

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT**

website: [Fiscal Resources Committee](#)

**Agenda for Wednesday, July 1, 2026**

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

Zoom Meeting

1. Welcome
2. State/District Budget Update – Ingram
  - 2025-26 Second Principal Apportionment and 2024-25 Recalculation Memo/posted June 19, 2026
  - 2025-26 Second Principal Apportionment Exhibit “C”-Statewide posted June 19, 2026
  - 2025-26 Second Principal Apportionment Exhibit “C”-RSCCD posted June 19, 2026
  - 2025-26 Second Principal Adjustment Report
  - 2024-25 Recalculation Apportionment Exhibit “C”-Statewide posted June 19, 2026
  - 2024-25 Recalculation Apportionment Exhibit “C”-RSCCD posted June 19, 2026
  - Final State Budget 2026-27 report link: <http://www.ebudget.ca.gov>
  - SSC – Appropriations Committees Take up Suspense Files
  - SSC – Top Legislative Issues—May 22, 2026
  - SSC – What Is on the 2026 Primary Ballot for California?
  - SSC – Senate Proposes to Fund Private Preschool with Proposition 98
  - SSC – State of Economy Depends on Strait of Hormuz
  - SSC – CalSTRS Adopts 2026-27 Employer Contribution Rate
  - SSC – Senate and Assembly Unveil Budget Priorities
  - SSC – Top Legislative Issues—June 5, 2026
  - SSC – 2026-27 May Revision Dartboard Now Available
  - SSC – California Primary Election Update
  - SSC – Proposition 30/55 Extension Qualifies for November Ballot
  - SSC – Legislature Reaches Agreement on State Budget
  - SSC – Legislature Approves 2026-27 Budget Bill
  - SSC – Top Legislative Issues—June 18, 2026
  - SSC – Billionaire Tax Headed to the Ballot
  - SSC – As the General Election Begins, Will Education Move to the Forefront?
  - SSC – Ask SSC . . . Can the Billionaires’ Tax Proposal Be Pulled from the November Ballot?
  - SSC – Revenue Strength Continues Despite Economic Headwinds
  - DOF – Finance Bulletin-June 2026 link: <https://dof.ca.gov>
3. Approval of Committee Co-Chair – **ACTION**
4. 2026-27 Proposed Adopted Budget Assumptions – **ACTION**
5. Updated AR 7400 Travel
6. Standing Report from District Council – Tara Kubicka-Miller
7. Informational Handouts
  - District-wide expenditure report link: <https://intranet.rscdd.edu>
  - Vacant Funded Position List as of June 24, 2026
  - Monthly Cash Flow Summary as of May 31, 2026
  - [SAC Planning and Budget Committee Agendas and Minutes](#)
  - [SCC Budget Committee Agendas and Minutes](#)
8. Approval of FRC Minutes – May 20, 2026 - **ACTION**
9. Other

**Next FRC Committee Meeting:** Wednesday, August 19, 2026, 1:30 pm – 3:00 pm

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



MEMORANDUM

June 19, 2026

FS 26-03 | Via Website and Email

**TO:** Chief Business Officers

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

**RE:** Fiscal Year 2025-26 Second Principal Apportionment

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This memo describes the 2025-26 Second Principal (P2) apportionment calculations for the Student Centered Funding Formula (SCFF) and various categorical programs. Associated exhibits are available on the Chancellor's Office [Fiscal Services Unit Apportionment Reports website](#).

## Summary of Key Points

### 2025-26 Second Principal (P2)

- Calculations reflect updated data and revenue estimates reported by districts and counties.
- The deficit factor decreased from 3.04% at 2025-26 P1 to 1.97% at 2025-26 P2, primarily due to higher property tax revenue estimates.
- Statewide enrollment growth demand exceeded available funding. Additional 2025-26 SCFF growth funding, if provided in the 2026-27 Budget Act, may be allocated through an SCFF revision in July 2026.
- As part of the 2025 Budget Act, \$408.4 million in SCFF funds are deferred to the 2026-27 fiscal year. Provided the deferral repayment is included in the 2026-27 budget, payment of the funds is anticipated in July 2026.

## SCFF General Background

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

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

The Chancellor's Office generally certifies apportionment payments at the Advance Apportionment (AD) in July, the First Principal Apportionment (P1) and Recalculation (R1) in February, and the Second Principal Apportionment (P2) in June. Additional certification revisions are completed as necessary.

**Chancellor's Office, College Finance and Facilities Planning**

1102 Q Street, Sacramento, CA 95811 | 916.445.8752 | [www.cccco.edu](http://www.cccco.edu)

**2025-26 Second Principal Apportionment**

June 19, 2026

**SCFF 2025-26 P2**

At 2025-26 P2, SCFF calculations reflect district reported FTES estimates as of April 20, 2026, supplemental and student success metric data reported as of April 21, 2026, county reported property tax, district reported enrollment fees as of April 15, 2026, updated 2025-26 Education Protection Account (EPA) resources, and available general fund.

**FTES Allocation**

Growth funding was applied to districts reporting FTES increases above the prior year base value (2024-25 Applied #3) that exceeded the available restoration balance. Statewide growth demand exceeded available funding; therefore, growth applied beyond districts' growth targets was proportionally adjusted to remain within available resources.

If the 2026-27 Budget Act includes additional funding for 2025-26 SCFF growth, the Chancellor's Office anticipates processing a revision to the 2025-26 SCFF in July 2026 to allocate additional growth funding. The Chancellor's Office continues to engage stakeholders and collaborate with the Department of Finance and the Legislature to support funding for enrollment growth.

**Basic Allocation**

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

**Supplemental and Student Success Allocations**

The supplemental and student success allocations reflect metric data updates provided by districts through April 21, 2026.

Transfer data for 2024-25 was previously pending for students transferring to University of California (UC), out of state institutions, or private institutions after Fall 2024. The 2024-25 transfer data was made available on April 21, 2026 and was incorporated into the SCFF calculations.

**Total Computational Revenue**

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

**2025-26 Second Principal Apportionment**

June 19, 2026

**Temporary Revenue Deficit**

The revenue deficit for non-basic aid districts decreased to 1.97% at 2025-26 P2, compared to 3.04% at 2025-26 P1. The improvement was primarily driven by higher property tax revenue estimates at P2.

**Education Protection Account (EPA)**

The 2025-26 EPA funding allocation was updated by the Department of Finance in June 2026 from \$1.304 billion to \$1.819 billion, an increase of \$515 million. As a result of the increase, districts will receive a larger fourth quarter EPA payment than in previous quarters. As EPA funding increases, districts' state general apportionment allocations will decrease to offset the additional EPA revenue.

**Deferral**

As part of the 2025 Budget Act, \$408.4 million in SCFF funds are deferred to the 2026-27 fiscal year. Provided the deferral repayment is included in the 2026-27 budget, payment of the funds is anticipated in July 2026.

