Assembly Democrats’ 2026-27 Budget Priorities
 - SSC – Top Legislative Issues—May 8, 2026
 - SSC – Ask SSC . . . Would TBL Change Minimum CCAP Minutes?
 - SSC – Rising Prices and the Statutory COLA
 - SSC – Initial Impressions from Governor Newsom’s 2026-27 May Revision
 - SSC – An Overview of the 2026-27 Governor’s May Revision
 - [DOF – Finance Bulletin-April 2026](#)
3. Out of State Employees Information Request
4. 2025-26 FTES (P2) Estimated Actuals Comparison to 2024-25 (RECAL) Actuals
5. 2026-27 Proposed Tentative Budget – **ACTION**
6. Updated AR 7400 Travel
7. Standing Report from District Council – Tara Kubicka-Miller
8. Informational Handouts
 - 50% Law Calculation
 - District-wide expenditure report link: <https://intranet.rscsd.edu>
 - Vacant Funded Position List as of May 12, 2026
 - Monthly Cash Flow Summary as of April 30, 2026
 - [SAC Planning and Budget Committee Agendas and Minutes](#)
 - [SCC Budget Committee Agendas and Minutes](#)
9. Approval of FRC Minutes – April 15, 2026 – **ACTION**
10. Other

Next FRC Committee Meeting: Wednesday, July 1, 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.

Joint Analysis

Governor's 2026-27 May Revision

May 14, 2026



California Community Colleges



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COMMUNITY COLLEGE ADMINISTRATORS



COMMUNITY COLLEGE
LEAGUE OF CALIFORNIA

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Purpose of Report

This analysis was prepared by the California Community Colleges Chancellor’s Office (Chancellor’s Office) with support from the:

- Association of California Community College Administrators (ACCCA),
- Association of Chief Business Officials (ACBO), and
- Community College League of California (League).

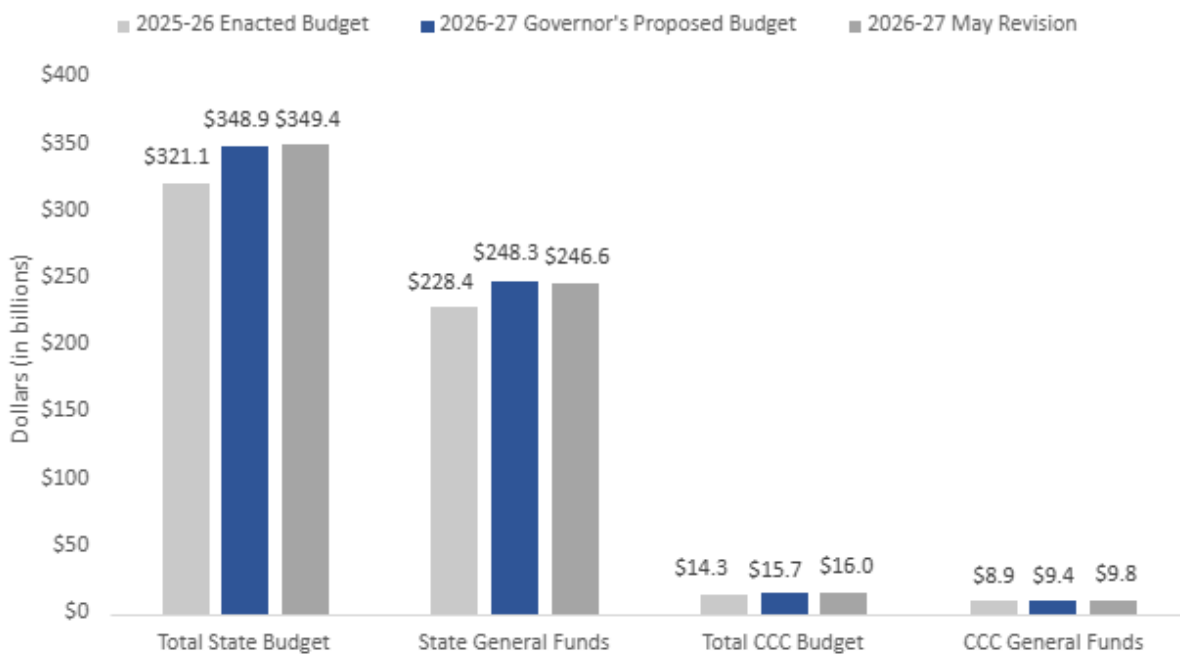
Its purpose is to provide information about the Governor’s May Revision as a common resource for each organization’s further analyses and advocacy efforts. Over the next couple of months, updated analyses will describe any proposed trailer bills and the enacted budget.

Summary of Key Budget Changes

On Thursday, May 14, Governor Newsom released his May Revision budget proposal for the 2026-27 fiscal year. Following are some key changes in the proposal compared to the enacted budget for 2025-26 and the Governor’s Budget for 2026-27 released in January.

- Under the May Revision, the overall state budget would be slightly higher than proposed in January and higher than the 2025-26 enacted budget, increasing by about 8.8% to \$349.4 billion. General Fund spending would increase by about \$18 billion (8%) over the current year to \$246.6 billion.

Figure 1: May Revision for 2026-27 budget reflects increased revenues, most directed to reserves (dollars in billions).



- The budget proposal for the California Community Colleges reflects a focus on maintaining base funding stability and continued investment in priorities toward achieving Vision 2030 and Roadmap goals.
- The revised proposal for ongoing spending includes about \$438 million for a 4.31% cost-of-living adjustment (COLA) for community college apportionments, some of it for a discretionary COLA above the statutorily authorized COLA of 2.87%. This is about \$198 million more than the Governor’s January proposal included for a COLA of 2.41%. As a condition for receiving the discretionary portion of the COLA, districts must implement the provisions of Assembly Bill 65 and provide employees with up to 14 weeks of paid pregnancy disability leave.
- It includes \$36.7 million for COLAs and adjustments to certain categorical programs. The proposal continues to include funding for systemwide enrollment growth of 1.5% over two years that was previously proposed.
- The revised proposal maintains the one-time spending proposals included in the January budget and adds one-time funds to continue and scale an adult learner demonstration project.
- The revised proposal continues to include \$736.9 million in capital outlay funding from Proposition 2 to support the working drawings and construction phases for 29 continuing projects and the preliminary plans and working drawings of 10 new projects.

Changes in Overall Budget Framework

REVISED BUDGET PROPOSAL PLANS FOR STRUCTURAL DEFICITS

In January, the Administration projected \$42.3 billion in revenues above expectations in the 2025 Budget Act related to a stronger-than-expected stock market, leaving a relatively modest deficit of about \$3 billion to address. The Governor’s May Revision reflects even higher revenue expectations compared to the Governor’s Budget and a balanced budget for 2026-27. The Legislative Analyst’s Office (LAO) recently updated its [forecast](#) of revenues from the state’s three largest taxes (income, corporation, and sales), estimating a \$25 billion upgrade across the 3-year budget window (prior year, current year, budget year) related to a stock market boom that reflects investor enthusiasm around artificial intelligence. However, the LAO cautioned that these revenues are likely unsustainable and the state still faces structural deficits in future years.

The Administration’s new proposal acknowledges the risks of revenue volatility and outlines significant increases in costs, particularly in health and human services programs like Medi-Cal and CalFresh related to federal [policy changes](#), that are contributing to structural imbalances. The May revision begins to address these structural budget shortfalls through some new revenues (limiting business credit use, taxation of software),

spending reductions (Medi-Cal asset tests and increased monthly premiums), and deposits to reserves. The proposal is aimed at balancing budgets for both 2026-27 and 2027-28, consistent with the Administration’s intent for the state to focus on two-year budget planning.

PROPOSAL AIMS TO BUILD BUDGET RESERVE RESILIENCY

The Governor’s revised proposal reflects \$29.9 billion in total reserves at the end of 2026-27, up from the \$23 billion estimated in January. This includes:

- \$15.1 billion in the Budget Stabilization Account (BSA, or “Rainy Day Fund”);
- \$10.3 billion in the Public School System Stabilization Account (PSSSA); and
- \$4.5 billion in the Special Fund for Economic Uncertainties (SFEU).

As agreed to following passage of the 2024 budget, Assembly Bill 179 (Chapter 997, Statutes of 2024) created a “temporary holding account” to preserve a portion of any projected surplus for use in future fiscal years (a provision designed as a pilot project scheduled to sunset after 2030, unless extended). The May Revision includes a transfer of \$9.7 billion into this account to support a positive operating balance in 2027-28. Over the last two years, the state has withdrawn \$12.2 billion from the BSA and suspended deposits in the fund, creating “true-up” requirements. As in the Governor’s Budget, the May Revision proposes to suspend the “true up” for 2025-26 (now \$5.4 billion) but make a small “true-up” for 2024-25 and a deposit of about \$3.6 billion for 2026-27.

Changes to California Community Colleges Funding

In this section, we detail changes to proposals included in the Governor’s Budget (and described in our January analysis) and describe new proposals presented as part of the May Revision.

PROPOSITION 98 ESTIMATES ADJUSTED UPWARD

Minimum Guarantee for Community Colleges Increases

The Governor’s Budget in January adjusted Proposition 98 estimates for the current and prior years upward based on revenues that were running ahead of projections. The May Revision projects that the minimum guarantee will increase by about \$28 billion over the three-year window, an increase of over \$6 billion relative to expectations in the Governor’s Budget. Table 1 shows the Department of Finance’s estimates of the minimum guarantee for the current and budget years as of the May Revision. The minimum guarantee for 2026-27 is now estimated at \$127.1 billion, higher than what was expected in January (\$125.5 billion) based on revenues running even further above projections.

Consistent with the Governor’s Budget in January, the May Revision proposes to pay off the \$1.9 billion settle-up created in 2024-25 but continues to create a new settle-up obligation of \$3.96 billion for 2025-26 related to ongoing fiscal uncertainty, an amount that is reduced from the \$5.6 billion that was proposed in January but is in contrast to the [Senate](#) and [Assembly](#) budget blueprints that pledged not to withhold funding from

schools and community colleges. The May Revision maintains the proposal to pay off the \$408.4 million deferral from 2025-26. Consistent with intent specified in the 2025 Budget Act, transitional kindergarten expansion is funded outside of the Proposition 98 “split.”

Table 1: California Community Colleges Proposition 98 Funding by Source (In Millions)

Source	2025-26 Revised	2026-27 Governor's Budget (GB)	2026-27 May Revision	Change From GB (Amount)	Change From GB (Percent)
ALL PROPOSITION 98 PROGRAMS					
General Fund	\$87,601	\$89,877	\$91,997	\$ 2,120	2.4%
Local property tax	\$33,574	\$35,604	\$35,140	\$(464)	-1.3%
Totals ^a	\$121,175	\$125,481	\$127,137	\$1,656	1.3%
COMMUNITY COLLEGES ONLY^b					
General Fund	\$8,148	\$9,326	\$9,629	\$303	3.2%
Local property tax	\$ 4,444	\$4,785	\$4,661	\$(124)	-2.6%
Totals	\$12,592	\$14,111	\$14,290	\$179	1.3%

^a Revised amount for 2025-26 does not include the \$3.96 billion settle-up.

^b CCC totals include resources that go to the K-12 system via the Adult Education, Apprenticeship, and K-12 Strong Workforce programs.

District Funding Floor Remains in Place

While the 2021 Budget Act’s hold harmless provision for the Student Centered Funding Formula (SCFF) expired at the end of 2024-25, the modified revenue protections included in the 2022 Budget Act took effect in the current year. Under that provision, a district’s 2024-25 funding represents its new “floor.” Districts will be funded at their SCFF generated amount for the year or their “floor” (2024-25 funding amount), whichever is higher. This funding protection does not include adjustments to reflect cumulative COLAs over time, as was the case with the hold harmless provision in effect through 2024-25, so a district’s hold harmless amount will not grow. Per trailer bill language from the Administration, the funding protection also does not include the discretionary COLA provided for paid family leave implementation.

Deposit to Public School System Stabilization Account (PSSSA)

Proposition 2, approved by voters in November 2014, created the PSSSA, a state reserve for schools and community colleges that receives funding if several conditions are satisfied. Specifically, the state must have paid off all Proposition 98 debt created before

2014-15, the minimum guarantee must be growing more quickly than per capita personal income, and capital gains revenues must exceed 8% of total revenues. In tight fiscal times, the state must withdraw funding from the reserve to supplement the funding schools and community colleges receive under Proposition 98. Increased state revenues are reflected in a revised reserve deposit of \$5.3 billion for 2024-25 and 2025-26 in the May Revision. Based on conditions and projections in January, the Governor’s Budget included a \$407.1 million mandatory withdrawal for 2026-27, with \$44.5 million earmarked for community college apportionment. The May Revision removes this mandatory withdrawal related to the state’s higher revenues. The proposal instead projects a balance of \$10.3 billion in the PSSSA at the end of the current year resulting from mandated deposits across the three-year budget window of \$8.7 billion and a discretionary deposit of \$1.6 billion, tied to lowering the 2025-26 settle-up obligation from \$5.6 billion to \$3.96 billion.

CALIFORNIA COMMUNITY COLLEGES FUNDING ADJUSTED UPWARD

The May Revision adjustments to funding for the California Community Colleges are higher by about \$249 million compared to the Governor’s Budget, as reflected in Table 2. The system would receive about \$635.0 million in ongoing funding, higher than proposed in January, and \$815.1 million for one-time programs and initiatives, somewhat higher than what was proposed in January.

Table 2: Proposed 2026-27 Changes in Proposition 98 Funding for the System (In Millions)

	Governor's Budget	May Revision	Change from Governor's Budget
POLICY ADJUSTMENTS			
Ongoing (Proposition 98)			
SCFF statutory COLA (2.87%)	\$240.6	\$291.9	\$51.3
SCFF discretionary COLA (1.4%)	\$0.0	\$146.4	\$146.4
SCFF growth 2025-26 (1.0%)	\$55.3	\$55.3	\$0.0
Increase in support for Calbright College	\$38.1	\$38.1	\$0.0
SCFF growth 2026-27 (0.5%)	\$31.9	\$33.9	\$2.0
Adult Ed COLA (2.87%)	\$16.1	\$19.2	\$3.1
California Healthy School Pathway Program	\$14.3	\$14.3	\$0.0
Student housing lease revenue bond payments	\$11.1	\$11.1	\$0.0
Reallocate funds to Basic Needs Centers	\$8.0	\$8.0	\$0.0
Common Cloud Data Platform	\$5.0	\$5.0	\$0.0
Extended Opportunity Programs and Services (EOPS) COLA (2.87%)	\$4.6	\$5.4	\$0.8
Disabled Student Programs and Services (DSPS) COLA (2.87%)	\$4.3	\$5.1	\$0.8
Credit for Prior Learning	\$2.0	\$2.0	\$0.0

Mandates Block Grant COLA (2.87%) and enrollment-based adjustments	\$1.6	\$1.7	\$0.2
CalWORKs Student Services COLA (2.87%)	\$1.4	\$1.6	\$0.3
Financial aid administration adjustments	\$1.2	\$1.5	\$0.3
Apprenticeship (community college districts RSI) COLA (2.87%) and enrollment-based adjustments	\$0.9	\$1.0	\$0.1
Cooperative Agencies Resources for Education (CARE) COLA (2.87%)	\$0.8	\$1.0	\$0.2
Equal Employment Opportunity Program	\$0.3	\$0.3	\$0.0
Childcare Tax Bailout COLA (2.87%)	\$0.1	\$0.1	\$0.0
Reallocate funds from the Classified Employee Summer Assistance Program	-\$8.0	-\$8.0	\$0.0
Subtotal Ongoing (Proposition 98) Policy Adjustments	\$429.42	\$635.00	\$205.58
One-Time (Proposition 98)			
Deferral Repayment	\$408.4	\$408.4	\$0.0
Deferred Maintenance	\$120.7	\$120.7	\$0.0
Student Support Block Grant	\$100.0	\$100.6	\$0.6
Cover SCFF shortfall for 2025-26	\$88.7	\$88.7	\$0.0
Common Cloud Data Platform	\$36.0	\$36.0	\$0.0
Credit for Prior Learning	\$35.0	\$35.0	\$0.0
Backfill Apprenticeship Funding Shortfall	\$13.4	\$16.0	\$2.6
Adult Learner Demonstration Project	\$0.0	\$9.7	\$9.7
Subtotal One-Time Policy Adjustments	\$802.16	\$815.12	\$12.96
TECHNICAL ADJUSTMENTS			
Student Centered Funding Formula (SCFF) other base adjustments (aside from COLA and Growth) ^a	-\$11.2	\$19.4	\$30.6
Subtotal Technical Adjustments	-\$11.20	\$19.40	\$30.60
TOTAL CHANGES	\$1,220.38	\$1,469.52	\$249.14

^a SCFF technical adjustments match estimated resources with DOF's estimates of workload measures including reported FTES, supplemental, and success metrics.

* Any adjustments related to deferrals are not displayed.

The estimated and proposed Total Computational Revenue (TCR) for the SCFF increases by \$491.6 million from \$10.2 billion to \$10.7 billion. This reflects a proposed COLA of 4.31% (\$438.3 million) and \$33.9 million for FTES growth of 0.5% and modified estimates for hold harmless and other underlying estimation factors. Further, the following adjustments are reflected in associated offsetting revenues (all comparisons are from the 2025-26 Budget Act to the 2026-27 Governor's May Revision proposal):

- Property tax revenues are estimated to decrease by \$122.8 million from \$4.78 billion to \$4.66 billion.
- Enrollment Fee revenues are estimated to decrease by \$5.2 million from \$433.5 million to \$428.3 million.

- Education Protection Account funding is estimated to decrease by \$114.4 million from \$1.65 billion to \$1.54 billion.

Table 3 reflects the final SCFF rates for 2024-25 and 2025-26, along with the projected rates for 2026-27, as modified by COLA.

Table 3: Proposed 2026-27 Student Centered Funding Formula Rates (rounded)

Allocations	2025-26 Rates*	Proposed 2026-27 Rates	Estimated Change from 2025-26 (Amount)	Estimated Change from 2025-26 (Percent)
Base Credit*	\$5,416.20	\$5,649.63	\$233.44	4.31%
Incarcerated Credit*	\$7,595.29	\$7,922.65	\$327.36	4.31%
Special Admit Credit*	\$7,595.29	\$7,922.65	\$327.36	4.31%
CDCP	\$7,595.29	\$7,922.65	\$327.36	4.31%
Noncredit	\$4,567.26	\$4,764.11	\$196.85	4.31%
Supplemental Point Value	\$1,280.76	\$1,335.96	\$55.20	4.31%
Student Success Main Point Value	\$755.21	\$787.76	\$32.55	4.31%
Student Success Equity Point Value	\$190.49	\$198.70	\$8.21	4.31%
Single College District				
Small College	\$6,658,143.47	\$6,945,109.45	\$286,965.98	4.31%
Medium College	\$8,877,528.70	\$9,260,150.18	\$382,621.49	4.31%
Large College	\$11,096,910.43	\$11,575,187.27	\$478,276.84	4.31%
Multi College District				
Small College	\$6,658,143.47	\$6,945,109.45	\$286,965.98	4.31%
Medium College	\$7,767,836.95	\$8,102,630.73	\$334,793.77	4.31%
Large College	\$8,877,528.70	\$9,260,150.18	\$382,621.49	4.31%
Designated Rural College	\$2,117,699.79	\$2,208,972.65	\$91,272.86	4.31%
State Approved Centers	\$2,219,381.74	\$2,315,037.09	\$95,655.35	4.31%
Grandparented Centers				
Small Center	\$277,424.68	\$289,381.68	\$11,957.00	4.31%
Small Medium Center	\$554,845.87	\$578,759.73	\$23,913.86	4.31%
Medium Center	\$1,109,690.00	\$1,157,517.63	\$47,827.64	4.31%
Medium Large Center	\$1,664,535.87	\$1,736,277.36	\$71,741.50	4.31%
Large Center	\$2,219,381.74	\$2,315,037.09	\$95,655.35	4.31%

* Ten districts receive higher credit FTE rates, as specified in statute.

Appendix B compares the Governor’s proposed funding adjustments for the system in 2026-27 to the Board of Governors’ [budget request](#) for the year. Titled “Powering California’s Economy: Investing in Students, Workforce, and Innovation,” the request advances the system’s commitment to Vision 2030 by seeking targeted investments and policy changes that would provide colleges and students with the tools they need to meet

California's diverse economic and workforce needs. Below, we highlight a few of the Administration's revised funding and policy proposals, with some context for how the proposals relate to Vision 2030 goals and the system's budget request. Later in this analysis, we detail local funding by program, capital outlay funding, and state operations as reflected in the May Revision.

MAJOR POLICY DECISIONS AIM FOR STABILITY AND CONTINUATION OF RECENT PRIORITIES

Overall, the May Revision maintains the Governor's core investments as specified in the January proposal. The revised proposal includes higher funding for a larger COLA and funding for the same enrollment growth proposals contained in the Governor's Budget. One-time funds are increased from the January proposal, with one new investment.

Provides 4.31% COLA for Apportionments and 1.5% Growth

The proposal includes an increase of nearly \$197.7 million **ongoing** above the \$240.6 million included in the Governor's Budget to support a larger COLA of 4.31% for apportionments, bringing the total proposed increase for the SCFF to \$438.3 million. Of that amount, \$291.9 million is for a statutory COLA of 2.87% and \$146.4 million is for an additional discretionary COLA of 1.4%. The proposed statutory COLA is slightly higher than the 2.41% proposed in January. As a condition of receiving the discretionary COLA, community college districts would be required to implement the provisions of [Assembly Bill 65](#) (Aguiar-Curry) to provide paid family leave. Trailer bill [language](#) specifies that community colleges incurring costs related to providing employees with up to 14 weeks of paid pregnancy disability leave use the discretionary COLA funds to reimburse those costs. Another \$36.7 million **ongoing** would support a COLA of 2.87% for selected categorical programs and the Adult Education program, \$6.1 million higher than proposed in January for the same programs.

The May Revision maintains the Governor's Budget proposal to fund an additional 1% enrollment growth in 2025-26, along with \$33.9 million to fund 0.5% growth in 2026-27 (an increase of \$2 million from Governor's budget due to the revised COLA). The proposal does not address the system's request for policy changes to eliminate the 10% cap on funded FTES growth and to fund credit FTES at the higher of the three-year average or the amount reported in the current year.

Addresses Facilities Needs

While the May Revision does not propose ongoing funds for deferred maintenance as requested by the system to begin tackling the estimated needs that exceed \$2 billion, it does maintain the January proposal for \$120.7 million **one-time** for deferred maintenance needs and special repairs of facilities. This would be the first time the system has received funds for deferred maintenance since the 2022-23 Budget Act.

According to trailer bill language, the funds could be used until June 30, 2031 for scheduled maintenance and special repairs of facilities; hazardous substances abatement; projects related to seismic retrofit and Americans with Disabilities Act

compliance; water conservation and energy efficiency projects; childcare facility repair and maintenance; and replacement of instructional equipment and library materials.

Invests in Common Cloud Data Platform

Responding to the system's budget request, the May Revision maintains the proposal for an additional investment of \$36 million **one-time** and \$5 million **ongoing** to scale up the Common Cloud Data Platform that received one-time funds in the 2025 Budget Act. The platform will address the fragmented data infrastructure across the colleges by integrating a suite of technology tools, including e-Transcripts, the Mapping Articulated Pathways (MAP) platform, and Program Pathways Mapper. The system's goal is to enhance statewide reporting, data sharing, and analytical ability across districts and the Chancellor's Office. A shared technology infrastructure will improve institutional performance, strengthen accountability, and improve efficiency to enhance the public's return on investment in community colleges, and the system aims to onboard all districts to a shared infrastructure by 2030.

According to trailer bill language, the Common Cloud Data Platform will allow role-appropriate access to real-time data for administrators, faculty, staff, and students to support data driven decision-making and facilitate student success and transfer across institutions and systems. The Chancellor's Office must submit a progress report to the Legislature by March 31, 2027. A final report due January 31, 2029 must also summarize the impact on student outcomes and systemwide efficiencies.

Provides Additional Funds to Institutionalize Credit for Prior Learning

Also responding to the system's budget request and building on prior investments, the May Revision continues to include \$35 million **one-time** and \$2 million **ongoing** for the Credit for Prior Learning (CPL) Initiative.

CPL received funding in the 2024 and 2025 state budgets, and is aimed at providing opportunities for veterans, working adults, and apprentices with a jumpstart of up to one year on completing a degree while reducing debt and preserving benefits for higher degree completion. According to trailer bill language accompanying the 2025-26 State Budget, the initiative is:

- Developing systemwide processes to identify and notify students who qualify for degree-applicable or certificate-applicable CPL and a systemwide technology infrastructure to facilitate that effort;
- Convening systemwide faculty workgroups to promote the adoption of systemwide credit recommendations for prior learning; and
- Partnering with system stakeholder groups, workforce agencies, industry organizations, and independent educational institutions to identify and promote CPL opportunities.

Under the initiative, colleges are required to evaluate prior learning of all incoming students as part of education planning, and to accept transcribed credit for prior learning from other campuses as transfer credit, including for general education and major

preparation. The system's budget request emphasizes the goal of implementing CPL at every college district to ensure equitable access for students and to ensure that job training and college are not treated as mutually exclusive enterprises. While systemwide infrastructure, policy, and technology are increasingly in place, more than half of colleges have yet to begin offering and documenting CPL, so additional investments are intended to further scale and institutionalize the practice.

Extends Investment in Student Support Block Grant

The 2025 Budget Act included \$60 million one-time to establish the Student Support Block Grant, allocated to districts according to a formula that provided each district with a base amount of \$150,000 and distributed remaining funds based on student headcount and the number of students receiving fee waivers and exemptions from nonresident tuition. While the system requested ongoing funding for targeted support for certain learner populations, the Governor's May Revision for 2026-27 instead continues to include an additional \$100.6 million **one-time** to enhance existing student support programs through this block grant, which emphasizes skills-based learning, career pathways, and student equity, as detailed in a recent [guidance memo](#) from the Chancellor's Office (an increase of \$607,000 over the \$100 million proposed in January).

As specified in trailer bill language, districts can use block grant funds until June 30, 2030 to provide students help with food, housing, transportation, and other basic needs; childcare or other assistance for student parents; academic or financial aid advising; legal and other support services; mental health services; and/or job placement or other employment assistance. Districts are required to report annually on the use and impact of the funds (beginning December 31, 2027), with the Chancellor's Office reporting to the Legislature on December 31, 2028 and December 31, 2031.

Increases Funding for Calbright

The Governor's Budget proposal included an additional \$38.1 million **ongoing** for California Statewide Community Colleges (Calbright College), with an ongoing COLA, which is carried over to the May Revision. The increased funding is intended to support and provide stable funding in base operations as it transitions out of its startup capacity. The college currently receives \$15 million per year to offer free online programs geared toward helping individuals acquire and improve skills for in-demand jobs, which would increase to \$53.1 million.

Provides Additional Funds for Training Food Service Workers

The 2022 Budget Act included \$10 million one-time for the community colleges as part of the California Healthy School Food Pathway Program, a workforce development program aimed at training food service workers to prepare healthy meals for K-12 students. The Governor's Budget for 2026-27 proposed an additional \$14.3 million **ongoing** in community colleges for this program, and the May Revision maintains this proposal.

Supports Adult Learner Demonstration Project

The 2024 Budget Act earmarked \$5 million of Strong Workforce Program funds to support a demonstration project creating statewide education pathways for low-income workers. These funds were used to support the United Domestic Workers (UDW) Education Pathways Project, a pilot project to create pathways to living wage careers for domestic workers, a population comprising largely low-income women of color. The May Revision includes a new proposal for \$9.7 million **one-time** over three years for adult learner demonstration projects aimed at continuing and expanding the UDW initiative. While the 2024 investment involved use of Strong Workforce funds, the current proposal involves new money and would not reduce Strong Workforce funding.

