



**Rancho Santiago Community College District**  
**District Council Meeting**

**June 2, 2025**

**1:30 p.m.**

**Via Zoom**

<https://rsccd-edu.zoom.us/j/89542384745>

669-444-9171 / 895 4238 4745

**Agenda**

- |   |                |
|---|----------------|
| 1. Call to Order/Update   | Martinez       |
| 2. Approval of May 5, 2025 District Council Meeting Minutes - <b>ACTION</b> | Martinez       |
| 3. Approval of 2025-2026 Tentative Budget – <b>ACTION</b>                   | Ingram         |
| 4. Approval of Updated Language to Budget Allocation Model – <b>ACTION</b>  | Ingram         |
| 5. Approval of Administrative Regulations - <b>ACTION</b>                   | Nery           |
| a. AR 2320 Special and Emergency Meetings                                   |                |
| b. AR 4230 Grading and Academic Record Symbols                              |                |
| c. AR 4236 Advanced Placement Credit  |                |
| 6. Committee Reports – <b>INFORMATION</b>                                   |                |
| a. Planning & Organizational Effectiveness Committee                        | Perez          |
| b. Human Resources Committee  | Olson          |
| c. Fiscal Resources Committee   | Ingram         |
| d. Physical Resources Committee   | Ingram         |
| e. Technology Advisory Group  | Gonzalez       |
| 7. Constituent Representative Reports - <b>INFORMATION</b>                  |                |
| a. Academic Senate - SAC  | Coyne          |
| b. Academic Senate - SCC  | Kubicka-Miller |
| c. Classified Staff   | Johnson        |
| d. Student Government - SAC   | Velez          |
| e. Student Government – SCC   | Cudal          |

Next Meeting:  
July 21, 2025



## Rancho Santiago Community College District District Council Meeting

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### MINUTES May 5, 2025

Members:	Marvin Martinez	Present
	Sarah Fisher for Enrique Perez	Present
	Iris Ingram	Present
	Kristin Olson	Present
	Vaniethia Hubbard for Annebelle Nery	Present
	Jeannie Kim	Present
	Dane Clacken for Jesse Gonzalez	Present
	Claire Coyne	Present
	Tara Kubicka-Miller	Present
	Monica Zarske	Present
	Corinna Evett	Present
	Jason Sim	Present
	Tyler Johnson	Present
	Omelina Garcia	Present
	Bridgette Hernandez	Present
	Jessica Velez	Present
	Flo Cudal	Present
Guests:	Nga Pham	

1. Call to Order/Update
  - a. Chancellor Martinez convened the meeting via Zoom Conference at 1:34 p.m.
2. Approval of Minutes
  - a. It was moved by Mr. Clacken, seconded by Ms. Evett and carried with abstentions from Ms. Zarske, Ms. Evett, Mr. Sim and Ms. Garcia to approve the minutes of the April 21, 2025 meeting. Ms. Ingram and Dr. Kim were not present for the vote.

3. Review and Reaffirmation of District Mission Statement
  - a. Chancellor Martinez explained it was time to review the district mission statement and presented the feedback received from district personnel. Discussion ensued. It was moved by Mr. Martinez, seconded by Dr. Hubbard and carried unanimously to reaffirm the district mission statement.
4. Approval of 2025-2026 District Council Meeting Schedule
  - a. It was moved by Ms. Hernandez, seconded by Ms. Ingram and carried unanimously to approve the 2025-2026 meeting schedule.
5. Committee Reports
  - a. Planning and Organizational Effectiveness Committee (POEC)  
Vice Chair Coyne reported on the April 23, 2025 meeting.
  - b. Human Resources Committee (HRC)  
Ms. Olson reported there had not been a meeting since the last District Council meeting. The next meeting is scheduled for May 7, 2025.
  - c. Fiscal Resources Committee (FRC)  
Ms. Ingram reported on the April 16, 2025 meeting.
  - d. Physical Resources Committee (PRC)  
Ms. Ingram reported the next meeting is scheduled for May 7, 2025.
  - e. Technology Advisory Group (TAG)  
Mr. Clacken reported on the May 1, 2025 meeting. The next meeting is scheduled in September 2025.
6. Constituent Representative Reports
  - a. Academic Senate/SAC: Ms. Coyne reported on the SAC Academic Senate activities.
  - b. Academic Senate/SCC: Ms. Kubicka-Miller reported on the SCC Academic Senate activities.
  - c. CSEA: Mr. Tyler Johnson reported on CSEA 579 activities.
  - d. Student Government/SAC: Ms. Jessica Velez reported on SAC ASG activities.
  - e. Student Government/SCC: Ms. Flo Cudal reported on SCC ASG activities.
7. General
  - a. Chancellor Martinez wished student representatives Ms. Velez and Ms. Cudal well, as this is their last District Council meeting. Other District Council members also wished them well as they go on to their transfer institutions.

Next Meeting:	The next meeting will be held on Monday, June 2, 2025
Meeting Adjourned:	2:10 p.m.
Approved:	June 2, 2025

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT**  
**UNRESTRICTED GENERAL FUND**  
**2025/26 Tentative Budget Assumptions**  
**May 19, 2025**

I. State Revenue

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

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded		Actual Growth	Funded Growth
2016/17	28,901.64	27,517.31	28,901.64	a	-4.79%	0.00%
2017/18	28,901.64	29,378.53	29,375.93	b	1.65%	1.64%
2018/19	Recal	25,925.52	28,068.86	c	-11.75%	-4.45%
2019/20	Recal	27,028.98	26,889.30		4.26%	-4.20%
2020/21	Recal	25,333.74	26,993.32		-6.27%	0.39%
2021/22	Recal	26,202.98	27,208.25		3.43%	0.80%
2022/23	Recal	27,294.07	26,783.85		4.16%	-1.56%
2023/24	Recal	29,002.84	28,827.28		6.26%	7.63%
2024/25	P2	31,099.48	28,952.44	P1	7.23%	0.43%

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

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

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

The governor's state budget proposal includes .5% systemwide growth funding and 2.30% COLA. The components remain at 70/20/10 split with funded COLA added to all metrics each year. Any changes to our funding related to the SCFF will be incorporated when known.

Projected COLA of 2.30%	\$5,524,591
Projected SCFF Base Increase	\$0
Projected Growth/Restoration	\$0
Deficit Factor (from 3.55% to 2%)	\$3,484,558

2025/26 Potential Growth at 0.5%

31,255 FTES

C. Education Protection Account (EPA) funding estimated at \$32,015,508 based on 2024/25 @ P1. 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 \$191 per FTES (\$6,072,039). Restricted lottery at \$82 per FTES (\$2,606,844). (2024/25 @ P2 of resident & nonresident factored FTES, 31,790.78 x \$191 = \$6,072,039 unrestricted lottery; 31,790.78 x \$82 = \$2,606,844 restricted lottery)

E. Estimated reimbursement for part-time faculty compensation is estimated at \$707,056 (2024/25 @ P1).

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

G. College Promise Grants (BOG fee waivers 2% administration) funding estimated at 2024/25 @ P1 of \$219,878.

H. Mandates Block Grant estimated at a total budget of \$1,046,832 (\$35.64 x 29,372.40 FTES @ P2). No additional one-time allocation proposed.

II. Other Revenue

I. Non-Resident Tuition budgeted at \$4,000,000. (SAC \$2,500,000, SCC \$1,500,000). Increase of \$300,000.

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

K. Other miscellaneous income (includes fines, fees, rents, etc.) is estimated at approximately \$404,737.

L. Apprenticeship revenue estimated at \$5,733,479. Increase of \$506,125.

M. Scheduled Maintenance/Instructional Equipment allocation - no new allocation is proposed at this time.

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

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT**  
**UNRESTRICTED GENERAL FUND**  
**2025/26 Tentative Budget Assumptions**  
**May 19, 2025**

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 at 2.30% for unrestricted general fund = \$4,284,669  
(FARSCCD approximate cost \$2,028,664, CSEA approximate cost \$1,184,483, Management/Other approximate cost \$1,071,522)  
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 \$2.49 million for all funds. The estimated cost of a 1% salary increase is \$1.86 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$2.35 million including benefits for FD 11  
(FARSCCD approximate cost \$758,246 CSEA approximate cost \$658,140, Management/Other approximate cost \$935,559)  
For all funds, it is estimated to = \$3.74 million (FARSCCD = \$863,599, CSEA = \$1,516,603, Management/Others = \$1,355,858)  
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 3.0% for an additional cost of approximately \$613,747 for active employees. For retirees estimated to be \$184,273. PT Health continue budget of \$1M.  
State Unemployment Insurance (.05%)  
CalSTRS employer contribution rate will stay the same in 2025/26 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 increase in 2025/26 from 27.05% to 26.81% for a decrease of \$111,474  
(Note: The cost of each 1% increase in the PERS rate is approximately \$464,000.)
- E. The full-time faculty obligation (FON) for Fall 2025 is estimated to be 354. The Fall 2024 report indicated the District was 66.6 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 \$178,566. Penalties for not meeting the obligation amount to approximately \$97,855 per FTE not filled. Each faculty hired over the FON adds cost of (\$182,677- \$63,944) = \$118,733 if deduct hourly cost.
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/25 for hourly faculty is \$96.39 x 18 hrs/LHE= \$1,735 (FY 2025/26)  
(Total cost of salary and benefits of part-time faculty to teach 30 LHE = \$63,944)
- 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 Outlay Fund - 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).
- I. Utilities cost increases of 15%, estimated at \$100,000.
- J. Information Technology licensing contract escalation cost of 5%, estimated at \$240,000.
- K. Property and Liability Insurance transfer estimated at \$3,900,000 adding \$1M for expected annual cost of AB218 assessments.
- L. Other additional DSO/Institutional Cost expenses: approved on 11/4/24 at DC
- |   | Ongoing Cost | One-time Cost |
|---|--------------|---------------|
| Business Services   |              |               |
| (Reorg 1436 - Senior Communications Dispatcher Clerk) (Reorg 1437 - Senior District Safety Officer) | \$ 233,294   |               |
| ITS Positions   |              |               |
| (Reorg 1429 -Networks Specialist III)   | \$ 198,387   |               |
| (Reorg 1430 - Information Security Specialist)  |              |               |
| ITS - Distance Education Technology   | \$ 492,432   |               |
- M. Ninth contribution of Santiago Canyon College ADA Settlement expenses of \$2 million from available one-time funds.
- N. SRP 1 Expense Reduction

<p align="center"><b>Rancho Santiago Community College District</b>  <b>Unrestricted General Fund Summary</b>  <b>2025/26 Tentative Budget Assumptions</b>  <b>May 19, 2025</b></p>
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<b>*</b>	<b><u>New Revenues</u></b>	<b>Ongoing Only</b>	<b>One-Time</b>
<b>A</b>	Student Centered Funding Formula		
<b>B</b>	Projected COLA of 2.30%	\$5,524,591	
<b>B</b>	Projected SCFF Base Increase	\$0	
<b>B</b>	Projected Growth/Restoration	\$0	
<b>B</b>	Deficit Factor (from 3.55% to 2%)	\$3,484,558	
<b>D</b>	Unrestricted Lottery	\$400,674	
<b>H</b>	Mandates Block Grant	\$0	
<b>I</b>	Non-Resident Tuition	\$300,000	
<b>J</b>	Interest Earnings	\$0	
<b>L</b>	Apprenticeship - SCC	\$506,125	
<b>EGK</b>	Misc Income	\$83,750	
<b>N</b>	Full-time Faculty Allocation	\$0	
	<b>Total</b>	<b>\$10,299,698</b>	
	<b><u>New Expenditures</u></b>		
<b>B</b>	Salary Schedule Increases/Collective Bargaining - 2.30%	\$4,284,669	
<b>C</b>	Step/Column	\$2,351,945	
<b>D</b>	Health and Welfare/Benefits Est. Increase 3.0% - Active	\$613,747	
<b>D</b>	Health and Welfare/Benefits - Retirees	\$184,273	
<b>D</b>	Health and Welfare - Part-time Faculty (placeholder)	\$0	
<b>D</b>	CalSTRS Changes	\$0	
<b>D</b>	CalPERS Changes	(\$111,474)	
<b>D</b>	State Unemployment	\$0	
<b>E</b>	Full Time Faculty Obligation Hires	\$0	
<b>E</b>	Non-Credit Faculty (Non FON)	\$0	
<b>E/F</b>	Hourly Faculty Budgets (Match Budget to Actual Expense)	\$0	
<b>G</b>	Cost of Retiree Health Benefit (OPEB Cost)	\$0	
<b>H</b>	Capital Outlay/Scheduled Maintenance Contribution	\$0	
<b>I</b>	Utilities Increase	\$100,000	
<b>J</b>	ITS Licensing/Contract Escalation Cost	\$240,000	
<b>K</b>	Property, Liability and All Risks Insurance	\$1,000,000	
<b>II.L</b>	Apprenticeship - SCC	\$0	
<b>L</b>	Other Additional DSO/Institutional Costs	\$924,113	
<b>M</b>	SCC ADA Settlement Costs	\$0	\$2,000,000
<b>N</b>	SRP 1 Expense Reduction	(\$1,214,561)	
	<b>Total</b>	<b>\$8,372,712</b>	<b>\$2,000,000</b>
	2025/26 Budget Year Unallocated (Deficit)	<b>\$1,926,986</b>	
	2024/25 Structural Unallocated (Deficit)	\$1,943,969	
	Additional College added ongoing cost during FY 24/25	(1,007,627)	
	Employee Changes in H/W Plan Savings & Other	838,288	
	<b>Total Est. Unallocated (Deficit)</b>	<b>\$3,701,616</b>	

\* Reference to budget assumption number

**Rancho Santiago Community College District**  
***Tentative Budget***  
**2025-26**

**Unrestricted General Fund Revenue Budget - Fund 11**

<b><u>Revenues by Source</u></b>		<b>2023-24 Actual Revenue</b>	<b>2024-25 Revised Budget</b>	<b>2024-25 Estimated Revenue</b>	<b>2025-26 Tentative Budget</b>	<b>% change 25/26 Tent/ 24/25 Est</b>
8100	Federal Revenues					
8110	Forest Reserve	\$4,624	\$0	\$4,802	\$0	(100.00)
	Total Federal Revenues	<u>4,624</u>	<u>0</u>	<u>4,802</u>	<u>0</u>	(100.00)
8600	State Revenues					
8611	Apprenticeship Allowance	7,262,747	6,239,603	5,733,479	5,733,479	-
8612	State General Apportionment	76,762,085	73,179,827	71,561,508	74,917,691	* 4.69
8612	State General Apportionment-estimated COLA	16,090,921	2,409,837	2,409,837	5,524,591	* 129.25
8612	State General Apportionment-Deficit	(4,674,899)	(8,395,559)	(4,803,992)	(4,911,001)	* 2.23
8611-8630	State General Apportionment&EPA&Appr-prior year adjustment	11,467,557	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%	245,695	245,695	219,878	219,878	-
8619	Other General Apportionments-PT Faculty Comp & Office Hr	558,571	597,489	707,056	707,056	-
8619	Other General Apportionments-PT Health Insurance	48,577	0	0	0	-
8630	Education Protection Account	19,483,379	31,343,535	31,343,535	32,015,508	* 2.14
8672-8673	Homeowners' Property Tax Relief/Timber Yield Tax	252,524	261,247	261,247	261,247	* -
8681	State Lottery Proceeds	6,861,753	5,671,365	5,671,365	6,072,039	7.06
8682	State Mandated Costs	934,725	1,046,832	1,046,832	1,046,832	-
8699	Other Misc State Revenue	0	0	1,611	0	(100.00)
	Total State Revenues	<u>138,619,079</u>	<u>115,925,315</u>	<u>117,477,800</u>	<u>124,912,764</u>	6.33
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	62,549,641	71,053,504	70,023,528	71,053,504	* 1.47
8812	Tax Allocation, Supplement Roll	1,639,652	2,551,559	2,551,559	2,551,559	* -
8813	Tax Allocation, Unsecured Roll	1,867,222	1,867,222	1,782,942	1,867,222	* 4.73
8816	Prior Years' Taxes	505,354	505,354	505,354	505,354	* -
8817	Education Revenue Augmentation Fund (ERAF)	35,857,012	35,857,012	35,857,012	35,857,012	* -
8818	RDA Funds - Pass Thru AB	776,817	776,817	776,817	776,817	* -