**Table 1: 2025-26 P2 SCFF Components**

<b>SCFF Component</b>	<b>2025-26 P2 Amount (Statewide) (In Millions)</b>
Basic Allocation	\$1,032
FTES Allocation	\$6,136
Supplemental Allocation	\$1,781
Student Success Allocation	\$1,075
SCFF Calculated Revenue (TCR A)	\$10,024
TCR Stability (TCR B)	\$9,943
Hold Harmless (TCR C)	\$9,855
2025-26 TCR (Max of A, B, or C)	\$10,149
Stability Protection Adjustment	\$41
Hold Harmless Protection Adjustment	\$85
Property Tax & ERAF	\$4,974

**2025-26 Second Principal Apportionment**

June 19, 2026

SCFF Component	2025-26 P2 Amount (Statewide) (In Millions)
Less Property Tax Excess	(\$562)
Student Enrollment Fees	\$425
Education Protection Account (EPA)	\$1,819
State General Fund Allocation	\$3,313
Deficit Factor for non-basic aid districts	1.9746%
(Deficit)	(\$180)

**Table 2: 2025-26 P2 TCR Status by Number of Districts**

2025-26 P2 TCR Status	Number of Districts
SCFF Calculated Revenue (TCR A)	40
TCR Stability (TCR B)	19
Hold Harmless (TCR C)	13

**2025-26 P2 Exhibits**

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

**2024-25 R1 June 2026 Revision**

The 2024-25 SCFF was processed to reflect audit adjustments to SCFF data, resulting in updated 2024-25 State General Apportionment and EPA certifications.

**2024-25 R1 June 2026 Exhibits**

- Exhibit C (Statewide and District SCFF details)
- Exhibit D (EPA)
- Exhibit D (District Adjustments by Program)

**2025-26 Second Principal Apportionment**

June 19, 2026

**SCFF Funding Protections**

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

**Table 3: SCFF Funding Protections**

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

**SCFF Dashboard**

Since the adoption of the SCFF, the Chancellor's Office has collaborated with system partners to develop tools and resources to support SCFF implementation and district planning. The [SCFF Dashboard](#) provides a suite of analytics and visualizations related to the California Community Colleges funding formula, including the following interfaces:

- **SCFF Data Trends and Insights:** Provides analysis of trends in the SCFF supplemental and student success counts, funding protections, and race and ethnicity outcomes. The data is updated annually and was last refreshed in June 2026.
- **SCFF Resource Estimator:** Provides districts with a planning tool to estimate SCFF funding. Data is updated after each apportionment period and was last updated in February 2026.

The SCFF Resource Estimator allows users to adjust assumptions related to general enrollment, low-income student enrollment, student success metrics, and cost of living adjustments to generate projected funding levels for future years. The SCFF Resource Estimator is intended to support outyear planning and will be updated with 2025-26 P2 data in the coming weeks.

**Categorical Programs**

Allocations for 64 categorical programs totaling over \$2.9 billion were certified. The following exhibits summarizing these allocations can be found on our [website](#):

## 2025-26 Second Principal Apportionment

June 19, 2026

2025-26 P2:

- Exhibit A (District Monthly Payments by Program)
- Exhibit B4 (Monthly Payment Schedule by County)
- Adjustment Report – 2024-25 Adjustments at 2025-26 P2
- Exhibit A/B4 (Apprenticeship Training and Instruction, Local Education Agencies)
- Exhibit B4 (Perkins)
- Exhibit B4 (Statewide Community College)

2024-25 R1:

- Exhibit D (District Adjustments by Program)

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

## Contacts

For questions regarding the SCFF please email [scff@cccco.edu](mailto:scff@cccco.edu).

For general questions regarding apportionment payments please email [apportionments@cccco.edu](mailto:apportionments@cccco.edu).

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

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

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>		
I. Base Allocation (FTES + Basic Allocation)		\$ 7,167,269,055
II. Supplemental Allocation		1,781,017,515
III. Student Success Allocation		1,075,466,878
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$ 10,023,753,448
	2024-25 SCFF Calculated Revenue + COLA (B)	9,942,918,862
	Hold Harmless Revenue (C)	9,854,605,433
	Stability Protection Adjustment	40,877,105
	Hold Harmless Protection Adjustment	84,706,473
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$ 10,149,337,026</b>
<b>Revenue Sources</b>		
Property Tax & ERAF		\$ 4,974,357,946
Less Property Tax Excess		9 Excess Tax School Entities (562,080,695)
Student Enrollment Fees		425,254,201
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 1,081,318.35 x Rate: varies
State General Fund Allocation		1,819,176,040
		3,312,978,985
<b>State General Fund Allocation</b>		
General Fund Allocation	\$ 3,225,332,658	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	87,646,327	
	<b>Subtotal State General Fund Allocation</b>	<b>\$3,312,978,985</b>
Adjustment(s)	(1,862,153)	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$3,311,116,832</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$2,902,753,832</b>
	<b>Deferral Amount</b>	<b>\$408,363,000</b>
	Available Revenue	\$ 9,969,686,477
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>10,149,337,026</b>
	1.7701% Revenue Deficit	\$ (179,650,549)

**Supporting Sections**

**Section Ia: FTES Data and Calculations**

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	902,783.23	922,003.59	13,493.02	(10,650.18)	2,558.35	927,404.78	917,397.20	3,615.46	921,012.66
Incarcerated Credit	5,539.79	5,947.35	128.83	(180.64)	(114.16)	5,781.38	5,781.38	66.96	5,848.34
Special Admit Credit	58,420.48	67,053.17	3,172.74	(260.24)	160.59	70,126.26	70,126.26	1,495.59	71,621.85
CDCP	50,535.36	57,472.33	(1,509.37)	(235.63)	(1,210.46)	54,516.88	54,516.88	865.60	55,382.47
Noncredit	26,605.90	26,919.48	1,484.60	(259.87)	(1,113.16)	27,031.05	27,031.05	421.97	27,453.02
<b>Total FTES=&gt;&gt;&gt;</b>	<b>1,043,884.76</b>	<b>1,079,395.93</b>	<b>16,769.82</b>	<b>(11,586.56)</b>	<b>281.17</b>	<b>1,084,860.35</b>	<b>1,074,852.77</b>	<b>6,465.58</b>	<b>1,081,318.35</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$6,120,607,467</b>	<b>\$93,491,578</b>	<b>(\$64,446,216)</b>	<b>\$0</b>	<b>\$6,149,652,834</b>			
Change from PY to CY=>>>		\$286,944,021							

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$4,980,302,012	\$ 19,598,995	\$5,416.20	\$4,999,901,007
Incarcerated Credit	44,091,429	514,440	\$7,595.29	44,605,869
Special Admit Credit	533,638,806	11,365,870	\$7,595.29	545,004,676
CDCP	414,071,633	6,574,456	\$7,595.29	420,646,089
Noncredit	123,457,937	1,927,239	\$4,567.26	125,385,176
<b>Total</b>	<b>\$6,095,561,817</b>	<b>\$39,981,000</b>		<b>\$6,135,542,817</b>

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

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
963,562.60	931,020.24	32,542.36	\$ 176,710,457
5,860.68	5,848.34	12.34	93,706
75,140.53	71,621.85	3,518.68	26,752,824
56,910.07	55,382.47	1,527.60	11,602,550
28,056.91	27,453.02	603.89	2,758,118
<b>1,129,530.79</b>	<b>1,091,325.93</b>	<b>38,204.86</b>	<b>\$ 217,917,655</b>

**Total Value=>>>** \$6,407,551,488

**Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)**

variable	r ECA FTES	s Reported 320 2025-26 P2 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	19,517.54	961,139.61	2,422.99	963,562.60
Incarcerated Credit	709.84	5,539.04	321.64	5,860.68
Special Admit Credit	781.73	75,379.31	(238.78)	75,140.53
CDCP	169.15	56,910.06	0.01	56,910.07
Noncredit	1,097.48	27,700.28	356.63	28,056.91
<b>Total</b>	<b>22,275.74</b>	<b>1,126,668.30</b>	<b>2,862.49</b>	<b>1,129,530.79</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values		