Continues Use of Strong Workforce Program Funds for Nursing

The 2024 Budget Act earmarked \$60 million of Strong Workforce Program funds to nursing program expansion via the Rebuilding Nursing Infrastructure Grant Program, intending to expand nursing programs and partnerships over five years via \$60 million allocations each year to support the grant program. While the system requested one-time funds to fully restore the Strong Workforce Program to its base funding level, the Governor's May Revision includes this provision for a third year, allocating \$60 million from the Strong Workforce Program for the RNI Grant Program.

Shifts Funds to Support Classified Employee Basic Needs

The May Revision maintains the Governor's Budget proposal to temporarily shift \$8 million ongoing funds from the Classified Employee Summer Assistance Program to Basic Needs Centers for 2026-27 and 2027-28, to be used for providing classified employees with access to food pantry services. This allocation is consistent with legislative intent in Senate Bill 148 (Chapter 745, Statutes of 2025).

Supports Dual Enrollment Through K-12

The system requested one-time funds for the Chancellor's Office to support a California Community Colleges College and Career Access Pathways (CCAP) Grant Program that would provide a source of funding for all colleges to develop or expand dual enrollment partnerships with local education agencies. While the specific request was not included in the Governor's Budget, the May Revision continues to include \$100 million one-time for dual enrollment activities under the K-12 side of the budget, to expand grants to local educational agencies (LEAs) for middle/early college high schools or programs or CCAP partnerships. According to the trailer bill language, LEAs are permitted to use grant funds to support professional development of educators to meet minimum standards to teach dual enrollment courses and to collaborate with partner community colleges to allow dual enrollment students to access advising and support services. The funds are particularly aimed at supporting grants for LEAs that do not have any dual enrollment programs as well as those that have higher than average populations of low-income, homeless, foster, or justice-involved students, higher dropout or suspension/expulsion rates, or lower A-G completion rates.

Specifies Requirements for Workforce Pell

[Trailer bill](#) language released with the May Revision specifies that the California Student Aid Commission (CSAC) will consult with the California Workforce Development Board (CWDB) prior to approving short-term programs as meeting the requirements to award Workforce Pell Grants. Colleges seeking a determination from CSAC that a program meets the requirements must submit a Workforce Pell Grant program participation agreement and documentation to support that the program meets all federal requirements and regulations, meets the hiring requirements of employers in the relevant sectors or occupations, leads to a recognized postsecondary credential that is stackable and portable, and prepares students to pursue one or more certificates or degrees by ensuring the credits are accepted toward meeting program requirements. Colleges must also provide specified program-level and student-level data for the short-term programs to the Office of Cradle-to-Career Data. Short-term programs must have been offered by the college for at least one year before submitting a request for determination of eligibility for Workforce Pell. CSAC must make a determination of eligibility within 90 days. Pending legislation ([Assembly Bill 1534](#), Irwin) incorporates these requirements and also specifies that short-term programs must maintain completion and job placement rates of 70% for each federal aid award year to remain eligible.

Outlines Consolidation of Student Housing Reports

Trailer bill language specifies that the two annual reports required on campus student [housing](#) and on the Higher Education Student Housing Grant [Program](#) are to be provided together by February 1 of each year, consolidating the timelines for these reports.

Makes Changes to Education Governance

The May Revision continues to include a proposal to move oversight of the California Department of Education and ultimate responsibility for state oversight and support of local educational agencies under the State Board of Education. The move is intended to reduce fragmentation and streamline accountability for TK-12 education. The [proposal](#) also would expand and strengthen the State Superintendent of Public Instruction's (SPI) role in fostering coordination and alignment of state education policies from early childhood through postsecondary education. Pending legislation ([Assembly Bill 2117](#), Alvarez and Patel) would implement the proposal to restructure the roles of the SPI and a new Education Commissioner to be appointed by the Governor. For the community colleges, this would include adding the SPI to the Board of Governors. The Administration's proposal would require the Education Commissioner to establish a task force of education interest-holders to develop recommendations for a second phase of education governance consolidation and streamlining and further refinement of the responsibilities of the SPI. Reforming education governance has long been recommended in [legislative](#) and [independent](#) reports and, along with [Assembly Bill 1098](#) (Chapter 446, Statutes of 2025) that established the California Education Interagency Council, represents the Administration's efforts to better align policies and planning and improve student pathways across the state's education and workforce systems.

LOCAL SUPPORT FUNDING IS LARGELY STABLE FOR ONGOING PROGRAMS

Table 4 shows proposed local assistance funding by program for the current and budget years as of the May Revision. As the table shows, most categorical programs received level or workload funding in the Governor’s revised proposal, with certain programs receiving cost-of-living adjustments consistent with recent practices. Decreases in funding are related to revised estimates of underlying factors.

Table 4: California Community Colleges Ongoing Funding by Program^a (In Millions)

Program	2025-26 Revised	2026-27 Proposed	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	\$ 10,201.21	\$ 10,692.83	\$ 491.61	4.82%	COLA, growth, SCFF technical adjustments.
Adult Education Program – Main ^b	\$674.16	\$693.34	\$19.18	2.84%	2.87% COLA
Student Equity and Achievement Program	\$523.98	\$523.98	\$0.00	0.00%	
Student Success Completion Grant	412.60	412.60	\$0.00	0.00%	
Strong Workforce Program	290.40	290.40	\$0.00	0.00%	Includes \$60 million for nursing through 2028-29
Part-time faculty health insurance	200.49	200.49	\$0.00	0.00%	
Extended Opportunity Programs and Services (EOPS)	189.30	194.73	\$5.43	2.87%	COLA
Disabled Students Programs and Services (DSPS)	178.69	183.81	\$5.13	2.87%	COLA
Full-time faculty hiring	150.00	150.00	\$0.00	0.00%	
Integrated technology	89.50	94.50	\$5.00	5.59%	Ongoing funds added for the Common Cloud Data Platform
California College Promise (AB 19)	91.21	91.21	\$0.00	0.00%	
Financial aid administration	83.73	85.22	1.49	1.78%	Waived fees and per unit adjustment
CalWORKs student services	56.92	58.56	1.64	2.87%	COLA
NextUp (foster youth program)	54.11	54.11	0.00	0.00%	

California Online Community College (Calbright College)	15.00	53.10	38.10	254.00%	Ongoing funds added
Basic needs centers	43.29	51.29	\$8.00	18.48%	\$8 million reallocated from the Classified Employee Summer Assistance Program to Basic Needs Centers for FY 2026-27 and FY 2027-28.
Mandates Block Grant and reimbursements	39.16	40.90	1.74	4.44%	COLA and updated enrollment adjustment
Mathematics, Engineering, Science Achievement (MESA)	39.42	39.42	\$0.00	0.00%	
Apprenticeship (community college districts RSI)	35.62	36.62	1.00	2.81%	COLA and updated enrollment adjustment
Cooperative Agencies Resources for Education (CARE)	34.61	35.61	\$0.99	2.87%	COLA
Rising Scholars Network	35.00	35.00	0.00	0.00%	
Student mental health services	32.47	32.47	0.00	0.00%	
CA Apprenticeship Initiative	30.00	30.00	0.00	0.00%	
Institutional effectiveness initiative	27.50	27.50	0.00	0.00%	
Part-time faculty compensation	26.54	26.54	0.00	0.00%	
Part-time faculty office hours	23.63	23.63	0.00	0.00%	
Economic and Workforce Development	22.93	22.93	0.00	0.00%	
Homeless and Housing Insecurity Program ("Rapid Rehousing")	20.56	20.56	0.00	0.00%	
California Virtual Campus	20.00	20.00	0.00	0.00%	
California Healthy School Food Pathway Program	0.00	14.34	14.34	N/A	Ongoing funds added
Nursing grants	13.38	13.38	0.00	0.00%	
Puente Project	13.33	13.33	0.00	0.00%	

Equal Employment Opportunity Program	12.77	13.04	0.28	2.17%	Increased funding
Lease revenue bond payments	12.77	12.86	0.09	0.69%	Increased funding
Dreamer Resource Liaisons	11.60	11.60	0.00	0.00%	
Student housing lease revenue bond payments	0.00	11.06	11.06	N/A	Lease revenue debt service for community college housing projects
Veterans Resource Centers	10.82	10.82	0.00	0.00%	
Immigrant legal services through CDSS	10.00	10.00	0.00	0.00%	
Umoja	9.18	9.18	0.00	0.00%	
Asian American and Native Hawaiian and Pacific Islander (AANHPI) Student Achievement Program	8.00	8.00	0.00	0.00%	
Credit for Prior Learning Policies	5.00	7.00	2.00	N/A	
Foster Parent Education Program	6.15	6.15	0.00	0.00%	
Childcare tax bailout	4.42	4.55	0.13	2.87%	COLA
Rising Scholars Network- Textbooks/Digital Course Content for Inmates	3.00	3.00	0.00	0.00%	
Classified Employee Summer Assistance Program	10.00	2.00	-8.00	-80.00%	\$8 million reallocated from the Classified Employee Summer Assistance Program to Basic Needs Centers for FY 2026-27 and FY 2027-28.
Middle College High School Program	1.84	1.84	0.00	0.00%	
Academic Senate	1.80	1.80	0.00	0.00%	

Historically Black Colleges and Universities (HBCU) Transfer Pathway project	1.38	1.38	0.00	0.00%	
African American Male Education Network and Development (A2MEND)	1.10	1.10	0.00	0.00%	
FCMAT	0.77	0.77	0.00	0.00%	
Transfer education and articulation (excluding HBCU Transfer Pathway project)	0.70	0.70	0.00	0.00%	
Total	\$ 13,780.02	\$ 14,379.23	\$599.21	4.35%	

^a Table reflects total programmatic funding for the system, including amounts from prior years available for use in the years displayed.

^b The Adult Education program total includes resources that go to the K-12 system but are included in the CCC budget. The K-12 Strong Workforce program and K-12 Apprenticeship program are not listed above but are also included in the CCC budget.

Table 5 shows proposed one-time local assistance funding by program for 2025-26. The few one-time investments for the community colleges are primarily related to initiating key provisions of the Master Plan for Career Education.

Table 5: California Community Colleges One-Time Funding by Program^a (In Millions)

Program	2025-26 Revised	2026-27 Proposed	Explanation of Change
Deferral Repayment	\$0.0	408.4	Adds one-time funds to pay off 2025-26 deferral
Deferred Maintenance	0.0	120.7	Adds one-time funds
Student Support Block Grant	60.0	100.6	Additional one-time funds
Cover SCFF shortfall for 2025-26	0.0	88.7	Adds one-time funds
Common Cloud Data Platform	12.0	36.0	Additional one-time funds
Credit for Prior Learning	15.0	35.0	Additional one-time funds

Adult Learner Demonstration Project	0.0	9.7	Adds one-time funds
Backfill Apprenticeship Funding Shortfall	6.3	16.0	Adds one-time funds
Total	\$93.33	\$815.12	

CAPITAL OUTLAY INVESTMENTS HIGHER THAN CURRENT YEAR

The Governor's May Revision proposes the same capital outlay funding as outlined in the Governor's Budget. The proposed \$736.9 million from Proposition 2 is considerably more than the \$68.5 million provided in the 2025 Budget Act. The funding is to support the construction phase for 29 projects and the preliminary plans and working drawings of 10 new projects, as listed in Table 6.

Table 6: Proposed Capital Outlay Projects in the California Community Colleges (In Millions)

District, College	Project	2026-27 State Cost	2026-27 Total Cost	All Years State Cost	All Years Total Cost
NEW PROJECTS - Proposition 2					
Chaffey, Chaffey College	Theater Building Renovation	\$1,489,000	\$2,143,000	\$17,848,000	\$25,040,000
Coast, Golden West College	Performing Arts Replacement	\$1,542,000	\$3,146,000	\$21,782,000	\$42,824,000
El Camino, El Camino College	New Interdisciplinary Science Center (Replacement)	\$4,259,000	\$9,883,000	\$64,089,000	\$146,927,000
Kern, Bakersfield College	BC Fine Arts Replacement	\$1,861,000	\$3,722,000	\$40,278,000	\$52,925,000
Kern, Porterville College	PC Career Technology Building	\$2,250,000	\$3,541,000	\$26,067,000	\$50,944,000
Los Angeles, LA City College	Communications Building Replacement	\$2,441,000	\$5,566,000	\$36,570,000	\$81,231,000
Merced, Merced College	Gym Complex Replacement	\$2,461,000	\$3,757,000	\$35,626,000	\$50,571,000
Riverside, Riverside City College	Advanced Technology (Applied Technology)	\$4,677,000	\$12,044,000	\$71,925,000	\$178,825,000
Sequoias, Hanford Educational Center	Science Building	\$4,182,000	\$4,182,000	\$51,137,000	\$67,082,000

State Center, Reedley College	Modernize Voc- Tech Complex: Aero, Auto, Welding	\$2,647,000	\$4,073,000	\$34,106,000	\$51,316,000
CONTINUING PROJECTS - Proposition 2					
Antelope Valley, Antelope Valley College	Gymnasium Replacement	\$22,562,000	\$42,553,000	\$24,184,000	\$45,927,000
Citrus, Citrus College	New Career Technical Education Building	\$43,784,000	\$106,862,000	\$47,010,000	\$114,887,000
Coast, Golden West College	PE - Rec (Gym) Replacement	\$26,907,000	\$52,673,000	\$28,909,000	\$56,801,000
Coast, Orange Coast College	Skills Lab Replacement	\$12,086,000	\$23,980,000	\$13,196,000	\$25,998,000
El Camino, El Camino College	Hydronic Line Replacement	\$8,530,000	\$11,373,000	\$9,343,000	\$12,457,000
Foothill-DeAnza, De Anza College	Physical Education Complex Renovation	\$36,999,000	\$49,002,000	\$40,385,000	\$53,487,000
Hartnell, Hartnell College	Building F, G, H (Gymnasium) Renovation	\$17,501,000	\$34,471,000	\$19,265,000	\$37,648,000
Imperial Valley, Imperial Valley College	Gym Modernization	\$11,736,000	\$23,295,000	\$12,775,000	\$25,373,000
Kern, Bakersfield College	BC Center for Student Success	\$26,363,000	\$51,467,000	\$28,297,000	\$55,336,000
Long Beach, Liberal Arts Campus	Building B Replacement	\$24,400,000	\$50,765,000	\$24,782,000	\$51,639,000
Los Angeles, LA City College	Kinesiology South Replacement	\$16,008,000	\$38,201,000	\$17,302,000	\$41,270,000
Los Angeles, LA Pierce College	Sewer Utility Infrastructure Replacement	\$6,576,000	\$8,769,000	\$7,268,000	\$9,692,000
Los Angeles, LA Trade-Tech College	Advanced Transportation & Manufacturing Replacement	\$83,567,000	\$200,960,000	\$89,614,000	\$215,809,000
Los Angeles, LA Valley College	Sewer Utility Infrastructure Replacement	\$5,203,000	\$6,938,000	\$5,794,000	\$7,726,000
Los Rios, American River College	Davies Hall Replacement Health and Safety	\$55,655,000	\$73,977,000	\$59,984,000	\$79,749,000

Mendocino-Lake, Willits Center	Willits Center Phase II	\$13,022,000	\$26,115,000	\$14,365,000	\$28,181,000
Merced, Merced College	Music Art Theater Complex	\$22,604,000	\$43,291,000	\$24,073,000	\$47,206,000
Mt. San Antonio, Mt. San Antonio College	Library Replacement	\$53,066,000	\$146,638,000	\$56,962,000	\$157,509,000
North Orange County, Fullerton College	STEM Vocational Center	\$25,092,000	\$51,627,000	\$27,014,000	\$55,471,000
Peralta, Merritt College	Replace Bldgs E and F - Kinesiology and Physical Training	\$20,769,000	\$49,880,000	\$22,445,000	\$53,877,000
Rio Hondo, Rio Hondo College	Business and Art Building Replacement	\$21,133,000	\$41,829,000	\$22,727,000	\$45,016,000
Riverside, Ben Clark Training Center	Education Center Building 2 at Ben Clark Training Center	\$14,634,000	\$35,659,000	\$15,969,000	\$38,844,000
Riverside, Moreno Valley College	Library Learning Resource Center (LLRC)	\$40,665,000	\$97,285,000	\$43,662,000	\$104,628,000
Riverside, Norco College	Library/Learning Resource (LLRC) and Student Services (SS)	\$31,247,000	\$75,351,000	\$33,759,000	\$81,389,000
Riverside, Riverside City College	Cosmetology Building	\$18,240,000	\$44,145,000	\$19,857,000	\$47,989,000
San Mateo, Skyline College	Boiler Plant Replacement	\$5,519,000	\$7,320,000	\$5,973,000	\$7,925,000
Shasta-Tehama-Trinity Jt., Shasta College	Life Sciences (Building 1600) Renovation	\$7,757,000	\$15,127,000	\$8,437,000	\$16,560,000
State Center, Clovis Community College	Kinesiology and Wellness Center	\$22,251,000	\$44,388,000	\$23,933,000	\$47,752,000
State Center, Reedley College	Modernization of Agriculture Instruction Complex	\$15,204,000	\$29,235,000	\$16,499,000	\$31,825,000
Total		\$736,889,000	\$1,535,233,000	\$1,163,211,000	\$2,345,656,000

STATE OPERATIONS RECEIVES SOME NEW CAPACITY

The Chancellor's Office provides leadership and oversight to the system, administers dozens of systemwide programs, and manages day-to-day operations of the system. The office is involved in implementing initiatives like Guided Pathways, reforms to remedial education and transfer, and the Student Centered Funding Formula, as well as the statewide components of Vision 2030. In addition, the Chancellor's Office provides technical assistance to districts and conducts regional and statewide professional

development activities. Consistent with actions taken to apply administrative efficiency reductions to all state agencies, the Chancellor's Office saw reductions in its operational budget in the 2024 and 2025 Budget Acts, increasing its challenge to oversee the 116 California Community Colleges and the more than 2.1 million students they serve with the smallest staff capacity among California's higher education system offices.

While the system requested \$5 million ongoing to increase its staff capacity with 27 new positions, the Governor's May Revision continues to include the proposal put forth in the Governor's Budget for \$614,000 **ongoing** General Fund to support four new positions and a new unit within the Chancellor's Office. The funds would support an attorney to monitor changes to federal laws, regulations, and policies to discern the impacts of federal policy adjustments on the system. They would also support a supervisor and two analysts for a Contracts Oversight Unit to prepare, review, and oversee contracting and grant policies and procedures. The May Revision keeps level the additional \$12.2 million the Chancellor's Office receives in special funds and reimbursements for its operations.

Next Steps

Following release of the Governor's May Revision, the budget process moves very quickly. LAO typically publishes analyses of the May Revision within a few days. Budget subcommittees convene to review the proposals and often take action on both January and May proposals within about a week. Subcommittees report their recommendations to full committees, which in turn report to their respective houses. The state constitutional deadline for the Legislature to approve a budget is June 15. (See Appendix A for a more complete overview of the state budget process.)

For more information throughout the budget process, please visit the Budget News section of the Chancellor's Office website:

<https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Budget-News>

Appendix A: Overview of the State Budget Process

The Governor and the Legislature adopt a new budget every year. The Constitution requires a balanced budget such that, if proposed expenditures exceed estimated revenues, the Governor is required to recommend changes in the budget. The fiscal year runs from July 1 through June 30.

Governor’s Budget Proposal. The California Constitution requires that the Governor submit a budget to the Legislature by January 10 of each year. The Director of Finance, who functions as the chief financial advisor to the Governor, directs the preparation of the Governor’s Budget. The state’s basic approach is incremental budgeting, estimating first the costs of existing programs and then adjusting those program levels. By law, the chairs of the budget committees in each house of the Legislature—the Senate Budget and Fiscal Review Committee and the Assembly Budget Committee—introduce bills reflecting the Governor’s proposal. These are called budget bills, and the two budget bills are identical at the time they are introduced.

Related Legislation. Some budget changes require that changes be made to existing law. In these cases, separate bills—called “trailer bills”—are considered with the budget. By law, all proposed statutory changes necessary to implement the Governor’s Budget are due to the Legislature by February 1.

Legislative Analyses. Following the release of the Governor’s Budget in January, the LAO begins its analyses of and recommendations on the Governor’s proposals. These analyses, each specific to a budget area (such as higher education) or set of budget proposals (such as transportation proposals), typically are released beginning in mid-January and continuing into March.

Governor’s Revised Proposals. Finance proposes adjustments to the January budget through “spring letters.” Existing law requires Finance to submit most changes to the Legislature by April 1. Existing law requires Finance to submit, by May 14, revised revenue estimates, changes to Proposition 98, and changes to programs budgeted based on enrollment, caseload, and population. For that reason, the May Revision typically includes significant changes for the California Community Colleges budget. Following release of the May Revision, the LAO publishes additional analyses evaluating new and amended proposals.

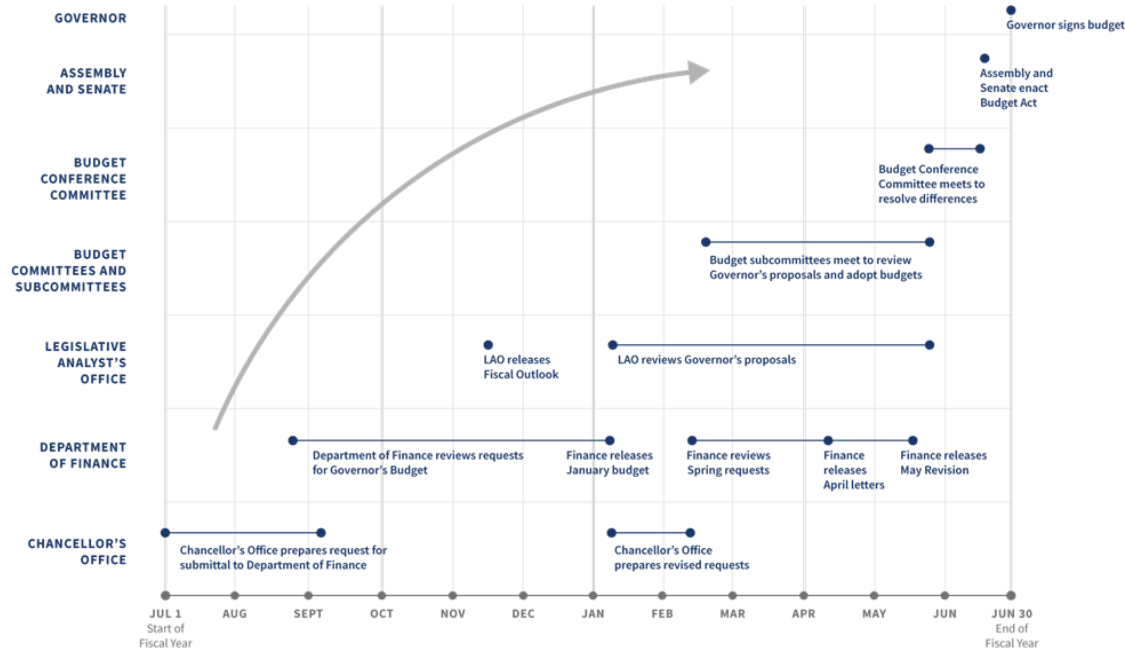
Legislative Review. The budget committees assign the items in the budget to subcommittees, which are organized by areas of state government (e.g., education). Many subcommittees rely heavily on the LAO analyses in developing their hearing agendas. For each January budget proposal, a subcommittee can adopt, reject, or modify the proposal. Any January proposals not acted on remain in the budget by default. May proposals, in contrast, must be acted on to be included in the budget. In addition to acting on the Governor’s budget proposals, subcommittees also can add their own proposals to the budget.

When a subcommittee completes its actions, it reports its recommendations back to the full committee for approval. Through this process, each house develops a version of the budget that is a modification of the Governor’s January budget proposal.

A budget conference committee is then appointed to resolve differences between the Senate and Assembly versions of the budget. The administration commonly engages with legislative leaders during this time to influence conference committee negotiations. The committee’s report reflecting the budget deal between the houses is then sent to the full houses for approval.

Budget Enactment. Typically, the Governor has 12 days to sign or veto the budget bill. The Governor also has the authority to reduce or eliminate any appropriation included in the budget. Because the budget bill is an urgency measure, the bill takes effect as soon as it is signed.

SEQUENCE OF THE ANNUAL STATE BUDGET PROCESS



Appendix B: Board of Governors’ Budget and Legislative Request Compared to Governor’s May Revision

The system budget request included investments needed to ensure that system programs and activities work together to achieve *Vision 2030* goals and support students’ economic mobility.