**Rancho Santiago Community College District**  
***Tentative Budget***  
**2025-26**

**Unrestricted General Fund Revenue Budget - Fund 11**

		<b>2023-24 Actual Revenue</b>	<b>2024-25 Revised Budget</b>	<b>2024-25 Estimated Revenue</b>	<b>2025-26 Tentative Budget</b>	<b>% change 25/26 Tent/ 24/25 Est</b>
<b><u>Revenues by Source</u></b>						
8819	RDA Funds - Residuals	8,811,668	8,811,668	8,811,668	8,811,668	* -
8850	Rents and Leases	64,457	404,870	145,495	338,480	132.64
8860	Interest & Investment Income	7,962,049	3,000,000	5,585,218	3,000,000	(46.29)
8866/8867	Gain(Loss)on Invest-Realized/Unrealized	0	0	0	0	-
8874	CCC Enrollment Fees	7,660,762	8,657,316	8,657,316	8,657,316	* -
8875	Bachelor's Program Fee	85,008	40,000	68,292	40,000	(41.43)
8880	Nonresident Tuition	3,741,128	3,700,000	4,058,743	4,000,000	(1.45)
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	3,072,990	524,200	1,622,897	524,200	(67.70)
	Total Local Revenues	<u>134,593,760</u>	<u>137,749,522</u>	<u>140,446,841</u>	<u>137,983,132</u>	(1.75)
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	104,344	5,000	13,380	5,000	(62.63)
8981/8983	Interfund/Intrafund Transfer In	7,354	0	0	0	-
	Total Other Sources	<u>111,698</u>	<u>5,000</u>	<u>13,380</u>	<u>5,000</u>	(62.63)
	Total Revenues	<u>273,329,161</u>	<u>253,679,837</u>	<u>257,942,823</u>	<u>262,900,896</u>	1.92
	Net Beginning Balance	0	0	0	0	-
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$273,329,161</u>	<u>\$253,679,837</u>	<u>\$257,942,823</u>	<u>\$262,900,896</u>	1.92
* Component of Apportionment					\$237,888,488	



**Rancho Santiago Community College District**  
***Tentative Budget***  
**2025-26**

**Unrestricted General Fund Expenditure Budget - Fund 11**

<b><u>Expenditures by Object</u></b>		<b>2023-24 Actual Expenses</b>	<b>2024-25 Revised Budget</b>	<b>2024-25 Estimated Expenses</b>	<b>2025-26 Tentative Budget</b>	<b>% change 25/26 Tent/ 24/25 Est</b>
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$34,392,900	\$37,839,387	\$36,046,034	\$37,845,339	4.99
1200	Non-Instructional Salaries, Regular Contract	16,960,656	20,634,794	19,830,480	20,591,759	3.84
1300	Instructional Salaries, Other Non-Regular	43,283,721	33,677,197	45,968,016	33,699,563	(26.69)
1400	Non-Instructional Salaries, Other Non-Regular	2,551,709	1,890,276	2,113,668	1,915,642	(9.37)
	Subtotal	<u>97,188,986</u>	<u>94,041,654</u>	<u>103,958,198</u>	<u>94,052,303</u>	(9.53)
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	39,259,325	48,479,952	45,842,319	49,210,782	7.35
2200	Instructional Aides, Regular Full Time	694,399	1,033,010	950,131	988,933	4.08
2300	Non-Instructional Salaries, Other	2,106,593	1,906,051	1,949,462	1,815,483	(6.87)
2400	Instructional Aides, Other	1,354,554	1,808,042	1,361,503	1,835,288	34.80
	Subtotal	<u>43,414,871</u>	<u>53,227,055</u>	<u>50,103,415</u>	<u>53,850,486</u>	7.48
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	15,877,614	17,030,773	16,492,940	16,987,787	3.00
3200	Public Employees' Retirement System Fund	11,859,384	15,015,865	13,806,884	15,224,990	10.27
3300	Old Age, Survivors, Disability, and Health Ins.	4,941,783	5,690,375	5,305,763	5,773,457	8.81
3400	Health and Welfare Benefits	25,052,566	30,001,539	27,491,049	30,093,731	9.47
3500	State Unemployment Insurance	112,003	326,703	123,478	326,010	164.02
3600	Workers' Compensation Insurance	2,140,095	2,230,523	2,323,522	2,240,294	(3.58)
3900	Other Benefits	3,258,853	3,520,493	3,351,703	2,364,973	(29.44)
	Subtotal	<u>63,242,298</u>	<u>73,816,271</u>	<u>68,895,339</u>	<u>73,011,242</u>	5.97
	<b><i>TOTAL SALARIES/BENEFITS</i></b>	<b><i>203,846,155</i></b>	<b><i>221,084,980</i></b>	<b><i>222,956,952</i></b>	<b><i>220,914,031</i></b>	(0.92)
	<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>90.34%</b>	<b>89.20%</b>	<b>89.04%</b>	<b>89.24%</b>	

**Rancho Santiago Community College District**  
***Tentative Budget***  
**2025-26**

**Unrestricted General Fund Expenditure Budget - Fund 11**

		<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>% change</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>25/26 Tent/</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>24/25 Est</b>
<b><u>Expenditures by Object</u></b>						
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	-
4200	Other Books	6,384	7,168	4,389	7,168	63.32
4300	Instructional Supplies	53,887	6,072	2,671	3,072	15.01
4400	Media Supplies	0	0	0	0	-
4500	Maintenance Supplies	83,624	144,309	103,446	142,952	38.19
4600	Non-Instructional Supplies	689,910	852,341	714,642	755,593	5.73
4700	Food Supplies	19,830	25,699	11,583	20,699	78.70
	Subtotal	<u>853,635</u>	<u>1,035,589</u>	<u>836,731</u>	<u>929,484</u>	11.09
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	2,197,083	2,859,836	2,763,925	2,883,950	4.34
5200	Travel & Conference Expenses	174,606	240,870	149,156	279,577	87.44
5300	Dues & Memberships	134,645	164,032	142,120	158,153	11.28
5400	Insurance	0	0	0	0	-
5500	Utilities & Housekeeping Svcs	4,414,699	5,155,123	5,169,227	5,555,668	7.48
5600	Rents, Leases & Repairs	2,293,113	2,399,137	2,162,936	3,955,813	82.89
5700	Legal, Election & Audit Exp	742,037	1,363,344	1,354,466	1,074,797	(20.65)
5800	Other Operating Exp & Services	3,814,449	7,306,845	7,432,586	6,247,092	(15.95)
5900	Other (Transp., Postage, Reproduction, Special Proj., etc.)	2,637,648	4,683,381	4,658,541	4,978,142	6.86
	Subtotal	<u>16,408,280</u>	<u>24,172,568</u>	<u>23,832,957</u>	<u>25,133,192</u>	5.46
6000	Sites, Buildings, Books, and Equipment					
6100	Sites & Site Improvements	684,384	0	0	0	-
6200	Buildings	2,760,014	360,000	1,827,771	0	(100.00)
6300	Library Books	948	800	799	800	0.13
6400	Equipment	1,088,835	1,211,210	959,488	569,925	(40.60)
	Subtotal	<u>4,534,181</u>	<u>1,572,010</u>	<u>2,788,058</u>	<u>570,725</u>	(79.53)
	Subtotal, Expenditures (1000 - 6000)	<u>225,642,251</u>	<u>247,865,147</u>	<u>250,414,698</u>	<u>247,547,432</u>	(1.15)

**Rancho Santiago Community College District**  
***Tentative Budget***  
**2025-26**

**Unrestricted General Fund Expenditure Budget - Fund 11**

<b><u>Expenditures by Object</u></b>		<b>2023-24 Actual Expenses</b>	<b>2024-25 Revised Budget</b>	<b>2024-25 Estimated Expenses</b>	<b>2025-26 Tentative Budget</b>	<b>% change 25/26 Tent/ 24/25 Est</b>
7000	Other Outgo					
7200	Intrafund Transfers Out	(6,720)	0	19	0	(100.00)
7300	Interfund Transfers Out	4,244,000	4,477,412	4,400,000	5,400,000	22.73
7600	Other Student Aid	0	0	0	0	-
	Subtotal	<u>4,237,280</u>	<u>4,477,412</u>	<u>4,400,019</u>	<u>5,400,000</u>	22.73
	Subtotal, Expenditures (1000 - 7000)	<u>229,879,531</u>	<u>252,342,559</u>	<u>254,814,717</u>	<u>252,947,432</u>	(0.73)
7900	Reserve for Contingencies					
7910	Estimated COLA	0	0	0	4,284,669	-
7910	SAC/SCC	0	1,337,278	0	1,967,179	-
7950	Budget Stabilization	0	0	0	0	-
	Total Designated	<u>0</u>	<u>1,337,278</u>	<u>0</u>	<u>6,251,848</u>	-
7910	Unrestricted Contingency	43,449,630	0	3,128,106	3,701,616	18.33
	Subtotal Expenditures (7900)	<u>43,449,630</u>	<u>1,337,278</u>	<u>3,128,106</u>	<u>9,953,464</u>	218.19
Total Expenditures, Other Outgo and Ending Fund Balance		<u>\$273,329,161</u>	<u>\$253,679,837</u>	<u>\$257,942,823</u>	<u>\$262,900,896</u>	1.92

**Rancho Santiago Community College District**  
***Tentative Budget***  
**2025-26**

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

<b><u>Revenues by Source</u></b>		<b>2023-24 Actual Revenue</b>	<b>2024-25 Revised Budget</b>	<b>2024-25 Estimated Revenue</b>	<b>2025-26 Tentative Budget</b>	<b>% change 25/26 Tent/ 24/25 Est</b>
8100	Federal Revenues					
	Total Federal Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	-
8600	State Revenues					
8611	Apprenticeship Allowance	0	0	0	0	-
8682	State Mandated Costs	0	0	0	0	-
8699	Other Misc State Revenue	<u>6,424,110</u>	<u>7,584,025</u>	<u>7,584,025</u>	<u>7,584,025</u>	-
	Total State Revenues	<u>6,424,110</u>	<u>7,584,025</u>	<u>7,584,025</u>	<u>7,584,025</u>	-
8800	Local Revenues					
8850	Rentals Short-term/Lease Facilities	53,113	60,000	195,279	528,840	170.81
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	5,592,286	266,014	117,069	254,922	117.75
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	<u>5,645,399</u>	<u>326,014</u>	<u>312,348</u>	<u>783,762</u>	150.93
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfer In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Total Revenues	<u>12,069,509</u>	<u>7,910,039</u>	<u>7,896,373</u>	<u>8,367,787</u>	5.97
	Net Beginning Balance	69,995,935	108,927,680	108,927,680	91,755,767	(15.76)
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>69,995,935</u>	<u>108,927,680</u>	<u>108,927,680</u>	<u>91,755,767</u>	(15.76)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$82,065,444</u></u>	<u><u>\$116,837,719</u></u>	<u><u>\$116,824,053</u></u>	<u><u>\$100,123,554</u></u>	(14.30)

**Rancho Santiago Community College District**  
***Tentative Budget***  
**2025-26**

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

<b><u>Expenditures by Object</u></b>		<b>2023-24 Actual Expenses</b>	<b>2024-25 Revised Budget</b>	<b>2024-25 Estimated Expenses</b>	<b>2025-26 Tentative Budget</b>	<b>% change 25/26 Tent/ 24/25 Est</b>
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$173,357	\$182,727	\$163,284	\$0	(100.00)
1200	Non-Instructional Salaries, Regular Contract	238,148	388,642	369,303	0	(100.00)
1300	Instructional Salaries, Other Non-Regular	40,642	1,101,937	0	400,000	-
1400	Non-Instructional Salaries, Other Non-Regular	523,292	532,036	610,309	0	(100.00)
	Subtotal	<u>975,439</u>	<u>2,205,342</u>	<u>1,142,896</u>	<u>400,000</u>	(65.00)
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	81,648	171,833	156,728	154,254	(1.58)
2200	Instructional Aides, Regular Full Time	0	0	0	0	-
2300	Non-Instructional Salaries, Other	423,753	268,958	298,012	24,043	(91.93)
2400	Instructional Aides, Other	1,909	0	0	0	-
	Subtotal	<u>507,310</u>	<u>440,791</u>	<u>454,740</u>	<u>178,297</u>	(60.79)
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	6,550,389	7,948,334	7,990,732	7,660,425	(4.13)
3200	Public Employees' Retirement System Fund	51,559	105,816	86,124	46,335	(46.20)
3300	Old Age, Survivors, Disability, and Health Ins.	44,066	65,745	52,271	18,960	(63.73)
3400	Health and Welfare Benefits	102,356	112,042	104,650	41,152	(60.68)
3500	State Unemployment Insurance	696	1,627	787	293	(62.77)
3600	Workers' Compensation Insurance	23,035	39,893	25,500	8,722	(65.80)
3900	Other Benefits	6,553	13,834	10,655	2,779	(73.92)
	Subtotal	<u>6,778,654</u>	<u>8,287,291</u>	<u>8,270,719</u>	<u>7,778,666</u>	(5.95)
	<b><i>TOTAL SALARIES/BENEFITS</i></b>	<b><i>8,261,403</i></b>	<b><i>10,933,424</i></b>	<b><i>9,868,355</i></b>	<b><i>8,356,963</i></b>	(15.32)