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

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

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.63%	922,003.59	5,710.21
Incarcerated Credit	0.63%	5,947.35	121.14
Special Admit Credit	0.63%	67,053.17	495.95
CDCP	0.63%	57,472.33	454.76
Noncredit	0.63%	26,919.48	168.85
<b>Total</b>	<b>0.63%</b>	<b>1,079,395.93</b>	<b>6,950.91</b>
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			<b>39,981,000</b>

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<b>Single College Districts</b>				<b>State Approved Centers</b>				
≥ 20,000	11,096,910.43	4	\$44,387,640	≥ 1,000	\$2,219,381.74	42	\$93,214,044	
≥ 10,000 & < 20,000	8,877,528.70	22	195,305,638	<b>Grandparented Centers</b>				
< 10,000	6,658,143.47	23	153,137,289	≥ 1,000	2,219,381.74	16	35,510,112	
<b>Multi-College Districts</b>				≥ 750 & < 1,000	1,664,535.87	3	4,993,608	
≥ 20,000	8,877,528.70	4	35,510,116	≥ 500 & < 750	1,109,690.00	4	4,438,760	
≥ 10,000 & < 20,000	7,767,836.95	22	170,892,414	≥ 250 & < 500	554,845.87	7	3,883,922	
< 10,000	6,658,143.47	40	266,325,720	≥ 100 & < 250	277,424.68	3	832,275	
Additional Rural \$	2,117,699.79	11	23,294,700	<b>Subtotal</b>				
<b>Subtotal</b>			<b>\$888,853,517</b>	<b>\$142,872,721</b>				
							Total Basic Allocation	\$1,031,726,238
							Total FTES Allocation	6,135,542,817
							<b>Total Base Allocation</b>	<b>\$7,167,269,055</b>

Section II: Supplemental Allocation

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	47,462	\$1,280.76	\$60,787,270
Pell Grant Recipients	1	496,822	1,280.76	636,308,036
Promise Grant Recipients	1	846,314	1,280.76	1,083,922,209
		<b>Totals</b>	<b>1,390,598</b>	<b>\$1,781,017,515</b>

Section III: Student Success Allocation

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	53,922	56,236	60,238	56,798.67	\$ 3,020.86	\$171,580,605
Associate Degrees	3	60,782	64,020	68,320	64,374.00	2,265.64	145,848,446
Baccalaureate Degrees	3	243	259	321	274.33	2,265.64	621,540
Credit Certificates	2	25,465	31,029	34,546	30,346.67	1,510.43	45,836,453
Transfer Level Math and English	2	52,247	54,777	60,643	55,889.00	1,510.43	84,416,315
Transfer to a Four Year University	1.5	68,760	64,251	72,793	68,601.33	1,132.82	77,713,038
Nine or More CTE Units	1	185,112	207,362	222,191	204,888.33	755.21	154,734,549
Regional Living Wage	1	187,981	136,134	149,039	157,718.00	755.21	119,110,850
<b>All Students Subtotal</b>		<b>634,512</b>	<b>614,068</b>	<b>668,091</b>	<b>638,890.33</b>		<b>\$799,861,796</b>
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	29,933	31,354	34,981	32,089.33	\$ 1,142.95	\$36,676,622
Associate Degrees	4.5	32,886	34,794	38,272	35,317.33	857.22	30,274,554
Baccalaureate Degrees	4.5	109	121	157	129.00	857.22	110,582
Credit Certificates	3	10,849	13,582	16,087	13,506.00	571.48	7,718,366
Transfer Level Math and English	3	20,769	22,623	27,869	23,753.67	571.48	13,574,670
Transfer to a Four Year University	2.25	30,401	28,088	32,324	30,271.00	428.61	12,974,380
Nine or More CTE Units	1.5	84,191	97,205	110,852	97,416.00	285.74	27,835,491
Regional Living Wage	1.5	59,535	38,473	42,867	46,958.33	285.74	13,417,797
<b>Pell Grant Recipients Subtotal</b>		<b>268,673</b>	<b>266,240</b>	<b>303,409</b>	<b>279,440.67</b>		<b>\$142,582,462</b>
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	40,285	41,620	45,376	42,427.00	\$ 761.97	\$32,328,061
Associate Degrees	3	45,732	48,368	51,825	48,641.67	571.48	27,797,585
Baccalaureate Degrees	3	170	190	240	200.00	571.48	114,294
Credit Certificates	2	15,854	19,404	22,261	19,173.00	380.98	7,304,616
Transfer Level Math and English	2	29,009	32,445	36,716	32,723.33	380.98	12,467,081
Transfer to a Four Year University	1.5	42,695	38,701	44,463	41,953.00	285.74	11,987,584
Nine or More CTE Units	1	120,425	137,571	150,769	136,255.00	190.49	25,955,525
Regional Living Wage	1	100,260	65,136	71,903	79,099.67	190.49	15,067,874
<b>Promise Grant Recipients Subtotal</b>		<b>394,430</b>	<b>383,435</b>	<b>423,553</b>	<b>400,472.67</b>		<b>\$133,022,620</b>
<b>Total Headcounts</b>		<b>1,297,615</b>	<b>1,263,743</b>	<b>1,395,053</b>	<b>1,318,803.67</b>		<b>\$1,075,466,878</b>

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**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>			
I. Base Allocation (FTES + Basic Allocation)		\$	204,507,491
II. Supplemental Allocation			33,163,910
III. Student Success Allocation			24,013,135
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	261,684,536
	2024-25 SCFF Calculated Revenue + COLA (B)		252,222,188
	Hold Harmless Revenue (C)		246,551,503
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	<b>2025-26 TCR (Max of A, B, or C)</b>	<b>\$</b>	<b>261,684,536</b>
<b>Revenue Sources</b>			
Property Tax & ERAF		\$	131,140,997
Less Property Tax Excess			-
Student Enrollment Fees			8,824,255
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 30,151.40	x Rate: \$1,923.75
State General Fund Allocation			58,003,783
			58,548,203
<b>State General Fund Allocation</b>			
General Fund Allocation	\$	56,319,815	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		2,228,388	
	<b>Subtotal State General Fund Allocation</b>	<b>\$58,548,203</b>	
Adjustment(s)		-	
	<b>State General Fund Allocation (Includes Deferral to be Paid in 2026-27)</b>	<b>\$58,548,203</b>	<b>Available Revenue \$ 256,517,238</b>
	<b>State General Fund Certification (Exhibit A)</b>	<b>\$51,327,401</b>	<b>2025-26 TCR (Max of A, B, or C) 261,684,536</b>
	<b>Deferral Amount</b>	<b>\$7,220,802</b>	1.9746% Revenue Deficit \$ (5,167,298)

**Supporting Sections**

**Section Ia: FTES Data and Calculations**

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	18,136.42	18,136.42	-	-	-	18,136.42	18,136.42	-	18,136.42
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	1,334.45	1,334.45	-	-	-	1,334.45	1,334.45	-	1,334.45
CDCP	6,820.67	7,834.13	-	-	-	7,834.13	7,834.13	477.20	8,311.34
Noncredit	2,270.54	2,366.62	-	-	-	2,366.62	2,366.62	2.57	2,369.19
<b>Total FTES=&gt;&gt;&gt;</b>	<b>28,562.08</b>	<b>29,671.62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,671.62</b>	<b>29,671.62</b>	<b>479.77</b>	<b>30,151.40</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$178,677,435	\$0	\$0	\$0	\$178,677,435			
Change from PY to CY=>>>		\$22,586,404							