Board of Governor’s Request	Governor’s May Revision
Ongoing Investments	
<p>Core Resources. Funds to ensure operational resources keep pace with evolving demands</p> <ul style="list-style-type: none"> • Expeditionary repayment of deferrals to ensure fiscal stability • \$62.9 million to fund 1% enrollment growth and full funding of all enrollment growth in current year • \$60 million to reestablish an ongoing Deferred Maintenance and Instructional Materials Program • \$25.3 million to enact policy change eliminating the 10% cap on funded FTES growth • \$24.3 million to enact policy change to modify SCFF formula to fund credit FTES at the higher of the three-year average or the amount reported in the current year (rather than the current policy of using the three-year average) 	<ul style="list-style-type: none"> • Fully repays the \$408.4 million deferral from 2025-26 State Budget • Provides \$291.9 million for a COLA of 2.87% to general apportionments and \$36.7 million for the same COLA to selected categorical programs; also provides \$146.4 million for an additional discretionary COLA of 1.4% (for a total apportionments COLA of 4.3%) • Provides \$33.9 million for 0.5% enrollment growth in 2026-27 and \$55.3 million for 1% growth in 2025-26 (for a total of \$89.2 million for 1.5% growth across the two years) • Includes \$38.1 million to increase funding for Calbright College and proposes ongoing COLA • See one-time investment in deferred maintenance
<p>Pathways and Student Supports. Funds to provide supports for students, including specific learner populations</p> <ul style="list-style-type: none"> • \$62.3 million for Student Equity and Achievement Program to meet growing demand and offset inflationary cost pressures • \$15 million increase for Dreamer Resource Liaisons • \$14.2 million for Veterans Resource Centers • \$10 million increase for Immigrant Legal Services • \$10 million increase for Student Financial Aid Administration • \$7.5 million to sustain and scale the United Domestic Workers (UDW) Education Pathways Project • \$2.5 million for African American Male Education Network and Development (A2MEND) Program • \$1 million to launch 10 new Umoja programs 	<ul style="list-style-type: none"> • See one-time investments for the Student Support Block Grant and Adult Learner Demonstration Project
<p>Partnerships and Coordination. Funds to strengthen cross-sector partnerships and coordination</p>	<ul style="list-style-type: none"> • Provides \$2 million for Credit for Prior Learning Initiative • See one-time investment for RSI

<ul style="list-style-type: none"> • \$60 million to expand California Apprenticeship Initiative and \$9 million for Related and Supplemental Instruction (RSI) Program • \$41.1 million to support collaboration to expand sector-based workforce training and connect targeted populations to career education pathways • \$2 million to institutionalize Credit for Prior Learning through outcomes-based funding model 	
<p>Capacity to Support the System. \$14.3 million through a 1% set-aside from selected categorical programs to establish the Vision 2030 Innovation Catalyst Fund to allow Chancellor’s Office more capacity to evaluate models, seed and scale effective practices, and align resources and policy</p>	<p>Not included</p>
<p>Faculty and Staff Supports.</p> <ul style="list-style-type: none"> • \$55 million to fully fund 90% reimbursement rate for Part-Time Faculty Office Hours Program • \$25 million to ensure faculty and staff have access to professional development that strengthens their capacity to improve student outcomes under Vision 2030 • \$5 million to sustain and scale AI training for educators and partners 	<p>Not included</p>
<p>Technology and Data Sharing.</p> <ul style="list-style-type: none"> • \$10.6 million for COLA for Integrated Technology categorical program • \$9 million to expand the Common Cloud Data Platform (CCDP) • \$3.9 million to support California Virtual Campus (CVC) 	<p>Provides \$5 million to scale the CCDP</p>
<p>One-Time Investments</p>	
<p>Pathways and Student Supports. Funds to provide supports for students, including specific learner populations</p> <ul style="list-style-type: none"> • \$60 million over three fiscal years to restore Strong Workforce Program to its base level from 2023-24 State Budget prior to Rebuilding Nursing Infrastructure grant program carve-out • \$24.2 million to support a dual enrollment grant program • \$2.5 million for the College of Adaptive Arts for adults with intellectual and developmental disabilities at West Valley College 	<ul style="list-style-type: none"> • Includes \$100.6 million for the Student Support Block Grant • Provides \$100 million to K-12 for dual enrollment initiatives • Provides \$9.7 million over three years to support Adult Learner Demonstration Project
<p>Partnerships and Coordination. Funds to strengthen cross-sector partnerships and coordination</p> <ul style="list-style-type: none"> • \$35 million to scale Credit for Prior Learning 	<ul style="list-style-type: none"> • Provides \$35 million for Credit for Prior Learning Initiative • Includes \$16 million to address RSI funding shortfalls

<ul style="list-style-type: none"> • \$20 million to create pipeline of skilled workers through the Los Angeles Recovery and Rebuild Initiative • \$15 million to address projected RSI shortfalls in 2024-25 and 2025-26 • \$3 million to establish Native American Graves Protection and Repatriation Act Compliance Grant Program • \$1.5 million to strengthen Beyond Barriers Demonstration Project partnership with state social services agencies • \$1.2 million for a Rural College Transfer Collaborative to improve access to Associate Degrees for Transfer in high-demand fields 	
<p>Faculty and Staff Supports. \$10 million to launch AI professional development and literacy efforts</p>	<p>Not included</p>
<p>Technology and Data Sharing. \$36 million to expand the CCDP</p>	<p>Includes \$36 million to fully scale the CCDP</p>
<p>Deferred Maintenance.</p>	<p>Provides \$120.7 million to address deferred maintenance and special repairs of facilities</p>
<p>Non-Proposition 98 Investments</p>	
<p>Capacity to Support the System. Funds to support 27 new positions to support implementation of legislative mandates and Vision 2030 priorities.</p> <ul style="list-style-type: none"> • \$813,000 to establish Contracts Oversight Unit with 6 new positions. • \$793,000 for 4 new positions in Educational Service and Support Division. • \$693,000 for 3 new positions to support building out the systems, policies, and practices to advance Vision 2030. • \$692,000 for 3 new positions to assist in building out the technology infrastructure critical to achieving Vision 2030 goals. • \$670,000 for 4 new positions to strengthen the Workforce and Economic Development Division’s support of local programs and grants. • \$607,000 for 4 new positions to establish Office of Civil Rights to ensure compliance with Title IX. • \$551,000 for 2 new attorneys to support colleges with federal policy changes. • \$150,000 for 1 new position to monitor and support compliance with the 50% Law. 	<p>Provides \$614,000 to establish Contracts Oversight Unit with 3 staff and to add one attorney to monitor and support changes to federal laws and regulations</p>
<p>Technology. \$45 million from Proposition 4 to establish a grant program to support microgrids on college campuses</p>	<p>Not included</p>

Financial Aid. \$1.1 billion in additional support for the statewide lease revenue bond approach to allowing construction of affordable student housing projects	Not included
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Appendix C: Local Budgets and State Requirements

BUDGET PLANNING AND FORECASTING

Based on the information used in developing the May Revision, it would be reasonable for districts to plan their budgets using information shown in Table C-1 below.

Table C-1: Planning Factors for Proposed 2025-26 Budget

Factor	2024-25	2025-26	2026-27
Cost-of-living adjustment (COLA)	1.07%	2.43%	2.87%
State Lottery funding per FTES ^a	\$273	\$272	TBD
Mandated Costs Block Grant funding per FTES	\$35.64	\$36.46	\$37.51
RSI reimbursement per hour	\$10.05	\$10.32	\$10.61
Financial aid administration per College Promise Grant	\$0.91	\$0.91	\$0.91
Public Employees' Retirement System (CalPERS) employer contribution rates	27.05%	26.81%	26.40%
State Teachers' Retirement System (CalSTRS) employer contribution rates	19.10%	19.10%	19.10%

^a 2026-27 estimate not available, will be updated when 2026-27 budget bill is complete.

STATE REQUIREMENTS FOR DISTRICT BUDGET APPROVAL

Existing law requires the governing board of each district to adopt an annual budget and financial report that shows proposed expenditures and estimated revenues by specified deadlines. Financial reporting deadlines are shown in Table C-2.

Table C-2: Financial Reporting Deadlines for 2026-27

Activity	Regulatory Due Date	Title 5 Section
Submit tentative budget to county officer.	July 1, 2026	58305(a)
Make available for public inspection a statement of prior year receipts and expenditures and current year expenses.	September 15, 2026	58300
Hold a public hearing on the proposed budget. Adopt a final budget.	September 15, 2026	58301
Complete the adopted annual financial and budget report and make public.	September 30, 2026	58305(d)
Submit an annual financial and budget report to Chancellor's Office.	October 10, 2026	58305(d)
Submit an audit report to the Chancellor's Office.	December 31, 2026	59106

If the governing board of any district fails to develop a budget as described, the chancellor may withhold any apportionment of state or local money to the district for the current fiscal year until the district makes a proper budget. These penalties are not

imposed on a district if the chancellor determines that unique circumstances made it impossible for the district to comply with the provisions or if there were delays in the adoption of the annual state budget.

The total amount proposed for each major classification of expenditures is the maximum amount that may be expended for that classification for the fiscal year. Through a resolution, the governing board may make budget adjustments or authorize transfers from the reserve for contingencies to any classification (with a two-thirds vote) or between classifications (with a majority vote).

STATE REQUIREMENTS RELATED TO EXPENDITURES

State law includes two main requirements for districts' use of apportionments. The Chancellor's Office monitors district compliance with both requirements and annually updates the Board of Governors.

Full-Time Faculty Obligation

Education Code Section 87482.6 recognizes the goal of the Board of Governors that 75% of the hours of credit instruction in the California Community Colleges should be taught by full-time faculty. Each district has a baseline reflecting the number of full-time faculty in 1988-89. Each year, if the Board of Governors determines that adequate funds exist in the budget, districts are required to increase their base number of full-time faculty over the prior year in proportion to the amount of growth in funded credit full-time equivalent students. Funded credit FTES includes emergency conditions allowance protections, such as those approved for fires and for the COVID-19 pandemic. Districts with emergency conditions allowances approved per regulation will not have their full-time faculty obligation reduced for actual reported FTES declines while the protection is in place. The target number of faculty is called the Faculty Obligation Number (FON). An additional increase to the FON is required when the budget includes funds specifically for the purpose of increasing the full-time faculty percentage. The chancellor is required to assess a penalty for a district that does not meet its FON for a given year.

Fifty Percent Law

A second requirement related to budget levels is a statutory requirement that each district spend at least half of its Current Expense of Education each fiscal year for salaries and benefits of classroom instructors. Under existing law, a district may apply for an exemption under limited circumstances.

Appendix D: Districts' Fiscal Health

The Board of Governors has established standards for sound fiscal management and a process to monitor and evaluate the financial health of community college districts. These standards are intended to be progressive, with the focus on prevention and assistance at the initial level and more direct intervention at the highest level.

Under that process, each district is required to regularly report to its governing board the status of the district's financial condition and to submit quarterly reports to the Chancellor's Office three times a year in November, February, and May. Based on these reports, the Chancellor is required to determine if intervention is needed. Specifically, intervention may be necessary if a district's report indicates a high probability that, if trends continue unabated, the district will need an emergency apportionment from the state within three years or that the district is not in compliance with principles of sound fiscal management. The Chancellor's Office's intervention could include, but is not limited to, requiring the submission of additional reports, requiring the district to respond to specific concerns, or directing the district to prepare and adopt a plan for achieving fiscal stability. The Chancellor also could assign a fiscal monitor or special trustee.

The Chancellor's Office believes that the evaluation of fiscal health should not be limited to times of crisis. Accordingly, the Fiscal Forward Portfolio has been implemented to support best practices in governance and continued accreditation, and to provide training and technical assistance to new chief executive officers and chief business officers through personalized desk sessions with Chancellor's Office staff.

The Chancellor's Office's ongoing fiscal health analysis includes review of key financial indicators, results of annual audit reports, and other factors. A primary financial health indicator is the district's unrestricted reserves balance. **The Chancellor's Office recommends that districts adopt policies to maintain sufficient unrestricted reserves with a suggested minimum of two months of general fund operating expenditures or revenues, consistent with Budgeting Best Practices published by the Government Finance Officers Association.**

Districts are strongly encouraged to regularly assess risks to their fiscal health. The Fiscal Crisis and Management Assistance Team has developed a Fiscal Health Risk Analysis for districts as a management tool to evaluate key fiscal indicators that may help measure a district's risk of insolvency in the current and two subsequent fiscal years.

Appendix E: Glossary

Appropriation: Money set apart by legislation for a specific use, with limits in the amount and period during which the expenditure is to be recognized.

Augmentation: An increase to a previously authorized appropriation or allotment.

Bond Funds: Funds used to account for the receipt and disbursement of non-self-liquidating general obligation bond proceeds.

Budget: A plan of operation expressed in terms of financial or other resource requirements for a specific period.

Budget Act (BA): An annual statute authorizing state departments to expend appropriated funds for the purposes stated in the Governor's Budget, amended by the Legislature, and signed by the Governor.

Budget Year (BY): The next state fiscal year, beginning July 1 and ending June 30, for which the Governor's Budget is submitted (i.e., the year following the current fiscal year).

Capital Outlay: Expenditures that result in acquisition or addition of land, planning and construction of new buildings, expansion or modification of existing buildings, or purchase of equipment related to such construction, or a combination of these.

Cost of Living Adjustment (COLA): Increases provided in state-funded programs intended to offset the effects of inflation.

Current Year (CY): The present state fiscal year, beginning July 1 and ending June 30 (in contrast to past or future periods).

Department of Finance (DOF or Finance): A state fiscal control agency. The Director of Finance is appointed by the Governor and serves as the chief fiscal policy advisor.

Education Protection Account (EPA): The Education Protection Account (EPA) was created in November 2012 by Proposition 30, the Schools and Local Public Safety Protection Act of 2012, and amended by Proposition 55 in November 2016. Of the funds in the account, 89 percent is provided to K-12 education and 11 percent to community colleges. These funds are set to expire on December 31, 2030.

Expenditure: Amount of an appropriation spent or used.

Fiscal Year (FY): A 12-month budgeting and accounting period. In California state government, the fiscal year begins July 1 and ends the following June 30.

Fund: A legal budgeting and accounting entity that provides for the segregation of moneys or other resources in the State Treasury for obligations in accordance with specific restrictions or limitations.

General Fund (GF): The predominant fund for financing state operations; used to account for revenues that are not specifically designated by any other fund.

Governor's Budget: The publication the Governor presents to the Legislature by January 10 each year, which includes recommended expenditures and estimates of revenues.

Lease Revenue Bond: Lease-revenue bonds are used in the state’s capital outlay program to finance projects. The revenue stream paying the debt service on the bond is created from lease payments made by the occupying entity to the governmental financing entity which constructs the facility or causes it to be constructed.

Legislative Analyst’s Office (LAO): A nonpartisan office that provides fiscal and policy advice to the Legislature.

Local Assistance: Expenditures made for the support of local government or other locally administered activities.

May Revision: An update to the Governor’s Budget presented by Finance to the Legislature by May 14 of each year.

Past Year or Prior Year (PY): The most recently completed state fiscal year, beginning July 1 and ending June 30.

Proposition 98: A section of the California Constitution that, among other provisions, specifies a minimum funding guarantee for schools and community colleges. California Community Colleges typically receive 10.93% of the funds.

Related and Supplemental Instruction (RSI): An organized and systematic form of instruction designed to provide apprentices with knowledge including the theoretical and technical subjects related and supplemental to the skill(s) involved.

Reserve: An amount set aside in a fund to provide for an unanticipated decline in revenue or increase in expenditures.

Revenue: Government income, generally derived from taxes, licenses and fees, and investment earnings, which are appropriated for the payment of public expenses.

State Operations: Expenditures for the support of state government.

Statute: A law enacted by the Legislature.

Workload Budget: The level of funding needed to support the current cost of already-authorized services.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Top Legislative Issues—March 27, 2026

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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With 30 days passed since the introduction deadline, bills that were introduced as placeholders (without substantive changes to law) are now eligible to be amended, ramping up the number of bills ready to enter the policy committee process. To keep the process moving forward, those bills that were introduced as substantive measures were heard in committee over the past two weeks.

These early hearings are especially important for bills that are double or triple referred—meaning that two or three policy committees have jurisdiction over the topics included within the bill and will therefore have two or three policy committee hearings compared to the usual single hearing. An example below is Assembly Bill (AB) 2504 (Bauer-Kahan, D-Orinda), which will need to be heard in both the Assembly Higher Education Committee and the Assembly Privacy and Consumer Protection Committee.

The Legislature adjourned for Spring Recess yesterday, March 26, 2026, so policy committees will cease to meet until the week of April 6. The Assembly Higher Education Committee already has a full agenda planned for April 8, when it will hear more than a dozen bills on the docket.

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

- [Access](#)
- [Instruction](#)
- [Miscellaneous](#)
- [Student Health](#)
- [Student Services](#)
- [2026 Legislative Calendar](#)

Access

AB 1713 (Ransom, D-Stockton)—Public Postsecondary Education: Students with Disabilities: Verification: Academic Accommodations. If a campus of the California Community Colleges (CCC) requires verification of a student’s disability before providing academic accommodations requested by the student, this bill, commencing September 1, 2027, would require that campus to accept, as verification of the student’s disability, an Individualized Education Program and/or 504 plan that documents the student’s disability. If a student requests academic accommodations due to a disability, the bill, commencing September 1, 2027, would prohibit a campus of the CCC from requiring the student to obtain new or additional diagnostic evaluations and would authorize the campus to require supplemental information from the student solely for determining reasonable accommodations best suited for the student.

Instruction

AB 2206 (Fong)—Teacher Education Programs: Community Colleges. This bill narrows how “regionally accredited” community colleges are recognized for teacher credentialing purposes, limiting when their coursework counts toward credential requirements. It also creates a pilot program (2027–2033) allowing certain community colleges with bachelor’s programs to recommend candidates for career technical education credentials if they complete approved preparation programs. Additionally, it requires the Legislative Analyst’s Office to evaluate these programs and report findings to the Legislature and Governor by January 1, 2032.

AB 2504 (Bauer-Kahan)—Community Colleges: Artificial Intelligence: Employment Dislocation: Certificate: Pilot Programs. This bill would establish the “Future of Creative Industries Pilot Program” for the purpose of addressing employment dislocations associated with artificial intelligence at the CCCs and require the California Community Colleges Chancellor’s Office to submit a report to the Legislature.

Subject to an appropriation, this bill would require the chancellor’s office to establish an “Artificial Intelligence Upskilling Creatives Certificate Program,” select ten community college districts to participate in the program, and, on or before January 1, 2032, submit a report to the Legislature evaluating the program, including the number of certificates awarded pursuant to the pilot program.

Miscellaneous

AB 1636 (Solache, D-Lynwood)—Cerritos Community College District: Data Sharing. This bill, until January 1, 2032, would authorize the Cerritos Community College District (CCD) to enter into a data sharing agreement with the governing board of a school district, county office of education, or charter school that partners with the district under the California College Promise or the College and Career Access Pathways Program to exchange personally identifiable student information for the limited and express purpose of creating a community college student record to enable a student of the partnering local educational agency to enroll in community college courses offered by the district. The bill would require the data to be shared under the agreement on a form developed or approved by the office of the Chancellor of the California Community Colleges. The bill would require, on or before January 1, 2031, the chancellor’s office to submit a report to the Legislature on the effectiveness of the bill.

SSC Comment: While a single-district pilot program, AB 1636 could have implications statewide for greater coordination between CCDs and TK-12 districts within the California College Promise or the College and Career Access Pathways Programs.

Student Health

AB 1985 (Irwin, D-Pasadena)—Student Health: Athletic Coaches: Mental Health Training. The bill would require the Surgeon General, on or before July 1, 2027, to identify and compile a list of mental health training programs that postsecondary educational institutions can use to train athletic coaches that meet minimum standards, which the Surgeon General would be required to establish. The bill would require each community college district that receives state financial assistance to require a person who serves as a coach in an athletic program, as a condition of the person's employment or volunteer service, to complete a student mental health training that has been approved by the Surgeon General.

Student Services

AB 1730 (Fong, D-Pasadena)—Community Colleges: External Resolution Services for Civil Rights Compliance: Managing Entity and Title IX Coordinator. This bill would require the Board of Governors, on or before June 1, 2027, to enter into a contract with an entity to administer external resolution services for civil rights compliance, including:

- Developing and recommending a nondiscrimination policy
- Assisting the office of the Chancellor of the California Community Colleges in developing a campus discrimination prevention training program for students and employees
- Addressing grievances and complaints alleging discrimination

The bill would also require the governing boards of community college districts to adopt the recommended nondiscrimination policy, imposing a fine on community college districts that do not adopt the policy. The bill would further require community college districts to designate a staff person as a Title IX coordinator tasked with specified duties.

2026 Legislative Calendar—Upcoming Holidays and Deadlines

March 26—Spring Recess begins upon adjournment

March 30—Cesar Chavez Day observed

April 6—Legislature reconvenes from Spring Recess



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Top Legislative Issues—April 10, 2026

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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The Legislature returned from its spring recess this week to packed hearing agendas, as lawmakers race toward the April 24, 2026, deadline for fiscal bills to clear first-house policy committees.

The Assembly Higher Education Committee and the Senate Education Committee, chaired by Assemblymember Mike Fong (D-Alhambra) and Senator Sasha Renée Pérez (D-Pasadena), respectively, each met this week to consider a combined 23 bills. Both committees are scheduled to meet again next week and are expected to hold additional hearings the following week, which is the week of the policy committee deadline for fiscal measures.

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

- [Employees](#)
- [Facilities](#)
- [Governance and District Operations](#)
- [Miscellaneous](#)
- [2026 Legislative Calendar—Upcoming Holidays and Deadlines](#)

Employees

[Assembly Bill \(AB\) 1883](#) (Bryan, D-Los Angeles)—**Workplace Surveillance Tools**. This bill prohibits the employer use of workplace surveillance tools that violate labor or civil rights laws or rely on sensitive technologies such as emotion, facial (with limited exception), gait, or neural data recognition.

AB 2027 (Ward, D-San Diego)—Worker Data: Prohibitions: Artificial Intelligence. This bill requires an employer, or a vendor acting on behalf of an employer, to collect and process worker data only as strictly necessary to administer the employment relationship and to fulfill specific, affirmatively requested employment-related or legal obligations. It also prohibits an employer or vendor acting on behalf of an employer from collecting or using worker data for any other purpose, including, but not limited to, using worker data to train an artificial intelligence (AI) system to replicate, automate, or replace a worker’s job.

AB 2148 (Muratsuchi, D-Torrance)—Local Educational Agency Employees: Public Postsecondary Education Employees: Artificial Intelligence, Automated Decision Systems, and Educational Technology: Discipline. The current version of the bill, as amended on March 19, 2026, prohibits a local educational agency or institute of higher education from requiring educators to use educational technology; requiring educators to direct students to use educational technology; or using information generated by AI or an automated decision system (ADS) to discipline or dismiss educators. However, the author has committed to amend the bill to remove the provisions that prohibit employers from retaliating against educators for refusing to use educational technology, refusing to direct students to use educational technology, or based on any information that is transmitted, acquired, collected, or produced via AI or ADS output.

Senate Bill (SB) 947 (McNerney, D-Pleasanton)—Employment: Automated Decision Systems. This bill regulates employer use of AI-driven “automated decision systems” by restricting when they can be used in workplace decisions, such as discipline or termination, and requires notice and worker access to related data.

SSC Comment: Legislators have introduced a number of bills this year that seek to regulate the use of AI in the workplace. AB 1883, AB 2027, AB 2148, and SB 947 are among these bills. [AB 1898](#) (Schultz, D-Burbank) is another of these bills, and it was included in our [March 13, 2026, legislative update](#).

Facilities

SB 1154 (Reyes, D-Colton)—Public Contracts: Best Value Procurement: Community College Districts. This bill would allow community college districts (CCDs) to use a “best value” procurement method—rather than awarding contracts strictly to the lowest bidder—when selecting contractors for public construction projects costing more than \$1 million. The bill establishes requirements for how CCDs evaluate bids under this method and requires districts that use it to submit a report to the Legislature by January 1, 2030, on how the process was used. The authorization would be temporary, expiring on January 1, 2031.

Governance and District Operations

AB 2017 (Haney, D-San Francisco)—State Holidays: Eid. Existing law designates holidays on which public schools and community colleges are authorized to close pursuant to a memorandum of understanding between the governing board and represented employees. Examples include “Genocide Remembrance Day,” “Diwali,” and “Native American Day.”

This bill would add “Eid al-Fitr” and “Eid al-Adha” to this list. Additionally, this bill would add an absence for purposes of observing “Eid al-Fitr” or “Eid al-Adha” to the list of required excused absences.

Miscellaneous

AB 2392 (Fong)—Public Postsecondary Education: Artificial Intelligence Products: Training. This bill would require the California Community Colleges (CCC) and the California State University (CSU), and would request the University of California (UC), before providing an AI product to students, faculty, or staff, to provide a training to students, faculty, or staff on the use of the product, including, but not limited to, relevant policies concerning the use of AI and a disclosure of privacy policies.

SB 1255 (Reyes)—Postsecondary Education: Designation of California Hispanic-Serving Institutions. This bill would establish a state designation for “California Hispanic-Serving Institutions” to recognize colleges and universities that excel at supporting Latino students. The bill creates a governing board and an administrative process for campuses within the CCC, CSU, UC (requested), and eligible independent institutions to apply for the designation. To qualify, institutions must demonstrate a strong Latino student presence and submit information on academic programs, equity goals, and outcomes such as retention, graduation, and transfer rates for Latino students. The designation would be valid for five years and renewable, with renewal requiring evidence of progress toward the goals outlined in the original application.

2026 Legislative Calendar—Upcoming Holidays and Deadlines

April 24—Last day for policy committees to hear and report to fiscal committees fiscal bills introduced in their house

May 1—Last day for policy committees to hear and report to the floor nonfiscal bills introduced in their house



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

CalPERS Approves 2026_27 Employer Contribution Rate

✓ BY MICHELLE MCKAY UNDERWOOD

✓ BY TEDDI WENTWORTH

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posted April 15, 2026

Yesterday, April 14, 2026, the California Public Employees' Retirement System (CalPERS) Board adopted the 2026-27 schools and community colleges employer contribution rate at 26.40% and projects out-year rates as follows:

Fiscal Year	2027-28	2028-29	2029-30	2030-31	2031-32
Projected Rates	26.80%	25.90%	25.10%	24.00%	23.80%

The 2026-27 employer contribution rate is a decrease from the current-year rate of 26.81% while also coming in lower than previously projected in the June 30, 2024, annual valuation report.

The out-year projections will fluctuate based on actual future investment returns and other demographic changes. The 2026-27 rate will not change from here, and the next anticipated update to out-year estimates is expected fall 2026, after the release of the 2025-26 valuation report this summer. As such, school employers (including community colleges) should utilize these rates as they update their multiyear projections.

The CalPERS contribution rate for members subject to the Public Employees' Pension Reform Act (PEPRA) will remain at 8% for 2026-27, and the contribution rate for CalPERS members not subject to PEPRA (i.e., classic members) is set by statute and is currently 7% of salary. As of June 30, 2025, PEPRA members represented 70% of the total active population of the Schools Pool.

These new projected rates will be included in the May Revision edition of the School Services of California Inc. Financial Projection Dartboard.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Senate Democrats Release State Budget Plan



BY MEGAN BAIER

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posted April 17, 2026

On Thursday, April 16, 2026, Senate Democratic leaders and budget chairs submitted a 15-page [framework](#) outlining their approach to the 2026-27 State Budget. This document serves as an early signal of Senate priorities and sets the stage for budget negotiations with the Assembly and Governor Gavin Newsom in the coming months.

Senate Democrats take a markedly different approach to Proposition 98 in the current fiscal year than Governor Newsom's 2026-27 State Budget proposal released in January. Due to higher-than-expected revenues, the 2025-26 Proposition 98 settle-up has increased from \$5.6 billion to \$11.6 billion. The Senate plan proposes to fully pay this obligation in the current fiscal year (2025-26), ensuring that TK-14 education receives funding owed to it without delay.

Of the \$11.6 billion settle-up, the Senate framework proposes directing \$5.9 billion into the Proposition 98 Rainy Day Fund as a discretionary deposit, prioritizing long-term fiscal stability within the education budget. The remaining \$5.7 billion would be allocated for one-time education investments, with specific uses to be determined through the budget subcommittee process.

In addition to addressing the settle-up, the Senate's plan identifies approximately \$2 billion in new ongoing Proposition 98 funding in 2026-27. These funds are not yet earmarked but are expected to be allocated through subcommittee deliberations, creating potential opportunities for ongoing investments for California Community Colleges (CCCs).

The Senate's plan stands in contrast to the Governor's proposal, which continues to rely on deferring a significant portion of Proposition 98 obligations in 2025-26 through a \$5.6 billion settle-up. While the Governor's Budget includes both ongoing and one-time investments for CCCs, his approach delays when funding becomes available to TK-14 districts and prioritizes budget flexibility. The Senate plan, by comparison, emphasizes paying down obligations now and making a substantial discretionary deposit into the Proposition 98 Rainy Day Fund.