**Rancho Santiago Community College District**  
***Tentative Budget***  
**2025-26**

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

		<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>% change</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>25/26 Tent/</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>24/25 Est</b>
<b><u>Expenditures by Object</u></b>						
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	-
4200	Other Books	6,270	6,500	557	0	(100.00)
4300	Instructional Supplies	8,698	25,199	0	2,060	-
4400	Media Supplies	0	0	0	0	-
4500	Maintenance Supplies	79,772	164,314	110,605	92,000	(16.82)
4600	Non-Instructional Supplies	389,690	971,932	666,339	431,091	(35.30)
4700	Food Supplies	14,429	69,987	25,114	66,577	165.10
	Subtotal	<u>498,859</u>	<u>1,237,932</u>	<u>802,615</u>	<u>591,728</u>	(26.27)
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	1,570,102	2,791,613	2,091,914	2,656,174	26.97
5200	Travel & Conference Expenses	243,581	417,020	222,764	170,352	(23.53)
5300	Dues & Memberships	84,154	170,535	108,206	145,465	34.43
5400	Insurance	0	0	0	0	-
5500	Utilities & Housekeeping Svcs	337,606	342,700	33,576	90,600	169.84
5600	Rents, Leases & Repairs	988,319	1,508,200	1,143,390	843,200	(26.25)
5700	Legal, Election & Audit Exp	106,635	656,321	550,254	274,505	(50.11)
5800	Other Operating Exp & Services	1,829,119	3,452,725	2,768,184	2,984,618	7.82
5900	Other (Transp., Postage, Reproduction, Special Proj., etc.)	144,277	13,788,793	885,135	2,897,228	227.32
	Subtotal	<u>5,303,793</u>	<u>23,127,907</u>	<u>7,803,423</u>	<u>10,062,142</u>	28.95
6000	Sites, Buildings, Books, and Equipment					
6100	Sites & Site Improvements	0	0	0	0	-
6200	Buildings	0	750	0	750	-
6300	Library Books	0	0	0	0	-
6400	Equipment	306,447	604,896	363,110	18,153	(95.00)
	Subtotal	<u>306,447</u>	<u>605,646</u>	<u>363,110</u>	<u>18,903</u>	(94.79)
	Subtotal, Expenditures (1000 - 6000)	<u>14,370,502</u>	<u>35,904,909</u>	<u>18,837,503</u>	<u>19,029,736</u>	1.02

**Rancho Santiago Community College District**  
***Tentative Budget***  
**2025-26**

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

		<b>2023-24 Actual Expenses</b>	<b>2024-25 Revised Budget</b>	<b>2024-25 Estimated Expenses</b>	<b>2025-26 Tentative Budget</b>	<b>% change 25/26 Tent/ 24/25 Est</b>
<b><u>Expenditures by Object</u></b>						
7000	Other Outgo					
7200	Intrafund Transfers Out	10,000	0	10,000	0	(100.00)
7300	Interfund Transfers Out	2,172,788	2,203,000	9,203,020	2,240,146	(75.66)
7600	Other Student Aid	34,104	403,905	145,869	175,000	19.97
	Subtotal	<u>2,216,892</u>	<u>2,606,905</u>	<u>9,358,889</u>	<u>2,415,146</u>	(74.19)
	Subtotal, Expenditures (1000 - 7000)	<u>16,587,394</u>	<u>38,511,814</u>	<u>28,196,392</u>	<u>21,444,882</u>	(23.94)
7900	Reserve for Contingencies					
7930	Board Policy Contingency	0	71,584,073	0	71,584,073	-
7940	Revolving Cash Accounts	0	100,000	0	100,000	-
7940	Employee Vacation Payout	0	50,000	0	50,000	-
7950	Budget Stabilization	0	6,312,876	0	6,640,118	-
	Total Designated	<u>0</u>	<u>78,046,949</u>	<u>0</u>	<u>78,374,191</u>	-
7910	Unrestricted Contingency	65,478,050	278,956	88,627,661	304,481	(99.66)
	Subtotal Expenditures (7900)	<u>65,478,050</u>	<u>78,325,905</u>	<u>88,627,661</u>	<u>78,678,672</u>	(11.23)
Total Expenditures, Other Outgo and Ending Fund Balance		<u><u>\$82,065,444</u></u>	<u><u>\$116,837,719</u></u>	<u><u>\$116,824,053</u></u>	<u><u>\$100,123,554</u></u>	(14.30)

**Rancho Santiago Community College District**  
***Tentative Budget***  
**2025-26**

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

<b><u>Revenues by Source</u></b>		<b>2024-25 Adopted Budget</b>	<b>2024-25 Allocated Budget</b>	<b>2024-25 Estimated Revenue</b>	<b>% change 24/25 Est/ 24/25 Budget</b>	<b>2025-26 Tentative Budget</b>	<b>% change 24/25 Tent/ 23/24 Est</b>
8100	Federal Revenues						
8110	Forest Reserve	\$0	\$0	\$4,802	-	\$0	(100.00)
	Total Federal Revenues	0	0	4,802	-	0	(100.00)
8600	State Revenues						
8611	Apprenticeship Allowance	5,227,354	6,239,603	5,733,479	(8.11)	5,733,479	-
8612	State General Apportionment	73,179,827	73,179,827	71,561,508	(2.21)	74,917,691	4.69
8612	State General Apportionment-estimated COLA	2,409,837	2,409,837	2,409,837	-	5,524,591	129.25
8612	State General Apportionment-Deficit	(8,395,559)	(8,395,559)	(4,803,992)	(42.78)	(4,911,001)	2.23
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%	245,695	245,695	219,878	(10.51)	219,878	-
8619	Other General Apportionments-Part-Time Fac Comp	597,489	597,489	707,056	18.34	707,056	-
8630	Education Protection Account	31,343,535	31,343,535	31,343,535	-	32,015,508	2.14
8672	Homeowners' Property Tax Relief	261,247	261,247	261,247	-	261,247	-
8681	State Lottery Proceeds	5,671,365	5,671,365	5,671,365	-	6,072,039	7.06
8682	State Mandated Costs	1,046,832	1,046,832	1,046,832	-	1,046,832	-
8699	Other Misc State Revenue	7,584,025	7,584,025	7,585,636	0.02	7,584,025	(0.02)
	Total State Revenues	122,497,091	123,509,340	125,061,825	1.26	132,496,789	5.95
8800	Local Revenues						
8811	Tax Allocation, Secured Roll	71,053,504	71,053,504	70,023,528	(1.45)	71,053,504	1.47
8812	Tax Allocation, Supplement Roll	2,551,559	2,551,559	2,551,559	-	2,551,559	-
8813	Tax Allocation, Unsecured Roll	1,867,222	1,867,222	1,782,942	(4.51)	1,867,222	4.73
8816	Prior Years' Taxes	505,354	505,354	505,354	-	505,354	-
8817	Education Revenue Augmentation Fund (ERAF)	35,857,012	35,857,012	35,857,012	-	35,857,012	-
8818	RDA Funds - Pass Thru AB	776,817	776,817	776,817	-	776,817	-
8819	RDA Funds - Residuals	8,811,668	8,811,668	8,811,668	-	8,811,668	-
8850	Rents and Leases	398,480	464,870	340,774	(26.69)	867,320	154.51



**Rancho Santiago Community College District**  
***Tentative Budget***  
**2025-26**

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

		<b>2024-25 Adopted Budget</b>	<b>2024-25 Allocated Budget</b>	<b>2024-25 Estimated Revenue</b>	<b>% change 24/25 Est/ 24/25 Budget</b>	<b>2025-26 Tentative Budget</b>	<b>% change 24/25 Tent/ 23/24 Est</b>
<b><u>Revenues by Source</u></b>							
8860	Interest & Investment Income	3,000,000	3,000,000	5,585,218	86.17	3,000,000	(46.29)
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	68,292	70.73	40,000	(41.43)
8880	Nonresident Tuition	3,700,000	3,700,000	4,058,743	9.70	4,000,000	(1.45)
8890	Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	785,172	790,214	1,739,966	120.19	779,122	(55.22)
8891	Other Local Rev - Special Proj	0	0	0	-	0	-
	Total Local Revenues	<u>138,004,104</u>	<u>138,075,536</u>	<u>140,759,189</u>	1.94	<u>138,766,894</u>	(1.42)
8900	Other Financing Sources						
8910	Proceeds-Sale of Equip & Suppl	5,000	5,000	13,380	167.60	5,000	(62.63)
8981/8983	Interfund/Intrafund Transfer In	0	0	0	-	0	-
	Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>13,380</u>	167.60	<u>5,000</u>	(62.63)
	Total Revenues	<u>260,506,195</u>	<u>261,589,876</u>	<u>265,839,196</u>	1.62	<u>271,268,683</u>	2.04
	Net Beginning Balance	108,927,680	108,927,680	108,927,680	-	91,755,767	(15.76)
	Adjustments to Beginning Balance	0	0	0	-	0	-
	Adjusted Beginning Fund Balance	<u>108,927,680</u>	<u>108,927,680</u>	<u>108,927,680</u>	-	<u>91,755,767</u>	(15.76)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$369,433,875</u>	<u>\$370,517,556</u>	<u>\$374,766,876</u>	1.15	<u>\$363,024,450</u>	(3.13)

**Rancho Santiago Community College District**  
***Tentative Budget***  
**2025-26**

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

<b><u>Expenditures by Object</u></b>		<b>2024-25 Adopted Budget</b>	<b>2024-25 Allocated Budget</b>	<b>2024-25 Estimated Expenses</b>	<b>% change 24/25 Est/ 24/25 Budget</b>	<b>2025-26 Tentative Budget</b>	<b>% change 24/25 Tent/ 23/24 Est</b>
1000	Academic Salaries						
1100	Instructional Salaries, Regular Contract	\$38,542,317	\$38,022,114	\$36,209,318	(4.77)	\$37,845,339	4.52
1200	Non-Instructional Salaries, Regular Contract	20,545,442	21,023,436	20,199,783	(3.92)	20,591,759	1.94
1300	Instructional Salaries, Other Non-Regular	33,231,725	34,779,134	45,968,016	32.17	34,099,563	(25.82)
1400	Non-Instructional Salaries, Other Non-Regular	2,018,370	2,422,312	2,723,977	12.45	1,915,642	(29.67)
	Subtotal	<u>94,337,854</u>	<u>96,246,996</u>	<u>105,101,094</u>	9.20	<u>94,452,303</u>	(10.13)
2000	Classified Salaries						
2100	Non-Instructional Salaries, Regular Full Time	48,793,124	48,651,785	45,999,047	(5.45)	49,365,036	7.32
2200	Instructional Aides, Regular Full Time	1,033,010	1,033,010	950,131	(8.02)	988,933	4.08
2300	Non-Instructional Salaries, Other	1,866,758	2,175,009	2,247,474	3.33	1,839,526	(18.15)
2400	Instructional Aides, Other	1,811,336	1,808,042	1,361,503	(24.70)	1,835,288	34.80
	Subtotal	<u>53,504,228</u>	<u>53,667,846</u>	<u>50,558,155</u>	(5.79)	<u>54,028,783</u>	6.86
3000	Employee Benefits						
3100	State Teachers' Retirement System Fund	24,722,788	24,979,107	24,483,672	(1.98)	24,648,212	0.67
3200	Public Employees' Retirement System Fund	15,115,974	15,121,681	13,893,008	(8.13)	15,271,325	9.92
3300	Old Age, Survivors, Disability, and Health Ins.	5,714,466	5,756,120	5,358,034	(6.92)	5,792,417	8.11
3400	Health and Welfare Benefits	30,111,031	30,113,581	27,595,699	(8.36)	30,134,883	9.20
3500	State Unemployment Insurance	326,306	328,330	124,265	(62.15)	326,303	162.59
3600	Workers' Compensation Insurance	2,239,538	2,270,416	2,349,022	3.46	2,249,016	(4.26)
3900	Other Benefits	3,535,703	3,534,327	3,362,358	(4.87)	2,367,752	(29.58)
	Subtotal	<u>81,765,806</u>	<u>82,103,562</u>	<u>77,166,058</u>	(6.01)	<u>80,789,908</u>	4.70
	<b>TOTAL SALARIES/BENEFITS</b>	<b>229,607,888</b>	<b>232,018,404</b>	<b>232,825,307</b>	<b>(2.61)</b>	<b>229,270,994</b>	<b>(1.53)</b>
	<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>81.41%</b>	<b>81.76%</b>	<b>86.47%</b>		<b>86.01%</b>	

**Rancho Santiago Community College District**  
***Tentative Budget***  
**2025-26**

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

		<b>2024-25 Adopted Budget</b>	<b>2024-25 Allocated Budget</b>	<b>2024-25 Estimated Expenses</b>	<b>% change 24/25 Est/ 24/25 Budget</b>	<b>2025-26 Tentative Budget</b>	<b>% change 24/25 Tent/ 23/24 Est</b>
<b><u>Expenditures by Object</u></b>							
4000	Books and Supplies						
4100	Textbooks	0	0	0	-	0	-
4200	Other Books	7,168	13,668	4,946	(63.81)	7,168	44.93
4300	Instructional Supplies	16,271	31,271	2,671	(91.46)	5,132	92.14
4400	Media Supplies	0	0	0	-	0	-
4500	Maintenance Supplies	212,151	308,623	214,051	(30.64)	234,952	9.76
4600	Non-Instructional Supplies	1,187,596	1,824,273	1,380,981	(24.30)	1,186,684	(14.07)
4700	Food Supplies	41,012	95,686	36,697	(61.65)	87,276	137.83
	Subtotal	<u>1,464,198</u>	<u>2,273,521</u>	<u>1,639,346</u>	(27.89)	<u>1,521,212</u>	(7.21)
5000	Services and Other Operating Expenses						
5100	Personal & Consultant Svcs	5,800,667	5,651,449	4,855,839	(14.08)	5,540,124	14.09
5200	Travel & Conference Expenses	487,281	657,890	371,920	(43.47)	449,929	20.97
5300	Dues & Memberships	298,863	334,567	250,326	(25.18)	303,618	21.29
5400	Insurance	0	0	0	-	0	-
5500	Utilities & Housekeeping Svcs	5,739,718	5,497,823	5,202,803	(5.37)	5,646,268	8.52
5600	Rents, Leases & Repairs	4,860,568	3,907,337	3,306,326	(15.38)	4,799,013	45.15
5700	Legal, Election & Audit Exp	1,340,038	2,019,665	1,904,720	(5.69)	1,349,302	(29.16)
5800	Other Operating Exp & Services	8,019,763	10,759,570	10,200,770	(5.19)	9,231,710	(9.50)
5900	Other (Transp., Postge, Reprod., Spec. Proj., etc.)	23,683,471	18,472,174	5,543,676	(69.99)	7,875,370	42.06
	Subtotal	<u>50,230,369</u>	<u>47,300,475</u>	<u>31,636,380</u>	(33.12)	<u>35,195,334</u>	11.25
6000	Sites, Buildings, Books, and Equipment						
6100	Sites & Site Improvements	0	0	0	-	0	-
6200	Buildings	750	360,750	1,827,771	406.66	750	(99.96)
6300	Library Books	800	800	799	(0.13)	800	0.13
6400	Equipment	735,077	1,816,106	1,322,598	(27.17)	588,078	(55.54)
	Subtotal	<u>736,627</u>	<u>2,177,656</u>	<u>3,151,168</u>	44.70	<u>589,628</u>	(81.29)
	Subtotal, Expenditures (1000 - 6000)	<u>282,039,082</u>	<u>283,770,056</u>	<u>269,252,201</u>	(5.12)	<u>266,577,168</u>	(0.99)