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	2025-26 Applied #2 Revenue	2025-26 Growth Revenue	2025-26 Rate \$*	2025-26 Total Revenue
Credit	\$98,230,391	\$ -	\$5,416.20	\$98,230,391
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	10,135,538	-	\$7,595.29	10,135,538
CDCP	59,502,530	3,624,500	\$7,595.29	63,127,030
Noncredit	10,808,976	11,738	\$4,567.26	10,820,714
<b>Total</b>	<b>\$178,677,435</b>	<b>\$3,636,238</b>		<b>\$182,313,673</b>

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
19,884.22	18,136.42	1,747.80	\$ 9,466,426
-	-	-	-
1,916.22	1,334.45	581.77	4,418,713
8,978.20	8,311.34	666.86	5,065,026
2,369.19	2,369.19	-	-
<b>33,147.83</b>	<b>30,151.40</b>	<b>2,996.43</b>	<b>\$ 18,950,165</b>

Total Value=>>> \$201,263,839

<b>Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)</b>				
variable	r	s	t	n = s + t
FTES Category	ECA FTES	Reported 320 2025-26 P2 FTES	ECA Applied	2025-26 Applied #0
Credit	-	19,884.22	-	19,884.22
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	1,916.22	-	1,916.22
CDCP	-	8,978.20	-	8,978.20
Noncredit	-	2,369.19	-	2,369.19
<b>Total</b>	<b>-</b>	<b>33,147.83</b>	<b>-</b>	<b>33,147.83</b>

Definitions:	PY: 2024-25	CY: 2025-26
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY.		
<b>CY App#0:</b> Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment.		
<b>CY App#2:</b> FTES that will be funded not including growth. Includes Credit 3-year average.		
<b>CY App#3:</b> CY App#1 plus Growth. Used as the base for the following year.		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values		

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

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	1.72%	18,136.42	312.29
Incarcerated Credit	1.72%	-	-
Special Admit Credit	1.72%	1,334.45	22.98
CDCP	1.72%	7,834.13	134.90
Noncredit	1.72%	2,366.62	40.75
<b>Total</b>	1.72%	29,671.62	510.92
<b>Total Growth FTES Value =&gt;&gt;&gt;</b>			\$ 3,084,472

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<b>Single College Districts</b>			
≥ 20,000	11,096,910.43	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	-	-
<b>Multi-College Districts</b>			
≥ 20,000	8,877,528.70	1	8,877,529
≥ 10,000 & < 20,000	7,767,836.95	-	-
< 10,000	6,658,143.47	1	6,658,143
Additional Rural \$	2,117,699.79	-	-
<b>Subtotal</b>			\$15,535,672

FTES	Funding Rate	Number of Centers	Basic Allocation
<b>State Approved Centers</b>			
≥ 1,000	\$2,219,381.74	2	\$4,438,764
<b>Grandparented Centers</b>			
≥ 1,000	2,219,381.74	1	2,219,382
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
<b>Subtotal</b>			\$6,658,146

Total Basic Allocation	\$22,193,818
Total FTES Allocation	182,313,673
<b>Total Base Allocation</b>	<b>\$204,507,491</b>

Section II: Supplemental Allocation

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

Section III: Student Success Allocation

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,104	1,112	1,064	1,093.33	\$ 3,020.86	\$3,302,803
Associate Degrees	3	1,176	1,276	1,443	1,298.33	2,265.64	2,941,559
Baccalaureate Degrees	3	15	19	26	20.00	2,265.64	45,313
Credit Certificates	2	1,030	1,392	923	1,115.00	1,510.43	1,684,127
Transfer Level Math and English	2	897	947	959	934.33	1,510.43	1,411,243
Transfer to a Four Year University	1.5	1,484	1,183	1,365	1,344.00	1,132.82	1,522,512
Nine or More CTE Units	1	4,776	4,716	4,546	4,679.33	755.21	3,533,898
Regional Living Wage	1	7,086	5,093	5,524	5,901.00	755.21	4,456,518
<b>All Students Subtotal</b>		17,568	15,738	15,850	16,385.33		\$18,897,973
<b>Pell Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	6	545	603	608	585.33	\$ 1,142.95	\$669,009
Associate Degrees	4.5	532	587	708	609.00	857.22	522,044
Baccalaureate Degrees	4.5	11	9	18	12.67	857.22	10,858
Credit Certificates	3	289	331	321	313.67	571.48	179,253
Transfer Level Math and English	3	337	388	430	385.00	571.48	220,019
Transfer to a Four Year University	2.25	598	482	550	543.33	428.61	232,877
Nine or More CTE Units	1.5	1,404	1,714	1,862	1,660.00	285.74	474,326
Regional Living Wage	1.5	999	453	519	657.00	285.74	187,730
<b>Pell Grant Recipients Subtotal</b>		4,715	4,567	5,016	4,766.00		\$2,496,116
<b>Promise Grant Recipients - Point Value \$190.49</b>							
Associate Degrees for Transfer	4	809	819	801	809.67	\$ 761.97	\$616,941
Associate Degrees	3	837	943	1,093	957.67	571.48	547,284
Baccalaureate Degrees	3	15	16	24	18.33	571.48	10,477
Credit Certificates	2	475	574	498	515.67	380.98	196,461
Transfer Level Math and English	2	497	547	559	534.33	380.98	203,573
Transfer to a Four Year University	1.5	914	693	794	800.33	285.74	228,686
Nine or More CTE Units	1	2,447	2,915	2,905	2,755.67	190.49	524,933
Regional Living Wage	1	2,222	1,093	1,263	1,526.00	190.49	290,691
<b>Promise Grant Recipients Subtotal</b>		8,216	7,600	7,937	7,917.67		\$2,619,046
<b>Total Headcounts</b>		30,499	27,905	28,803	29,069.00		<b>\$24,013,135</b>