It is important to emphasize that this document represents only the Senate's initial budget framework. The Assembly has not yet released its own plan, and it remains uncertain whether its priorities will align with the upper house's approach. Additionally, the Governor's May Revision is expected to update revenue estimates and we could see his Proposition 98 settle-up proposal modified. Stay tuned.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

April Tax Revenues Exceed Projections

 [BY MATT PHILLIPS, CPA](#)

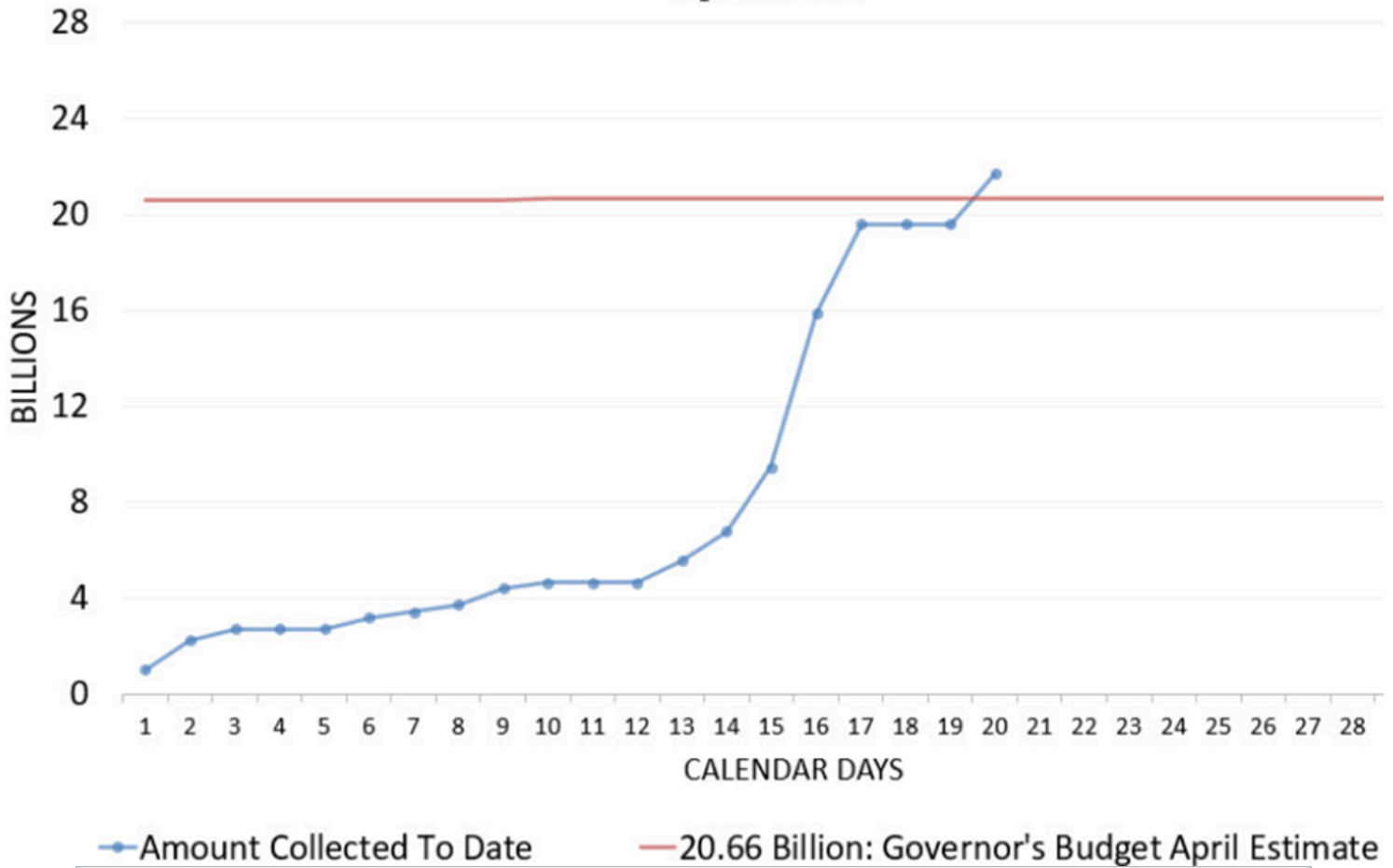
 [BY DAVE HECKLER](#)

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posted April 22, 2026

The State Controller's Office, via its [daily income tax collection tracker](#), is reporting that personal income tax receipts through April 20 total \$21.70 billion, exceeding the Administration's April 2026 projection of \$20.66 billion. The final days of April are unlikely to yield significant tax collections, but it is promising that the month's projections have already been met.

Personal Income Tax Revenues Collected Compared to Governor's Budget Estimate April 2026



Source: State Controller's Office website as of April 22, 2026

The current-year projections of \$20.66 billion exceed the April 2025 tax collections by more than \$3 billion. However, the catalyst for the increase is largely due to last year's extension of the 2024 tax deadline for Los Angeles County residents from April 2025 to October 2025. The collection of those deferred tax receipts was attributed to October 2025 rather than April 2025.

State and community college districts are only weeks away from the enactment and adoption of their 2026-27 budgets, respectively. While the state revenue projections for 2025-26 are positive, the fiscal health of the state is much more precarious for the 2026-27 fiscal year and beyond. The 2025-26 Enacted State Budget included a Proposition 98 settle up of \$1.9 billion. While the 2026-27 Governor's Budget released in January proposes to fully appropriate the \$1.9 billion, it creates a new settle up of \$5.6 billion in 2026-27. Although the tax receipts for the 2025-26 year are trending above projections, the settle-up was used to provide relief to the non-Proposition 98 side of the State Budget.

The Senate Democrats released their plan for the 2026-27 budget as reported in the April 2026 *Community College Update* article "[Senate Democrats Release Budget Plan](#)," which proposed to replace the settle-up maneuver with a \$5.9 billion appropriation to the Proposition 98 Rainy Day Fund, and a \$5.7 billion allocation for one-time purposes to be determined through the budget subcommittee process. We wait with bated breath to see how the Governor plans to address the increased Proposition 98 commitment, and whether he continues to rely heavily on the settle-up maneuver or appropriate the funds to education in alignment with the Senate Democrats.

We look forward to the release of the Governor's May Revision and we will provide the latest updates on state revenues, as well as changes to education policies proposed by the Governor in January through *Community College Update* articles next month.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Assembly Budget Subcommittee Hearing on Community Colleges



BY [KYLE HYLAND](#)

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posted April 23, 2026

On Tuesday, April 21, 2026, the Assembly Budget Subcommittee No. 3 on Education Finance, chaired by Assemblymember David Alvarez (D-San Diego), met to review Governor Gavin Newsom's 2026-27 State Budget proposals for California Community Colleges. The discussion focused on enrollment trends, funding proposals, and systemwide equity.

The hearing opened with a discussion of enrollment recovery across the system, with Chair Alvarez and members emphasizing that growth remains uneven across regions. Members questioned whether the Governor's proposed 1.5% enrollment growth funding is sufficient given projections closer to 3.0%, raising concerns that underfunding could limit student access. The California Community Colleges Chancellor's Office indicated that current funding levels may fall short of actual demand, and members noted that insufficient funding could force colleges to reduce course offerings and turn students away.

A key focus of the discussion was the impact of statutory enrollment caps on high-growth community college districts (CCDs). Members highlighted that several districts are already exceeding funded levels, resulting in unfunded enrollment. Chair Alvarez and others warned that, absent additional funding or policy changes, CCDs may need to reduce course sections, effectively rationing access. Members requested proposals to address the cap while ensuring that any additional funding is tied to student outcomes rather than enrollment growth alone.

Members also discussed the structure of the Governor's proposal, including the 2.41% cost-of-living adjustment (COLA) and limited Proposition 98 resources. Questions were raised about why certain categorical programs, such as Student Equity and Achievement, do not receive COLAs, and whether this places added pressure on core funding. The Department of Finance noted that these decisions reflect trade-offs within a constrained budget, prompting members to emphasize the need to prioritize core operations while balancing systemwide needs.

Overall, the subcommittee characterized the budget as relatively stable but constrained, with a focus on maintaining core funding, paying down prior deferrals, and making targeted one-time investments. Members also acknowledged uncertainty surrounding Proposition 98 revenues and the May Revision, noting that funding levels and priorities could shift in the coming months.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

State Revenues Continue to Outpace Projections as Economic Growth Moderates



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In its April 2026 *Finance Bulletin*, the Department of Finance reports that General Fund revenues for March exceeded the Governor's Budget projections, while fiscal year-to-date (YTD) revenues continue to show strong performance. March receipts were higher than projections by \$1.5 billion (9.3%), and YTD revenues exceeded expectations by \$8.6 billion (5.5%), largely driven by continued strength in personal income tax and corporation tax collections.

Revenue Trends

Revenue performance in March was strong across the major tax categories. Personal income tax receipts exceeded projections for the month by \$519 million (6.2%), with gains across all components, including higher-than-expected final payments and withholdings. On a YTD-basis, personal income tax collections remain a key driver of revenue growth, exceeding projections by \$4.8 billion (4.9%).

Corporation tax receipts significantly outperformed expectations. March revenues exceeded projections by \$927 million (21.0%), largely attributable to higher pass-through entity elective tax payments, which tend to peak in March due to final payment deadlines. YTD, corporation tax collections are higher than expected by \$2.8 billion (11.5%).

Sales and use tax receipts came in modestly above projections for March by \$83 million (3.3%) and are slightly above projections for the fiscal year, exceeding expectations by \$85 million (0.3%).

"Big Three" Taxes In millions

	March 2026			2025-26 Year-to-Date		
	Forecast	April <i>Finance Bulletin</i>	Difference	Forecast	April <i>Finance Bulletin</i>	Difference
Personal Income Tax	\$8,374	\$8,893	\$519	\$97,637	\$102,469	\$4,832
Corporation Tax	\$4,410	\$5,337	\$927	\$23,974	\$26,728	\$2,754
Sales and Use Tax	\$2,561	\$2,645	\$83	\$26,000	\$26,085	\$85
Total	\$15,345	\$16,875	\$1,529^{1,2}	\$147,611	\$155,282	\$7,671¹

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

²There may be slight discrepancies in totals due to rounding.

Economic Conditions

Recent national indicators point to continued economic expansion at a moderating pace. U.S. real gross domestic product growth slowed in late 2025, with fourth quarter growth revised to 0.5% at an annualized rate, a notable deceleration from earlier in the year. For 2025 overall, U.S. gross domestic product grew by 2.1%, while California's economy expanded by 2.5%.

Inflation showed renewed upward pressure in March following several months of relative stability. Headline inflation increased to 3.2% year-over-year, driven in part by a sharp rise in gasoline prices, while core inflation edged up to 2.6%. This recent acceleration reflects energy-related price volatility after earlier periods of subdued inflation, suggesting that inflationary pressures remain present but uneven across components.

Labor market conditions continue to stabilize, with some signs of softening in labor force participation. In March 2026, the U.S. unemployment rate declined to 4.3%, while California's unemployment rate remained higher at 5.4% in January and February. Over the first two months of the year, California's labor force contracted modestly, with declines in both employment and the number of unemployed individuals. The state added a net 61,900 jobs across January and February, although gains were uneven across sectors and partially affected by temporary factors, including labor disruptions in healthcare. These trends indicate a labor market that remains stable overall but continues to lag national conditions and exhibits variability across industries.

The housing market in California shows modest price growth and mixed sales activity. The median sale price of existing family homes increased 0.9% month over month and 0.2% year over year, while sales volume rose 7.0% from January but declined 0.3% year over year.

Outlook

Overall, the state's revenue picture through March remains favorable, supported by strong performance in personal income and corporation taxes. At the same time, moderating economic growth, evolving inflation pressures, and uneven labor market conditions suggest a measured economic environment moving forward.

As we reported earlier this week (see the April 2026 *Community College Update* article "[April Tax Revenues Exceed Projections](#)"), preliminary data from the State Controller's Office indicate that April personal income tax receipts are trending above projections, with collections through April 20 already exceeding the Administration's monthly forecast. While final April totals are still pending, these early results suggest continued strength in income tax collections heading into the final months of the fiscal year.

Revised economic outlooks at both the national and state levels, together with updated revenue projections and their effects on Proposition 98, will be incorporated into the Governor's May Revision. We will keep tracking these changes and share further analysis as additional details emerge.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Effort to Limit Local Tax Increases Qualifies for November Ballot



BY DAVE HECKLER

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posted April 24, 2026

Voters will weigh in on a new initiative in November that would limit any new local special or parcel taxes, particularly those placed on the ballot by citizen initiative.

Sponsored by the Howard Jarvis Taxpayers Association, the measure, the Local Taxpayer Protection Act to Save Proposition 13, amends the California Constitution to require that any local taxes, whether passed by local ordinance or initiative, be approved by at least two-thirds of the voters. This measure would also invalidate any voter-approved property tax measures approved prior to the enactment of this proposition if they do not comply with the two-thirds requirement within two years of enactment of this proposition.

Particularly impacted are parcel taxes placed on the ballot by citizen initiative. Already, parcel taxes placed on the ballot by the local governing board require two-thirds approval. This measure would require the same threshold, thus closing what backers of the proposition call a loophole.

That so-called “loophole” was derived from a 2017 court case, which found that Proposition 218’s requirement for two-thirds voter approval of any tax measures did not apply to citizen initiatives (see the October 2017 *Community College Update* article “[State High Court Ruling Could Open the Door for Local Revenues](#)”).

Still waiting to qualify is the California Children’s Education and Health Care Protection Act of 2026. As of April 22, 2026, proponents of this effort to extend the Proposition 30/55 tax increases submitted more than 1.6 million signatures to be validated.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Top Legislative Issues—April 24, 2026

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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Today, April 24, 2026, is the deadline for any bill tagged as a fiscal measure to pass out of the first-house policy committee. The bills that have been keyed nonfiscal have until next Friday, May 1, 2026, to clear policy committees. Since it is the second year of the 2025-26 legislative session, any bill that does not meet these deadlines will be considered dead, absent any rule waivers.

Appropriations Committees have already begun working through the bills that have made it through the policy committees. As we move into focusing on the fiscal aspects of a bill, it is important to be aware of how Appropriations Committees tackle their workload. While policy committees only focus on a particular subject area, the Appropriations Committees have jurisdiction over every bill identified as having fiscal implications. To systematically work through their docket, Appropriations Committees will, after hearing a bill, place any bill that meets a certain cost magnitude on the suspense file. In addition, any bill in which the primary purpose is to create a task force, commission, workgroup, report, or study will also move to the suspense file.

Just prior to the deadline for bills to move out of the Appropriations Committees, which is Friday, May 15, 2026, both committees will review their respective suspense files and release a number of bills to be voted on by the committee members and move forward in the legislative process. Those bills that do make it through the Appropriations Committees will oftentimes have proposed amendments that will make them less costly. Bills that do not make it out of the Appropriations Committees are considered dead.

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

- [Access](#)
- [Employees](#)
- [Facilities](#)
- [Governance and District Operations](#)

- [Instruction](#)
- [Student Health](#)
- [Student Safety](#)
- [2026 Legislative Calendar](#)

Access

[Assembly Bill \(AB\) 2580](#) (Muratsuchi, D-Torrance)—Teacher Credentialing: Programs of Professional Preparation: California State University and Community College Partnerships. This bill would require the California Community Colleges Chancellor's Office (CCCCO) and the California State University (CSU) Chancellor to develop, by July 1, 2027, a plan to increase professional teacher preparation partnerships between CSU campuses and community college districts (CCDs) that addresses (1) the expansion of online programs of professional preparation offered by the CSU in partnership with CCDs to increase access and opportunities for students pursuing teaching careers in rural communities, and (2) the expansion of educator preparation pathways between CCDs and the CSU to include opportunities for concurrent enrollment at the CSU in teacher preparation coursework for community college students pursuing a teaching credential.

Employees

[AB 2417](#) (Zbur, D-Hollywood)—Community Colleges: Part-Time Faculty: Retirement. This bill would require part-time faculty at a CCD, who performs a credible service for retirement benefits, to be provided with options to participate in Social Security, the California State Teachers' Retirement System (CalSTRS) defined benefit program, or the CalSTRS Cash Balance Benefit program. This bill would require the CCCCCO to develop and provide informational materials for part-time faculty about their retirement options. The materials must explain how each option works, the differences in contributions and benefits, and eligibility requirements, so that part-time and substitute faculty better understand their retirement choices and can make informed decisions about membership in available retirement plans.

Facilities

[AB 2176](#) (Fong, D-Alhambra)—Student Housing: Intersegmental Working Group. This bill would require the CCCCCO and the CSU Chancellor to establish an intersegmental student housing working group, composed of representatives from the two chancellors' offices, faculty, and students. The bill would request the University of California (UC) Office of the President to join and appoint representatives to the working group. The bill would require the working group to use assessments of unmet demand developed by the respective segments in order to further analyze systemwide, regional, and campus-specific student housing needs. The bill would require the working group to develop a statewide plan that identifies opportunities for intersegmental collaboration to build campus housing and informs future state funding considerations.

Governance and District Operations

AB 2528 (Solache, D-Lynwood)—Community Colleges: Governing Board Compensation. This bill would increase the maximum compensation that members of CCD governing boards may receive for attending board meetings. Current law caps monthly compensation between \$120 and \$1,500, depending on the size of the district's full-time equivalent student enrollment. The bill would raise those limits to between \$600 and \$4,500 per month, with different caps based on district size—while keeping existing rules that payment is tied to meeting attendance and may be prorated if meetings are missed.

Instruction

AB 2694 (Alvarez, D-San Diego)—Public Postsecondary Education: Community Colleges: Statewide Baccalaureate Degree Program. This bill would modify the conditions under which CCDs may offer baccalaureate degree programs by replacing the existing prohibition on program duplication with a regionalized “substantial similarity” standard and streamline the objection and consultation process for the CSU and UC.

Student Health

AB 2540 (Stefani, D-San Francisco)—Public Health: Public Postsecondary Education: Student Health Centers: Abortion by Medication Techniques. This bill would require a community college that has a student health center to, upon appropriation by the Legislature, on and after January 1, 2029, offer medication abortion services, promote awareness of those services, provide information on those services to students, and post the availability of those services on its internet website. The bill would also require a student health center on a CSU or UC campus, on or before January 1, 2028, to promote awareness of the services for abortion by medication techniques that the student health center offers, provide information on those services to students, and post the availability of those services on its internet website.

Student Safety

Senate Bill 1328 (Cervantes, D-Riverside)—Public Postsecondary Education: Equity in Higher Education Act: Campus Contact. This bill would require each CCD and the CSU Trustees, and requests the UC Regents, to designate an employee as a point of contact for the needs of lesbian, gay, bisexual, asexual, pansexual, transgender, gender-nonconforming, intersex, and two-spirit faculty, staff, and students at a branch campus, satellite location, or site other than the main campus.

2026 Legislative Calendar—Upcoming Holidays and Deadlines

April 24—Last day for policy committees to hear and report to fiscal committees fiscal bills introduced in their house

May 1—Last day for policy committees to hear and report to the floor nonfiscal bills introduced in their house

May 8—Last day for policy committees to meet prior to June 1



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

State's Student Population Continues to Drop



BY DAVE HECKLER

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posted April 27, 2026

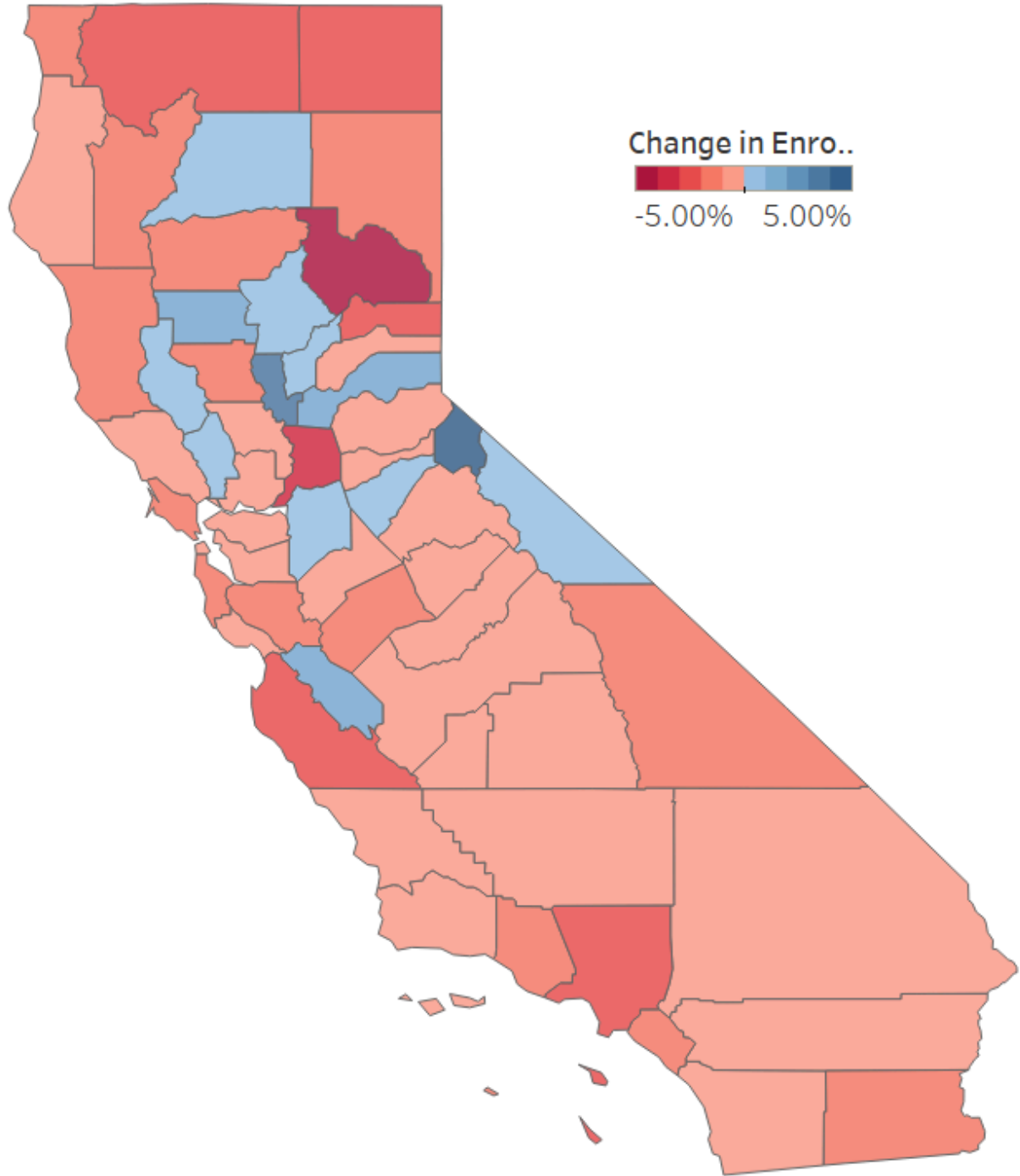
Editor's Note: While declining student-age population is an immediate issue for TK-12 districts, lower TK-12 student enrollment has implications for California's Community Colleges.

California's student population continues to decline faster than expected, according to the latest enrollment data released by the California Department of Education.

According to the data released on Friday, April 17, 2026, the total enrollment across California's schools in 2025-26 is 5,710,360—a decrease of nearly 75,000 pupils, or roughly 1.3% fewer students than in the previous school year. This continues a nine-year trend where the state's student population continues to drop. Since 2016-17, the last year that the state saw a growth in the number of students enrolled in California schools, the state has lost more than 400,000 students, or roughly 7.5%.

The enrollment data, collected as part of the October California Basic Educational Data System census, is a significant decline from what the Department of Finance had forecast in October 2025. Back then, it was projected that statewide enrollment would decline a little more than 10,000 pupils, a scant seventeen hundredths of a percent (0.17%).

While student enrollment is in decline statewide, that decline is not uniform across the state. Of the state's 58 counties, 45 counties saw a decline year over year. However, 13 northern central valley and inland areas have seen modest increases, but not significantly enough to make up for the loss in the rest of the state.



The top ten counties with populations greater than 10,000 students saw a total decline of nearly 60,000 students, with an average decline of 2.42%. Sacramento leads the state in declining enrollment with 3.77% fewer students than in 2024-25.

This year's enrollment is the lowest since 1997-98, when the total student population was about 5.6 million.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

2026-27 CalSTRS Postretirement Earnings Limitation

 [BY MICHELLE MCKAY UNDERWOOD](#)

 [BY TEDDI WENTWORTH](#)

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The California State Teachers' Retirement System (CalSTRS) postretirement earnings limitation for 2026-27 dropped to \$59,565 from \$80,245 in 2025-26. The precipitous drop is a result of the return to a postretirement earnings limitation that equals 50% of the median final compensation amount for all members who retired for service during the fiscal year ending in the previous calendar year. For 2024-25 and 2025-26, the postretirement earnings were temporarily adjusted to equal 70% of the median final compensation amount for all members who retired for service during the fiscal year ending in the previous calendar year. Unless extended by statute, after June 30, 2026, the law will revert to the 50% maximum in effect prior to July 1, 2024. In accordance with Senate Bill 765 (Portantino, Statutes of 2023), the 180-day sit-out exemption also sunsets after July 30, 2026.

Knowing this limit is key for CalSTRS retired annuitants because if a retiree earns compensation for performing retired member activities in excess of the annual postretirement earnings limit, Education Code Section 24214(g) requires CalSTRS to reduce the member's retirement benefit dollar for dollar until the member has repaid the amount of compensation that was earned in excess of the annual earnings limit. These limits apply whether a retiree is employed directly with an education employer, is an employee of a third party (except under certain circumstances), or works as an independent contractor within the California public school system.

To read more on postretirement earnings, see [CalSTRS's Employer Directive 2026-04](#).



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Statutory COLA for 2026-27 is 2.87%

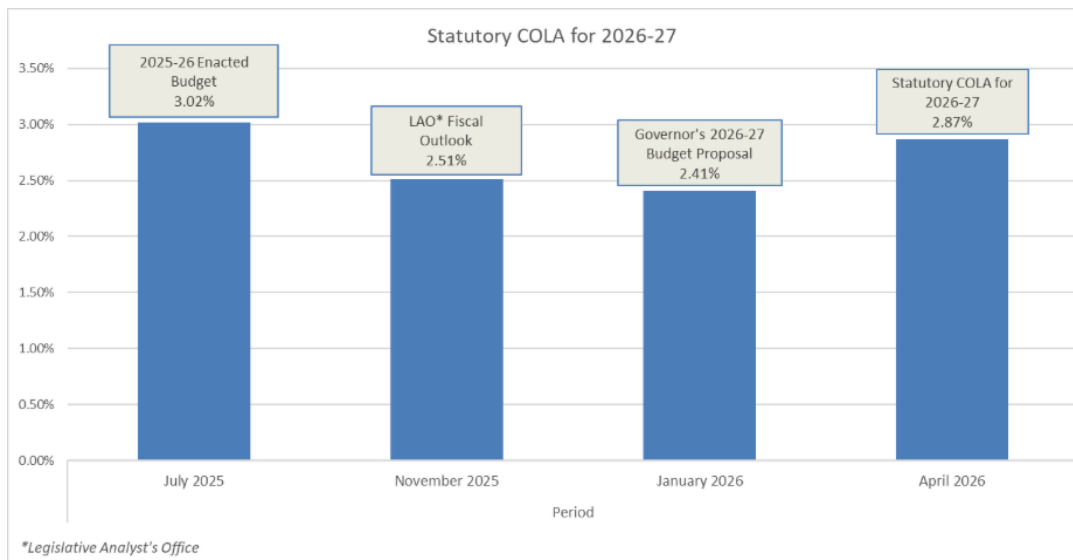
BY DAVE HECKLER

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posted April 30, 2026

Today, April 30, 2026, the U.S. Department of Commerce released the 2026 first quarter value of the implicit price deflator for state and local government goods and services, which provides the final data point needed to calculate the 2026-27 statutory cost-of-living adjustment (COLA) for K-14 education per Education Code Section 42238.02(d)(2).

The latest data point sets the statutory COLA for 2026-27 to be 2.87%, below the forecasted 3.02% when the 2025-26 State Budget was adopted, and greater than the 2.41% estimated in January as part of the Governor's Budget. The calculation of the statutory COLA is unrelated to state factors. Rather, the COLA is calculated based on nationally aggregated data of state and local government consumption.



Between the release of the May Revision and the enactment of the 2026-27 State Budget, the Governor and Legislature must determine if there will be sufficient revenues in 2026-27 to fund the statutory COLA. As noted in the April 2026 *Community College Update* article, "[State Revenues Continue to Outpace Projections as Economic Growth Moderates](#)," the state's revenues are ahead of schedule for the 2026 calendar year. However, geopolitical policies have created uncertainty which is highlighted in the current major stock market indices. Those indices have a direct correlation to state income due primarily to the state's progressive tax structure. The Governor will unveil his May Revision in less than two weeks which will provide clarity on how his office views the near-term forecast for the state economy.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

President Trump Releases FY 2027 Budget Proposal



BY KYLE HYLAND

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posted May 5, 2026

The Trump Administration has released its [full budget proposal](#) for federal fiscal year (FY) 2027, outlining significant changes to federal education and workforce programs that impact community colleges. The proposal continues a multiyear effort to reduce federal education spending, consolidate programs, and shift greater responsibility to states and other federal agencies.