**Rancho Santiago Community College District**  
***Tentative Budget***  
**2025-26**

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

		<b>2024-25 Adopted Budget</b>	<b>2024-25 Allocated Budget</b>	<b>2024-25 Estimated Expenses</b>	<b>% change 24/25 Est/ 24/25 Budget</b>	<b>2025-26 Tentative Budget</b>	<b>% change 24/25 Tent/ 23/24 Est</b>
<b><u>Expenditures by Object</u></b>							
7000	Other Outgo						
7200	Intrafund Transfers Out	0	0	10,019	-	0	(100.00)
7300	Interfund Transfers Out	6,598,477	6,680,412	13,603,020	103.63	7,640,146	(43.83)
7600	Other Student Aid	0	403,905	145,869	(63.89)	175,000	19.97
	Subtotal	<u>6,598,477</u>	<u>7,084,317</u>	<u>13,758,908</u>	94.22	<u>7,815,146</u>	(43.20)
	Subtotal, Expenditures (1000 - 7000)	<u>288,637,559</u>	<u>290,854,373</u>	<u>283,011,109</u>	(2.70)	<u>274,392,314</u>	(3.05)
7900	Reserve for Contingencies						
7910	Estimated COLA	0	0	0	-	4,284,669	-
7930	Board Policy Contingency	71,584,073	71,584,073	0	(100.00)	71,584,073	-
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	6,790,118	6,312,876	0	(100.00)	6,640,118	-
	Total Designated	<u>78,524,191</u>	<u>78,046,949</u>	<u>0</u>	(100.00)	<u>82,658,860</u>	-
7910	Unrestricted Contingency	2,272,125	1,616,234	91,755,767	5,577.13	5,973,276	(93.49)
	Subtotal Expenditures (7900)	<u>80,796,316</u>	<u>79,663,183</u>	<u>91,755,767</u>	15.18	<u>88,632,136</u>	(3.40)
Total Expenditures, Other Outgo and Ending Fund Balance		<u>\$369,433,875</u>	<u>\$370,517,556</u>	<u>\$374,766,876</u>	1.15	<u>\$363,024,450</u>	(3.13)

**Rancho Santiago Community College District**  
***Tentative Budget***  
**2025-26**

**Restricted General Fund Revenue Budget - Fund 12**

<b><u>Revenues by Source</u></b>		<b>2023-24 Actual Revenue</b>	<b>2024-25 Revised Budget</b>	<b>2024-25 Estimated Revenue</b>	<b>2025-26 Tentative Budget</b>	<b>% change 25/26 Tent/ 24/25 Est</b>
8100	Federal Revenues					
8120	Higher Education Act	\$4,180,643	\$8,006,659	\$3,354,409	\$8,126,375	142.26
8140	Temporary Assistance for Needy Families (TANF)	116,189	89,553	53,811	142,243	164.34
8150	Student Financial Aid	4,212	358,852	352,022	293,076	(16.74)
8170	Vocational Technical Education Act (VTEA)	1,262,807	1,710,488	1,318,449	843,146	(36.05)
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	3,943,776	10,165,643	4,507,844	11,303,974	150.76
	Total Federal Revenues	<u>9,507,627</u>	<u>20,331,195</u>	<u>9,586,535</u>	<u>20,708,814</u>	116.02
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,465,095	2,848,604	2,527,940	2,842,720	12.45
8623	Disabled Students Programs & Services (DSPS)	1,856,175	3,653,135	3,284,625	3,653,135	11.22
8625	CalWORKS	940,471	1,373,586	1,210,930	1,373,586	13.43
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	0	2,341	2,341	2,341	-
8629	Other Gen Categorical Apport-BSI	582,944	814,044	814,044	814,044	-
8629	Other Gen Categorical Apport-CARE	185,852	186,369	186,369	211,369	13.41
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	37,609,113	58,970,912	35,000,000	51,525,088	47.21
8629	Other Gen Categorical Apport-Equal Employment Opportunity	232,111	687,357	687,357	550,371	(19.93)
8629	Other Gen Categorical Apport-Guided Pathways	312,679	660,274	660,274	582,121	(11.84)
8629	Other Gen Categorical Apport-Matriculation-Credit	4,997,823	6,731,453	6,731,453	6,731,453	-
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	1,744,389	1,745,421	1,745,421	1,772,791	1.57
8629	Other Gen Categorical Apport-SEAP	5,417,100	5,594,143	5,594,143	5,594,143	-
8629	Other Gen Categorical Apport-Student Equity	1,771,710	3,771,807	3,771,807	3,800,888	0.77
8629	Other Gen Categorical Apport-Student Financial Aid Admin	1,373,742	2,090,693	2,090,693	2,090,693	-
8629	Other Gen Categorical Apport-Other	5,998,651	18,961,413	4,698,049	20,821,050	343.19
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	2,288,795	12,176,406	2,343,992	10,313,060	339.98
8659	Other Reimb Categorical Allow-Other	663,187	9,841,558	650,000	9,702,165	1,392.64

**Rancho Santiago Community College District**  
***Tentative Budget***  
**2025-26**

Restricted General Fund Revenue Budget - Fund 12						
		2023-24 Actual Revenue	2024-25 Revised Budget	2024-25 Estimated Revenue	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
<b><u>Revenues by Source</u></b>						
8681	State Lottery Proceeds	3,569,257	2,384,827	2,384,827	2,606,844	9.31
8699	Other Misc State	4,480,257	5,333,385	6,163,541	5,312,633	(13.81)
	Total State Revenues	76,489,351	137,827,728	80,547,806	130,300,495	61.77
8800	Local Revenues					
8820	Contrib, Gifts, Grants & Endowment	0	500	0	500	-
883X	Contract Instructional Service/All Other Contract	1,392,552	5,461,501	1,383,501	5,390,501	289.63
8867	Gain (Loss) on Invest	0	0	0	0	-
8876	Health Services Fees	1,086,301	972,300	1,259,498	972,300	(22.80)
8882	Parking Fees & Bus Passes	411,600	1,513,122	416,636	1,513,122	263.18
8890	Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	277,635	287,562	281,118	287,562	2.29
8891	Other Local Rev - Special Proj	294,662	904,914	536,593	901,223	67.95
	Total Local Revenues	3,462,750	9,139,899	3,877,346	9,065,208	133.80
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983	Interfund/Intrafund Transfer In	133,705	0	0	0	-
8999	Revenue - Clearing	0	0	0	0	-
	Total Other Sources	133,705	0	0	0	-
	Total Revenues	89,593,433	167,298,822	94,011,687	160,074,517	70.27
	Net Beginning Balance	6,089,542	7,055,845	7,055,845	2,556,062	(63.77)
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	6,089,542	7,055,845	7,055,845	2,556,062	(63.77)
Total Revenues, Other Financing Sources and Beginning Fund Balance		\$95,682,975	\$174,354,667	\$101,067,532	\$162,630,579	60.91

**Rancho Santiago Community College District**  
***Tentative Budget***  
**2025-26**

**Restricted General Fund Expenditure Budget - Fund 12**

<b><u>Expenditures by Object</u></b>		<b>2023-24 Actual Expenses</b>	<b>2024-25 Revised Budget</b>	<b>2024-25 Estimated Expenses</b>	<b>2025-26 Tentative Budget</b>	<b>% change 25/26 Tent/ 24/25 Est</b>
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$157,621	\$414,529	\$262,658	\$435,459	65.79
1200	Non-Instructional Salaries, Regular Contract	7,241,732	10,171,733	7,562,156	10,761,600	42.31
1300	Instructional Salaries, Other Non-Regular	194,657	475,929	282,166	441,178	56.35
1400	Non-Instructional Salaries, Other Non-Regular	5,832,798	9,628,021	6,105,838	9,187,202	50.47
	Subtotal	<u>13,426,808</u>	<u>20,690,212</u>	<u>14,212,818</u>	<u>20,825,439</u>	46.53
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	11,967,859	24,182,892	14,228,645	25,316,628	77.93
2200	Instructional Aides, Regular Full Time	57,329	126,308	122,570	176,333	43.86
2300	Non-Instructional Salaries, Other	4,508,209	8,089,389	5,195,680	7,916,208	52.36
2400	Instructional Aides, Other	864,110	1,495,500	674,832	1,411,683	109.19
	Subtotal	<u>17,397,507</u>	<u>33,894,089</u>	<u>20,221,727</u>	<u>34,820,852</u>	72.20
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	2,879,057	4,263,633	2,243,123	4,210,046	87.69
3200	Public Employees' Retirement System Fund	4,038,592	7,827,794	4,742,272	8,242,943	73.82
3300	Old Age, Survivors, Disability, and Health Ins.	1,421,110	2,761,883	1,626,887	2,819,059	73.28
3400	Health and Welfare Benefits	4,225,589	7,301,511	4,536,638	7,819,737	72.37
3500	State Unemployment Insurance	14,752	63,680	16,441	67,236	308.95
3600	Workers' Compensation Insurance	459,296	854,173	515,146	855,437	66.06
3900	Other Benefits	310,631	613,670	349,933	636,610	81.92
	Subtotal	<u>13,349,027</u>	<u>23,686,344</u>	<u>14,030,440</u>	<u>24,651,068</u>	75.70
	<b><i>TOTAL SALARIES/BENEFITS</i></b>	<b><i>44,173,342</i></b>	<b><i>78,270,645</i></b>	<b><i>48,464,985</i></b>	<b><i>80,297,359</i></b>	65.68

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

		<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>% change</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>25/26 Tent/</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>24/25 Est</b>
<b><u>Expenditures by Object</u></b>						
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	-
4200	Other Books	105,270	472,720	174,352	344,252	97.45
4300	Instructional Supplies	1,884,253	5,337,064	2,086,060	2,500,758	19.88
4400	Media Supplies	0	0	0	0	-
4500	Maintenance Supplies	16,422	21,898	16,447	17,500	6.40
4600	Non-Instructional Supplies	662,815	1,660,926	846,039	1,276,982	50.94
4700	Food Supplies	440,868	999,439	520,104	811,850	56.09
	Subtotal	<u>3,109,628</u>	<u>8,492,047</u>	<u>3,643,002</u>	<u>4,951,342</u>	35.91
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	30,315,645	49,515,678	34,981,876	43,269,467	23.69
5200	Travel & Conference Expenses	761,417	2,355,960	613,809	1,855,041	202.22
5300	Dues & Memberships	40,371	118,671	37,318	104,836	180.93
5400	Insurance	53,357	59,995	55,934	59,995	7.26
5500	Utilities & Housekeeping Svcs	48,120	94,773	78,248	80,253	2.56
5600	Rents, Leases & Repairs	167,926	325,436	148,168	398,745	169.12
5700	Legal, Election & Audit Exp	74,680	120,000	105,320	120,000	13.94
5800	Other Operating Exp & Services	1,233,296	3,478,323	1,120,137	3,316,952	196.12
5900	Other (Transp., Postage, Reproduction, Special Proj., etc.)	2,681,652	17,644,164	2,561,476	17,604,134	587.27
	Subtotal	<u>35,376,464</u>	<u>73,713,000</u>	<u>39,702,286</u>	<u>66,809,423</u>	68.28
6000	Sites, Buildings, Books, and Equipment					
6100	Sites & Site Improvements	37,744	579,198	172,256	423,041	145.59
6200	Buildings	306,509	947,077	368,750	784,880	112.85
6300	Library Books	213,911	273,469	232,869	272,132	16.86
6400	Equipment	3,316,735	7,154,605	4,107,449	4,662,515	13.51
6900	Project Contingencies	0	17,250	0	17,250	-
	Subtotal	<u>3,874,899</u>	<u>8,971,599</u>	<u>4,881,324</u>	<u>6,159,818</u>	26.19
	Subtotal, Expenditures (1000 - 6000)	<u>86,534,333</u>	<u>169,447,291</u>	<u>96,691,597</u>	<u>158,217,942</u>	63.63



**Rancho Santiago Community College District**  
***Tentative Budget***  
**2025-26**

**Restricted General Fund Expenditure Budget - Fund 12**

		2023-24 Actual Expenses	2024-25 Revised Budget	2024-25 Estimated Expenses	2025-26 Tentative Budget	% change 25/26 Tent/ 24/25 Est
<b><u>Expenditures by Object</u></b>						
7000	Other Outgo					
7200	Intrafund Transfers Out	130,425	0	0	0	-
7300	Interfund Transfers Out	936	0	3,154	0	(100.00)
7400	Other Transfers	419,992	440,289	440,289	440,289	-
7600	Other Student Aid	1,541,444	3,175,915	1,376,430	2,699,720	96.14
	Subtotal	<u>2,092,797</u>	<u>3,616,204</u>	<u>1,819,873</u>	<u>3,140,009</u>	72.54
	Subtotal, Expenditures (1000 - 7000)	<u>88,627,130</u>	<u>173,063,495</u>	<u>98,511,470</u>	<u>161,357,951</u>	63.80
7900	Reserve for Contingencies					
7920	Restricted Contingency-Family Pact 2339 & 2340	0	134,094	0	134,094	-
7920	Restricted Contingency-Campus Health Services-3250	0	144,578	0	144,578	-
7920	Restricted Contingency-Health Services-3450	0	1,012,500	0	993,956	-
7920	Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
	Total Designated	<u>0</u>	<u>1,291,172</u>	<u>0</u>	<u>1,272,628</u>	-
7910	Unrestricted Contingency	7,055,845	0	2,556,062	0	(100.00)
	Subtotal Expenditures (7900)	<u>7,055,845</u>	<u>1,291,172</u>	<u>2,556,062</u>	<u>1,272,628</u>	(50.21)
Total Expenditures, Other Outgo and Ending Fund Balance		<u>\$95,682,975</u>	<u>\$174,354,667</u>	<u>\$101,067,532</u>	<u>\$162,630,579</u>	60.91

**Rancho Santiago Community College District**  
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<b>Santa Ana College</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	64,435,264		0		64,435,264		12,030,433		76,465,697	
Classified Salaries	20,534,607		154,254		20,688,861		16,323,963		37,012,824	
Employee Benefits	35,315,783		100,668		35,416,451		11,672,539		47,088,990	
Supplies & Materials	609,975		281,371		891,346		3,075,688		3,967,034	
Other Operating Exp & Services	7,347,791		7,493,109		14,840,900		13,415,309		28,256,209	
Capital Outlay	360,792		18,062		378,854		4,182,889		4,561,743	
Other Outgo	524,276		719,627		1,243,903		2,164,296		3,408,199	
<b>Grand Total</b>	<b>\$129,128,488</b>	<b>53.42%</b>	<b>\$8,767,091</b>	<b>72.81%</b>	<b>\$137,895,579</b>	<b>54.34%</b>	<b>\$62,865,117</b>	<b>38.83%</b>	<b>\$200,760,696</b>	<b>48.30%</b>

<b>Santiago Canyon College</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	29,168,043		400,000		29,568,043		8,511,229		38,079,272	
Classified Salaries	10,738,943		24,043		10,762,986		11,143,626		21,906,612	
Employee Benefits	17,263,536		93,973		17,357,509		8,319,807		25,677,316	
Supplies & Materials	0		245,785		245,785		1,737,045		1,982,830	
Other Operating Exp & Services	5,812,384		1,348,459		7,160,843		10,365,445		17,526,288	
Capital Outlay	770		0		770		1,620,864		1,621,634	
Other Outgo	1,442,903		0		1,442,903		1,928,052		3,370,955	
<b>Grand Total</b>	<b>\$64,426,579</b>	<b>26.65%</b>	<b>\$2,112,260</b>	<b>17.54%</b>	<b>\$66,538,839</b>	<b>26.22%</b>	<b>\$43,626,068</b>	<b>26.95%</b>	<b>\$110,164,907</b>	<b>26.50%</b>