California Community Colleges

Adjustment Report

2024-25 Adjustments at the 2025-26 Second Principal (P2) Period

Fiscal Year Adjusted	Adjustment Issued	2024-25 Categorical Adjustment Total at the 2025-26 Advance Period	2024-25 Categorical Adjustment Total at the 2025-26 P1 Period	2024-25	2024-25	2024-25	2024-25	2024-25 Categorical Adjustment Total at the 2025-26 P2 Period	2024-25 Categorical Adjustment Total (2025-26 P2 Exhibit A)	2024-25 State General Apportionment Adjustment Total at the 2025- 26 AD	2024-25 State General Apportionment Adjustment Total at the 2025-26 P1	2024-25	2024-25 State General Apportionment Adjustment Total at the 2025-26 P2	2024-25 State General Apportionment Adjustment Total (2025-26 P2 Exhibit A)
				June 2026	June 2026	June 2026	June 2026					June 2026		
Exhibit A Program Names				Apprentice Allowance (RSI)	Equal Employment Opportunity	California College Promise	SFAA (One-Time Funds)					State General Apportionment		
<b>Districts</b>														
Allan Hancock CCD		26,942	(9,412)	20,622	12,267	-	-	32,889	50,419	2,645,713	16,787	(22,666)	(22,666)	2,639,834
Antelope Valley CCD		128,640	32,124	-	12,267	-	-	12,267	173,031	5,172,602	1,856,142	(28,713)	(28,713)	7,000,031
Barstow CCD		25,448	16,829	-	12,267	-	-	12,267	54,544	1,866,346	(507,754)	(6,967)	(6,967)	1,351,625
Butte-Glenn CCD		92,337	18,099	-	12,267	-	-	12,267	122,703	3,617,974	(947,941)	(26,810)	(26,810)	2,643,223
Cabrillo CCD		98,359	424,244	-	12,267	-	-	12,267	534,870	1,285,895	359,100	(25,593)	(25,593)	1,619,402
Cerritos CCD		139,425	(556,033)	-	12,267	-	29,194	41,461	(375,147)	5,528,189	1,007,078	(43,479)	(43,479)	6,491,788
Chabot-Las Positas CCD		202,032	3,505,545	-	12,267	-	29,194	41,461	3,749,038	2,541,115	(637,454)	(38,320)	(38,320)	1,865,341
Chaffey CCD		42,311	45,430	-	12,267	-	-	12,267	100,008	4,531,579	(10,145,033)	(43,576)	(43,576)	(5,657,030)
Citrus CCD		25,268	269,635	-	12,267	-	-	12,267	307,170	4,427,418	441,023	(26,548)	(26,548)	4,841,893
Coast CCD		199,286	1,259,893	-	12,267	-	29,194	41,461	1,500,640	173,531	-	-	-	173,531
Compton CCD		32,100	2,043	-	12,267	-	-	12,267	46,410	1,936,050	280,557	(15,442)	(15,442)	2,201,165
Contra Costa CCD		220,005	969,162	-	12,267	-	29,194	41,461	1,230,628	1,462,143	1,763,005	(66,882)	(66,882)	3,158,266
Copper Mountain CCD		17,364	1,403	-	12,267	-	-	12,267	31,034	1,081,803	(113,938)	(3,774)	(3,774)	964,091
Desert CCD		29,010	604,608	-	12,267	-	-	12,267	645,885	1,444,827	(14,196,111)	(25,709)	(25,709)	(12,776,993)
El Camino CCD		119,984	307,027	-	12,267	-	-	12,267	439,278	4,875,865	(543,687)	(46,971)	(46,971)	4,285,207
Feather River CCD		13,302	42,234	-	12,267	-	-	12,267	67,803	769,648	3,180	(4,446)	(4,446)	768,382
Foothill-De Anza CCD		233,528	(425,884)	-	12,267	-	29,199	41,466	(150,890)	144,420	-	-	-	144,420
Gavilan CCD		199,054	1,663,719	-	12,267	-	-	12,267	1,875,040	521,918	(36,543)	(13,555)	(13,555)	471,820
Glendale CCD		150,553	4,856,438	-	-	-	-	-	5,006,991	3,803,845	4,114,834	(37,040)	(37,040)	7,881,639
Grossmont-Cuyamaca CCD		174,791	701,291	-	12,267	-	-	12,267	888,349	3,348,460	1,555,395	(43,530)	(43,530)	4,860,325
Hartnell CCD		270,716	1,148,750	-	12,267	-	-	12,267	1,431,733	3,308,496	(597,175)	(20,809)	(20,809)	2,690,512
Imperial CCD		56,969	277,750	-	12,267	-	-	12,267	346,986	3,470,247	(220,799)	(19,649)	(19,649)	3,229,799
Kern CCD		257,933	(425,636)	-	12,267	-	(295,736)	(283,469)	(451,172)	15,973,682	(1,341,545)	(69,677)	(69,677)	14,562,460
Lake Tahoe CCD		12,806	12,736	-	12,267	-	-	12,267	37,809	1,622,530	306,683	(5,469)	(5,469)	1,923,744
Lassen CCD		15,097	2,856	-	-	-	-	-	17,953	1,222,347	(138,770)	(3,947)	(3,947)	1,079,630
Long Beach CCD		119,436	121,779	-	12,267	-	-	12,267	253,482	7,670,334	958,202	(51,816)	(51,816)	8,576,720
Los Angeles CCD		927,959	5,127,080	-	12,267	-	87,582	99,849	6,154,888	22,673,915	8,306,384	(247,453)	(247,453)	30,732,846
Los Rios CCD		414,792	1,250,291	-	12,267	-	-	12,267	1,677,350	14,912,964	(599,460)	(117,616)	(117,616)	14,195,888
Marin CCD		269,707	416,182	-	12,267	-	-	12,267	698,156	19,628	-	-	-	19,628

California Community Colleges

Adjustment Report

2024-25 Adjustments at the 2025-26 Second Principal (P2) Period

Fiscal Year Adjusted	Adjustment Issued	2024-25 Categorical Adjustment Total at the 2025-26 Advance Period	2024-25 Categorical Adjustment Total at the 2025-26 P1 Period	2024-25	2024-25	2024-25	2024-25	2024-25 Categorical Adjustment Total at the 2025-26 P2 Period	2024-25 Categorical Adjustment Total (2025-26 P2 Exhibit A)	2024-25 State General Apportionment Adjustment Total at the 2025- 26 AD	2024-25 State General Apportionment Adjustment Total at the 2025-26 P1	2024-25	2024-25 State General Apportionment Adjustment Total at the 2025-26 P2	2024-25 State General Apportionment Adjustment Total (2025-26 P2 Exhibit A)
				June 2026	June 2026	June 2026	June 2026					June 2026		
Exhibit A Program Names				Apprentice Allowance (RSI)	Equal Employment Opportunity	California College Promise	SFAA (One-Time Funds)					State General Apportionment		
<b>Districts</b>														
Mendocino-Lake CCD	23,095	31,232	-	12,267	-	-	-	12,267	66,594	1,477,104	(878,697)	(8,068)	(8,068)	590,339
Merced CCD	93,097	22,242	-	12,267	-	-	-	12,267	127,606	5,217,339	2,095,719	(26,431)	(26,431)	7,286,627
Miracosta CCD	84,194	251,251	-	12,267	-	-	-	12,267	347,712	59,164	-	-	-	59,164
Monterey Peninsula CCD	88,879	(43,186)	-	12,267	-	-	-	12,267	57,960	807,139	(4,900,776)	(14,927)	(14,927)	(4,108,564)
Mt. San Antonio CCD	165,133	386,373	-	12,267	-	-	-	12,267	563,773	17,004,991	(1,448,001)	(87,743)	(87,743)	15,469,247
Mt. San Jacinto CCD	118,700	116,826	-	12,267	(1,123,842)	-	-	(1,111,575)	(876,049)	6,987,481	(5,757,712)	(34,363)	(34,363)	1,195,406
Napa Valley CCD	90,066	(11,317)	-	12,267	-	-	-	12,267	91,016	28,692	-	-	-	28,692
North Orange County CCD	79,327	2,017,498	-	12,267	-	-	-	12,267	2,109,092	4,745,864	620,718	(81,914)	(81,914)	5,284,668
Ohlone CCD	79,433	40,936	-	12,267	-	-	-	12,267	132,636	1,020,736	835,321	(17,590)	(17,590)	1,838,467
Palo Verde CCD	68,534	15,974	-	12,267	-	-	-	12,267	96,775	1,679,324	664,943	(7,440)	(7,440)	2,336,827
Palomar CCD	23,788	1,334,511	-	12,267	-	-	-	12,267	1,370,566	88,029	-	-	-	88,029
Pasadena Area CCD	33,090	289,089	-	12,267	-	-	-	12,267	334,446	6,518,283	813,542	(58,220)	(58,220)	7,273,605
Peralta CCD	367,858	770,311	-	12,267	-	-	-	12,267	1,150,436	3,389,566	(958,497)	(38,397)	(38,397)	2,392,672
Rancho Santiago CCD	69,491	345,978	-	12,267	-	-	-	12,267	427,736	11,560,197	(788,239)	(75,296)	(75,296)	10,696,662
Redwoods CCD	24,066	260,520	-	-	-	-	-	-	284,586	1,546,417	818,687	(9,594)	(9,594)	2,355,510
Rio Hondo CCD	208,868	17,067	-	12,267	-	-	-	12,267	238,202	5,539,860	3,427,026	(35,163)	(35,163)	8,931,723
Riverside CCD	400,713	1,482,076	-	-	-	-	-	-	1,882,789	13,907,554	(12,735,193)	(83,540)	(83,540)	1,088,821
San Bernardino CCD	135,385	14,166	-	12,267	-	-	-	12,267	161,818	6,427,687	(5,587,701)	(40,709)	(40,709)	799,277
San Diego CCD	407,054	4,265,122	-	12,267	-	-	29,194	41,461	4,713,637	7,887,208	(3,682,564)	(101,151)	(101,151)	4,103,493
San Francisco CCD	104,022	1,027,358	-	12,267	-	-	29,194	41,461	1,172,841	5,082,272	155,018	(39,044)	(39,044)	5,198,246
San Joaquin Delta CCD	58,332	434,257	-	12,267	-	-	29,194	41,461	534,050	2,796,796	653,286	(41,967)	(41,967)	3,408,115
San José-Evergreen CCD	138,287	765,030	-	12,267	-	-	-	12,267	915,584	61,630	-	-	-	61,630
San Luis Obispo County CCD	24,446	189,792	-	12,267	-	-	-	12,267	226,505	87,971	591,436	(20,493)	(20,493)	658,914
San Mateo County CCD	159,248	863,842	-	12,267	-	-	(25,403)	(13,136)	1,009,954	92,183	-	-	-	92,183
Santa Barbara CCD	15,253	980,694	-	12,267	-	-	-	12,267	1,008,214	2,226,178	(914,239)	(31,589)	(31,589)	1,280,350
Santa Clarita CCD	26,926	156,715	-	12,267	-	-	-	12,267	195,908	4,405,800	2,229,271	(39,508)	(39,508)	6,595,563
Santa Monica CCD	170,893	1,218,943	-	12,267	-	-	-	12,267	1,402,103	6,149,211	1,070,168	(45,267)	(45,267)	7,174,112
Sequoias CCD	211,737	20,585	-	12,267	-	-	-	12,267	244,589	5,925,977	(4,331,605)	(27,769)	(27,769)	1,566,603
Shasta-Tehama-Trinity CCD	102,375	60,530	-	12,267	-	-	-	12,267	175,172	2,165,307	(117,845)	(18,370)	(18,370)	2,029,092