The first vetting of the proposals came last week as U.S. Education Secretary Linda McMahon went before the Senate Appropriations Committee. Numerous Senators, of both parties, expressed concerns regarding the proposed elimination of the TRIO program, as noted below.

Notably, many of the proposals included in the FY 2027 budget were also proposed in the FY 2026 budget (see the article "[Details of the FY 2026 Presidential Proposal](#)" in the June 2025 *Community College Update*) but were ultimately rejected by Congress and did not go into effect in the final FY 2026 Enacted Budget (see the article "[Bipartisan Budget Deal Safeguards Education Funding](#)" in the January 2026 *Community College Update*).

Below we highlight the significant proposals in Trump's FY 2027 budget that would impact community colleges.

Pell Grants and Federal Work Study

The President's FY 2027 proposal sets a maximum Pell award of \$7,395 for the 2027-2028 award, level with the 2025-2026 award year. The Administration recognizes the growing Pell shortfall and provides an additional \$10.5 billion in discretionary budget authority over the FY 2025 level to maintain the maximum award.

The Administration proposes to significantly restructure the Federal Work-Study program by requiring employers to cover 90% of student wages, reducing the federal share to 10%. This change, coupled with a proposed reduction of approximately \$1.1 billion in program funding, is intended to shift more responsibility to employers.

Career Technical Education State Grants

The FY 2027 proposal includes a significant structural change to Career Technical Education (CTE) State Grants (Carl D. Perkins), a major funding source supporting community college career pathways and workforce programs.

While funding for Perkins is maintained at approximately \$1.44 billion, the Administration proposes to remove the program from the U.S. Department of Education (ED) and transfer it to the Department of Labor (DOL). This proposal follows last year's Interagency Agreement between the ED and DOL to transfer funding, administration, and oversight of Perkins and the Adult Education and Family Literacy Act from the ED's Office of Career and Technical Education to the Employment and Training Administration at the DOL.

Under the proposal, Perkins would no longer operate as a dedicated education formula grant. Instead, funding would be incorporated into broader federal workforce development programs within the DOL.

This represents a substantial policy shift, moving CTE from a state-driven education program to a federally administered workforce development framework, with potential implications for how community colleges access and align these funds.

Postsecondary Programs Proposed for Elimination

The FY 2027 proposal includes the elimination of numerous programs that directly impact community college students, particularly those focused on college access and student support.

Program	Description	FY 2025 (In millions)
TRIO	Eight programs that support disadvantaged students from middle school through college	\$1,191.0
Developing Hispanic-Serving (HSI) Institutions	Provides grants to eligible colleges and universities to expand educational opportunities, improve academic quality, and increase the enrollment, retention, and graduation rates of Hispanic and low-income students	\$94.6

Federal Supplemental Educational Opportunity Grant	Provides need-based grant aid to eligible undergraduate students to help reduce financial barriers to postsecondary education	\$910.0
Adult Education	Funds local adult education programs via state formula grants	\$729.2
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)	Boosts college preparation for low-income middle and high school students through partnerships	\$388.0
Fund for the Improvement of Postsecondary Education	Supports innovative and responsive projects that improve postsecondary educational opportunities across a broad range of issues and challenges	\$171.0
Strengthening Institutions Program	Helps expand capacity to serve low-income students by providing funds to improve and strengthen the academic quality, institutional management, and fiscal stability of eligible institutions	\$112.1
Child Care Access Means Parents in School Program	Supports low-income student-parents by providing access to affordable, high-quality child care while they pursue postsecondary education	\$75
Teacher Quality Partnership Program	Funds undergraduate and residency teacher preparation programs; grants terminated earlier this year	\$10.5
Graduate Assistance in Areas of National Need Program	Provides financial support to graduate students pursuing advanced degrees in fields deemed to be of national importance	\$23.5
Augustus F. Hawkins Centers of Excellence Program	Supports teacher preparation at Historically Black College and Universities, tribal colleges, and minority-serving institutions	\$15

Research and Data Collection Programs

The Administration requests \$261.3 million for Institute of Education Sciences activities, representing a reduction of \$531.8 million compared to FY 2025 levels.

This significant decrease reflects a continued effort to scale back federal investments in education research, data collection, and evaluation. For community colleges, this may reduce the availability of:

- Postsecondary research funding
- Data systems and longitudinal tracking
- Evidence-based program evaluation support

Next Steps

The President's FY 2027 proposal serves as the starting point for the federal budget process. Congress will now develop its own appropriations bills, and—as demonstrated in FY 2026—many of the Administration's proposed changes may face bipartisan resistance.

Given that similar proposals were rejected last year, it remains uncertain whether these changes will be enacted. The federal budget process is inherently fluid, and final outcomes will depend on congressional negotiations in the months ahead.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Assembly Democrats' 2026-27 Budget Priorities



BY [MICHELLE MCKAY UNDERWOOD](#)

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posted May 8, 2026

Assembly Democrats released their "[Road Map to a Responsible & Compassionate Budget](#)," outlining a fiscally cautious approach to the 2026-27 State Budget focused on protecting core state investments amid ongoing economic uncertainty. For education, the proposal prioritizes maintaining stable Proposition 98 funding levels—noting that the Governor's Budget shortchanges schools by billions, likely alluding to the Proposition 98 settle-up proposal. It is important to note that Assembly Democrats align with Senate Democrats' perspective (see the April 2026 *Community College Update* article "[Senate Democrats Release State Budget Plan](#)") that the current revenue surge (of one-time funds) should go towards schools (and presumably community colleges), building up reserves and one-time needs.

Specific to higher education, the document states that the community college system provides critical workforce preparation and that enrollment has been increasing since the pandemic. Assembly Democrats also state that they want to "hold the line" on funding for all higher education systems and remain committed to a higher education bond, possibly referencing Assembly Bill 48 (Alvarez, D-San Diego), which would place an unspecified higher education facilities bond on a future statewide ballot.

The road map notes that "Child care is a critical part of education, too, and a consistent Assembly funding priority," potentially fitting together with or alongside the Senate's proposal to shift all California State Preschool Program costs into Proposition 98. Either shift into Proposition 98 would likely be accompanied by a corresponding rebench of the minimum guarantee but could affect funding available to community colleges if future spending in either category grows beyond the rebench.

With both houses having weighed in and budget subcommittee work complete, the stage is set for the release of the May Revision, anticipated next Thursday, May 14, 2026.



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Top Legislative Issues—May 8, 2026

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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The Assembly and Senate Appropriations Committees are gearing up for the next significant legislative deadline, which is next Friday, May 15, 2026. This is the deadline for fiscal bills to clear the first house Appropriations Committees and make it on to the house floors.

Over the last several weeks, the Appropriations Committees have sent hundreds of bills to their respective suspense files, which is where bills that meet a certain cost magnitude go until all of those measures can be considered at once. The committees will take up their suspense files next Thursday, May 14, 2026, so that they can be in their districts on Friday. This means that we will know the fate of several hundred bills, including a number of significant higher education and community college measures, by the end of next week.

Since it is the second year of the 2025-26 legislative session, any bill that is held by the Appropriations Committees is considered dead, absent rule waivers. If a bill does make it out of the Appropriations Committees, it will head to the house floor for a full vote before it goes to the second house, where the process starts anew. Legislators have until Friday, May 29, 2026, to get bills approved by the house of origin.

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

- [Campus Safety](#)
- [College and Career](#)
- [Financial Aid](#)
- [Governance and District Operations](#)
- [Instruction](#)
- [Student Health](#)

- [2026 Legislative Calendar](#)

Campus Safety

[Assembly Bill \(AB\) 2212](#) (Bauer-Kahan, D-Orinda)—**Postsecondary Education: Sexual Harassment, Harassment, Intimidation, and Bullying Policies: Student Orientation and Training.** As amended on April 23, 2026, this bill would require a postsecondary education institution to update its sexual harassment complaint adjudication policies and campus student orientation information and training to include information on various forms of sexual exploitation, harassment, intimidation, bullying, and technology-facilitated harassment.

College and Career

[AB 1796](#) (Jackson, D-Moreno Valley)—**Licensed Professional Interior Designer Practice Act.** As amended on April 16, 2026, this bill would change how interior designers are regulated in California by creating a state licensing system instead of the current voluntary certification. Under this bill, people who want to practice “professional interior design” (especially work connected to building construction and safety) would need to meet state requirements such as education, experience, and passing an exam, and would be licensed by the California Architects Board. The bill also defines what counts as professional interior design, sets rules for contracts and design documents, and creates penalties for practicing without a license. It phases out the existing private certification system and replaces it with a state-run program by around 2028.

Financial Aid

[AB 2251](#) (Rodriguez, Celeste, D-San Fernando)—**Student Financial Aid: Cal Grant Program: Cost of Attendance.** As amended on April 16, 2026, this bill would require, as part of the criteria to be a qualifying institution under the Cal Grant Program, an institution to, no later than the start of the 2027-28 academic year, develop and implement a cost of attendance policy and adjustment process to estimate and adjust cost of attendance information in a manner that is consistent with federal standards.

[AB 2422](#) (Caloza, D-Los Angeles)—**Student Financial Aid: Delayed Financial Aid Awards: Extensions.** As amended on April 16, 2026, this bill would, commencing with the 2027-28 academic year, require community college districts (CCDs), for a student whose financial aid award is delayed due to factors that are outside of the student’s control, to extend specified enrollment and financial deadlines and refrain from imposing punitive actions.

[AB 2768](#) (Ahrens, D-Silicon Valley)—**Student Financial Aid: Deferment of Fees and Costs: Foster Youth.** As introduced in February 20, 2026, this bill would require CCDs to defer the unpaid portion of enrollment fees and costs for a student that is a foster youth or former foster youth upon the student’s initial enrollment at the postsecondary educational institutional until the student has received an initial disbursement of the student’s financial aid award.

Governance and District Operations

AB 1809 (Fong, D-Alhambra)—Public Contracts: School and Community College Districts. As amended on March 23, 2026, this bill would make provisions authorizing job order contracting for TK-14 districts permanent by removing their current January 1, 2027, sunset dates, and would repeal certain planning requirements tied to those contracts. The bill also limits task order and job order contracts to no more than five years while preserving the validity of individual orders after a contract expires and extends obligations such as sworn contractor disclosures and skilled workforce commitments.

Instruction

AB 2206 (Fong)—Teacher Credentialing: Community College Baccalaureate Degrees: Designated Subjects Career Technical Education Teaching Credential. As amended on April 13, 2026, this bill would establish a pilot program that authorizes California Community Colleges that offered approved baccalaureate degrees before January 1, 2026, to provide a corresponding program of personalized preparation and recommend the issuance of designated subjects teacher credentials in the career technical education (CTE) field associated with the baccalaureate degree. Under this pilot program, participation is limited to community colleges that are already authorized to offer bachelor's degrees, and any such program would require approval from the Commission on Teacher Credentialing. Participating colleges could prepare candidates locally and recommend them directly for CTE teaching credentials. The pilot allows candidates to earn a CTE teaching credential through a bachelor's degree-based preparation program, rather than the traditional experience-based pathway, raising questions about whether the three years of industry experience would be required for participants. The pilot program would run until January 1, 2033.

Student Health

AB 1669 (Pacheco, D-Downey)—Student Health: Medical Leaves of Absence: Mental Health. As amended on April 16, 2026, this bill would, commencing with the 2027-28 academic year, require a campus of the California Community Colleges to (1) adopt a written policy to allow a student to take a voluntary medical leave of absence for a period to be determined by the postsecondary educational institution, or for a period of up to one academic year, whichever is longer, and (2) provide reasonable accommodations to a student facing a medical challenge, without requiring the student to provide documentation of the medical challenge, so that the student is able complete their course of study and research. The bill would prohibit the leave of absence policy from, among other things, requiring a student who takes a medical leave of absence to submit an official notice of withdrawal to the postsecondary educational institution.

2026 Legislative Calendar—Upcoming Holidays and Deadlines

May 8—Last day for policy committees to meet prior to June 1

May 15—Last day for fiscal committees to hear and report to the floor bills introduced in their house; last day for fiscal committees to meet prior to June 1



COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Ask SSC . . . Would TBL Change Minimum CCAP Minutes?



BY KYLE HYLAND

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posted May 12, 2026

Q. Is it true that the Newsom Administration is proposing to change the minimum instructional minutes requirement for dually enrolled students in College and Career Access Pathways (CCAP) Partnership programs from 240 minutes to 180 minutes?

A. Yes. The Newsom Administration has released proposed trailer bill language (TBL) that would reduce the minimum day requirement for students participating in dual enrollment programs, including but not limited to those participating pursuant to CCAP partnership agreements, from 240 minutes to 180 minutes for purposes of meeting the minimum instructional minute requirements to generate average daily attendance (ADA).

Under current law, students enrolled in early college or middle college high schools who are also enrolled as special part-time students in a community college and earning academic credit can generate a full day of attendance when scheduled for at least 180 minutes per instructional day. Most other high school students are generally subject to a 240-minute minimum day requirement and if dually enrolled in community college classes would generate 3/4 of a day of attendance if scheduled for 180-minute instructional days. The proposed TBL would extend the 180-minute standard more broadly to students participating in dual enrollment partnerships, including, but not limited to, CCAP programs.

The Department of Finance (DOF) defended the proposal at the May 5, 2026, Assembly Budget Subcommittee on Education Finance hearing. During the hearing, Assemblymember David Alvarez (D-San Diego), who chairs the subcommittee, asked how the change would impact school districts and community colleges and whether ADA was already fully covered for dual enrollment students under existing law.

DOF staff stated that the purpose of the proposal was to standardize instructional minute requirements across dual enrollment models so that schools participating in dual enrollment programs could generate a full unit of ADA at 180 instructional minutes. The DOF explained that while some existing models, such as middle college and early college high schools, already allow schools to generate full ADA at 180 instructional minutes, other dual enrollment programs remain subject to the standard 240-minute minimum school day requirement. The DOF argued that reducing the requirement to 180 minutes for CCAP and similar programs would provide additional flexibility and remove barriers for schools implementing dual enrollment partnerships.

Governor Gavin Newsom must release his May Revision by May 14, 2026. At that time, it will become clearer whether the Administration intends to maintain the proposed TBL related to dual enrollment minutes. Furthermore, the Legislature will also have to support the language in order for it to make it into the final 2026-27 State Budget package.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Rising Prices and the Statutory COLA

BY JOHN GRAY

BY PATTI F. HERRERA, EDD

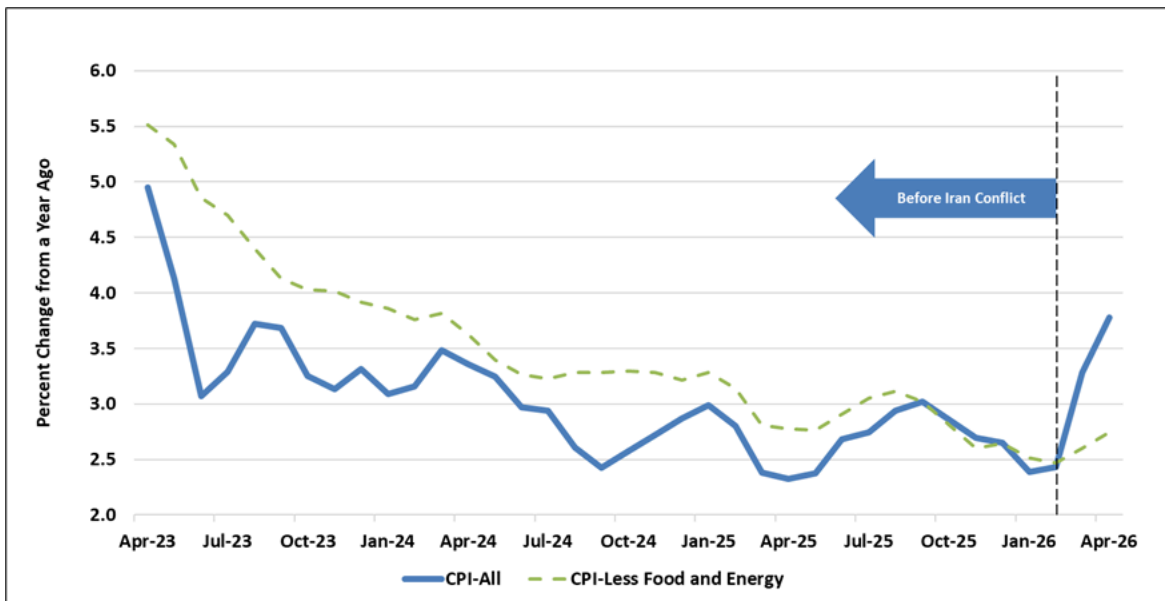
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posted May 13, 2026

The Bureau of Labor Statistics released the latest inflation figures today, May 12, 2026, showing clear signs of how the conflict in the Middle East is beginning to impact prices. And though current inflation trends will not impact the statutory cost-of-living adjustment (COLA) for the 2026-27 fiscal year, if they persist with a protracted or expanded war choking off oil and gas supplies from the Strait of Hormuz, it most certainly would impact the COLA for 2027-28.

Energy costs account for over 40% of the change in the Consumer Price Index (CPI), the most common measure of inflation. Compared to last April, the CPI for all items, including more volatile food and energy items, rose 3.8%. Core inflation, which excludes food and energy, increased by 2.8% from a year ago.

Figure 1. Consumer Price Index



The basket of energy goods and services increased 179% from last April. Driving the rise in energy prices were costs for gas and fuel oil, which increased 28.4% and 54.3%, respectively, from last year. Transportation services also increased but at a much more modest 4.3% rate. By comparison, non-food and non-energy commodity prices remained steady on a monthly basis and on an annual basis increased by a mere 1.1%.

So far, the inflationary impact of the Iranian conflict appears limited to energy. This could change, however, if peace in the region is not secured in the short term and rising energy costs begin to affect other goods and services that flow through the Strait of Hormuz. For example, fertilizer costs are beginning to rise, which will impact the price of food.

The Impact on COLA

As mentioned earlier, April's inflation figures do not impact the statutory COLA for the 2026-27 fiscal year because the final data point to compute the budget-year COLA is the first quarter of 2026 (January through March), or before the inflationary effect of the Iran crisis hit U.S. shores. If, however, the conflict persists and continues to suppress global oil and gas supply chains, we can expect to see an uptick in the statutory COLA for 2027-28 for two reasons.

The first is the obvious reason that prices themselves likely will be higher. The second relates more specifically to *how* the annual statutory COLA is calculated. COLA is not simply a snapshot of the price of a basket of goods and services. Rather, it is the *rate of change* in prices from one year to the next. Thus, if prices surge—even temporarily—it will impact COLA.

One of the things we will be looking for with the release of the Governor's 2026-27 May Revision will be any revisions to the out-year COLAs that community college districts use in their multiyear projections. As usual, we will update the School Services of California Inc. Financial Projection Dashboard with the 2026-27 statutory COLA and any revisions to the out-year COLAs as part of our May Revision updates.

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Initial Impressions from Governor Newsom's 2026-27 May Revision



BY SSC TEAM

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posted May 14, 2026

Today, May 14, 2026, Governor Gavin Newsom released details of his revised 2026-27 State Budget proposal.

The purpose of this article is to provide a high-level overview of the Governor's major assertions regarding the May Revision. We address the California Community Colleges issues highlighted this morning in the Governor's press conference, press release, and high-level State Budget summary, while reserving detailed analysis and commentary for our *Community College Update* article, which will be released later today.

Level of Proposition 98 Funding

The minimum guarantee (Guarantee) is calculated to be \$124.9 billion in 2024-25, \$125.1 billion in 2025-26, and \$127.1 billion in 2026-27. These revised Proposition 98 levels represent an increase of approximately \$28 billion over the three-year period relative to the 2025-26 Enacted Budget, and an increase of approximately \$6.4 billion from Governor's Budget.

In addition, the Proposition 98 formula requires an \$8.3 billion maintenance factor payment in 2024-25, which will be paid in addition to the Guarantee level and accounts for much of the increase in the Guarantee in that fiscal year. This payment will fully retire the Proposition 98 maintenance factor balance.

The Governor continues his January proposal to appropriate less than the currently calculated Proposition 98 Guarantee in 2025-26. That settle-up has been adjusted down to \$3.9 billion. According to the Administration, this proposal is intended to mitigate the risk of appropriating more funding to Proposition 98 than may ultimately be available once the final Guarantee calculation is determined. The Administration states that if, in spring 2027, revenues remain at the same or higher levels for the 2025-26 fiscal year, the Legislature is statutorily required to pay this amount back to TK-14 schools and will need to schedule its payment in the 2027 Budget Act,

The May Revision places the Proposition 98 Guarantee in Test 1 for the entire three-year budget window. Under Test 1, the Guarantee is generally equal to approximately 40% of General Fund revenues, in addition to local property tax revenues.

Proposition 98 Rainy Day Fund

The May Revision significantly increases funding for the Proposition 98 Rainy Day Fund due to higher projected capital gains revenues. Instead of a planned withdrawal in 2026-27, the state now expects mandatory deposits totaling \$8.7 billion over the three-year budget window. The May Revision also increases the discretionary deposit from \$240 million to \$1.6 billion, bringing the fund's projected balance to \$10.3 billion. Of the \$6.4 billion increase in the Proposition 98 Guarantee since the Governor's Budget, \$4.6 billion is required to be deposited into the Proposition 98 Rainy Day Fund.

SCFF, Paid Pregnancy Disability Leave, and Enrollment

The Governor proposes an increase of \$197.7 million for the Student Centered Funding Formula (SCFF) to reflect a change in the cost-of-living adjustment (COLA) from 2.41% in January to 4.31% in May, of which 1.40% is discretionary (the statutory COLA at May Revision is 2.87%). This increases the total proposed cost-of-living SCFF adjustment in 2026-27 to \$438.3 million.

The May Revision requires all community colleges, as well as TK-12 public schools, to provide all employees with up to 14 weeks of paid pregnancy disability leave beginning in 2026-27. The Administration claims that costs of this benefit are absorbable within the 1.4% discretionary SCFF COLA.

The May Revision includes an ongoing increase of \$2 million to maintain the Governor's Budget proposal to fund 0.5% enrollment growth in 2026-27. The May Revision also maintains the addition of 1.0% ongoing growth beginning in 2025-26.

Categorical Programs

To reflect a change in the COLA from 2.41% to 2.87%, the May Revision includes an ongoing increase of \$6.1 million for select categorical programs and the Adult Education Program.

The May Revision also includes a one-time investment of \$9.7 million (available over three years) to support the Adult Learner Demonstration Project. This program provides comprehensive services to assist low-income adult workers move into stable and higher-paying jobs.

Student Support Block Grant

The proposal also provides an increase of \$607,000 to support the Student Support Block Grant. This increases the total amount proposed for 2026-27 to \$100.6 million.

Summary

This broad overview of the Governor's revised State Budget proposal is intended to keep interest holders informed as additional details emerge. Over the next several hours and days, we will continue analyzing the proposal and working to distill the information into actionable guidance for community colleges.

\$123.8	\$124.9	\$1.1	\$121.4	\$125.1	\$3.7	\$125.5	\$127.1	\$1.6
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Across the three fiscal years, the Proposition 98 minimum guarantee continues to be determined by Test 1.

The Proposition 98 formula also requires an \$8.3 billion maintenance factor in 2024-25, which will fully retire the existing maintenance factor obligation resulting from the suspension of the minimum guarantee in 2023-24.

The Governor maintains his “settle-up” proposal to underfund the Proposition 98 minimum guarantee in the 2025-26 fiscal year, though the amount proposed to be withheld is decreased from \$5.6 billion to \$3.9 billion. The May Revision indicates these funds will be withheld until spring 027, at which point if revenues estimates are the same or higher, funds will be allocated via the 2027 Budget Act. With this “settle-up” proposal, Proposition 98 is funded at \$121.2 billion in 2025-26. The May Revision fully repays the existing \$1.9 billion “settle-up” that was created in the 2025 Budget Act for the 2024-25 minimum guarantee.

The increased revenues from capital gains require greater deposits into the Public School System Stabilization Account (PSSSA) and eliminate the required withdrawal that was projected in the Governor’s January State Budget. Across the three-year budget window, \$8.7 billion is required to be deposited into the PSSSA. The May Revision proposes to make an additional discretionary \$1.6 billion deposit into the PSSSA, which brings the total balance to \$10.3 billion.

SCFF, COLA, and Enrollment

The May Revision proposes to fully fund the statutory cost-of-living adjustment (COLA) of 2.87%, an increase of 0.46 percentage points from what was projected at the Governor’s Budget. In addition, the May Revision proposes an additional investment of \$146.4 million ongoing to the SCFF to absorb the costs of the new requirement to provide employees with up to 14 weeks of paid pregnancy disability leave (see section below).

This additional ongoing funding increases the total proposed cost-of-living SCFF adjustment in 2026-27 to \$438.3 million, which equates to a 4.31% augmented COLA. The May Revision includes an ongoing increase of \$122.8 million as a result of decreased offsetting local property tax revenues.

The May Revision includes an ongoing increase of \$2 million to maintain the Governor’s Budget proposal to fund 0.5% enrollment growth in 2026-27. The May Revision also maintains the addition of 1% ongoing growth beginning in 2025-26.

Pregnancy Paid Leave

The Governor is proposing a paid pregnancy disability leave entitlement for TK-14 employees. Specifically, TK-14 districts would be required to provide up to 14 weeks of fully paid leave for academic and classified employees who are disabled because of pregnancy, miscarriage, childbirth, termination of pregnancy, or related recovery, with the duration determined by the employee and their physician. The proposal would prohibit districts from deducting this leave from other available state or federal leave entitlements, require continuation of health benefits during the leave, and expressly extend paid leave protections to part-time employees using specified compensation formulas based on assigned or average hours worked. The proposal would prohibit minimum service or hours-worked eligibility requirements and clarify that collective bargaining agreements providing greater disability or parental leave rights would remain in effect.

Other California Community College Apportionments and Categorical Programs

While the SCFF would receive the 4.31% augmented COLA, other selected community college programs funded outside of the SCFF would receive the 2.87% statutory COLA. Those programs are: Adult Education, Extended Opportunity Programs and Services, Disabled Students Programs and Services, Apprenticeship, CalWORKs Student Services and Cooperative Agencies Resources for Education, Mandates Block Grant and reimbursements, and the childcare tax bailout. The May Revision proposes another \$6.1 million to pay for the increased COLA, meaning the total to apply the 2.87% COLA to these categorical programs is \$36.7 million ongoing.

Additionally, the Governor’s Budget proposal includes the following investments outside of the SCFF:

- An increase of \$607,000 one-time to the proposed Student Support Block Grant from the January State Budget proposal for a total of \$100.6 million for 2026-27
- A one-time \$9.7 million (available over three years) investment to support the Adult Learner Demonstration Project, which provides comprehensive services to assist low-income adult workers move into stable and higher-paying jobs

Facilities and Deferred Maintenance

The Governor does not propose any additional investments to facilities or student housing in his May Revision proposal. However, the Governor does retain his January budget proposal to provide \$120.7 million one-time for CCDs to address deferred maintenance needs. He also retains his proposal of \$736.9 million one-time in Proposition 2 (2024) bond funds to support 10 new projects and 29 continuing projects for the California Community Colleges (CCC) system.