<b>District Services and Operations</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	448,996		0		448,996		283,777		732,773	
Classified Salaries	22,576,936		0		22,576,936		7,353,263		29,930,199	
Employee Benefits	13,130,033		64,572		13,194,605		3,920,164		17,114,769	
Supplies & Materials	319,509		1,095,574		1,415,083		138,609		1,553,692	
Other Operating Exp & Services	11,490,131		841		11,490,972		43,028,669		54,519,641	
Capital Outlay	209,163		0		209,163		356,065		565,228	
Other Outgo	0		0		0		320,289		320,289	
<b>Grand Total</b>	<b>\$48,174,768</b>	<b>19.93%</b>	<b>\$1,160,987</b>	<b>9.64%</b>	<b>\$49,335,755</b>	<b>19.44%</b>	<b>\$55,400,836</b>	<b>34.22%</b>	<b>\$104,736,591</b>	<b>25.20%</b>

<b>Total Expenditures-excludes Institutional Costs</b>	<b>\$241,729,835</b>	<b>100.00%</b>	<b>\$12,040,338</b>	<b>100.00%</b>	<b>\$253,770,173</b>	<b>100.00%</b>	<b>\$161,892,021</b>	<b>100.00%</b>	<b>\$415,662,194</b>	<b>100.00%</b>
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<b>Institutional Costs</b>	<b>Fund 11 Unrestricted</b>		<b>Fund 13 One-Time</b>		<b>Fund 11/13 Unrestricted</b>		<b>Fund 12 Restricted</b>		<b>Fund 11/12/13 Combined</b>	
Employee Benefits-retiree benefits/ local experience charge/STRS & PERS on behalf	6,894,712		7,584,025		14,478,737		738,558		15,217,295	
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		71,584,073		71,584,073		0		71,584,073	
Other Outgo-Reserves SRP exp	765,064		0		765,064		0		765,064	
Other Outgo-Reserves	7,986,285		6,790,118		14,776,403		0		14,776,403	
<b>Grand Total</b>	<b>\$21,171,061</b>		<b>\$88,083,216</b>		<b>\$109,254,277</b>		<b>\$738,558</b>		<b>\$109,992,835</b>	

<b>Total Expenditures-cludes Institutional Costs</b>	<b>\$262,900,896</b>		<b>\$100,123,554</b>		<b>\$363,024,450</b>		<b>\$162,630,579</b>		<b>\$525,655,029</b>	
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**RSCCD - Estimate 2025/26 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11**  
**Based on Student Centered Funding Formula**

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DS&O	Institutional Cost	TOTAL
<b>APPORTIONMENT REVENUE</b>									
Basic Allocation	\$ 10,847,420	\$ 8,677,936	\$ 2,169,484	\$ 8,677,933	\$ 6,508,449	\$ 2,169,484			\$ 19,525,353
FTES - 24/25 @ P2 split	\$ 116,076,088	\$ 74,818,007	\$ 41,258,081	\$ 49,475,475	\$ 29,310,497	\$ 20,164,977			\$ 165,551,563
SCFF - Supplemental Allocation	\$ 22,992,271	\$ 22,992,271	\$ -	\$ 6,775,616	\$ 6,775,616	\$ -			\$ 29,767,887
SCFF - Student Success Allocation	\$ 14,912,431	\$ 14,912,431	\$ -	\$ 7,517,664	\$ 7,517,664	\$ -			\$ 22,430,095
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ 164,828,211	\$ 121,400,646	\$ 43,427,565	\$ 72,446,687	\$ 50,112,226	\$ 22,334,461			\$ 237,274,898
25/26 COLA - 2.30%	\$ 3,837,778	\$ 2,826,632	\$ 1,011,146	\$ 1,686,813	\$ 1,166,788	\$ 520,025			\$ 5,524,591
Deficit Coefficient	\$ (3,411,535)	\$ (2,512,692)	\$ (898,843)	\$ (1,499,466)	\$ (1,037,199)	\$ (462,268)			\$ (4,911,001)
<b>TOTAL ESTIMATED APPORTIONMENT REVENUE</b>	<b>\$ 165,254,455</b>	<b>\$ 121,714,586</b>	<b>\$ 43,539,869</b>	<b>\$ 72,634,033</b>	<b>\$ 50,241,815</b>	<b>\$ 22,392,218</b>			<b>\$ 237,888,488</b>
Percentages	69.47%	51.16%	18.30%	30.53%	21.12%	9.41%			
<b>OTHER STATE REVENUE</b>									
Lottery, Unrestricted	\$ 4,286,298	\$ 2,911,696	\$ 1,374,602	\$ 1,785,741	\$ 1,117,071	\$ 668,670			\$ 6,072,039
State Mandate	\$ 738,829	\$ 738,829	\$ -	\$ 308,003	\$ 308,003	\$ -			\$ 1,046,832
Full-Time Faculty Hiring Allocation	\$ 2,217,074	\$ 2,217,074	\$ -	\$ 1,108,370	\$ 1,108,370	\$ -			\$ 3,325,444
Part-Time Faculty Compensation	\$ 499,023	\$ 335,400	\$ 163,623	\$ 208,033	\$ 128,439	\$ 79,594			\$ 707,056
<b>Subtotal, Other State Revenue</b>	<b>\$ 7,741,224</b>	<b>\$ 6,202,998</b>	<b>\$ 1,538,225</b>	<b>\$ 3,410,147</b>	<b>\$ 2,661,884</b>	<b>\$ 748,264</b>			<b>\$ 11,151,371</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 172,995,678</b>	<b>\$ 127,917,585</b>	<b>\$ 45,078,094</b>	<b>\$ 76,044,181</b>	<b>\$ 52,903,699</b>	<b>\$ 23,140,482</b>			<b>\$ 249,039,859</b>
Percentages	69.47%	51.36%	18.10%	30.53%	21.24%	9.29%			
Less Institutional Cost Expenditures									\$ 16,704,381
Less Net District Services and Operations Expenditures									\$ 44,424,540
									<b>\$ 187,910,938</b>
<b>ESTIMATED REVENUE</b>	<b>\$ 130,532,439</b>	<b>\$ 96,519,141</b>	<b>\$ 34,013,298</b>	<b>\$ 57,378,499</b>	<b>\$ 39,918,043</b>	<b>\$ 17,460,457</b>			<b>\$ 187,910,938</b>
<b>BUDGET EXPENDITURES FOR FY 2025/26</b>									
SAC/CEC Expenses - F/T & Ongoing	\$ 129,128,488	\$ 109,585,133	\$ 19,543,355						\$ 129,128,488
SCC/OEC Expenses - F/T & Ongoing				\$ 64,426,579	\$ 53,524,804	\$ 10,901,775			\$ 64,426,579
District Services and Operations Expenses - F/T & Ongoing							\$ 48,174,768		\$ 48,174,768
SRP Expenses	\$ 317,271	\$ 317,271		\$ 243,943	\$ 243,943		\$ 203,850		\$ 765,064
Institutional Cost									
Retirees Instructional-local experience charge								\$ 2,846,671	\$ 2,846,671
Retirees Non-Instructional-local experience charge								\$ 4,048,041	\$ 4,048,041
Set Aside COLA								\$ 4,284,669	\$ 4,284,669
Property & Liability & AB218 Assessment								\$ 3,900,000	\$ 3,900,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 129,445,759</b>	<b>\$ 109,902,404</b>	<b>\$ 19,543,355</b>	<b>\$ 64,670,522</b>	<b>\$ 53,768,747</b>	<b>\$ 10,901,775</b>	<b>\$ 48,378,618</b>	<b>\$ 16,704,381</b>	<b>\$ 259,199,280</b>
Percent of Total Estimated Expenditures	49.94%	42.40%	7.54%	24.95%	20.74%	4.21%	18.66%	6.44%	
<b>ESTIMATED EXPENSES UNDER/(OVER) REVENUE</b>	<b>\$ 1,086,680</b>	<b>\$ (13,383,263)</b>	<b>\$ 14,469,943</b>	<b>\$ (7,292,023)</b>	<b>\$ (13,850,704)</b>	<b>\$ 6,558,682</b>			<b>\$ (6,205,343)</b>
<b>OTHER STATE REVENUE</b>									
Apprenticeship				\$ 5,733,479	\$ 5,733,479				\$ 5,733,479
Enrollment Fees 2%								\$ 219,878	\$ 219,878
<b>LOCAL REVENUE</b>									
Non Resident Tuition	\$ 2,500,000	\$ 2,500,000		\$ 1,500,000	\$ 1,500,000				\$ 4,000,000
Interest/Investments								\$ 3,000,000	\$ 3,000,000
Rents/Leases	\$ 8,480	\$ 8,480		\$ 125,000	\$ 125,000		\$ 205,000		\$ 338,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local	\$ 40,000	\$ 40,000						\$ 524,200	\$ 564,200
<b>Subtotal, Other Local Revenue</b>	<b>\$ 2,548,480</b>	<b>\$ 2,548,480</b>	<b>\$ -</b>	<b>\$ 7,358,479</b>	<b>\$ 7,358,479</b>	<b>\$ -</b>	<b>\$ 205,000</b>	<b>\$ 3,749,078</b>	<b>\$ 13,861,037</b>
<b>ESTIMATED ENDING BALANCE FOR 6/30/26</b>	<b>3,635,160</b>	<b>\$ (10,834,783)</b>	<b>\$ 14,469,943</b>	<b>66,456</b>	<b>\$ (6,492,225)</b>	<b>\$ 6,558,682</b>			<b>\$ 3,701,616</b>



## **Rancho Santiago Community College District Budget Allocation Model Based on the Student Centered Funding Formula**

The “*Rancho Santiago Community College District Budget Allocation Model Based on the SCFF*” was recommended at the November 18, 2020 Fiscal Resource Committee meeting, updated on April 20, 2022, on March 15, 2023, ~~and again~~ on May 15, 2024, ~~and again on XXX 2025~~.

### **Introduction**

In February of 2012, the Rancho Santiago Community College District approved and adopted a revenue allocation formula, based on SB 361, in order to provide the greatest amount of flexibility for each of the campuses. The change was initiated by the district Budget Allocation and Planning Review Committee (BAPR) and a technical subgroup of BAPR who was then delegated the task of reviewing the model that the District had been using for the previous ten years. The BAPR workgroup proceeded to review and evaluate approximately 20 other California community college multi-campus budget allocation models. Following the review of other models, the BAPR workgroup ultimately decided on a revenue allocation model as opposed to the expenditure allocation model that had been in effect in the District. On July 1, 2018, the Student Centered Funding Formula (SCFF) was adopted by the State of California marking one of the biggest changes to California Community College funding yet. The SCFF is based on three allocations:

- 1) Base Allocation (70% of state funding) is based on the number of colleges and comprehensive centers in the community college district and total FTES generation
- 2) Supplemental Allocation (20% of state funding) is based on the number of low-income students.
- 3) Student Success Allocation (10% of state funding) is based on student progress such as transfer, completion, and wage earnings.

RSCCD’s Fiscal Resource Committee (FRC), as the current participatory governance body in charge of reviewing and evaluating the RSCCD revenue allocation model, determined that based on the new

distribution of funds from the State, the District's current budget model needed to be reviewed and revised to be in accordance with the Student Centered Funding Formula.

Noncredit and Career Development and College Preparation (CDCP) funding are considered fully funded in the base allocation and do not qualify for supplemental and success funding. See Appendix A - Definition of Terms for enhanced descriptions.

The goal of the BAM is to create a documented revenue allocation process that provides financial stability and encourages fiscal accountability at all levels in times of either increasing or decreasing revenue streams. It is also intended to be transparent, fair, predictable and consistent, using quantitative, verifiable factors with performance incentives. FRC will annually review the BAM language.

Under State law, the District is the legal entity and is ultimately responsible for actions, decisions and legal obligations of the entire organization. The Board of Trustees of the Rancho Santiago Community College District has clear statutory authority and responsibility and, ultimately, makes all final decisions. Likewise, the Chancellor, under the direction of the Board of Trustees, is responsible for the successful operation, reputation, and fiscal integrity of the entire District. The funding model does not supplant the Chancellor's role, nor does it reduce the responsibility of the District Services **and Operations** staff to fulfill their fiduciary role of providing appropriate oversight of the operations of the entire District. It is important that guidelines, procedures and responsibility be clear with regard to District compliance with any and all laws and regulations such as the 50% Law, full-time/part-time faculty requirements, Faculty Obligation Number (FON), attendance accounting, audit requirements, fiscal and related accounting standards, procurement and contract law, employment relations and collective bargaining, payroll processing and related reporting requirements, etc. The oversight of these requirements is to be maintained by District Services **and Operations**, which has a responsibility to provide direction and data to the colleges to assure they have appropriate information for decision making with regard to resource allocation at the local level, thus, assuring District compliance with legal and regulatory requirements.

All revenue is considered District revenue because the district is the legal entity authorized by the State of California to receive and expend income and to incur expenses. However, the majority of revenue is provided by the taxpayers of California for the sole purpose of providing educational services to the communities and students served by the District. Services such as classes, programs, and student services are, with few exceptions, the responsibility of the colleges. It is the intent of the **Revenue Allocation Model** to allocate the majority of funds to the colleges in order to provide those educational services. The model intends to provide an opportunity to maximize resource allocation decisions at the local college level. Each college president is responsible for the successful operation and performance of his/her college as it relates to resource allocation and utilization. The purpose and function of the District Services **and Operations** in this structure is to maintain the fiscal and operational integrity of the District and its individual colleges and centers and to facilitate college operations so that their needs are met and fiscal stability is assured. District Services **and Operations** is responsible for providing certain centralized functions, both to provide efficient operations as well as to assist in coordination between District Services **and Operations** and the colleges. Examples of these services include: human resources, business services, fiscal and budgetary oversight, procurement, construction and capital outlay, district safety and security and information technology. On the broadest level, the goal of this partnership is to encourage and support collaboration between the colleges and District Services **and Operations**.

This BAM should be reviewed on an annual basis by the FRC to evaluate any changes in the SCFF as updates are signed into law and recommend any related changes to the BAM to District Council.

## College and District Services **and Operations** Budgets and Expenditure Responsibilities

Since the RSCCD BAM is a revenue allocation model, all expenditures and allocation of revenues under the model are the responsibilities of the colleges and centers. Revenue responsibilities for the colleges, District Services **and Operations** and Institutional Costs are summarized in Table 1.

Expenditure responsibilities for the colleges, District Services **and Operations** and Institutional Costs are summarized in Table 2.