California Community Colleges

Adjustment Report

2024-25 Adjustments at the 2025-26 Second Principal (P2) Period

Fiscal Year Adjusted	Adjustment Issued	2024-25 Categorical Adjustment Total at the 2025-26 Advance Period	2024-25 Categorical Adjustment Total at the 2025-26 P1 Period	2024-25	2024-25	2024-25	2024-25	2024-25 Categorical Adjustment Total at the 2025-26 P2 Period	2024-25 Categorical Adjustment Total (2025-26 P2 Exhibit A)
				June 2026	June 2026	June 2026	June 2026		
Exhibit A Program Names									
<b>Districts</b>									
Sierra CCD		136,240	78,785	-	12,267	-	-	12,267	227,292
Siskiyou CCD		14,462	5,555	-	12,267	-	-	12,267	32,284
Solano County CCD		19,506	102,516	-	12,267	-	-	12,267	134,289
Sonoma County CCD		34,747	2,146,517	-	12,267	-	-	12,267	2,193,531
South Orange County CCD		51,528	1,150,361	-	12,267	-	-	12,267	1,214,156
Southwestern CCD		285,165	506,796	-	12,267	-	-	12,267	804,228
State Center CCD		164,014	(261,612)	-	12,267	-	-	12,267	(85,331)
Ventura County CCD		67,926	309,843	-	12,267	-	-	12,267	390,036
Victor Valley CCD		104,098	958,434	-	12,267	-	-	12,267	1,074,799
West Hills CCD		38,814	-	-	12,267	-	-	12,267	51,081
West Kern CCD		13,570	-	-	12,267	-	-	12,267	25,837
West Valley-Mission CCD		203,085	248,814	-	12,267	-	-	12,267	464,166
Yosemite CCD		137,044	189,888	-	-	-	-	-	326,932
Yuba CCD		222,107	120,069	-	12,267	-	-	12,267	354,443
<b>Statewide Total</b>		<b>\$ 9,579,750</b>	<b>\$ 44,540,564</b>	<b>\$ 20,622</b>	<b>\$ 821,889</b>	<b>\$ (1,123,842)</b>	<b>\$ -</b>	<b>\$ (281,331)</b>	<b>\$ 53,838,983</b>

2024-25 State General Apportionment Adjustment Total at the 2025-26 AD	2024-25 State General Apportionment Adjustment Total at the 2025-26 P1	2024-25	2024-25 State General Apportionment Adjustment Total at the 2025-26 P2	2024-25 State General Apportionment Adjustment Total (2025-26 P2 Exhibit A)
		June 2026		
		State General Apportionment		
78,775	-	-	-	78,775
1,024,307	(157,012)	(4,347)	(4,347)	862,948
2,415,372	(7,583,354)	(17,402)	(17,402)	(5,185,384)
1,294,237	(461,354)	(44,364)	(44,364)	788,519
121,832	-	-	-	121,832
7,868,867	(9,754)	(40,362)	(40,362)	7,818,751
20,120,546	(2,222,331)	(85,570)	(85,570)	17,812,645
5,269,949	6,163,172	(64,112)	(64,112)	11,369,009
7,131,188	(4,981,260)	(30,714)	(30,714)	2,119,214
3,409,368	(184,525)	(40,058)	(40,058)	3,184,785
1,745,967	(675,390)	(6,493)	(6,493)	1,064,084
69,384	-	-	-	69,384
5,604,103	(210,480)	(43,605)	(43,605)	5,350,018
1,590,270	(910,182)	(19,160)	(19,160)	660,928
<b>\$ 304,683,609</b>	<b>\$ (48,416,244)</b>	<b>\$ (2,437,197)</b>	<b>\$ (2,437,197)</b>	<b>\$ 253,830,168</b>

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

Total Computational Revenue and Revenue Sources	
<b>Total Computational Revenue (TCR)</b>	
I. Base Allocation (FTES + Basic Allocation)	\$ 7,073,057,003
II. Supplemental Allocation	1,621,708,240
III. Student Success Allocation	1,024,608,033
	Student Centered Funding Formula (SCFF) Calculated Revenue (A) \$ 9,719,373,276
	2023-24 SCFF Calculated Revenue + COLA (B) 9,509,905,918
	Hold Harmless Revenue (C) 8,789,749,603
	Stability Protection Adjustment 32,732,738
	Hold Harmless Protection Adjustment 102,499,419
	<b>2024-25 TCR (Max of A, B, or C) \$ 9,854,605,433</b>
<b>Revenue Sources</b>	
Property Tax & ERAF	\$ 4,826,100,413
Less Property Tax Excess	9 Excess Tax School Entities (508,640,565)
Student Enrollment Fees	430,055,931
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES x Funded FTES: 1,096,147.35 x Rate: varies 1,627,213,610
State General Fund Allocation	3,479,876,044
<b>State General Fund Allocation</b>	
General Fund Allocation	\$ 3,394,200,262
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	85,675,782
	<b>Subtotal State General Fund Allocation \$3,479,876,044</b>
Adjustment(s)	(4,135,876)
	<b>State General Fund Allocation \$3,475,740,168</b>
	<b>State General Fund Certification (Exhibit A/D) \$3,475,740,168</b>
	<b>Balance \$0</b>
	<b>Available Revenue \$ 9,854,605,433</b>
	<b>2024-25 TCR (Max of A, B, or C) 9,854,605,433</b>
	0.0000% Revenue Deficit \$ -