Student Aid Commission

The May Revision also makes the following adjustments that add, reduce, or amend Student Aid Commission proposals from the Governor’s January State Budget proposal:

- **Cal Grant Program Caseload Adjustments**—Updates Cal Grant expenditure estimates to reflect revised projections of Cal Grant-eligible student enrollment, with total program costs estimated at approximately \$2.5 billion in 2024-25, \$2.9 billion in 2025-26, and \$3.2 billion in 2026-27. The May Revision includes an increase of \$4.8 million one-time General Fund in 2025-26 and \$31.5 million ongoing General Fund beginning in 2026-27.
- **Middle Class Scholarship Program**—Reduces General Fund support for the Middle Class Scholarship Program by a net \$90.5 million one-time in 2025-26 to reflect revised estimates of scholarship awards issued for the 2025-26 academic year, consistent with the program’s payment schedule established in the 2025 Budget Act.
- **Golden State Teacher Grant Program (GSTG)**—Withdraws the Governor’s Budget proposal to reappropriate \$14.4 million General Fund for the GSTG, based on updated estimates showing full expenditure of those funds in 2025-26. In lieu of the reappropriation, the May Revision proposes an increase of \$16.2 million in federal Individuals with Disabilities Education Act funds to support grants of up to \$20,000 for prospective special education teachers, as well as \$1.6 million one-time federal Title II funds in 2026-27 to support grants of up to \$10,000 for prospective teachers in other subject areas.

- **Workforce Pell Implementation**—Provides a one-time increase of \$664,000 General Fund to support California Student Aid Commission implementation activities related to participation in the new federal Workforce Pell Grant program authorized under H.R. 1 (2025).

The Rest of Higher Education

The May Revision maintains the proposed \$254.3 million ongoing General Fund increase for the University of California (UC), representing the fifth and final 5% base increase under the Compact, and also maintains \$96.3 million ongoing General Fund to partially fund the fourth-year Compact payment scheduled in the 2025 Budget Act. The proposal also maintains several deferrals, including the \$240.8 million one-time deferral of the 2025-26 Compact investment to 2027-28, a \$31 million deferral related to replacing 902 nonresident students with California resident students, and a \$129.7 million one-time base repayment deferral from 2026-27 to 2027-28. It also includes \$1.5 million one-time General Fund for First Star Academy foster youth cohorts at UC campuses.

The May Revision maintains the proposed \$264.8 million ongoing General Fund increase for the California State University, representing the fifth and final 5% base increase under the Compact, and also maintains \$100.9 million ongoing General Fund to partially fund the fourth-year Compact payment scheduled in the 2025 Budget Act. The proposal also maintains the planned one-time deferral of the 2025-26 Compact investment of \$252.3 million to 2027-28 and delays a \$143.8 million one-time repayment, representing a deferred 3% base increase from 2025-26, from 2026-27 to 2027-28.

TK-12 Education Proposals

Similar to the CCC side of the budget, Governor Newsom fully funds the 2.87% COLA for the LCFF in 2026-27, plus additional resources that result in a (statutory plus discretionary) COLA of 4.31% to help absorb costs of the proposed paid pregnancy disability leave benefit and other cost pressures.

The May Revision increases the amount of one-time funds available for the Student Support and Professional Development Discretionary Block Grant from \$2.8 billion to \$5.0 billion.

The Governor also proposes a significant increase to special education with an increase of \$2.4 billion compared to the 2025-26 Enacted Budget.

In Closing

In all, Governor Newsom's 2026-27 May Revision presents a notably stronger outlook for TK-14 education than the Governor's Budget in January, which was already a solid start to 2026-27 State Budget deliberations. With substantial increases to Proposition 98 funding, a higher SCFF COLA, and expanded one-time discretionary resources, the proposal reflects Governor Newsom's continued commitment to stabilizing and strengthening CCDs during a period of fiscal and operational pressure. That said, concerns remain regarding the Administration's continued reliance on the Proposition 98 settle-up proposal, which continues to create uncertainty around the minimum guarantee and remains a point of discomfort for many education interest holders.

While important implementation questions remain—particularly around new ongoing obligations such as paid pregnancy disability leave—most CCDs will likely view this May Revision as a positive and supportive budget proposal that provides both flexibility and meaningful investments in core educational priorities.

Position Title	Classification	Hire Date	Division/Department	Site	Salary/Hourly Rate	State	Notes
Fire Academy Instructor	Part-time Academic	10/4/2019	Human Services & Technology	SAC	\$94.44	AZ	
FP-Speech Comm Instructor	Part-time Academic	10/13/2015	Human Services	SAC	\$99.16	IL	
Criminal Justice Acad Instructor	Part-time Academic	7/5/2016	Human Services	SAC	\$99.16	NM	
Criminal Justice Acad Instructor	Part-time Academic	8/29/1995	Human Services & Technology	SAC	\$94.44	OR	
Sociology Instructor	Part-time Academic	4/15/2019	Humanities & Social Sciences	SAC	\$99.16	VA	
Art Instructor	Part-time Academic	6/13/2016	Fine & Performing Arts	SAC	\$99.16	AR	
Criminal Justice Acad Instructor	Part-time Academic	5/8/2023	Human Services & Technology	SAC	\$89.95	CO	
Ethnic Studies Instructor	Part-time Academic	9/1/2025	Arts, Humanities	SCC	\$99.16	GA	
Automotive Technology Instructor	Part-time Academic	6/10/2024	Human Services & Technology	SAC	\$94.44	TX	
English Instructor	Part-time Academic	8/28/2017	Humanities	SAC	\$99.16	OR	
Office Tech/Comp App Instructor	Part-time Academic	1/3/2023	Continuing Ed	OEC	\$76.18	CA*	California home address with a Utah mailing address
Instructor - ESL	Part-time Academic	5/14/2025	Continuing Ed	OEC	\$69.01	NM	
Health Education Instructor	Part-time Academic	11/20/2023	Continuing Ed	CEC	\$70.75	CA*	Will be relocating to New Jersey during the summer 2026.
Mathematics Instructor	Full-time Academic	1/1/2003	Mathematics/Sciences	SCC	\$173,438.10	KY	
HCA PT Instructor	Part-time Academic	4/29/2026	Business & Career Tech	SCC	\$89.95	TN*	California mailing address but home is in Tennessee
English Instructor	Part-time Academic	8/22/2016	English	SAC	\$109.31	UT	

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
2025-26 FTES (P2) ESTIMATED ACTUALS COMPARISON TO 2024-25 FTES (RECALC) ACTUALS

FINAL

RG reports as of April 3, 2026

	2022-2023			2023-2024			2024-2025			2025-2026			2025-2026		
	(RECALC) with Summer Shift Actuals as of October 17, 2023			(RECALC) Actuals with Summer Shift as of October 14, 2024			(RECALC) Actuals as of October 15, 2025			(P2) Estimated Actuals as of April 3, 2026			Better (Worse) 2025-26 (P2) vs. 2024-25 (RECALC) Actuals		
	TOTAL	SAC	SCC	TOTAL	SAC	SCC	TOTAL	SAC	SCC	TOTAL	SAC	SCC	TOTAL	SAC	SCC
SUMMER															
NC	119.40	55.67	63.73	159.89	81.89	78.00	127.91	74.49	53.42	194.12	67.92	126.20	66.21	(6.57)	72.78
NC-IS/DE	146.75	79.11	67.64	265.61	161.78	103.83	377.93	328.06	49.87	496.97	448.96	48.01	119.04	120.90	(1.86)
CDCP	336.93	223.26	113.67	445.77	357.21	88.56	358.63	297.26	61.37	456.11	357.40	98.71	97.48	60.14	37.34
CDCP-IS/DE	855.00	651.78	203.22	953.24	633.05	320.19	1,263.12	863.86	399.26	1,503.91	1,060.47	443.44	240.79	196.61	44.18
CR	541.51	384.55	156.96	624.39	438.72	185.67	1,955.17	1,449.43	505.74	2,737.91	1,993.93	743.98	782.74	544.50	238.24
SUMMER TOTALS	1,999.59	1,394.37	605.22	2,448.90	1,672.65	776.25	4,082.76	3,013.10	1,069.66	5,389.02	3,928.68	1,460.34	1,306.26	915.58	390.68
FALL															
NC	305.20	169.17	136.03	358.10	194.73	163.37	378.78	173.08	205.70	505.13	212.33	292.80	126.35	39.25	87.10
NC-IS/DE	240.96	174.47	66.49	478.63	347.65	130.98	532.35	482.33	50.02	422.54	344.61	77.93	(109.81)	(137.72)	27.91
CDCP	1,021.84	782.73	239.11	1,057.40	774.20	283.20	1,191.72	837.52	354.20	1,254.87	923.60	331.27	63.15	86.08	(22.93)
CDCP-IS/DE	1,101.22	710.37	390.85	1,451.32	938.92	512.40	1,804.09	1,195.70	608.39	2,364.72	1,682.28	682.44	560.63	486.58	74.05
CR															
IS_DSCH	1,779.81	1,200.79	579.02	1,928.85	1,291.21	637.64	2,178.70	1,529.37	649.33	2,406.36	1,618.32	788.04	227.66	88.95	138.71
IS_WSCH	1,881.49	1,257.59	623.90	2,018.58	1,357.45	661.13	2,027.90	1,378.97	648.93	1,975.58	1,362.21	613.37	(52.32)	(16.76)	(35.56)
DSCH	339.39	284.53	54.86	181.37	147.81	33.56	179.63	142.50	37.13	152.93	119.26	33.67	(26.70)	(23.24)	(3.46)
Positive	1,444.75	1,348.84	95.91	1,359.65	1,241.22	118.43	1,406.68	1,374.06	32.62	1,527.06	1,459.69	67.37	120.38	85.63	34.75
WSCH	3,107.41	1,993.72	1,113.69	3,311.55	2,183.46	1,128.09	3,175.13	2,152.70	1,022.43	3,003.34	2,107.85	895.49	(171.79)	(44.85)	(126.94)
TOTAL CR	8,552.85	6,085.47	2,467.38	8,800.00	6,221.15	2,578.85	8,968.04	6,577.60	2,390.44	9,065.27	6,667.33	2,397.94	97.23	89.73	7.50
FALL TOTALS	11,222.07	7,922.21	3,299.86	12,145.45	8,476.65	3,668.80	12,874.98	9,266.23	3,608.75	13,612.53	9,830.15	3,782.38	737.55	563.92	173.63
SPRING															
NC	342.82	185.23	157.59	407.68	186.43	221.25	415.62	170.99	244.63	334.51	130.79	203.72	(81.11)	(40.20)	(40.91)
NC-IS/DE	351.65	202.73	148.92	500.30	447.47	52.83	522.24	480.16	42.08	415.92	295.06	120.86	(106.32)	(185.10)	78.78
CDCP	1,253.79	937.51	316.28	1,212.00	867.10	344.90	1,267.04	899.74	367.30	804.65	626.07	178.58	(462.39)	(273.67)	(188.72)
CDCP-IS/DE	1,579.83	919.16	660.67	1,663.32	1,079.70	583.62	2,110.44	1,439.18	671.26	2,593.94	1,662.13	931.81	483.50	222.95	260.55
CR															
Jan. Intersession	910.20	633.65	276.55	1,029.13	711.88	317.25	1,192.71	831.64	361.07	1,175.45	818.95	356.50	(17.26)	(12.69)	(4.57)
IS_DSCH	1,699.12	1,218.82	480.30	2,059.71	1,450.31	609.40	1,961.95	1,318.50	643.45	2,328.18	1,609.42	718.76	366.23	290.92	75.31
IS_WSCH	1,930.62	1,214.55	716.07	1,980.97	1,273.23	707.74	1,987.28	1,228.15	759.13	2,267.32	1,598.71	668.61	280.04	370.56	(90.52)
DSCH	237.46	210.89	26.57	294.70	268.29	26.41	182.15	162.56	19.59	100.12	93.80	6.32	(82.03)	(68.76)	(13.27)
Positive	1,474.84	1,401.87	72.97	1,632.62	1,584.24	48.38	1,514.48	1,494.48	20.00	1,576.99	1,496.75	80.24	62.51	2.27	60.24
WSCH	2,600.96	1,665.53	935.43	2,708.55	1,801.37	907.18	2,834.91	1,949.47	885.44	2,549.20	1,756.89	792.31	(285.71)	(192.58)	(93.13)
TOTAL CR	8,853.20	6,345.31	2,507.89	9,705.68	7,089.32	2,616.36	9,673.48	6,984.80	2,688.68	9,997.26	7,374.52	2,622.74	323.78	389.72	(65.94)
SPRING TOTALS	12,381.29	8,589.94	3,791.35	13,488.98	9,670.02	3,818.96	13,988.82	9,974.87	4,013.95	14,146.28	10,088.57	4,057.71	157.46	113.70	43.76
SUMMER															
NC	0.62	0.62	0.00	54.31	0.54	53.77	1.32	1.13	0.19	0.00	0.00	0.00	(1.32)	(1.13)	(0.19)
NC-IS/DE	3.43	0.00	3.43	46.02	0.00	46.02	10.47	7.64	2.83	0.00	0.00	0.00	(10.47)	(7.64)	(2.83)
CDCP	62.67	61.33	1.34	132.80	69.86	62.94	17.92	16.61	1.31	0.00	0.00	0.00	(17.92)	(16.61)	(1.31)
CDCP-IS/DE	4.72	0.87	3.85	54.54	18.70	35.84	15.52	2.34	13.18	0.00	0.00	0.00	(15.52)	(2.34)	(13.18)
CR	55.53	43.01	12.52	26.84	26.32	0.52	28.56	28.56	0.00	0.00	0.00	0.00	(28.56)	(28.56)	0.00
Summer Shift (CR)	1,564.15	1,096.48	467.67	605.00	403.33	201.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUMMER TOTALS	1,691.12	1,202.31	488.81	919.51	518.75	400.76	73.79	56.28	17.51	0.00	0.00	0.00	(73.79)	(56.28)	(17.51)
COMBINED															
NC	768.04	410.69	357.35	979.98	463.59	516.39	923.63	419.69	503.94	1,033.76	411.04	622.72	110.13	(8.65)	118.78
NC-IS/DE	742.79	456.31	286.48	1,290.56	956.90	333.66	1,442.99	1,298.19	144.80	1,335.43	1,088.63	246.80	(107.56)	(209.56)	102.00
CDCP	2,675.23	2,004.83	670.40	2,847.97	2,068.37	779.60	2,835.31	2,051.13	784.18	2,515.63	1,907.07	608.56	(319.68)	(144.06)	(175.62)
CDCP-IS/DE	3,540.77	2,282.18	1,258.59	4,122.42	2,670.37	1,452.05	5,193.17	3,501.08	1,692.09	6,462.57	4,404.88	2,057.69	1,269.40	903.80	365.60
CREDIT	19,567.24	13,954.82	5,612.42	19,761.91	14,178.84	5,583.07	20,625.25	15,040.39	5,584.86	21,800.44	16,035.78	5,764.66	1,175.19	995.39	179.80
TOTAL	27,294.07	19,108.83	8,185.24	29,002.84	20,338.07	8,664.77	31,020.35	22,310.48	8,709.87	33,147.83	23,847.40	9,300.43	2,127.48	1,536.92	590.56
Non-Credit	53.47%	46.53%	60.24%	47.31%	52.69%	60.24%	45.44%	54.56%	60.24%	39.76%	60.24%	60.24%	39.76%	60.24%	60.24%
NC-IS/DE	61.43%	38.57%	18.48%	74.15%	25.85%	18.48%	89.97%	10.03%	18.48%	81.52%	18.48%	18.48%	81.52%	18.48%	18.48%
CDCP	74.94%	25.06%	24.19%	72.63%	27.37%	24.19%	72.34%	27.66%	24.19%	75.81%	24.19%	24.19%	75.81%	24.19%	24.19%
CDCP-IS/DE	64.45%	35.55%	31.84%	64.78%	35.22%	31.84%	67.42%	32.58%	31.84%	68.16%	31.84%	31.84%	68.16%	31.84%	31.84%
Credit	71.32%	28.68%	26.44%	71.75%	28.25%	26.44%	72.92%	27.08%	26.44%	73.56%	26.44%	26.44%	73.56%	26.44%	26.44%
Credit-Special Admit	76.90%	23.10%	23.00%	78.16%	21.84%	23.00%	78.01%	21.99%	23.00%	77.00%	23.00%	23.00%	77.00%	23.00%	23.00%
Total	70.01%	29.99%	28.06%	70.12%	29.88%	28.06%	71.92%	28.08%	28.06%	71.94%	28.06%	28.06%	71.94%	28.06%	28.06%
Special Admit	1,334.45	1,026.14	308.31	1,625.49	1,270.48	355.01	1,673.39	1,305.35	368.04	1,916.22	1,475.56	440.66			
Non-Resident FTES	514.49	354.23	160.26	605.52	419.97	185.55	692.87	498.46	194.41	807.91	592.61	215.30			
Non-Credit Inmates in Correctional Facilities	791.57	341.17	450.40	812.56	443.75	368.81	806.48	330.24	476.24	868.53	295.24	573.29			

NOTE: (F) Factored on primary terms	Changes in Growth Compared to 2021-22 (RECALC)		Changes in Growth Compared to 2022-23 (RECALC)		Changes in Growth Compared to 2023-24 (RECALC)		Changes in Growth Compared to 2024-25 (RECALC)	
	Growth Total District % (+/-)		Growth Total District % (+/-)		Growth Total District % (+/-)		Growth Total District % (+/-)	
		4.16%		6.26%		6.96%		6.86%
	Growth Total % (+/-) by Campus	6.55% -1.01%	Growth Total % (+/-) by Campus	6.43% 5.86%	Growth Total % (+/-) by Campus	9.70% 0.52%	Growth Total % (+/-) by Campus	6.89% 6.78%

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2026/27 Tentative Budget Assumptions
May 14, 2026**

I. State Revenue

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

B. FTES Workload Measure Assumptions:

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

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

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

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

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

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

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

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

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

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

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

II. Other Revenue

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

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

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

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

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

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

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2026/27 Tentative Budget Assumptions
May 14, 2026**

III. Appropriations and Expenditures

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

	Ongoing Cost	One-time Cost
HR - budget TB test reimbursement	\$ 8,000	
ITS - centralized funding for software requests	\$ 406,077	
Board special counsel	\$ 100,000	
CEFA MOU re: participatory governance	\$ 10,000	
Out-of-State payroll processing	\$ 687,127	
- M. Tenth & final contribution of Santiago Canyon College ADA Settlement expenses of \$2 million from available one-time funds.
- N. SRP 2 Expense Reduction (SRP completely paid).

Rancho Santiago Community College District Unrestricted General Fund Summary 2026/27 Tentative Budget Assumptions May 14, 2026

	<u>New Revenues</u>	Ongoing Only	One-Time
A	Student Centered Funding Formula		
B	Projected COLA of 4.31%	\$11,303,614	
B	Projected Growth of 1.5%	\$4,030,910	
D	Unrestricted Lottery	\$438,596	
H	Mandates Block Grant	\$0	
I	Non-Resident Tuition	\$300,000	
J	Interest Earnings	\$0	
L	Apprenticeship - SCC	\$155,214	
EGK	Misc Income	\$426,899	
N	Full-time Faculty Allocation	\$0	
	Total	\$16,655,233	
	 <u>New Expenditures</u>		
B	Salary Schedule Increases/Collective Bargaining	\$6,716,183	
C	Step/Column	\$2,374,770	
D	Health and Welfare/Benefits Est. Increase 11.0% - Active	\$1,051,973	
D	Health and Welfare/Benefits - Retirees	\$464,504	
D	Health and Welfare - Part-time Faculty (placeholder)	\$0	
D	CalSTRS Changes	\$0	
D	CalPERS Changes	(\$215,233)	
D	Workers' Compensation Insurance (WCI)	\$0	
E	Full Time Faculty Obligation Hires	\$2,176,493	
E	Non-Credit Faculty (Non FON)	\$197,863	
E/F	Hourly Faculty Budgets (Match Budget to Actual Expense)	\$0	
G	Cost of Retiree Health Benefit (OPEB Cost)	\$0	
H	Capital Outlay/Scheduled Maintenance	\$0	
H	Certificates of Participation	(\$2,200,000)	
I	Utilities Increase	\$115,000	
J	ITS Licensing/Contract Escalation Cost	\$252,000	
K	Property, Liability and All Risks Insurance	\$0	
II.L	Apprenticeship - SCC	\$0	
L	Other Additional DSO/Institutional Costs	\$1,211,204	
M	SCC ADA Settlement Costs-final payment	\$0	\$2,000,000
N	SRP 2 Expense Reduction (SRP completely paid).	(\$765,064)	
	Total	\$11,379,692	\$2,000,000
	2026/27 Budget Year Unallocated (Deficit)	\$5,275,540	
	2025/26 Structural Unallocated (Deficit)	\$3,286,511	
**	SCC est. ongoing budget reductions	\$1,100,000	
	Vacancies / Reorgs / Other Adjustments	\$488,279	
	Total Est. Unallocated (Deficit)	\$10,150,330	

* Reference to budget assumption number
 ** Subject to SCC participatory governance process

Rancho Santiago Community College District
Tentative Budget
2026-27

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

Rancho Santiago Community College District
Tentative Budget
2026-27

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Unrestricted General Fund Revenue Budget - Fund 11

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

Rancho Santiago Community College District
Tentative Budget
2026-27

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Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$35,579,997	\$40,870,163	\$39,473,899	\$43,406,877	9.96
1200 Non-Instructional Salaries, Regular Contract	19,637,974	22,158,225	21,492,887	24,096,744	12.11
1300 Instructional Salaries, Other Non-Regular	49,360,599	37,969,585	51,006,797	37,933,209	(25.63)
1400 Non-Instructional Salaries, Other Non-Regular	2,203,411	2,068,969	2,450,758	2,060,818	(15.91)
Subtotal	<u>106,781,981</u>	<u>103,066,942</u>	<u>114,424,341</u>	<u>107,497,648</u>	(6.05)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	43,408,511	53,685,168	49,023,372	56,054,922	14.34
2200 Instructional Aides, Regular Full Time	884,327	1,147,442	1,037,434	1,244,940	20.00
2300 Non-Instructional Salaries, Other	2,280,674	2,176,443	2,174,572	2,110,015	(2.97)
2400 Instructional Aides, Other	1,460,425	1,939,875	1,592,459	1,983,066	24.53
Subtotal	<u>48,033,937</u>	<u>58,948,928</u>	<u>53,827,837</u>	<u>61,392,943</u>	14.05
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	17,266,530	18,629,765	19,640,180	19,344,448	(1.51)
3200 Public Employees' Retirement System Fund	13,558,594	16,603,528	15,381,757	17,324,765	12.63
3300 Old Age, Survivors, Disability, and Health Ins.	5,500,037	6,311,593	6,068,713	6,631,344	9.27
3400 Health and Welfare Benefits	26,405,644	30,560,633	29,216,975	33,517,179	14.72
3500 State Unemployment Insurance	138,924	333,911	145,535	336,656	131.32
3600 Workers' Compensation Insurance	2,372,596	2,861,124	3,073,987	2,985,330	(2.88)
3900 Other Benefits	4,328,893	2,385,721	2,805,598	1,668,819	(40.52)
Subtotal	<u>69,571,218</u>	<u>77,686,275</u>	<u>76,332,745</u>	<u>81,808,541</u>	7.17
TOTAL SALARIES/BENEFITS	224,387,136	239,702,145	244,584,923	250,699,132	2.50
Salaries/Benefits Cost % of Total Expenditures	90.71%	88.14%	89.83%	88.41%	

Rancho Santiago Community College District
Tentative Budget
2026-27

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Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	4,389	668	0	668	-
4300 Instructional Supplies	49,161	64,230	86,148	3,072	(96.43)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	83,751	187,973	133,032	201,452	51.43
4600 Non-Instructional Supplies	617,422	1,137,839	807,195	1,025,434	27.04
4700 Food Supplies	14,185	35,199	24,601	22,199	(9.76)
Subtotal	<u>768,908</u>	<u>1,425,909</u>	<u>1,050,976</u>	<u>1,252,825</u>	19.21
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	2,167,848	3,167,138	2,375,057	3,490,654	46.97
5200 Travel & Conference Expenses	171,565	417,043	234,190	367,105	56.76
5300 Dues & Memberships	141,825	225,091	163,314	224,535	37.49
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	2,883,519	5,371,552	3,447,368	5,730,997	66.24
5600 Rents, Leases & Repairs	2,120,929	3,657,796	2,586,545	4,666,028	80.40
5700 Legal, Election & Audit Exp	1,204,485	1,486,026	1,532,317	1,284,197	(16.19)
5800 Other Operating Exp & Services	5,649,488	9,055,205	7,434,250	8,862,296	19.21
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	3,695,794	6,327,351	4,801,587	6,472,610	34.80
Subtotal	<u>18,035,453</u>	<u>29,707,202</u>	<u>22,574,628</u>	<u>31,098,422</u>	37.76
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	302,185	0	0	0	-
6200 Buildings	2,890,247	0	3,000,000	0	(100.00)
6300 Library Books	796	800	770	800	3.90
6400 Equipment	976,319	1,106,776	1,049,514	501,905	(52.18)
Subtotal	<u>4,169,547</u>	<u>1,107,576</u>	<u>4,050,284</u>	<u>502,705</u>	(87.59)
Subtotal, Expenditures (1000 - 6000)	<u>247,361,044</u>	<u>271,942,832</u>	<u>272,260,811</u>	<u>283,553,084</u>	4.15

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Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
7000 Other Outgo					
7200 Intrafund Transfers	7,473	0	218	0	(100.00)
7300 Interfund Transfers Out	13,315,879	7,600,000	5,400,000	5,400,000	-
7600 Other Student Aid	0	175,000	21,256	175,000	723.30
Subtotal	<u>13,323,352</u>	<u>7,775,000</u>	<u>5,421,474</u>	<u>5,575,000</u>	2.83
Subtotal, Expenditures (1000 - 7000)	<u>260,684,396</u>	<u>279,717,832</u>	<u>277,682,285</u>	<u>289,128,084</u>	4.12
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	0	-
7910 SAC/SCC	0	2,421,692	0	1,350,633	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	<u>0</u>	<u>2,421,692</u>	<u>0</u>	<u>1,350,633</u>	-
7910 Unrestricted Contingency	16,672,237	1,902,671	9,144,582	10,150,330	11.00
Subtotal Expenditures (7900)	<u>16,672,237</u>	<u>4,324,363</u>	<u>9,144,582</u>	<u>11,500,963</u>	25.77
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$277,356,633</u>	<u>\$284,042,195</u>	<u>\$286,826,867</u>	<u>\$300,629,047</u>	4.81

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

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Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13					
<u>Expenditures by Object</u>	2024-25 Actual Expenses	2025-26 Revised Budget	2025-26 Estimated Expenses	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$163,284	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	378,669	32,966	32,966	0	(100.00)
1300 Instructional Salaries, Other Non-Regular	0	397,750	0	397,750	-
1400 Non-Instructional Salaries, Other Non-Regular	627,017	175,785	542,956	2,550	(99.53)
Subtotal	<u>1,168,970</u>	<u>606,501</u>	<u>575,922</u>	<u>400,300</u>	(30.49)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	141,566	175,013	189,271	190,531	0.67
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	346,898	184,704	247,350	63,646	(74.27)
2400 Instructional Aides, Other	0	0	0	0	-
Subtotal	<u>488,464</u>	<u>359,717</u>	<u>436,621</u>	<u>254,177</u>	(41.79)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	7,224,606	7,699,918	7,699,918	7,660,482	(0.51)
3200 Public Employees' Retirement System Fund	90,091	51,901	55,526	60,353	8.69
3300 Old Age, Survivors, Disability, and Health Ins.	56,810	28,722	33,451	23,635	(29.34)
3400 Health and Welfare Benefits	113,192	50,343	54,120	71,391	31.91
3500 State Unemployment Insurance	858	583	479	333	(30.45)
3600 Workers' Compensation Insurance	27,697	15,630	17,743	10,465	(41.02)
3900 Other Benefits	18,402	4,701	5,971	4,330	(27.49)
Subtotal	<u>7,531,656</u>	<u>7,851,798</u>	<u>7,867,209</u>	<u>7,830,989</u>	(0.46)
TOTAL SALARIES/BENEFITS	9,189,090	8,818,016	8,879,751	8,485,466	(4.44)