TABLE 1 Revenue and Budget Responsibilities		Santa Ana College & CEC ☑	Santiago Canyon College & OEC ☑	District Services <b>and</b> Operations ☑	Institutional Cost ☑
<b>Federal Revenue- (81XX)</b>					
1	Grants Agreement	✓	✓	✓	
2	General Fund Matching Requirement	✓	✓	✓	
3	In-Kind Contribution (no additional cost to general fund)	✓	✓	✓	
4	Indirect Cost (overhead)	✓	✓	✓	
<b>State Revenue- (86XX)</b>					
1	Base Funding	✓	✓	✓	
	Supplemental Funding	✓	✓	✓	
	Student Success Funding	✓	✓	✓	
2	Apportionment	✓	✓		
3	COLA or Negative COLA	✓	✓	✓ subject to collective bargaining	
4	Growth, Work Load Measure Reduction, <i>Negative Growth</i>	✓	✓	✓	
5	Categorical Augmentation/Reduction	✓	✓	✓	
6	General Fund Matching Requirement	✓	✓	✓	
7	Apprenticeship	✓	✓		
8	In-Kind Contribution	✓	✓	✓	
9	Indirect Cost	✓	✓	✓	

TABLE 1 Revenue and Budget Responsibilities		Santa Ana College & CEC ☑	Santiago Canyon College & OEC ☑	District Services and Operations ☑	Institutional Cost ☑
State Revenue- (86XX)					
10	Lottery				
	- Unrestricted (abate cost of utilities)	✓	✓	✓	
	- Restricted-Proposition 20	✓	✓		
11	Instructional Equipment Matches (3:1)	✓	✓		
12	Scheduled Maintenance Matches	✓	✓	✓	
13	Part-time Faculty Compensation Funding	✓	✓	✓ subject to collective bargaining	
14	State Mandated Cost	✓	✓	✓	
Local Revenue- (88XX)					
1	Contributions	✓	✓	✓	
2	Fundraising	✓	✓	✓	
3	Proceed of Sales	✓	✓	✓	
4	Health Services Fees	✓	✓		
5	Rents and Leases	✓	✓	✓	
6	Enrollment Fees	✓	✓		
7	Non-Resident Tuition	✓	✓		
8	Student ID and ASB Fees	✓	✓		
9	Parking Fees			✓	

<b>TABLE 2</b> <b>Expenditure and Budget Responsibilities</b>		<b>Santa Ana</b> <b>College &amp;</b> <b>CEC</b> <input checked="" type="checkbox"/>	<b>Santiago</b> <b>Canyon</b> <b>College &amp;</b> <b>OEC</b> <input checked="" type="checkbox"/>	<b>District</b> <b>Services</b> <b>and</b> <b>Operations</b> <input checked="" type="checkbox"/>	<b>Institutional</b> <b>Cost</b> <input checked="" type="checkbox"/>
<b>Academic Salaries- (1XXX)</b>					
1	State required full-time Faculty Obligation Number (FON)	✓	✓	✓	
2	Bank Leave	✓	✓	✓	
3	Impact upon the 50% law calculation	✓	✓	✓	
4	Faculty Release Time	✓	✓	✓	
5	Faculty Vacancy, Temporary or Permanent	✓	✓	✓	
6	Faculty Load Banking Liability	✓	✓	✓	
7	Adjunct Faculty Cost/Production	✓	✓		
8	Department Chair Reassigned Time	✓	✓		
9	Management of Sabbaticals (Budgeted at colleges)	✓	✓	✓	
10	Sick Leave Accrual Cost	✓	✓	✓	
11	Administrator Vacation	✓	✓	✓	
<b>Classified Salaries- (2XXX)</b>					
1	Classified Vacancy, Temporary or Permanent	✓	✓	✓	
2	Working Out-of-Class	✓	✓	✓	
3	Vacation Accrual Cost	✓	✓	✓	
4	Overtime	✓	✓	✓	
5	Sick Leave Accrual Cost	✓	✓	✓	
6	Compensation Time taken	✓	✓	✓	
<b>Employee Benefits-(3XXX)</b>					
1	STRS Employer Contribution Rates, Increase/(Decrease)	✓	✓	✓	
2	PERS Employer Contribution Rates, Increase/(Decrease)	✓	✓	✓	
3	OASDI Employer Rates, Increase/(Decrease)	✓	✓	✓	



TABLE 2 Expenditure and Budget Responsibilities		Santa Ana College & CEC ☑	Santiago Canyon College & OEC ☑	District Services and Operations ☑	Institutional Cost ☑
<b>Employee Benefits-(3XXX)</b>					
4	Medicare Employer Rates, Increase/(Decrease)	✓	✓	✓	
5	Health and Welfare Benefits, Increases/(Decrease)	✓	✓	✓	
6	SUI Rates, Increase/(Decrease)	✓	✓	✓	
7	Workers' Comp. Rates, Increase/(Decrease)	✓	✓	✓	
8	Retiree Health Benefit Cost				
	-OPEB Liability vs. "Pay-As-You-Go"				✓
9	Cash Benefit Fluctuation, Increase/(Decrease)	✓	✓	✓	
<b>Other Operating Exp &amp; Services-(5XXX)</b>					
1	Property and Liability Insurance Cost				✓
2	Utilities				
	-Gas	✓	✓	✓	
	-Water	✓	✓	✓	
	-Electricity	✓	✓	✓	
	-Waste Management	✓	✓	✓	
	-Water District, Sewer Fees	✓	✓	✓	
3	Audit			✓	
4	Board of Trustee Elections				✓
5	Scheduled Maintenance	✓	✓	✓	
6	Copyrights/Royalties Expenses	✓	✓	✓	
<b>Capital Outlay-(6XXX)</b>					
1	Equipment Budget				
	-Instructional	✓	✓	✓	
	-Non-Instructional	✓	✓	✓	
2	Improvement to Buildings	✓	✓	✓	
3	Improvement to Sites	✓	✓	✓	

The revenue allocations will be regularly reviewed by the FRC. In reviewing the allocation of general funds, the FRC should take into consideration all revenues, including restricted revenues, available to each of the Budget Centers less any apportionment deficits, property tax shortfalls or uncollected student fees or shortfalls. If necessary, the FRC will recommend adjustments to District Council for submission to the Chancellor.

The expenditures allocated for District Services **and Operations** and for Institutional Costs will be developed based on the projected levels of expenditure for the prior fiscal year, taking into account unusual or one-time anomalies, reviewed by the FRC and the District Council and approved by the Chancellor and the Board of Trustees. Any transfers made between District departments during a fiscal year are one-time in nature and do not increase the overall District budget. If any permanent transfers are made at Tentative or Adopted budget, one department is reduced and another increased by the same amount and also do not increase the overall District budget.

**DISTRICT SERVICES AND OPERATIONS** – Examples are those expenses associated with the operations of **and the services provided by** the Chancellor’s Office, Board of Trustees, Public Affairs, Human Resources, Risk Management, Educational Services, Institutional Research, Business Services, Internal Auditing, Fiscal Services, Payroll, Purchasing, Facilities Planning, ITS and Safety Services. The Publications Department operates on a chargeback system in Fund 13 and therefore their funds carryover from year to year to operate the enterprise. Economic Development expenditures are to be included in the District Services **and Operations** budget and clearly delineated from other District expenditures. An annual report of Economic Development activities and related costs will be presented to FRC.

**INSTITUTIONAL COSTS** – Examples are those expenses associated with State and Federal regulatory issues, property, liability and other insurances, board election, interfund transfers and Retiree Health Benefit Costs. As the board election expense is incurred every other year, it will be budgeted each year at one-half of the estimated cost. In the off years, the funds will remain unspent and specifically carried over to the next year to be used solely for the purpose of the election expense. If there is insufficient budget, the colleges will be assessed the difference based on the current SCFF split. If any funds remain unspent in an election year, it will be allocated to the colleges based on the current SCFF split for one-time uses.

~~An annual review of District Services and Institutional Costs will be conducted by the District Council each fall in order to give time to complete the evaluation in time to prepare for the following fiscal year budget cycle and implement any suggestions. The review will include an evaluation of the effectiveness of the services provided to assure the District is appropriately funded. If the District Council believes a change to the allocation is necessary, it will submit its recommendation to the FRC for funding consideration and recommendation to the Chancellor. **\*\*DISCUSS WITH POE?\*\***~~

### **District Reserves and Deficits**

The Board of Trustees will establish a reserve through board policy, state guidelines and budget assumptions.

The Chancellor reserves the right to adjust allocations as necessary.

The Board of Trustees is solely responsible for labor negotiations with employee groups. Nothing in this budget model shall be interpreted to infringe upon the Board's ability to collectively bargain and negotiate in good faith with employee organizations and meet and confer with unrepresented employees.

### **College Budget and Expenditure Responsibilities**

Colleges will be responsible for funding the current programs and services that they operate as part of their budget plans within the revenues each generate. There are some basic guidelines the colleges must follow:

- Allocating resources to achieve the maximum state funded level of FTES and other SCFF metrics is a primary objective for all colleges.
- Requirements of the collective bargaining agreements apply to college level decisions.
- To ensure that the District complies with the State required full-time Faculty Obligation Number (FON), the District Chancellor will establish a FON for each college. Each college is required to fund at least that number of full-time faculty positions. Any financial penalties imposed by the state due to FON non-compliance will be borne proportionately by the college(s) not in compliance unless a districtwide strategic decision is made to fall below FON and other funding sources are identified.
- In making expenditure decisions, the impact upon the 50% law calculation must be considered and budgeted appropriately. Any financial penalties imposed by the state due to 50% law non-compliance will be borne proportionally (by SCFF split) by both campuses.
- With unpredictable state funding, the cost of physical plant maintenance is especially important. Lack of maintenance of the operations and district facilities and grounds will have a significant impact on the campuses and therefore needs to be addressed with a detailed plan and dedicated budget whether or not funds are allocated from the state.

### **Budget Center Reserves and Deficits**

At the Adopted Budget each college shall set aside a contingency reserve in the Unrestricted General Fund equal to a minimum of 1% of its total current year budgeted Fund 11 expenditures to handle unforeseen expenses. If the contingency reserve is unspent by fiscal year end, the college reserve rolls over into the colleges' beginning balance for the following fiscal year. The District Services and Operations and Institutional Cost allocations are budgeted as defined in the model for the appropriate operation of the district and therefore are not subject to carryover, unless specifically delineated. The Chancellor and Board of Trustees reserve the right to modify the budget as deemed necessary.

If a college incurs an overall deficit for any given year, the following sequential steps will be implemented:

The college reserve shall first be used to cover any deficit (structural and/or one-time). If reserves are not sufficient to cover the deficit, then the college is to prepare an immediate expenditure reduction plan that covers the amount of deficit along with a plan to replenish the 1% minimum reserve level. Once the college reserve has been exhausted, in circumstances when any remaining deficit is greater than 1.5% of budgeted Fund 11 expenditures, and a reduction plan has been prepared up to the 1.5% level, the college may request a temporary loan from District Reserves. The request, including a proposed payback period,

should be submitted to the FRC for review. If the FRC supports the request, it will forward the recommendation to the District Council for review and recommendation to the Chancellor who will make the final determination.

Instead of budgeting a districtwide deficit factor by reducing ongoing funding in Fund 11, each college will budget its share of a calculated deficit factor as recommended by FRC and determined by the Chancellor, but not less than 2%, in one-time funds in a Fund 13 contingency account. This account may not be utilized throughout the fiscal year unless the State Chancellor's office has confirmed there will be no deficit for that year. The colleges will then be required to budget for all ongoing costs in Fund 11 beginning in fiscal year 2025-26.

## **Revenue Modifications**

### **Apportionment Revenue Adjustments**

It is very likely each fiscal year that the District's revenues from state apportionment could be adjusted after the close of the fiscal year in the fall, but most likely at the P1 recalculation, which occurs eight months after the close of the fiscal year. This budget model therefore will be fluid, with changes made throughout the fiscal year (P-1, P-2, P-annual) as necessary. Any increase or decrease to prior year revenues is treated as a one-time addition or reduction to the colleges' current budget year and distributed in the model based on the most up to date SCFF apportionment split reported by the District and funded by the state.

The apportionment includes funded FTES, basic allocations for colleges and centers, supplemental, and student success allocations.

An example of revenue allocation adjustment:

\$100,000,000 is originally split 70% Santa Ana College (\$70,000,000) and 30% Santiago Canyon College (\$30,000,000) based on the SCFF split at the time of budget adoption. At the final SCFF recalculation for that year, the District earns an additional \$500,000 based on the total funded apportionment. In addition, the split of apportionment changes to 71% / 29%. The total revenue of \$100,500,000 is then redistributed \$71,355,000 to Santa Ana College and \$29,145,000 to Santiago Canyon College which would result in a shift of \$855,000 between the colleges. A reduction in funding will follow the same calculation.

It is necessary in this model to set a base level of FTES for each college. Per agreement by the Chancellor and college Presidents, the base FTES split is determined by the prior year final FTES total. Similar to how the state sets a base for district FTES, this will be the beginning base level for each college. Each year through the planning process there will be a determination made if the district has growth potential for the coming fiscal year. Each college will determine what level of growth they believe they can achieve and targets will be discussed and established through Chancellor's Cabinet. For example, if the district believes it has the opportunity for 2% growth, the colleges will determine the level of growth they wish to pursue. If both colleges decide to pursue and earn 2% growth and the district is funded for 2% growth, then each college's base would increase 2% the following year. In this case the split would still remain 70.80% / 29.20% as both colleges moved up proportionately (Scenario #1).

	Base FTES	% split	Scenario #1	New FTES	% split
SAC	19,824	70.80%	2.00%	20,220.48	70.80%
SCC	8,176	29.20%	2.00%	8,339.52	29.20%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	

If instead, one college decides not to pursue growth and the other college pursues and earns the entire district 2% growth, all of these FTES will be added to that college's base and therefore its base will grow more than 2% and the split will then be adjusted (Scenario #2).

	Base FTES	% split	Scenario #2	New FTES	% split
SAC	19,824	70.80%	0.00%	19,824	69.41%
SCC	8,176	29.20%	6.85%	8,736	30.59%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	

Using this same example in which the district believes it has the opportunity for 2% growth, and both colleges decide to pursue 2% growth, however one college generates 3% growth and the other generates 2%, the college generating more FTES would have unfunded over cap FTES. The outcome would be that each college is credited for 2% growth, each base increases 2% and the split remains (Scenario #3).

	Base FTES	% split	Scenario #3	New FTES	% split
SAC	19,824		3.00%	20,418.72	
unfunded				(198.24)	
SAC	19,824	70.80%	2.00%	20,220.48	70.80%
SCC	8,176	29.20%	2.00%	8,339.52	29.20%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	

If instead, one college generates 3% and the other college less than 2%, the college generating the additional FTES can earn its 2% target plus up to the difference between the other college's lost FTES opportunity and the total amount funded by the district (Scenario #4).

	Base FTES	% split	Scenario #4	New FTES	% split
SAC	19,824		3.00%	20,418.72	
unfunded				(136.92)	
SAC	19,824	70.80%	2.31%	20,281.80	71.01%
SCC	8,176	29.20%	1.25%	8,278.20	28.99%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	

All of these examples exclude the effect of statewide apportionment deficits. In the case of any statewide deficits, the college revenues will be reduced accordingly. In addition, the Chancellor reserves the right to make changes to the base FTES as deemed necessary in the best interest of the district as a whole.

## Hold Harmless

This model includes several hold harmless mechanisms in alignment with the SCFF. The chart below describes the various methods the State Chancellor's Office uses to fund districts in the event apportionments are reduced from year to year. Hold Harmless funding currently is extended through 2024/25.