**Supporting Sections**

Section Ia: FTES Data and Calculations									
variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	2022-23 Applied #3	2023-24 Applied #3	2024-25 Restoration	2024-25 Decline	2024-25 Adjustment	2024-25 Applied #1	2024-25 Applied #2	2024-25 Growth	2024-25 Funded
Credit	966,429.10	902,783.23	19,617.86	(13,276.58)	354.52	909,479.03	926,230.45	12,524.56	938,755.01
Incarcerated Credit	5,764.96	5,539.79	167.00	(19.49)	(178.56)	5,508.74	5,508.74	438.61	5,947.35
Special Admit Credit	41,532.54	58,420.48	5,035.47	(324.08)	35.17	63,167.03	63,167.03	3,886.14	67,053.17
CDCP	41,185.15	50,535.36	3,331.98	139.10	67.51	54,073.95	54,073.95	3,398.39	57,472.33
Noncredit	27,724.65	26,605.90	(941.33)	600.99	(294.54)	25,971.02	25,971.02	948.46	26,919.48
<b>Total FTES=&gt;&gt;&gt;</b>	<b>1,082,636.41</b>	<b>1,043,884.76</b>	<b>27,210.97</b>	<b>(12,880.06)</b>	<b>(15.90)</b>	<b>1,058,199.77</b>	<b>1,074,951.20</b>	<b>21,196.15</b>	<b>1,096,147.35</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$5,760,942,881</b>	<b>\$163,089,018</b>	<b>(\$69,127,403)</b>	<b>\$0</b>	<b>\$5,854,904,499</b>			
Change from PY to CY=>>>		\$320,047,594							

variable	j = g x l 2024-25 Applied #2 Revenue	k = h x l 2024-25 Growth Revenue	l 2024-25 Rate \$*	m = j + k 2024-25 Total Revenue
Credit	\$4,915,525,328	\$ 66,372,799	\$5,294.42	\$4,981,898,127
Incarcerated Credit	41,057,883	3,269,975	\$7,424.53	44,327,858
Special Admit Credit	470,019,727	28,985,323	\$7,424.53	499,005,050
CDCP	401,473,550	25,231,433	\$7,424.53	426,704,983
Noncredit	115,949,646	4,234,470	\$4,464.58	120,184,116
<b>Total</b>	<b>\$5,944,026,134</b>	<b>\$128,094,000</b>		<b>\$6,072,120,134</b>

n 2024-25 Applied #0	o = f + h 2024-25 Applied #3	p = n - o 2024-25 Unfunded FTES	q = p x l 2024-25 Unfunded FTES Value
937,250.00	922,003.59	15,246.41	\$ 81,243,590
5,947.35	5,947.35	(0.00)	-
68,885.64	67,053.17	1,832.47	13,705,082
57,880.73	57,472.33	408.40	3,032,142
26,921.98	26,919.48	2.50	11,161
<b>1,096,885.70</b>	<b>1,079,395.93</b>	<b>17,489.77</b>	<b>\$ 97,991,975</b>

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

**Total Value=>>>** \$6,080,990,475

Section Ib: 2024-25 FTES Emergency Conditions Allowance (ECA)				
variable	r ECA FTES	s Reported 320 2024-25 R1 FTES	t ECA Applied	n = s + t 2024-25 Applied #0
Credit	24,904.87	931,643.42	5,606.58	937,250.00
Incarcerated Credit	709.84	5,576.90	370.45	5,947.35
Special Admit Credit	825.63	69,738.23	(848.72)	68,885.64
CDCP	199.12	57,973.64	(92.91)	57,880.73
Noncredit	1,494.56	26,062.20	859.78	26,921.98
<b>Total</b>	<b>28,134.02</b>	<b>1,090,994.39</b>	<b>5,895.18</b>	<b>1,096,885.70</b>

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

California Community Colleges  
 2024-25 Recalculation  
 Statewide Totals  
 Exhibit C - Page 2

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

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

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<u>Single College Districts</u>				<u>State Approved Centers</u>				
≥ 20,000	10,847,419.78	4	\$43,389,680	≥ 1,000	\$2,169,483.61	40	\$86,779,360	
≥ 10,000 & < 20,000	8,677,936.16	22	190,914,592	<u>Grandparented Centers</u>				
< 10,000	6,508,449.14	23	149,694,327	≥ 1,000	2,169,483.61	16	34,711,744	
<u>Multi-College Districts</u>				≥ 750 & < 1,000	1,627,112.28	3	4,881,336	
≥ 20,000	8,677,936.16	3	26,033,808	≥ 500 & < 750	1,084,740.95	4	4,338,964	
≥ 10,000 & < 20,000	7,593,193.50	21	159,457,074	≥ 250 & < 500	542,371.33	7	3,796,597	
< 10,000	6,508,449.14	42	273,354,858	≥ 100 & < 250	271,187.37	3	813,561	
<u>Additional Rural \$</u>	2,070,087.77	11	22,770,968	<b>Subtotal</b>				
			<b>Subtotal</b>					
			\$865,615,307					
							<b>Total Basic Allocation</b>	\$1,000,936,869
							<b>Total FTES Allocation</b>	6,072,120,134
							<b>Total Base Allocation</b>	<b>\$7,073,057,003</b>