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

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

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

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

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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13							
<u>Revenues by Source</u>		2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Estimated Revenue	% change 25/26 Est/ 25/26 Budget	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
8100	Federal Revenues						
8110	Forest Reserve	\$0	\$0	\$5,002	-	\$0	(100.00)
	Total Federal Revenues	<u>0</u>	<u>0</u>	<u>5,002</u>	-	<u>0</u>	<u>(100.00)</u>
8600	State Revenues						
8611	Apprenticeship Allowance	6,407,234	6,407,234	6,407,234	-	6,562,448	2.42
8612	State General Apportionment	74,923,977	74,923,977	74,923,977	-	84,470,103	12.74
8612	State General Apportionment-estimated COLA	5,515,216	5,515,216	5,515,216	-	11,303,614	104.95
8612	State General Apportionment-Deficit	0	0	0	-	0	-
8612	State General Apportionment-prior year adjustment	0	0	0	-	0	-
8619	Other General Apportionments-Full-time Faculty Alloc	3,325,444	3,325,444	3,325,444	-	3,325,444	-
8619	Other General Apportionments-Enroll Fee Admin-2%	219,878	219,878	219,878	-	355,987	61.90
8619	Other General Apportionments-Part-Time Fac Comp	707,056	707,056	707,056	-	722,412	2.17
8619	Other General Apportionments-PT Health Insurance	0	0	200,000	-	215,434	7.72
8630	Education Protection Account	42,329,100	42,329,100	42,329,100	-	42,329,100	-
8672	Homeowners' Property Tax Relief	261,247	261,247	261,247	-	261,247	-
8681	State Lottery Proceeds	5,956,130	5,956,130	5,956,130	-	6,394,726	7.36
8682	State Mandated Costs	1,052,295	1,052,295	1,052,295	-	1,052,295	-
8699	Other Misc State Revenue	7,584,025	7,584,025	7,584,025	-	7,584,025	-
	Total State Revenues	<u>148,281,602</u>	<u>148,281,602</u>	<u>148,481,602</u>	0.13	<u>164,576,835</u>	10.84
8800	Local Revenues						
8811	Tax Allocation, Secured Roll	71,053,504	71,053,504	71,053,504	-	71,053,504	-
8812	Tax Allocation, Supplement Roll	2,439,664	2,439,664	2,439,664	-	2,439,664	-
8813	Tax Allocation, Unsecured Roll	2,117,222	2,117,222	2,117,222	-	2,117,222	-
8816	Prior Years' Taxes	655,354	655,354	655,354	-	655,354	-
8817	Education Revenue Augmentation Fund (ERAF)	39,857,012	39,857,012	39,857,012	-	39,857,012	-
8818	RDA Funds - Pass Thru AB	1,776,817	1,776,817	1,776,817	-	1,776,817	-
8819	RDA Funds - Residuals	8,811,668	8,811,668	8,811,668	-	8,811,668	-
8850	Rents and Leases	867,320	935,701	602,140	(35.65)	338,480	(43.79)

Rancho Santiago Community College District
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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13

		2025-26	2025-26	2025-26	% change	2026-27	% change
		Adopted	Allocated	Estimated	25/26 Est/	Tentative	26/27 Tent/
Revenues by Source		Budget	Budget	Revenue	25/26 Budget	Budget	25/26 Est
8860	Interest & Investment Income	3,000,000	3,000,000	4,675,761	55.86	3,000,000	(35.84)
8874	CCC Enrollment Fees	8,657,316	8,657,316	8,657,316	-	8,657,316	-
8875	Bachelor's Program Fee	40,000	40,000	126,420	216.05	100,000	(20.90)
8880	Nonresident Tuition	4,000,000	4,000,000	4,795,844	19.90	4,300,000	(10.34)
8890	Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	779,122	788,622	641,269	(18.68)	814,422	27.00
8891	Other Local Rev - Special Proj	0	0	0	-	0	-
	Total Local Revenues	<u>144,054,999</u>	<u>144,132,880</u>	<u>146,209,991</u>	1.44	<u>143,921,459</u>	(1.57)
8900	Other Financing Sources						
8910	Proceeds-Sale of Equip & Suppl	5,000	5,000	26,645	432.90	5,000	(81.23)
8981/8983	Interfund/Intrafund Transfer In	0	0	0	-	0	-
	Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>26,645</u>	432.90	<u>5,000</u>	(81.23)
	Total Revenues	<u>292,341,601</u>	<u>292,419,482</u>	<u>294,723,240</u>	0.79	<u>308,503,294</u>	4.68
	Net Beginning Balance	<u>101,397,477</u>	<u>101,397,477</u>	<u>101,397,477</u>	-	<u>93,438,590</u>	(7.85)
	Adjustments to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	-	<u>0</u>	-
	Adjusted Beginning Fund Balance	<u>101,397,477</u>	<u>101,397,477</u>	<u>101,397,477</u>	-	<u>93,438,590</u>	(7.85)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$393,739,078</u>	<u>\$393,816,959</u>	<u>\$396,120,717</u>	0.58	<u>\$401,941,884</u>	1.47

Rancho Santiago Community College District
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General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13

<u>Expenditures by Object</u>	2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Estimated Expenses	% change 25/26 Est/ 25/26 Budget	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$40,902,603	\$40,870,163	\$39,473,899	(3.42)	\$43,406,877	9.96
1200 Non-Instructional Salaries, Regular Contract	21,310,654	22,191,191	21,525,853	(3.00)	24,096,744	11.94
1300 Instructional Salaries, Other Non-Regular	37,195,760	38,367,335	51,006,797	32.94	38,330,959	(24.85)
1400 Non-Instructional Salaries, Other Non-Regular	2,066,450	2,244,754	2,993,714	33.36	2,063,368	(31.08)
Subtotal	<u>101,475,467</u>	<u>103,673,443</u>	<u>115,000,263</u>	10.93	<u>107,897,948</u>	(6.18)
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	50,098,255	53,860,181	49,212,643	(8.63)	56,245,453	14.29
2200 Instructional Aides, Regular Full Time	1,063,780	1,147,442	1,037,434	(9.59)	1,244,940	20.00
2300 Non-Instructional Salaries, Other	1,851,493	2,361,147	2,421,922	2.57	2,173,661	(10.25)
2400 Instructional Aides, Other	1,832,421	1,939,875	1,592,459	(17.91)	1,983,066	24.53
Subtotal	<u>54,845,949</u>	<u>59,308,645</u>	<u>54,264,458</u>	(8.50)	<u>61,647,120</u>	13.60
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	25,967,526	26,329,683	27,340,098	3.84	27,004,930	(1.23)
3200 Public Employees' Retirement System Fund	15,519,006	16,655,429	15,437,283	(7.31)	17,385,118	12.62
3300 Old Age, Survivors, Disability, and Health Ins.	5,965,020	6,340,315	6,102,164	(3.76)	6,654,979	9.06
3400 Health and Welfare Benefits	30,610,726	30,610,976	29,271,095	(4.38)	33,588,570	14.75
3500 State Unemployment Insurance	330,694	334,494	146,014	(56.35)	336,989	130.79
3600 Workers' Compensation Insurance	2,759,020	2,876,754	3,091,730	7.47	2,995,795	(3.10)
3900 Other Benefits	2,385,002	2,390,422	2,811,569	17.62	1,673,149	(40.49)
Subtotal	<u>83,536,994</u>	<u>85,538,073</u>	<u>84,199,954</u>	(1.56)	<u>89,639,530</u>	6.46
TOTAL SALARIES/BENEFITS	239,858,410	248,520,161	253,464,674	0.86	259,184,598	2.26
Salaries/Benefits Cost % of Total Expenditures	83.52%	83.77%	87.25%		85.74%	

Rancho Santiago Community College District
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General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13

<u>Expenditures by Object</u>	2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Estimated Expenses	% change 25/26 Est/ 25/26 Budget	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	668	3,473	305	(91.22)	3,168	938.69
4300 Instructional Supplies	5,132	69,523	88,380	27.12	3,572	(95.96)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	263,952	251,973	190,183	(24.52)	257,452	35.37
4600 Non-Instructional Supplies	1,418,745	1,859,768	1,310,460	(29.54)	1,400,537	6.87
4700 Food Supplies	98,065	121,765	76,318	(37.32)	91,121	19.40
Subtotal	<u>1,786,562</u>	<u>2,306,502</u>	<u>1,665,646</u>	(27.78)	<u>1,755,850</u>	5.42
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	5,575,093	6,691,701	4,966,971	(25.77)	6,417,608	29.21
5200 Travel & Conference Expenses	488,550	730,740	456,954	(37.47)	552,584	20.93
5300 Dues & Memberships	330,803	369,765	271,520	(26.57)	317,910	17.09
5400 Insurance	0	0	0	-	0	-
5500 Utilities & Housekeeping Svcs	5,734,308	5,462,192	3,480,944	(36.27)	5,821,637	67.24
5600 Rents, Leases & Repairs	5,125,146	4,548,488	3,729,935	(18.00)	5,144,412	37.92
5700 Legal, Election & Audit Exp	1,382,277	1,913,706	2,082,571	8.82	1,515,607	(27.22)
5800 Other Operating Exp & Services	10,912,378	10,370,818	10,506,022	1.30	10,063,589	(4.21)
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	15,403,897	14,287,212	5,686,722	(60.20)	10,989,990	93.26
Subtotal	<u>44,952,452</u>	<u>44,374,622</u>	<u>31,181,639</u>	(29.73)	<u>40,823,337</u>	30.92
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	0	-	0	-
6200 Buildings	750	0	3,000,000	-	0	(100.00)
6300 Library Books	800	800	770	(3.75)	800	3.90
6400 Equipment	589,266	1,453,802	1,206,470	(17.01)	528,046	(56.23)
Subtotal	<u>590,816</u>	<u>1,454,602</u>	<u>4,207,240</u>	189.24	<u>528,846</u>	(87.43)
Subtotal, Expenditures (1000 - 6000)	<u>287,188,240</u>	<u>296,655,887</u>	<u>290,519,199</u>	(2.07)	<u>302,292,631</u>	4.05

Rancho Santiago Community College District
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General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13

<u>Expenditures by Object</u>	2025-26 Adopted Budget	2025-26 Allocated Budget	2025-26 Estimated Expenses	% change 25/26 Est/ 25/26 Budget	2026-27 Tentative Budget	% change 26/27 Tent/ 25/26 Est
7000 Other Outgo						
7200 Intrafund Transfers	0	0	218	-	0	(100.00)
7300 Interfund Transfers Out	9,840,146	9,840,146	12,140,146	23.37	7,705,379	(36.53)
7600 Other Student Aid	175,000	197,112	22,564	(88.55)	175,500	677.79
Subtotal	<u>10,015,146</u>	<u>10,037,258</u>	<u>12,162,928</u>	21.18	<u>7,880,879</u>	(35.21)
Subtotal, Expenditures (1000 - 7000)	<u>297,203,386</u>	<u>306,693,145</u>	<u>302,682,127</u>	(1.31)	<u>310,173,510</u>	2.48
7900 Reserve for Contingencies						
7930 Board Policy Contingency	71,617,041	71,617,041	0	(100.00)	71,617,041	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Vacation Payout	50,000	50,000	0	(100.00)	50,000	-
7950 Budget Stabilization	3,000,000	2,800,000	0	(100.00)	3,000,000	-
Total Designated	<u>74,767,041</u>	<u>74,567,041</u>	<u>0</u>	(100.00)	<u>74,767,041</u>	-
7910 Unrestricted Contingency	21,768,651	12,556,773	93,438,590	644.13	17,001,333	(81.80)
Subtotal Expenditures (7900)	<u>96,535,692</u>	<u>87,123,814</u>	<u>93,438,590</u>	7.25	<u>91,768,374</u>	(1.79)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$393,739,078</u></u>	<u><u>\$393,816,959</u></u>	<u><u>\$396,120,717</u></u>	0.58	<u><u>\$401,941,884</u></u>	1.47

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

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

Rancho Santiago Community College District
Tentative Budget
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Restricted General Fund Expenditure Budget - Fund 12

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

Rancho Santiago Community College District
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Restricted General Fund Expenditure Budget - Fund 12

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

Rancho Santiago Community College District
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Restricted General Fund Expenditure Budget - Fund 12

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

Rancho Santiago Community College District
Tentative Budget
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Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	74,664,753		0		74,664,753		9,963,463		84,628,216	
Classified Salaries	23,737,870		175,566		23,913,436		17,416,138		41,329,574	
Employee Benefits	40,673,643		133,540		40,807,183		11,880,747		52,687,930	
Supplies & Materials	834,681		84,500		919,181		2,821,209		3,740,390	
Other Operating Exp & Services	10,338,143		6,251,926		16,590,069		11,599,663		28,189,732	
Capital Outlay	90,508		0		90,508		2,823,403		2,913,911	
Other Outgo	175,472		4,346,775		4,522,247		2,565,108		7,087,355	
Grand Total	\$150,515,070	54.23%	\$10,992,307	65.29%	\$161,507,377	54.87%	\$59,069,731	41.02%	\$220,577,108	50.32%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	32,354,369		400,300		32,754,669		8,676,400		41,431,069	
Classified Salaries	11,928,755		77,252		12,006,007		11,478,502		23,484,509	
Employee Benefits	18,978,282		111,376		19,089,658		8,643,826		27,733,484	
Supplies & Materials	96,407		374,615		471,022		1,833,085		2,304,107	
Other Operating Exp & Services	7,491,607		1,686,615		9,178,222		7,550,680		16,728,902	
Capital Outlay	770		26,050		26,820		1,453,541		1,480,361	
Other Outgo	1,350,161		1,459,474		2,809,635		1,312,813		4,122,448	
Grand Total	\$72,200,351	26.02%	\$4,135,682	24.56%	\$76,336,033	25.93%	\$40,948,847	28.44%	\$117,284,880	26.76%

District Services and Operations	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	478,526		0		478,526		134,612		613,138	
Classified Salaries	25,726,318		1,359		25,727,677		6,877,192		32,604,869	
Employee Benefits	15,052,130		2,048		15,054,178		3,775,448		18,829,626	
Supplies & Materials	321,737		43,910		365,647		159,434		525,081	
Other Operating Exp & Services	12,825,672		1,660,624		14,486,296		32,815,174		47,301,470	
Capital Outlay	411,427		841		412,268		216,818		629,086	
Other Outgo	0		0		0		0		0	
Grand Total	\$54,815,810	19.75%	\$1,708,782	10.15%	\$56,524,592	19.20%	\$43,978,678	30.54%	\$100,503,270	22.93%

Total Expenditures-excludes Institutional Costs	\$277,531,231	100.00%	\$16,836,771	100.00%	\$294,368,002	100.00%	\$143,997,256	100.00%	\$438,365,258	100.00%
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Institutional Costs	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Employee Benefits-retiree benefits/ local experience charge/STRS & PERS on behalf	7,422,486		7,584,025		15,006,511		738,558		15,745,069	
Election	125,000		125,000		250,000		0		250,000	
Other Operating Exp & Services-prop&liability ins	3,900,000		0		3,900,000		0		3,900,000	
Other Operating - SCC-ADA settlement expense	0		2,000,000		2,000,000		0		2,000,000	
Other Outgo-Interfund Transfers	1,500,000		0		1,500,000		0		1,500,000	
Other Outgo-Board Policy Contingency	0		71,617,041		71,617,041		0		71,617,041	
Other Outgo-Reserves	10,150,330		3,150,000		13,300,330		0		13,300,330	
Grand Total	\$23,097,816		\$84,476,066		\$107,573,882		\$738,558		\$108,312,440	

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

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	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DS&O	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 13,316,293	\$ 11,096,911	\$ 2,219,382	\$ 8,877,525	\$ 6,658,143	\$ 2,219,382			\$ 22,193,818
FTES - 25/26 @ P2 split	\$ 127,720,913	\$ 77,182,411	\$ 50,538,502	\$ 51,293,941	\$ 28,891,076	\$ 22,402,865			\$ 179,014,854
SCFF - Supplemental Allocation	\$ 25,951,969	\$ 25,951,969	\$ -	\$ 7,211,940	\$ 7,211,940	\$ -			\$ 33,163,909
SCFF - Student Success Allocation	\$ 16,390,002	\$ 16,390,002	\$ -	\$ 7,635,514	\$ 7,635,514	\$ -			\$ 24,025,516
Growth Est - 1.50%	\$ 2,860,737	\$ 2,002,959	\$ 857,778	\$ 1,170,173	\$ 786,027	\$ 384,146			\$ 4,030,910
Subtotal	\$ 186,239,914	\$ 132,624,252	\$ 53,615,661	\$ 76,189,093	\$ 51,182,701	\$ 25,006,392			\$ 262,429,007
26/27 COLA - 4.31%	\$ 8,021,918	\$ 5,712,529	\$ 2,309,389	\$ 3,281,696	\$ 2,204,594	\$ 1,077,101			\$ 11,303,614
Deficit Factor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 194,261,832	\$ 138,336,782	\$ 55,925,051	\$ 79,470,789	\$ 53,387,295	\$ 26,083,494			\$ 273,732,621
Percentages	70.97%	50.54%	20.43%	29.03%	19.50%	9.53%			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 4,602,673	\$ 3,131,547	\$ 1,471,126	\$ 1,792,053	\$ 1,126,178	\$ 665,875			\$ 6,394,726
State Mandate	\$ 757,048	\$ 757,048	\$ -	\$ 295,247	\$ 295,247	\$ -			\$ 1,052,295
Full-Time Faculty Hiring Allocation	\$ 2,217,074	\$ 2,217,074	\$ -	\$ 1,108,370	\$ 1,108,370	\$ -			\$ 3,325,444
Part-Time Faculty Compensation	\$ 519,722	\$ 349,478	\$ 170,244	\$ 202,690	\$ 125,633	\$ 77,057			\$ 722,412
Subtotal, Other State Revenue	\$ 8,096,516	\$ 6,455,147	\$ 1,641,370	\$ 3,398,361	\$ 2,655,428	\$ 742,932			\$ 11,494,877
TOTAL ESTIMATED REVENUE	\$ 202,358,348	\$ 144,791,928	\$ 57,566,420	\$ 82,869,150	\$ 56,042,724	\$ 26,826,426			\$ 285,227,498
Percentages	70.95%	50.76%	20.18%	29.05%	19.65%	9.41%			
Less Institutional Cost Expenditures									\$ 12,947,486
Less Net District Services and Operations Expenditures									\$ 50,510,189
									\$ 221,769,823
ESTIMATED REVENUE	\$ 157,337,478	\$ 112,578,487	\$ 44,758,990	\$ 64,432,345	\$ 43,574,287	\$ 20,858,058			\$ 221,769,823
BUDGET EXPENDITURES FOR FY 2026/27									
SAC/CEC Expenses - F/T & Ongoing	\$ 150,515,070	\$ 130,971,715	\$ 19,543,355						\$ 150,515,070
SCC/OEC Expenses - F/T & Ongoing				\$ 72,200,351	\$ 61,298,576	\$ 10,901,775			\$ 72,200,351
District Services and Operations Expenses - F/T & Ongoing							\$ 54,815,810		\$ 54,815,810
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,247,947	\$ 3,247,947
Retirees Non-Instructional-local experience charge								\$ 4,174,539	\$ 4,174,539
Property & Liability & AB218 Assessment								\$ 3,900,000	\$ 3,900,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
TOTAL ESTIMATED EXPENDITURES	\$ 150,515,070	\$ 130,971,715	\$ 19,543,355	\$ 72,200,351	\$ 61,298,576	\$ 10,901,775	\$ 54,815,810	\$ 12,947,486	\$ 290,478,717
Percent of Total Estimated Expenditures	51.82%	45.09%	6.73%	24.86%	21.10%	3.75%	18.87%	4.46%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ 6,822,408	\$ (18,393,228)	\$ 25,215,635	\$ (7,768,006)	\$ (17,724,289)	\$ 9,956,283			\$ (945,598)
OTHER STATE REVENUE									
Apprenticeship				\$ 6,562,448	\$ 6,562,448				\$ 6,562,448
Enrollment Fees 2%								\$ 355,987	\$ 355,987
PT Health Benefits								\$ 215,434	\$ 215,434
LOCAL REVENUE									
Non Resident Tuition	\$ 2,700,000	\$ 2,700,000		\$ 1,600,000	\$ 1,600,000				\$ 4,300,000
Interest/Investments								\$ 3,000,000	\$ 3,000,000
Rents/Leases	\$ 8,480	\$ 8,480		\$ 125,000	\$ 125,000		\$ 205,000		\$ 338,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local	\$ 100,000	\$ 100,000						\$ 524,200	\$ 624,200
Subtotal, Other Local Revenue	\$ 2,808,480	\$ 2,808,480	\$ -	\$ 8,287,448	\$ 8,287,448	\$ -	\$ 205,000	\$ 4,100,621	\$ 15,401,549
ESTIMATED ENDING BALANCE FOR 6/30/27	9,630,888	\$ (15,584,748)	\$ 25,215,635	519,442	\$ (9,436,841)	\$ 9,956,283			\$ 10,150,330

Rancho Santiago Community College District
ADMINISTRATIVE REGULATION
Chapter 7
Human Resources

AR 7400 Travel

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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

Rancho Santiago Community College District ADMINISTRATIVE REGULATION

Chapter 7 Human Resources

AR 7400 Travel

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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:

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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.
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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.
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 - 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 be requested only for 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.~~
 Employees may request a travel cash advance for estimated expenses related to approved travel. Cash advances will be issued upon request for up to 75% of the total approved estimated travel expenses. The advance is intended to offset out-of-pocket costs and not require the employee to incur all expenses personally prior to travel.
 Upon completion of travel, employees must submit required receipts and documentation in accordance with established travel reimbursement procedures. Any remaining eligible expenses will be reimbursed, and any unused portion of the cash advance must be returned within 15 business days.
 - 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.
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travel confirmations/documentation that equals the total estimated expenses. **Keep**

- i. Travel advances must be submitted 15 business days in advance to allow time for processing. **Keep**

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.

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OR
Prior to travel, cash advances to the employee may also be requested up to 75% of total approved estimated expenses. Other costs that will be incurred during travel will be reimbursed upon return.
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 - e. Gratuities on ground transportation fares including Uber, Lyft or other rideshare transportation may not exceed 20% of the fare total (base fare + mandatory/regulatory fees).
 - f. 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.
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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. Failure to submit a final conference request reimbursement form may result in lost travel privileges in the future.
 - 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

50% Law FY 25/26 Actual as of 4/30/26 - SAC					
2025/2026					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	24,766,238	24,766,238	-	24,766,238
13xx		31,422,250	31,422,250	-	31,422,250
12xx	408		11,749,131	30,096	11,779,227
14xx			1,793,789	-	1,793,789
Sub-total Academic Salaries	409	56,188,488	69,731,408	30,096	69,761,504
21xx	411		13,977,653	1,187,401	15,165,054
23xx			673,899	96,042	769,941
22xx	416	419,719	419,719	-	419,719
24xx		1,121,256	1,121,256	-	1,121,256
Sub-total Classified Salaries	419	1,540,975	16,192,527	1,283,443	17,475,970
3xxx	429	17,357,113	31,229,459	771,718	32,001,177
4xxx	435		677,336		677,336
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	1,128,358	5,841,352	143,466	5,984,818
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	76,214,934	123,672,082	2,228,723	125,900,805
Less Exclusions	469	-	1,774,551	-	1,774,551
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		-	-	-	-
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	-	-	-
<i>student transportation (5966 object, activity 649000, fund 11)</i>		-	-	-	-
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)</i>			(234,878)		(234,878)
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>			251,892	-	251,892
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			1,757,537		1,757,537
TOTALS (459-469)	470	76,214,934	121,897,531		
Percent of CEE (470, col. 1/470, col. 2)	471	62.52%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		60,948,766		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		60,948,766		

50% Law FY 25/26 Actual as of 4/30/26 - SCC					
2025/2026					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	10,738,885	10,738,885	-	10,738,885
13xx		12,755,593	12,755,593	-	12,755,593
12xx	408		6,265,403	37,712	6,303,115
14xx			847,926	-	847,926
Sub-total Academic Salaries	409	23,494,478	30,607,807	37,712	30,645,519
21xx	411		6,876,991	281,357	7,158,348
23xx			615,785	1,917	617,702
22xx	416	446,064	446,064	-	446,064
24xx			208,375	-	208,375
Sub-total Classified Salaries	419	654,439	8,147,215	283,274	8,430,489
3xxx	429	7,636,943	14,860,880	172,416	15,033,296
4xxx	435		272,066	11,729	283,795
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	2,932,802	4,494,127	13,746	4,507,873
6420 - Replacement Equipment	451		-		-
TOTAL (409+419+429+435+449+451)	459	34,718,662	58,382,095	518,877	58,900,972
Less Exclusions	469	-	1,240,457	-	1,240,457
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		-	-		-
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	-		-
<i>student transportation (5966 object, activity 649000, fund 11)</i>		-	-		-
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)</i>			144,451		144,451
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	118,525		118,525
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			977,481		977,481
TOTALS (459-469)	470	34,718,662	57,141,638		
Percent of CEE (470, col. 1/470, col. 2)	471	60.76%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		28,570,819		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		28,570,819		

<u>50% Law FY 25/26 Actual as of 4/30/26 - DO/DISTRICTWIDE</u>					
2025/2026					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	-	-	-	-
13xx		-	-	-	-
12xx	408		(81,055)	187,081	106,026
14xx			2,075	-	2,075
Sub-total Academic Salaries	409	-	(78,980)	187,081	108,101
21xx	411		15,529,581	2,777,968	18,307,549
23xx			426,006	82,512	508,518
22xx	416	(9,217)	(9,217)	-	(9,217)
24xx		(2,582)	(2,582)	-	(2,582)
Sub-total Classified Salaries	419	(11,799)	15,943,788	2,860,480	18,804,268
3xxx	429	2,475,167	14,823,609	1,575,896	16,399,505
4xxx	435		219,215	4,299	223,514
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	-	8,187,553	714,140	8,901,693
6420 - Replacement Equipment	451		-		-
TOTAL (409+419+429+435+449+451)	459	2,463,368	39,095,185	5,341,896	44,437,081
Less Exclusions	469	2,449,179	6,391,502	-	6,391,502
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		2,449,179	2,449,179		2,449,179
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>			3,203,217		3,203,217
<i>student transportation (5966 object, activity 649000, fund 11)</i>			-		-
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)</i>			-		-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>			111,329		111,329
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			627,777		627,777
TOTALS (459-469)	470	14,189	32,703,683		
Percent of CEE (470, col. 1/470, col. 2)	471	0.04%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		16,351,842		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		16,351,842		