In any given year, a district's funding under the new Student Centered Funding Formula (SCFF) would be the highest of the amounts included in the lines below:					
Line	Statutory Reference	2018-19	2019-20	2020-21	2021-22
1	Education Code section (ECS) 84750.4(b), 84750.4(c), 84750.4(d), 84750.4(e), and 84750.4(f) [STUDENT-CENTERED FUNDING FORMULA (SCFF)]	<a href="#">SCFF calculation</a>	SCFF calculation	SCFF calculation	SCFF calculation
2	ECS 84750.4(g)(1)	<a href="#">2017-18 TCR.</a> <sup>/1</sup>	2017-18 TCR. <sup>/1</sup>	N/A	N/A
3	ECS 84750.4(g)(2)	N/A	N/A	2017-18 credit, noncredit, and CDCP noncredit rates, multiplied by 2020-21 FTES, with basic allocation. <sup>/1</sup>	2017-18 credit, noncredit, and CDCP noncredit rates, multiplied by 2021-22 FTES, with basic allocation. <sup>/1</sup>
4	ECS 84750.4(g)(4)	N/A	Greater of lines 1 or 2 as calculated in <b>2018-19.</b>	Greater of lines 1 or 2 as calculated in <b>2019-20.</b>	Greater of lines 1 or 3 as calculated in <b>2020-21.</b>
5	ECS 84750.4(h)	<a href="#">2017-18 TCR adjusted by 2018-19 COLA.</a>	2017-18 TCR adjusted by 2018-19 and 2019-20 COLAs.	2017-18 TCR adjusted by 2018-19, 2019-20, and 2020-21 COLAs.	N/A
<sup>/1</sup> Special provisions for San Francisco Community College District and Compton Community College District.					
TCR = Total Computational Revenue					

## Stability

There remains one year of stabilization under SCFF following Hold Harmless. If a district drops below the prior year total apportionment, they are stabilized at the prior year apportionment amount for that year, giving the district the following year to regain the funding or be reduced to the actual amount earned.

## Allocation of New State Revenues

**Growth Funding:** A college seeking the opportunity for growth funding will utilize its own carryover funds to offer a schedule to achieve the desired growth. Once the growth has been confirmed as earned and funded by the state and distributed to the district, the appropriate allocation will be made to the college(s) generating the funded growth back through the model. Growth/Restoration Funds will be allocated to the

colleges when they are actually earned.

Revenues which are not college specific (for example, student fees that cannot be identified by college), will be allocated based on total funded SCFF percentage split between the campuses.

After consultation with district's independent audit firm, the implementation team agreed that any unpaid, uncollected student fees will be written off as uncollectible at each year end. This way, only actual collected revenues are distributed in this model. At P-1, P-2 and P-annual, uncollected fee revenues will be adjusted.

Due to the instability of revenues, such as interest income, discounts earned, auction proceeds and vendor rebates (not including utility rebates which are budgeted in Fund 41 for the particular budget center), revenues from these sources will **not** be part of the revenue allocation formula. Income derived from these sources will be deposited to the institutional reserves. The ongoing state allocation for the Mandates Block Grant will be allocated to the colleges through the model. Any one-time Mandates allocations received from the state will be discussed by FRC and recommendations will be made for one-time uses.

**Cost of Living Adjustments:** COLAs included in the tentative and adopted budgets shall be distributed to the three budget centers pro rata based on total budgeted salary and benefits expenses and sequestered and not allocated for expenditure until after collective bargaining for all groups have been finalized.

**Lottery Revenue:** Income for current year lottery income is received based on the prior fiscal year's FTES split. At Tentative Budget, the allocation will be made based on projected FTES without carryover. At Adopted Budget, final FTES will be used and carryovers will be included.

## **Other Modifications**

### **Salary and Benefits Cost**

All authorized full-time and ongoing part-time positions shall be budgeted with corresponding and appropriate fixed cost and health and welfare benefits. Vacant positions will be budgeted at the beginning of the fiscal year or when newly created at the level Class VI, Step 11 for full-time faculty and at the mid-level for other positions (ex. Step 3 for CSEA, Step 4 for Management, and AA step 6 for teachers and BA step 6 for master teachers in child development), with the district's average cost for the health and welfare benefits by employee group. The full cost of all positions, regardless of the budgeted amount, including step and column movement costs, longevity increment costs and any additional collective bargaining agreement costs, will be charged to the particular Budget Center. The colleges are responsible for this entire cost, including any increases or adjustments to salary or benefits throughout the year. If a position becomes vacant during a fiscal year, the Budget Center has the discretion to move unused and available budget from the previous employee's position for other one-time costs until filled or defunded. Any payoffs of accrued vacation, or any additional costs incurred at separation from employment with the district, will be borne by the particular Budget Center. When there is a vacancy that won't be filled immediately, Human Resources should be consulted as to how long it can remain vacant. The colleges should also consult Human Resources and Fiscal Services regarding the FON when recommending to defund faculty positions.

### **Grants/Special Projects**

Due to the timeliness issues related to grants, approvals rest with the respective Chancellor's Cabinet member, through established processes, in all cases except for Economic Development grants in which a new grant opportunity presents itself which requires an increase to the District **Services and Operations Office** budget due to match or other unrestricted general fund cost. In these cases, the grant will be reviewed by Chancellor's Cabinet with final approval made by the Chancellor.

Certain grants and special categorical programs are specifically allocated at the college level. In those cases, the specific college would receive the related funding. In other cases, certain grants and special categorical programs are allocated at the district level for both colleges based on particular criteria. In these cases, the allocation would be split pro rata to the colleges based on the same criteria used to allocate funding to the district, unless the two college presidents agree to some other split arrangement.

Some grants allow for charges of indirect costs. These charges will accumulate by Budget Center during each fiscal year. At fiscal year-end, once earned, each college will be allocated 100% of the total indirect costs earned by that college and transferred into Fund 13 the following year to be used for one-time expenses. The indirect costs earned by district projects will roll into the institutional ending fund balance with the exception of the District Educational Services grants. In order to increase support services and resources provided to the colleges and to acknowledge the additional costs associated with administering grants, any accumulated indirect costs generated from these grants will be distributed as follows: 25% will roll into the institutional ending fund balance, 25% will offset the overall District **Services and Operations** expenditures in that given year, and 50% will carryover specifically in a Fund 13 account to be used at the discretion of the Chancellor.

It is the district's goal to fully expend grants and other special project allocations by the end of the term; however, sometimes projects end with a small overage or can be under spent. For any overage or allowable amount remaining, these amounts will close into the respective Budget Center's Fund 13 using 7200 transfers.

### **Banked LHE Load Liability**

The liability for banked LHE is accounted for in separate college accounts. The cost of faculty banking load will be charged to the college during the semester the course is taught and added to the liability. When an instructor takes banked leave, they will be paid their regular salary and District Fiscal Services will make a transfer from the liability to the college 1300 account to pay the backfill cost of teaching the load. A college cannot permanently fill a faculty position at the time someone takes their final year or semester off before retirement. Filling a vacancy cannot occur until the position is actually vacant. In consultation with Human Resources and Fiscal Services, a college can request to swap another faculty vacancy they may have in another discipline or pay the cost differential if they determine programmatically it needs to be filled sooner.

This method will appropriately account for the costs of each semester offerings and ensure an appropriate liability. Although the liability amounts will be accounted for by college, only District Fiscal Services will be able to make transfers from these accounts. Each year end a report will be run to reconcile the total cost of the liability and to determine if any additional transfers are required. The college will be charged or credited for the differences.



## Other Possible Strategic Modifications

### Summer FTES

The 3-year average used under SCFF for credit FTES funding has severely reduced the effectiveness of the “summer shift,” nevertheless, there may be times when it is in the best financial interest of the District to shift summer FTES between fiscal years. When this occurs, the first goal will be to shift FTES from both colleges in the same proportion as the total funded FTES for each of the colleges. If this is not possible, then care needs to be exercised to ensure that any such shift does not create a disadvantage to either college. If a disadvantage is apparent, then steps to mitigate this occurrence will be addressed by the FRC.

**Borrowing Shifting** of summer FTES is not a college-level decision, but rather it is a District-level determination. It is not a mechanism available to individual colleges to sustain their internal FTES levels.

### Long-Term Plans

Colleges: Each college has a long-term plan for facilities and programs. The District Chancellor, in consultation with the Presidents, will evaluate additional funding that may accrue to the colleges beyond what the model provides. The source of this funding will also have to be identified.

Santa Ana College (SAC) utilizes the Educational Master Plan in concert with the SAC Strategic Plan to determine the long-term plans for the college. Long-term facilities plans are outlined in the latest Facilities Master Plan, and are rooted in the Educational Master Plan. SAC links planning to budget through the use of the SAC Comprehensive Budget Calendar, which includes planning milestones linked to the college’s program review process, Resource Allocation Request (RAR) process, and to the District’s planning and budget calendar. As a result of the Program Review Process, resource allocation needs are requested via the RAR process, which identifies specific resources required to achieve specific intended outcomes. The budget augmentation requests are then prioritized at the department, division, and area level in accordance with established budget criteria. The college’s Planning and Budget Committee reviews the prioritized RARs, and they are posted to the campus Planning and Budget web page for the campus community to review. As available resources are realized, the previously prioritized RAR are funded.

At Santiago Canyon College (SCC), long-term plans are developed similarly to short-term plans, and exist in a variety of interconnected processes and documents. Program Reviews are the root documents that form the college’s Educational Master Plan and serve to align planning with resource allocation. The allocation of resources is determined through a formal participatory governance process. The Planning and Institutional Effectiveness (PIE) committee is the participatory governance committee that is charged with the task of ensuring resource allocation is tied to planning. Through its planning cycle, the PIE committee receives resource requests from all college units and ensures that each request aligns with the college mission, college goals, and program reviews. All requests are then ranked by the PIE committee, placed on a college-wide prioritized list of resource requests, and forwarded to the college budget committee for review. If the budget committee identifies available funds, those funds are noted on the prioritized list, and sent back to the PIE committee. The PIE committee then forwards the prioritized list, along with the budget committee’s identification of available funds, to College Council for approval of the annual budget.

District Services and Operations: District Services and Operations and Institutional Costs may also require additional funding to implement new initiatives in support of the colleges and the district as a whole. POE will evaluate budget augmentation requests and forward a recommendation to District Council. District Council may then refer such requests to FRC for funding implementation.

### **Budget Input**

Using a system for Position Control, Fiscal Services will budget 100% of all regular personnel cost of salary and benefits, and notify the Budget Centers of the difference between the computational total budget from the Budget Allocation Model and the cost of regular personnel. The remaining line item budgets will roll over from one year to the next so the Budget Centers are not required to input every line item. The Budget Centers can make any allowable budget changes at their discretion and will also be required to make changes to reconcile to the total allowable budget per the model.

# **Rancho Santiago Community College District**

## **Budget Allocation Model Based on the SCFF**

### **Appendix A – Definition of Terms**

**AB 1725** – Comprehensive California community college reform legislation passed in 1988, that covers community college mission, governance, finance, employment, accountability, staff diversity and staff development.

**Accreditation** – The review of the quality of higher education institutions and programs by an association comprised of institutional representatives. The Accrediting Commission for Community and Junior Colleges (ACCJC) of the Western Association of Schools and Colleges (WASC) accredits California's community colleges.

**Apportionments** – Allocations of State or federal aid, local taxes, or other monies among school districts or other governmental units. The district's base revenue provides most of the district's revenue. The State general apportionment is equal to the base revenue less budgeted property taxes and student fees. There are other smaller apportionments for programs such as apprenticeship and EOPS.

**Augmentation** – An increased appropriation of budget for an intended purpose.

**Bank Leave** – Faculty have the option to “bank” their beyond-contract teaching load instead of getting paid during that semester. They can later request a leave of absence using the banked LHE.

**BAM** – Budget Allocation Model

**BAPR** – Budget and Planning Review Committee.

**Base Allocation (Funding)** – The base allocation represents approximately 70% of the statewide funding for CCC's. The base allocation includes the Basic Allocation and FTES in Traditional Credit, Special Admit Credit, Incarcerated Credit, Traditional Noncredit, CDCP, and Incarcerated Noncredit. A district's base funding could be higher or lower than the 70% statewide target depending on FTES generation as a comparison to overall apportionment.

**Base FTES** – The amount of funded actual FTES from the prior year becomes the base FTES for the following year. For the tentative budget preparation, the prior year P1 will be used. For the proposed adopted budget, the prior year P2 will be used. At the annual certification at the end of February, an adjustment to actual will be made.

**Basic Allocation** – Funding based on the number of colleges and comprehensive educational centers in the community college district. Rates for the size of colleges and comprehensive educational centers were established as part of SB 361 and henceforth are adjusted annually by COLA. The district receives a basic allocation for CEC, OEC, SAC, and SCC. Current year FTES is used to determine the basic allocation.

**Budget Center** – The three Budget Centers of the district are Santa Ana College, Santiago Canyon College, and District Services **and Operations**.

**Budget Stabilization Fund** – The portion of the district's ending fund balance, in excess of the **12.5%** Board Policy Contingency **minimum amount of two months of combined general fund operating expenditures**, budget center carryovers and any restricted balances, available for one-time needs at the discretion of the chancellor and Board of Trustees. **This fund will be capped at \$3 million each July 1 unless the Chancellor determines a need for a higher balance. This need will be explained in writing to FRC.**

**Cap** – An enrollment limit beyond which districts do not receive funds for additional students.

**Capital Outlay** – Capital outlay expenditures are those that result in the acquisition of, or addition to, fixed assets. They are expenditures for land or existing buildings, improvement of sites, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment. Construction-related salaries and expenses are included.

**Categorical Funds** – Money from the State or federal government granted to qualifying districts for special programs, such as Student Equity and Achievement or Career Education. Expenditure of categorical funds is restricted to the fund's particular purpose. The funds are granted to districts in addition to their general apportionment.

**Career Development and College Preparation (CDCP)** - Noncredit courses offered in the four distinct categories (instructional domains) of English as a Second Language (ESL), Elementary and Secondary Basic Skills, Short-term Vocational, and Workforce Preparation are eligible for "enhanced funding" when sequenced to lead to a Chancellor's Office approved certificate of completion, or certificate of competency, in accordance with the provisions of the California Education Code governing Career Development and College Preparation (CDCP) programs.

**CCCCO** – California Community College Chancellor's Office

**Comprehensive Educational Center** – An off-campus site administered by a parent college that offers programs leading to certificates or degrees that are conferred by the parent institution. The district comprehensive centers are Centennial Education Center (CEC) and Orange Education Center (OEC).

**COLA** – Cost of Living Adjustment allocated from the State calculated by a change in the Consumer Price Index (CPI).

**College Reserve** – College-specific one-time funds set aside to provide for estimated future expenditures or deficits, for working capital, economic uncertainty, or for other purposes.

**Credit FTES** – Credit FTES include traditional credit, special admit and incarcerated populations. Traditional credit FTES are funded based on a simple three-year rolling average of the current year and prior two years. Special admit and incarcerated FTES are funded based on the current year production.

**Decline** – When a District (or college internally) earns fewer FTES than the previous year. (please see Stabilization and Restoration)

**Defund** – Eliminating the cost of a position from the budget.

**Ending Fund Balance** – Defined in any fiscal year as Beginning Fund Balance plus total revenues minus total expenditures. The Ending Fund Balance rolls over into the next fiscal year and becomes the Beginning Fund Balance. It is comprised of College Reserves, Institutional Reserves and any other specific carryovers as defined in the model or otherwise designated by the Board.

**Fifty Percent Law (50% Law)** – Section 84362 of the Education Code, commonly known as the 50% Law, requires each community college district to spend at least half of its “current expense of education” each fiscal year on the “salaries of classroom instructors.” Salaries include benefits and salaries of instructional aides.

**Fiscal Year** – Twelve calendar months; in California, it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government’s fiscal year.

**FON** – Faculty Obligation Number. The minimum number of full-time faculty the district is required to employ as set forth in title 5, section 53308.