<u>50% Law FY 25/26 Actual as of 4/30/26 - RSCCD - Combined</u>					
2025/2026					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	35,505,123	35,505,123	-	35,505,123
13xx		44,177,843	44,177,843	-	44,177,843
12xx	408		17,933,479	254,889	18,188,368
14xx			2,643,790	-	2,643,790
Sub-total Academic Salaries	409	79,682,966	100,260,235	254,889	100,515,124
21xx	411		36,384,225	4,246,726	40,630,951
23xx			1,715,690	180,471	1,896,161
22xx	416	856,566	856,566	-	856,566
24xx		1,327,049	1,327,049	-	1,327,049
Sub-total Classified Salaries	419	2,183,615	40,283,530	4,427,197	44,710,727
3xxx	429	27,469,223	60,913,948	2,520,030	63,433,978
4xxx	435		1,168,617	16,028	1,184,645
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	4,061,160	18,523,032	871,352	19,394,384
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	113,396,964	221,149,362	8,089,496	229,238,858
Less Exclusions	469	2,449,179	9,406,510	-	9,406,510
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		2,449,179	2,449,179	-	2,449,179
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	3,203,217	-	3,203,217
<i>student transportation (5966 object, activity 649000, fund 11)</i>		-	-	-	-
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount</i>		-	(90,427)	-	(90,427)
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	481,746	-	481,746
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	3,362,795	-	3,362,795
TOTALS (459-469)	470	110,947,785	211,742,852		
Percent of CEE (470, col. 1/470, col. 2)	471	52.40%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		105,871,426		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		105,871,426		

<u>50% Law FY 25/26 Actual as of 4/30/26 - SAC and SCC Combined</u>					
2025/2026					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	35,505,123	35,505,123	-	35,505,123
13xx		44,177,843	44,177,843	-	44,177,843
12xx	408		18,014,534	67,808	18,082,342
14xx			2,641,715	-	2,641,715
Sub-total Academic Salaries	409	79,682,966	100,339,215	67,808	100,407,023
21xx	411		20,854,644	1,468,758	22,323,402
23xx			1,289,684	97,959	1,387,643
22xx	416	865,783	865,783	-	865,783
24xx		1,329,631	1,329,631	-	1,329,631
Sub-total Classified Salaries	419	2,195,414	24,339,742	1,566,717	25,906,459
3xxx	429	24,994,056	46,090,339	944,134	47,034,473
4xxx	435		949,402	11,729	961,131
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	4,061,160	10,335,479	157,212	10,492,691
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	110,933,596	182,054,177	2,747,600	184,801,777
Less Exclusions	469	-	3,015,008	-	3,015,008
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		-	-	-	-
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	-	-	-
<i>student transportation (5966 object, activity 649000, fund 11)</i>		-	-	-	-
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount</i>		-	(90,427)	-	(90,427)
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	370,417	-	370,417
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	2,735,018	-	2,735,018
TOTALS (459-469)	470	110,933,596	179,039,169		
Percent of CEE (470, col. 1/470, col. 2)	471	61.96%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		89,519,585		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		89,519,585		

Vacant Funded Positions for FY 2025-26- Projected Annual Salary and Benefits Savings
As of May 12, 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
11	Management/	2705445	Senior Human Resource Analyst	District	01/17/2025	-	CL25-01154 Hired Taraborrelli, Anthony Eff:8/1/25	11-0000-673000-53110-2120	-	
11	Academic/	1030325	Senior Human Resource Analyst	District	08/01/2025	-	CL25-01233 Hired Mendez-Sanchez, Daisy#1883100 Eff:8/18/2025	11-0000-673000-53110-2120	-	
11	Confidential	1028144	Assistant to the Vice Chancellor, Human Resources	District	05/15/2026	24,596	OOC Guadarrama, Aida#1264403 Eff:1/21/26-6/30/26	11-0000-660000-53110-2120	34,279	
11		2712975	Chief Communication Officer	District	02/06/2026	82,420	CL25-01343	11-0000-671000-52200-2110	119,945	
11		2657415	Director Facility Planning, Construction & Support Services	District	01/30/2026	74,038		11-0000-710000-54132-2110	102,478	
11		Reorg#1471	Principal Analyst Human Resources (Reorg#1471)	District	07/01/2025	131,106		11-0000-673000-53110-2110	207,949	
11		1029586	Assistant to Vice Chancellor, Business Services	District	11/20/2025	-	Hired CL25-01224 Barbara Yniquez Eff:12/1/25	11-0000-660000-54111-2120	-	
11		2579077	Chief District Safety and Security	District	08/01/2025	181,964	Both Michael Jensen 1167609 & Francisco Prado#1327363 will share interim Chief position 50% until 12/31/25	11-0000-677000-54161-2110-50% 11-0000-695000-54161-2110-50%	282,694	
11		1029988	Associate Dea, Financial Aid	SAC	08/17/2025	-	AC25-01174 Associate Dean #2909581 Valencia, Lorena Eff. 8/18/25	11-0000-646000-19405-1210	-	
11		1277463	Director Criminal Justice, Instruction	SAC	07/07/2025	-	Hired AC25-01265 Plair, Vincent E (2963235) Eff:1/20/2026	11-0000-601000-15712-1210	-	
25%-fd 11		2258354	Assoc Dean, College Research	SAC	06/30/2026	-		11-0000-679000-11600-1210-25% 12-2412-649000-11600-1210-25% 12-2549-649000-11600-1210-50%	-	
50%-fd 11							Hired CL25-01115 Traslavina, Pilar#1062034 Eff:8/1/2025. Interim Traslavina Pilar #21/23-7/31/25 (SRP retiree Neuen, Phuong#1030065) Interim Valerius, Matthew#2679434 7/1/25-6/30/26	11-0000-620000-18100-2110-50% 12-1102-620000-18100-2110-50%	-	315,592
50%-fd 12		2453059	Dean, Human Services & Technology	SAC	01/20/2025	234,083		11-0000-601000-15705-1210	315,592	
11		1029650	Associate Dean, Health Science and Nursing	SAC	06/30/2026	-	Hired AC25-01336 Jung, Deanna#1053784 Eff:6/22/2026	11-0000-601000-16100-1210	-	
11		1025078	Instructor, Accounting	SAC	06/07/2026	-		11-0000-092020-15115-1110	-	
11		2407706	Associate Dean, Criminal Justice	SAC	03/06/2025	-	Hired AC25-01147 Gomez, Ernest#1277463 Eff:7/8/25	11-0000-601000-15712-1210	-	
11		1028371	Director, Special programs	SCC	12/22/2023	138,748		11-3230-619000-25210-2110	217,511	
11	Reorg#1418 Director Campus Budget & Accounting	Reorg#1418	Director Campus Budget & Accounting	SCC	07/01/2025	156,245		11-0000-679000-27105-2110	242,226	
11		1030942	Custodial Supervisor	SCC	04/28/2025	-	Hired CL25-01207 Ramos, Adrian Eff:11/5/25	11-0000-653000-27200-2110	-	816,108
11		1029143	Instructor, Child Development	SCC	06/01/2026	-		11-0000-130500-25330-1110	-	
11		1028234	Assistant Vice President Student Services	SCC	06/30/2025	262,586		11-0000-649000-29050-1210	356,370	
						1,285,786			1,879,045	
Fund	Classified	EMPLOYEE ID#	Title	Site	Effective Date	Annual Salary	Notes		2025-26 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11		Reorg#1470	Application Specialist IV	District	07/01/2025	137,873		11-0000-678000-54144-2130	212,046	
11		2786846	Senior Payroll Specialist	District	06/30/2026	-	CL25-01362. Employee requested voluntary demotion from Senior Payroll Specialist to Payroll Specialist eff:7-1-2026	11-0000-672000-54215-2130	-	
11		1825367	Administrative Clerk	District	07/31/2025	-	Hired CL25-01239 Penaloza, Licet#1212925 Eff:12/8/25	11-0000-673000-53110-2130	-	
11		1428315	Mail/Warehouse Assistant	District	12/01/2025	33,298		11-0000-677000-54145-2130	55,919	
11		2258588	P/T Reprographics Technician	District	01/03/2024	26,670		11-0000-677000-52500-2310	36,341	
11		2899789	Purchasing Service Assistant	District	04/24/2026	22,295	WOC Allocator, Jorge 4/27/26-8/6/2026	11-0000-677000-54151-2130	46,504	
14%-fd 11		Reorg#1430	Information Security Specialist	District	07/01/2025	18,284		11-0000-678000-54148-2130-14% 12-2141-678000-54148-2130-86%	28,584	
86%-fd 12		2768074	Desktop Publishing Technician	District	02/12/2026	31,460		11-0000-677000-52600-2130	59,677	
11		1026840	Payroll Specialist	District	06/30/2026	-		11-0000-672000-54215-2130	-	
11		1132747	Senior Accountant	District	03/13/2026	-		11-0000-672000-54213-2130	-	
11		Reorg#1447	Procurement Specialist (Reorg#1447)	District	07/15/2024	67,571	Reorg#1447 Changed position to Procurement Specialist	11-0000-677000-54151-2130	117,240	
11		1025044	Network Specialist IV	District	12/31/2024	-	Hired CL24-01048, Tsao, John#2952088 Eff:12/8/2025	11-0000-678000-54145-2130	-	
11		1030580	Senior Clerk/Communication Dispatcher	District	09/21/2025	-	Hired CL25-01359 Breanna Rosales Eff:5/12/26	11-0000-677000-54164-2130-50% 11-0000-695000-54164-2130-50%	-	1,410,592
11		Reorg#1429	Network Specialist III	District	07/01/2025	106,003		11-0000-678000-54145-2130	169,642	
75%-fd 11		1025853	Resource Development Coordinator	District	12/31/2025	39,050		11-0000-679000-53345-2130-75% 12-1801-679000-53345-2130-25%	66,270	
25%-fd 12		1030049	Technical Specialist I	District	12/31/2025	-	Hired CL25-01331 Truong, Hung 2987021 Eff:5/18/26	11-0000-678000-54147-2130	-	
11		1029103	Network Specialist III	District	12/31/2025	-	Hired CL25-01307 Hufana, Eugenio Eff:12/29/25	11-0000-678000-54145-2130	-	
11		1851190	Business Services Coordinator	District	10/19/2022	105,422		11-0000-701000-53350-2130	168,825	
11		1028637	Senior Accounting Tech	District	07/16/2026	-		11-0000-672000-54213-2130	-	
11		Reorg#1436	Senior Communications Dispatcher	District	07/01/2025	59,430		11-0000-677000-54164-2130-50% 11-0000-695000-54164-2130-50%	106,143	
11		Reorg#1437	Senior District Safety Officer	District	07/01/2025	74,847		11-0000-695000-54167-2130	127,161	
11		Reorg#1469	Senior District Safety Officer	District	07/01/2025	-	Hired CL25-01353 Lee, Jung#1414720 Eff:2/6/2026	11-0000-695000-54166-2130	-	
60%-fd 11		1209698	Senior District Safety Officer	District	05/31/2026	5,503		11-0000-677000-54166-2130-60% 12-3610-695000-54166-2130-40%	8,076	
40%-fd 12		1030000	Media Systems Electronic Technician, Lead	District	12/29/2023	83,342	WOC Stephen Avila#2322397 7/1/25-6/30/26	11-0000-678000-54142-2130	108,383	
11		2424789	Executive Secretary	District	11/30/2025	67,774	WOC Gutierrez-Lucero, Maria Del Pilar #1030911	11-0000-672000-54211-2130	99,782	
11		1761488	Athletic Equipment Coordinator	SAC	04/13/2026	719		11-0000-619000-15440-2130	3,805	
56%-fd 11		2640394	Student Services Coordinator-MESA	SAC	03/21/2025	54,030		11-2470-633000-15340-2130-56% 12-2470-633000-15340-2130-44%	80,373	
44%-fd 12		2672582	Science Lab Coordinator	SAC	11/15/2025	-	Hired Chau, Hong Phuc#2484417	0000-190100-16430-2210-50% 11-0000-653000-17200-2130	-	
11		2740296	Custodian	SAC	06/25/2025	63,886		11-0000-679000-11600-2130	118,237	
11		2773143	Research Analyst	SAC	05/30/2025	103,316		11-0000-679000-11600-2130	158,615	
11		2768065	P/T Admissions/Records Specialist I	SAC	12/08/2024	24,246		11-0000-620000-18100-2310	25,349	
11		2835066	Administrative Secretary	SAC	02/03/2025	82,423		11-0000-672000-11501-2130	124,242	
11		1026942	P/T Custodian	SAC	04/01/2024	22,118		11-0000-653000-17200-2310	23,124	
11		1212917	Administrative Secretary	SAC	05/13/2025	-	Hired CL25-01187 Mata, Alexandra (2336674) Eff:11/3/2025	11-0000-709000-11300-2130	-	
11		2901287	Facilities Coordinato	SAC	10/24/2025	50,669		11-0000-683000-17100-2130	90,288	
11		1031003	Custodian	SAC	11/17/2025	69,177		11-0000-653000-17200-2130	123,038	
11		1027374	P/T Custodian	SAC	05/01/2022	22,118		11-0000-653000-17200-2310	30,138	
24%-fd 11		1116814	Admissions and Records Specialist II	SAC	05/02/2025	-	Hired CL25-01183 2094642 Molina, Karina Eff:10/19/25	11-0000-620000-19205-2130-24% 12-2412-620000-19205-2130-40% 12-2549-620000-19205-2130-36%	-	
76%-fd 12		1026316	High School & Community Outreach Specialist	SAC	12/31/2024	-	Hired CL25-01107 Nguyen, Liam#2921009 Eff:8/6/2025	11-0000-649000-18100-2130-65% 12-1102-649000-18100-2130-35%	-	
65%-fd 11		2887453	Fine Arts/Thea Fac Tech	SAC	02/13/2026	51,185		11-0000-601000-15565-2130	75,082	
35%-fd 12		1029512	Publications Assistant	SAC	03/27/2026	(22,284)		11-0000-619000-18100-2130-20% 12-1106-619000-18100-2130-50%	(39,283)	1,756,834
20%-fd 11		1687210	Instructional Center Technician	SAC	02/17/2025	-	Hired Munguia, Eleazar #2827552 Eff:11/3/25	11-0000-499000-19510-2210-36% 12-2412-499000-19510-2210-64%	-	
36%-fd 11		2913694	Lead Custodian	SAC	01/05/2026	29,396		11-0000-653000-17200-2130	54,182	
64%-fd 12		2336674	Administrative Secretary	SAC	03/10/2026	-	Hired CL26-01382 Becerra, Fidela #2984640 Eff:5-18-26	11-0000-709000-11300-2130	-	

Vacant Funded Positions for FY 2025-26- Projected Annual Salary and Benefits Savings
As of May 12, 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
	11	Meila, Joanne	1233047	Administrative Clerk	SAC	05/12/2025	76,791	WOC Aguirre, Jerilyn#2383176 Eff:8/18/25-6/30/26		
35%-fd 11								11-0000-601000-15705-2130	138,632	
65%-fd 31		Miranda Zamora, Cristina	1339369	Auxiliary Services Specialist	SAC	11/19/2019	22,661	11-0000-699000-14121-2130-35%		
								31-0000-691000-14121-2130-65%	39,687	
	11	Naguib-Estefanos, Nancy A	2018465	Senior Clerk	SAC	10/02/2022	59,429	11-0000-646000-19405-2130	106,139	
	11	Osuna, Maria	2446842	High School & Community Outreach Specialist	SAC	08/11/2025	31,757	11-0000-649000-18100-2130	43,271	
	11	Palafox, Anay	2299314	Administrative Clerk	SAC	11/13/2025	45,690	11-0000-601000-15716-2130	70,624	
	11	Powers, Jennica	2778085	Research Analyst	SAC	06/01/2025	103,316	11-0000-679000-11600-2130	176,100	
	11	Primeaux, Sydney	2867971	Fine Arts/Thea Fac Tech	SAC	02/20/2026	23,495	11-0000-601000-15565-2130	49,047	
50%-fd 11								11-0000-709000-11300-2130-50%		
50%-fd 13		Serratos, Aimee	2073585	Senior Clerk	SAC	04/15/2026	18,202	13-3411-709000-11300-2130-50%	31,605	
40%-fd 11								11-0000-632000-19510-2130-40%		
60%-fd 12		Student Services Specialist	REORG#1190	Student Services Specialist	SAC	12/29/2019	25,898	12-2416-632000-19510-2130-60%	45,357	
								WOC Auh, Andrew #2793411 Eff:12/7/25-6/30/26		
	11	Talarico, Christina	2237788	Division Administrative Assistant	SAC	11/21/2024	88,901	11-0000-601000-15105-2130	156,446	
	11	Taylor, Katherine A.	1028961	P/T Admissions/Records Specialist I	SAC	10/01/2020	23,656	11-0000-620000-19205-2310-30%		
								11-2410-620000-19205-2310-70%	32,234	
	11	Williams, Bonnie	2363492	Administrative Clerk	SAC	09/25/2025	-	Hired CL25-01221 Gaston, Vanessa1029787 Eff:10/14/25		
	11	Atwood, Lee	1028727	Lead Maintenance Worker	SCC	01/02/2026	72,014	11-0000-651000-27400-2130	112,379	
	11	Calderon, Alfredo	1586163	Gardener/Utility Worker	SCC	09/02/2025	25,599	11-0000-655000-27300-2130	28,954	
	11	Ceja, Daniel	1100167	Lead Custodian	SCC	05/19/2025	77,487	WOC Ramirez, Margarita#2443392 Eff:7/1/25-11/30/2025		
								11-0000-653000-27200-2130	140,883	
30%-fd 11								12-1542-649000-29905-2130-70%		
70%-fd 12		DelaTorre, Irma	1027036	Administrative Clerk	SCC	12/31/2024	19,424	11-0000-645000-29905-2130-50%	34,019	
	11	Dominguez, Oswaldo	2740147	Custodian	SCC	04/20/2026	3,911	11-0000-653000-27200-2130	4,088	
50%-fd 11								11-0000-620000-29100-2130-50%		
50%-fd 12		Dulalas, Luminacion Y	1026995	Adm/Rec Tech Specialist	SCC	07/01/2026	-	12-2572-631000-29325-2130-50%		
	11	Espinosa, Laura	1027423	Curriculum Specialist	SCC	08/19/2025	81,397	11-0000-601000-25051-2130	139,257	
								11-0000-620000-29100-2130-60%		
60%-fd 11								12-1102-620000-28100-2130-23%		
40%-fd 12		Gardea, Maria Adilene	1292404	Administrative Clerk	OEC	05/12/2024	33,182	12-2462-620000-28100-2130-17%	57,799	
60%-fd 11								11-0000-620000-28100-2310-60%		
40%-fd 12		Gaston, Vanessa	1029787	P/T Administrative Clerk	OEC	04/13/2025	17,563	12-1102-620000-28100-2310-40%	23,931	
	11	Gilbert, Jessica	1905429	PT Administrative Clerk	SCC	12/31/2023	27,880	11-0000-601000-25051-2310	37,989	1,638,292
	11	Karimpour, Jennifer	1679262	Auxiliary Services Specialist	SCC	11/01/2024	64,745	11-0000-691000-24126-2130	113,387	
	11	Lawrence, Dominic	2846963	Transfer Center Specialist	SCC	01/06/2026	37,979	11-0000-631000-29305-2130	56,840	
	11	Lopez Gomez, Valentin	1810444	Custodian	SCC	11/25/2025	28,278	11-0000-653000-27200-2130	52,466	
								11-0000-631000-29325-2130-50%		
	11	Luna, Miguel	2098323	Student Services Coordinator	SCC	09/18/2025	99,894	11-0000-633000-29325-2130-50%	169,127	
	11	Medina, Alfonso	1030217	Custodian	SCC	10/17/2025	16,745	11-0000-653000-27200-2130	39,094	
	11	Najera, Ruth	2669392	Library Technician	SCC	11/28/2025	38,460	11-0000-612000-25430-2130	73,335	
	11	Nguyen, Jay	1062155	P/T Admission & Records Specialist I	SCC	10/31/2023	23,655	11-0000-620000-29110-2310	32,232	
								Site using vacancy funds for special projects TOE transfers for Vazquez Cordova, San Juana		
	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 (GV)	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	Yamamoto, Fumiko	2814889	Accountant	SCC	09/28/2025	25,602	11-0000-649000-29200-2310	34,886	
	11	Zul, Armida	1029218	Custodian	OEC	09/30/2024	53,852	CL25-01125	98,534	
								2,920,950	4,805,718	
TOTAL									4,206,736	6,684,763

Rancho Santiago Community College
FD 11/13 Combined -- Unrestricted General Fund Cash Flow Summary
FY 2025-26, 2024-25, 2023-24
YTD Actuals- April 30, 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	\$118,420,629	\$103,085,530	\$102,306,721	\$83,287,298	\$82,507,367	\$111,373,310	\$99,692,918	\$71,966,982	\$72,283,567	\$64,881,994	\$64,881,994	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)	23,717,996	17,806,536	0	0	202,192,729
Total Expenditures	16,859,325	20,527,936	22,476,070	29,915,754	24,890,270	24,817,300	24,253,679	26,358,357	23,401,411	25,208,109	0	0	238,708,211
Change in Fund Balance	17,023,154	(15,335,099)	(778,808)	(19,019,424)	(779,931)	28,865,943	(11,680,392)	(27,725,936)	316,585	(7,401,573)	0	0	(36,515,481)
Ending Fund Balance	118,420,629	103,085,530	102,306,721	83,287,298	82,507,367	111,373,310	99,692,918	71,966,982	72,283,567	64,881,994	64,881,994	64,881,994	
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 April 15, 2026

FRC Members present:

SAC: Bart Hoffman, Claire Coyne, Tommy Strong
SCC: Arleen Satele, Sara Gonzalez, Tara Kubicka-Miller, Alicia Ayers, Veronica Gonzalez
District: Iris Ingram, Adam O'Connor, Sarah Fisher, Noemi Guzman, Madeline Grant

FRC Members absent: Veronica Munoz, Veronica Gonzalez, Sarah Fisher

Alternates present: Vaniethia Hubbard, Christopher Sweeten, Thao Nguyen

Guests present: Jason Bui, Steven Deeley, Gina Huegli, Rasel Menendez, Mark Reynoso, Morrie Barembaum, Barbie Yniguez (Recorder)

1. Welcome

VC Ingram welcomed all to the meeting of the FRC and called the meeting to order at 1:30pm via zoom upon achieving quorum.

2. State/District Budget Update

- SSC – Top Legislative Issues—March 13, 2026
- SSC – Senate Education Budget Subcommittee Gets New Chair
- SSC – Federal Government Challenges California Oil Setback Law
- SSC – State Revenues Exceed Projections Amid Moderating Economic Trends
- DOF – [Finance Bulletin- March 2026](#)

Updates provided from School Services Consulting, as well as the Finance Bulletin, are referenced above. The State Legislature is in committee at the assembly and senate level and are reviewing budget items for the governor's proposed budget.

3. Review of Updated Allocation Simulation

Basic allocations and FTES production as of P1 submission of the CCFS-320 (attendance) report are based on the assumption the state will fully fund our submission. FTES figures were presented by Thao Nguyen and explained for information. P2 numbers will be released at the end of June and FTES will be updated at that time. P1 is estimate or projection of what we are going to do. P2 is where we show what we did up through mid-April and still includes a projection through the end of June.

Hoffman asked for further explanation concerning determination of expenses. VC Ingram explained it can take as much as 18 months because numbers are sometimes adjusted at recal, revenues can come in late (30 months during the recession), and deferrals sometimes occur. The process can take 18 to 24 months, and at times longer. Typical cycle timeline is 19 months per O'Connor.

4. Review of Updated Budget Assumptions

O'Connor explained there are three versions as part of the package. The first will be brought forward at the next FRC along with the tentative budget. The other two versions are based on committee "what-if" suggestions. Changes were presented and discussed.

Of note was out-of-state payroll processing costs due to the district being unable to process payroll through OCDE for out-of-state employees, as well as other related professional services costs.

Grant asked how many employees are out-of-state. O'Connor answered there are currently 12 individuals and provided information concerning the roles of these individuals. The majority are instructors, there is one classified, and four identified as student employees. VC Ingram pointed out that payroll laws vary by state. There are start-up and basic costs in addition to monthly fines to retirement systems. Continuing to use out-of-state employees, and if additional states are added, the costs will increase. Discussion ensued.

Grant requested a list of how many employees (sans names), their status (full vs part-time), hire dates, and states in which they work, etc. VC Ingram agreed Business Services can provide information we have, but suggested the topic be placed on the HRC agenda since it is part of the hiring process.

O'Connor presented version 2. The only change was to an addition in item L, Parking and Safety costs which are shown as over budget by \$859K (estimated). This was a request made during the last FRC meeting during parking and safety cost discussion and the suggestion that the cost be covered. VC Ingram stated a parking fund (and parking fund increase) would have offset this cost. This change increases item L and creates a half-million deficit for the current year.

Version 3 addresses the question of “what-if” student parking fees were discontinued. The amount, if charging zero, would be an addition of another half-million resulting in a deficit of over \$1 million. Discussion ensued.

Coyne inquired about fiscal agent fees. VC Ingram explained fees cover the staff who perform the work and that the amount varies according to the contract and service provided. These fees would not be enough to cover the parking and safety costs. O'Connor explained the fees are in fund 12 with the majority of funds going toward Education Services and a smaller portion to Business Services. Grant asked several questions concerning Fiscal Agent Fees and Sarah Fisher answered the questions raised during the meeting.

Hoffman expressed the need for an annual discussion between the two Vice Presidents of Administrative Services and AVC Matsumoto regarding how \$1.5M for capital outlay needs are spent. VC Ingram will talk with AVC Matsumoto but did state the review typically occurs close to year end when balances are known but does depend on how the capital program is running that year. Funds are often moved to cover a campus project if it is overrun. The status is not known until the true-up in the 3rd quarter.

O'Connor pointed out SCC budget reductions of \$1.1M are included. Plans for the budget reductions at SCC have not been received or made known at this time and may not be known until the end of May. Depending on when this information is received, it may not be included in the tentative budget.

Hoffman asked about the calculation of the reserves. VC Ingram explained there is a continual calculation of cash needs and there is a projection for the next five years which is updated monthly. If a one-time cash windfall is received and we propose to add to the reserves, it is brought to the FRC for information and taken to the board for their approval.

5. Annual Review of RSCCD Budget Allocation Model (BAM) – ACTION

O'Connor provided a reminder of changes including removal (see Institutional Cost section), update to GASB 101 load-banking requirements, definition of terms e.g., base FTES clarification and 7200 intrafund transfers cap at \$25.

Coyne had a question about banked LHE load liability. The new requirements from GASB 101, but which parts of the change are required, and if there are any parts which are local decisions. O'Connor stated none of the

change included are local decisions; the change is made to comply with GASB 101. There is no option. After discussion, it was decided the reference to prudent fiscal management will be removed.

Motion to approve with the amendment to language as discussed was made by Bart Hoffman. Second by Arleen Satele. Roll call vote was taken and the motion passed unanimously.

6. Updated AR 7400 Travel – ACTION

Comments from SAC College Council were not received prior to the meeting. Topic tabled to May.

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

Reorg 1480 from Business Services/Fiscal Services was reviewed. There were questions and it will be brought to the May 4 meeting for further discussion, answers, and voting. A vote was taken for the Director of the RSCCD Foundation job description and it was approved. The agenda also included BP4040 Library and Learning Support Services (information), AR4040 Library and Learning Support Services (vote passed unanimously), and AR4102 Career Education Programs (information).

8. Informational Handouts

- District-wide expenditure report link: <https://intranet.rscsd.edu>
- Vacant Funded Position List as of April 2, 2026
- Monthly Cash Flow Summary as of March 31, 2026
- [SAC Planning and Budget Committee Agendas and Minutes](#)
- [SCC Budget Committee Agendas and Minutes](#)

Above information is provided for your reference.

9. Approval of FRC Minutes – April 15, 2026 – ACTION

Motion to approve was made by Bart Hoffman with second by Claire Coyne. Roll call vote was taken and the motion passed with one abstention.

10. Other

Motion to adjourn was made by Bart Hoffman with second by Tara Kubicka-Miller. All in favor logged off the zoom meeting.

Meeting adjourned 2:32pm.

Next FRC Committee Meeting: May 20, 2026, 1:30-3:00 pm