**FRC** – Fiscal Resources Committee.

**FTES** – Full-Time Equivalent Students. The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. Every 525 hours of actual attendance counts as one FTES. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes three hours per day for 175 days will be in attendance for 525 hours ( $3 \times 175 = 525$ ). FTES are separated into the following categories for funding; traditional credit, special admit, incarcerated, traditional noncredit and CDCP.

**Fund 11** – The unrestricted general fund used to account for ongoing revenue and expenditures.

**Fund 12** – The restricted general fund used to account for categorical and special projects.

**Fund 13** – The unrestricted general fund used to account for unrestricted carryovers and one-time revenues and expenses.

**Growth** – Funds provided in the State budget to support the enrollment of additional FTES.

**In-Kind Contributions** – Project-specific contributions of a service or a product provided by the organization or a third-party where the cost cannot be tracked back to a cash transaction which, if allowable by a particular grant, can be used to meet matching requirements if properly documented. In-kind expenses generally involve donated labor or other expense.

**Indirect Cost** – Indirect costs are institutional, general management costs (i.e., activities for the direction and control of the district as a whole) which would be very difficult to be charged directly to a particular project. General management costs consist of administrative activities necessary for the general operation of the agency, such as accounting, budgeting, payroll preparation, personnel services, purchasing, and centralized data processing. An indirect cost rate is the percentage of a district's indirect costs to its direct costs and is a standardized method of charging individual programs for their share of indirect costs.

**Institutional Reserve** – Overall districtwide one-time funds set aside to provide for estimated future expenditures or deficits, for working capital, economic uncertainty, or for other purposes. The Institutional Reserve consists of the Board Policy Contingency, the Budget Stabilization Fund, and any other contingency fund held at the institutional level over and above the College Reserves.

**Mandated Costs** – District expenses which occur because of federal or State laws, decisions of federal or State courts, federal or State administrative regulations, or initiative measures.

**Modification** – The act of changing something.

**Noncredit** – Noncredit coursework consists of traditional noncredit and CDCP. CDCP is eligible for enhanced funding. Current year FTES are used to determine funding.

**POE** – Planning and Organizational Effectiveness Committee.

**Proposition 98** – Proposition 98 refers to an initiative constitutional amendment adopted by California's voters at the November 1988 general election which created a minimum funding guarantee for K-14 education and also required that schools receive a portion of State revenues that exceed the State's appropriations limit.

**Reserves** – Funds set aside to provide for estimated future expenditures or deficits, for working capital, economic uncertainty, or for other purposes. Districts that have less than a 5% reserve are subject to a fiscal "watch" to monitor their financial condition.

**Restoration** – A community college district is entitled to restore any reduction of apportionment revenue related to decreases in total FTES during the three years following the initial year of decrease if there is a subsequent increase in FTES.

**SB 361** – The Community College Funding Model (Senate Bill 361), effective October 1, 2006 through July 1, 2018, included funding-based allocations depending on the number of FTES served, credit FTES funded at an equalized rate, noncredit FTES funded at an equalized rate, and enhanced noncredit FTES funded at an equalized rate. The intent of the formula was to provide a more equitable allocation of system-wide resources, and to eliminate the complexities of the previous Program-Based Funding model while still retaining focus on the primary component of that model instruction. In addition, the formula provided a base operational allocation for colleges and centers scaled for size.

**SCFF – The Student Centered Funding Formula** was adopted on July 1, 2018 as the new model for funding California community colleges. The SCFF is made up of three parts: Base Allocation,

Supplemental Allocation, and Student Success Allocation. The aim of the SCFF is to improve student outcomes as a whole while targeting student equity and success.

**Seventy-five/twenty-five (75/25)** – Refers to policy enacted as part of AB 1725 that sets 75% of the hours of credit instruction as a goal for classes to be taught by full-time faculty.

**Stabilization** – If a district drops below the prior year total apportionment, they are stabilized at the prior year apportionment amount for that year, giving the district the following year to regain the funding or be reduced to the actual amount earned.

**Student Success Allocation (Funding)** – Consists of approximately 10% of the statewide budget. Apportioned to districts based on a variety of metrics that measures student success. Some examples of the metrics used include associate degrees and certificates awarded, transfers, nine or more CTE units, number of students successfully completing transfer level Math and English in their first academic year and number of students achieving a regional living wage. The student success allocation is based on a simple three-year rolling average which uses the prior year; prior, prior year; and prior, prior, prior year outcome metrics. Students contributing to fully funded FTES populations (special admit and incarcerated) are not included for funding.

**Supplemental Allocation (Funding)** – Consists of approximately 20% of the statewide budget. Apportioned to districts based on districts students that are Pell Grant Recipients, AB540 students and/or California Promise Grant Recipients. Prior year data is used for funding.

**Target FTES** – The estimated amount of agreed upon FTES the district or college anticipates the opportunity to earn growth/restoration funding during a fiscal year.

**Three-year Average** – Traditional credit FTES data for any given fiscal year is the average of current year, prior year and prior, prior year. Special Admit and Incarcerated FTES are not included in the three-year average. A three-year average is also utilized for student success metrics. For student success, the three-year average uses the prior year; prior, prior year; and prior, prior, prior years to determine funded outcomes.

**Title 5** – The portion of the California Code of Regulations containing regulations adopted by the Board of Governors which are applicable to community college districts.

**1300 accounts** – Object Codes 13XX designated to account for part-time teaching and beyond contract salary cost.

**7200 Transfers** – Intrafund transfers made between the restricted and unrestricted general fund to close a categorical or other special project at the end of the fiscal year or term of the project.

## **Appendix B – History of Allocation Model**

In 2008, both colleges were visited by ACCJC Accreditation Teams in the normal accreditation cycle. The Teams noticed that the district's budget allocation model that was in place for approximately ten years had not been annually reviewed as to its effectiveness as stated in the model documents. The existing revenue allocation model was developed when the district transformed into a multi-college district. The visiting Team recommended a review of the existing budget allocation model and recommended changes as necessary.

The Budget Allocation and Planning Review Committee (BAPR) charged the BAPR Workgroup, a technical subgroup of BAPR, with the task of reviewing the ten-year-old model. In the process, the Workgroup requested to evaluate other California Community College multi-campus budget allocation models. Approximately twenty models were reviewed. Ultimately, the Workgroup focused on a revenue allocation model as opposed to an expenditure allocation model. A revenue allocation model allocates revenues (state and local) generated in a budget year to the college campuses in the district based on the state funding model that allocates state apportionment revenues to districts. An expenditure allocation model allocates, by agreed upon formulas, expenditure appropriations for full-time faculty staffing, adjunct faculty staffing, classified and administrative staffing, associated health and welfare benefit costs, supply and equipment budgets, utility costs, legal and other services. The BAPR Workgroup ultimately decided on a revenue allocation formula in order to provide the greatest amount of flexibility for the campuses.

Senate Bill 361, passed in 2006, changed the formula of earned state apportionment revenues to essentially two elements, 1) Basic Allocations for college/center base funding rates based on FTES size of the college and center and 2) Full Time Equivalent Students (FTES) based on earned and funded FTES. The BAPR Workgroup determined that since this is how our primary funding comes from the state this model should be used for distribution on earned revenues to the colleges. The colleges and centers are the only entities in the district that generates this type of funding. Revenue earned and funded by the state will be earned and funded at the colleges.

In the Spring of 2019, Rancho Santiago Community College District began the process of developing a new budget allocation model (BAM) to better align with the newly adopted Student Centered Funding Formula. On November 18, 2020 the Fiscal Resource Committee (FRC) finished their work and recommended a new BAM.



The following committee members participated in the process:

<b>Santa Ana College</b>	<b>Santiago Canyon College</b>	<b>District</b>
Bart Hoffman	Steven Deeley	Morrie Barembaum (FARSCCD)
Vanessa Urbina	Cristina Morones	Noemi Guzman
William Nguyen	Craig Rutan – Co-Chair	Adam O’Connor – Chair
Roy Shahbazian	Arleen Satele	Thao Nguyen
		Enrique Perez
Vaniethia Hubbard (alternate)	Syed Rizvi (alternate)	Erika Almaraz (alternate)

The Budget Allocation Model (BAM) described in this document provides the guidelines, formulas, and basic steps for the development of an annual district budget including the allocation of budget expenditure responsibilities for Santa Ana College, Santiago Canyon College, and District Services **and Operations** referred to as the three district Budget Centers. The budget is the financial plan for the district, and application of this model should be utilized to implement the district’s vision, mission statement, district strategic plan and the technology strategic plan as well as the colleges’ mission statements, educational master plans, facilities master plans and other planning resources. The annual implementation of the budget allocation model is to be aligned with all of these plans. To ensure that budget allocation is tied to planning, it is the responsibility of District Council to review budget and planning during the fiscal year and, if necessary, recommend adjustments to the budget allocation model to keep the two aligned for the coming year. The Chancellor and the Board of Trustees are ultimately responsible for the annual budget and the expenditures associated with the budget. In February of 2013, the Board of Trustees adopted a new planning design manual. This document eliminated BAPR and created the Fiscal Resources Committee (FRC). The FRC is responsible for recommending the annual budget to the District Council for its recommendation to the Chancellor and Board of Trustees. FRC is also responsible for annual review of the model for accreditation and can recommend any modifications to the guidelines.

**Rancho Santiago Community College District**  
**ADMINISTRATIVE REGULATION**  
Chapter 2  
Board of Trustees

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## **AR 2320 Special and Emergency Meetings**

### **References**

Education Code Sections 72023.5 and 72129  
Government Code Sections 54956 and 54956.5

Whenever a special meeting of the governing board is called, the Chancellor shall cause the call and notice to be posted at least 24 hours prior to the meeting in a location freely accessible to the public. The Chancellor shall also ensure that the following notices of the meeting are delivered either personally or by other means:

Written notice to each member of the governing board, including any student trustee(s).

Written notice to each local newspaper of general circulation, and each radio or television station that has previously requested in writing to be provided notice of special meetings.

The written notice must be received at least 24 hours before the time of the meeting as set out in the notice. The notice shall specify the time and place of the special meeting and the business to be transacted or discussed. The notice may be waived by members of the governing board in writing either prior to or at the time of the meeting.

Whenever an emergency meeting of the Governing Board is called, the Chancellor shall cause notice to be provided by telephone or email at least one hour prior to the meeting to each local newspaper of general circulation and each radio or television station that has requested notice of special meetings. If internet services and telephone services are not functioning, the Chancellor shall provide the newspapers, radio stations and television stations with information regarding the purpose of the meeting and any action taken at the meeting as soon after the meeting as possible.

**Adopted:** February 10, 2014  
**Revised:** xxxxxxx, 2025

# Rancho Santiago Community College District ADMINISTRATIVE REGULATION

## Chapter 4 Academic Affairs

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### AR 4230 Grading and Academic Record Symbols

#### Reference(s):

Title 5 Section 55023, 55024, 55051, 55052, and 55052.5

Grades from a grading system shall be averaged on the basis of the point equivalencies to determine a student's grade point average. ~~using only the following evaluative symbols: A~~ complete and updated list of all evaluative symbols will be documented in the college catalog as symbols may be subject to change. The follow are samples evaluative symbols:

#### Evaluative Symbols:

- A – Excellent (Grade Point = 4)
- B – Good (Grade Point = 3)
- C – Satisfactory (Grade Point = 2)
- D – Less than satisfactory (Grade Point = 1)
- F – Failing (Grade Point = 0)
- P – Passing (At least satisfactory – units awarded not counted in GPA)
- SP – Satisfactory Progress towards completion of the course (Used for noncredit courses only and is not supplanted by any other symbol)
- NP – No Pass (Less than satisfactory, or failing – units not counted in GPA)

#### Non-Evaluative Symbols:

**I – Incomplete:** Incomplete academic work for unforeseeable, emergency and justifiable reasons. The condition for the removal of the "I" shall be stated by the instructor in a written record. The record shall contain the conditions for the removal of the "I" and the grade assigned in lieu of its removal. The record must be given to the student with a copy on file with the registrar until the "I" is made up or the time limit has passed. A final grade shall be assigned when the work stipulated has been completed and evaluated, or when the time limit for completing the work has passed. The "I" may be made up no later than one year following the end of the term in which it was assigned. The "I" symbol shall not be used in calculating units attempted nor for grade points.

**CIP – Currently In Progress:** The "CIP" symbol shall be used only in courses which extend beyond the normal end of an academic term. It indicates that work is "currently in progress," but that assignment of an evaluative symbol (grade) must await its completion. The "CIP" symbol shall remain on the student's permanent record in order to satisfy enrollment documentation. The appropriate evaluative symbol (grade) and unit credit shall be assigned and appear on the student's permanent record for the term in which the course is completed. The "CIP" symbol shall not be used in calculating grade point averages. If a student enrolled in an "open-entry,

open-exit” course is assigned an “IP” and does not re-enroll in that course during the subsequent term, the appropriate faculty will assign an evaluation symbol (grade) to be recorded on the student’s permanent record for the course.

**RD – Report Delayed:** The “RD” symbol may be assigned by the registrar only. It is to be used when there is a delay in reporting the grade of a student due to circumstances beyond the control of the student. It is a temporary notation to be replaced by a permanent symbol as soon as possible. “RD” shall not be used in calculating grade point averages.

**W – Withdrawal:** The “W” symbol may be used to denote withdrawal in accordance with the requirements of Title 5 Section 55024.

**EW – Excused Withdrawal:** The “EW” symbol may be used to denote an excused withdrawal in accordance with the requirements of Title 5 Section 55024.

**MW – Military Withdrawal:** The “MW” symbol may be used to denote military withdrawal in accordance with Title 5 Section 55024.

**Credit for Prior Learning Symbols:**

JSTX – Military Credit

MSX – Military Service

APX – Advanced Placement

IBX – International Baccalaureate

CLEPX – College-Level Examination Program

PX – Portfolios

WEX – Work Experience

CBEX – Credit by Exam

**Adopted:** September 17, 2018

**Revised:** xxxxxxxxxx, 2025

**Rancho Santiago Community College District**  
**ADMINISTRATIVE REGULATION**  
Chapter 4  
Academic Affairs

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## **AR 4236 Advanced Placement Credit**

### **Reference(s):**

Education Code Section 79500  
Title 5 Section ~~55050~~ 555052

Credit by Examination may be obtained by one of the following methods:

- Achievement of a score of 3, 4 or 5 on an Advanced Placement Examination administered by the College Entrance Examination Board. Students should submit official copies of Advanced Placement Examinations test scores to the Office of Admissions and Records for evaluation.
- Achievement of a score that qualifies for credit by examination in the College Level Examination Program.
- Credit by satisfactory completion of an examination administered by the college in lieu of completion of a course listed in the college catalog.
- Achievement of an examination administered by other agencies approved by the college.

Determination of Eligibility to Take the Examination:

- The student must be currently registered in the college and in good standing,
- The course is listed in the college catalog,
- Credits acquired by examination are not applicable to meeting of such unit load requirements as Selective Service deferment, Veteran's or Social Security benefits.

Credits acquired by examination shall not be counted in determining the 12 semester hours of credit in residence required for an Associate degree.

In addition:

- Courses eligible for Credit by Exam must appear in the College Catalog – Credit by Exam section.
- The student's academic record clearly indicates that the credit was earned by examination.
- Limits on the number of units may be applied to requirements for the Associate degree.

**Adopted:** September 17, 2018  
**Revised:** xxxxxxxx, 2025