Section II: Supplemental Allocation

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

Section III: Student Success Allocation

All Students - Point Value \$738.23	Points	2021-22 Headcount	2022-23 Headcount	2023-24 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	58,813	53,922	56,236	56,323.67	\$ 2,952.94	\$166,320,335
Associate Degrees	3	63,221	60,782	64,020	62,674.33	2,214.70	138,805,093
Baccalaureate Degrees	3	296	243	259	266.00	2,214.70	589,111
Credit Certificates	2	23,834	25,465	31,029	26,776.00	1,476.47	39,533,939
Transfer Level Math and English	2	46,737	52,247	54,777	51,253.67	1,476.47	75,674,464
Transfer to a Four Year University	1.5	79,309	68,760	64,251	70,773.33	1,107.35	78,370,994
Nine or More CTE Units	1	171,400	185,112	207,362	187,958.00	738.23	138,757,110
Regional Living Wage	1	190,121	187,981	136,134	171,412.00	738.23	126,542,277
<b>All Students Subtotal</b>		<b>633,731</b>	<b>634,512</b>	<b>614,068</b>	<b>627,437.00</b>		<b>\$764,593,323</b>
<b>Pell Grant Recipients - Point Value \$186.21</b>							
Associate Degrees for Transfer	6	32,445	29,933	31,354	31,244.00	\$ 1,117.26	\$34,907,573
Associate Degrees	4.5	34,090	32,886	34,794	33,923.33	837.94	28,425,802
Baccalaureate Degrees	4.5	150	109	121	126.67	837.94	106,139
Credit Certificates	3	10,339	10,849	13,582	11,590.00	558.63	6,474,505
Transfer Level Math and English	3	17,548	20,769	22,623	20,313.33	558.63	11,347,607
Transfer to a Four Year University	2.25	35,620	30,401	28,088	31,369.67	418.97	13,142,991
Nine or More CTE Units	1.5	76,915	84,191	97,205	86,103.67	279.31	24,049,978
Regional Living Wage	1.5	60,149	59,535	38,473	52,719.00	279.31	14,725,165
<b>Pell Grant Recipients Subtotal</b>		<b>267,256</b>	<b>268,673</b>	<b>266,240</b>	<b>267,389.67</b>		<b>\$133,179,760</b>
<b>Promise Grant Recipients - Point Value \$186.21</b>							
Associate Degrees for Transfer	4	44,092	40,285	41,620	41,999.00	\$ 744.84	\$31,282,443
Associate Degrees	3	47,640	45,732	48,368	47,246.67	558.63	26,393,325
Baccalaureate Degrees	3	211	170	190	190.33	558.63	106,324
Credit Certificates	2	15,391	15,854	19,404	16,883.00	372.42	6,287,550
Transfer Level Math and English	2	25,883	29,009	32,445	29,112.33	372.42	10,841,984
Transfer to a Four Year University	1.5	50,206	42,695	38,701	43,867.33	279.31	12,252,768
Nine or More CTE Units	1	112,484	120,425	137,571	123,493.33	186.21	22,995,623
Regional Living Wage	1	103,252	100,260	65,136	89,549.33	186.21	16,674,933
<b>Promise Grant Recipients Subtotal</b>		<b>399,159</b>	<b>394,430</b>	<b>383,435</b>	<b>392,341.33</b>		<b>\$126,834,950</b>
<b>Total Headcounts</b>		<b>1,300,146</b>	<b>1,297,615</b>	<b>1,263,743</b>	<b>1,287,168.00</b>		<b>\$1,024,608,033</b>

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

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>		
I. Base Allocation (FTES + Basic Allocation)		\$ 194,355,677
II. Supplemental Allocation		29,767,887
III. Student Success Allocation		22,427,939
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$ 246,551,503
	2023-24 SCFF Calculated Revenue + COLA (B)	235,229,160
	Hold Harmless Revenue (C)	214,110,951
	Stability Protection Adjustment	-
	Hold Harmless Protection Adjustment	-
	<b>2024-25 TCR (Max of A, B, or C)</b>	<b>\$ 246,551,503</b>
<b>Revenue Sources</b>		
Property Tax & ERAF		\$ 119,602,597
Less Property Tax Excess		-
Student Enrollment Fees		9,294,603
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	49,413,529
State General Fund Allocation	Funded FTES: 29,703.75 x Rate: \$1,663.55	68,240,774
<b>State General Fund Allocation</b>		
General Fund Allocation	\$ 66,062,487	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	2,178,287	
	<b>Subtotal State General Fund Allocation</b>	<b>\$68,240,774</b>
Adjustment(s)	-	
	<b>State General Fund Allocation</b>	<b>\$68,240,774</b>
	<b>State General Fund Certification (Exhibit A/D)</b>	<b>\$68,240,774</b>
	<b>Balance</b>	<b>\$0</b>
	<b>Available Revenue</b>	<b>\$ 246,551,503</b>
	<b>2024-25 TCR (Max of A, B, or C)</b>	<b>246,551,503</b>
	0.0000% Revenue Deficit	\$ -

**Supporting Sections**

**Section Ia: FTES Data and Calculations**

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	2022-23 Applied #3	2023-24 Applied #3	2024-25 Restoration	2024-25 Decline	2024-25 Adjustment	2024-25 Applied #1	2024-25 Applied #2	2024-25 Growth	2024-25 Funded
Credit	18,232.79	18,136.42	-	-	-	18,136.42	18,168.54	-	18,168.54
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	1,334.45	1,334.45	-	-	-	1,334.45	1,334.45	-	1,334.45
CDCP	6,216.00	6,820.67	-	-	-	6,820.67	6,820.67	1,013.46	7,834.13
Noncredit	1,510.83	2,270.54	-	-	-	2,270.54	2,270.54	96.08	2,366.62
<b>Total FTES=&gt;&gt;&gt;</b>	<b>27,294.07</b>	<b>28,562.08</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,562.08</b>	<b>28,594.20</b>	<b>1,109.54</b>	<b>29,703.75</b>
<b>Total Values=&gt;&gt;&gt;</b>		<b>\$166,706,824</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$166,706,824</b>			
Change from PY to CY=>>>		\$16,230,118							

variable	j = g x l 2024-25 Applied #2 Revenue	k = h x l 2024-25 Growth Revenue	l 2024-25 Rate \$*	m = j + k 2024-25 Total Revenue
FTES Category	Revenue	Growth Revenue	2024-25 Rate \$*	Total Revenue
Credit	\$96,191,962	\$ -	\$5,294.42	\$96,191,962
Incarcerated Credit	-	-	\$7,424.53	-
Special Admit Credit	9,907,662	-	\$7,424.53	9,907,662
CDCP	50,640,271	7,524,470	\$7,424.53	58,164,741
Noncredit	10,137,002	428,957	\$4,464.58	10,565,959
<b>Total</b>	<b>\$166,876,897</b>	<b>\$7,953,427</b>		<b>\$174,830,324</b>

n 2024-25 Applied #0	o = f + h 2024-25 Applied #3	p = n - o 2024-25 Unfunded FTES	q = p x l 2024-25 Unfunded FTES Value
18,951.86	18,136.42	815.44	\$ 4,317,285
-	-	-	-
1,673.39	1,334.45	338.94	2,516,470
8,028.48	7,834.13	194.35	1,442,937
2,366.62	2,366.62	-	-
<b>31,020.35</b>	<b>29,671.62</b>	<b>1,348.73</b>	<b>\$ 8,276,692</b>

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

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

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

**Definitions:**

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

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

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

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

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
<u>Single College Districts</u>				<u>State Approved Centers</u>				
≥ 20,000	10,847,419.78	-	\$0	≥ 1,000	\$2,169,483.61	1	\$2,169,484	
≥ 10,000 & < 20,000	8,677,936.16	-	-	<u>Grandparented Centers</u>				
< 10,000	6,508,449.14	-	-	≥ 1,000	2,169,483.61	1	2,169,484	
<u>Multi-College Districts</u>				≥ 750 & < 1,000	1,627,112.28	-	-	
≥ 20,000	8,677,936.16	1	8,677,936	≥ 500 & < 750	1,084,740.95	-	-	
≥ 10,000 & < 20,000	7,593,193.50	-	-	≥ 250 & < 500	542,371.33	-	-	
< 10,000	6,508,449.14	1	6,508,449	≥ 100 & < 250	271,187.37	-	-	
<u>Additional Rural \$</u>	2,070,087.77	-	-	<b>Subtotal</b>				
			<b>Subtotal</b>				\$15,186,385	\$4,338,968
				<b>Total Basic Allocation</b>			\$19,525,353	
				<b>Total FTES Allocation</b>			174,830,324	
				<b>Total Base Allocation</b>			\$194,355,677	

Section II: Supplemental Allocation

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

Section III: Student Success Allocation

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



## COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### Appropriations Committees Take up Suspense Files



BY KYLE HYLAND

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posted May 22, 2026

On Thursday, May 14, 2026, the Appropriations Committees in both the Senate and the Assembly took up their suspense files and quickly disposed of nearly 1,000 bills, one day before the deadline for fiscal bills to be sent to the house floors.

The suspense file is a sort of legislative purgatory where measures deemed to have a significant fiscal impact are placed until the committee considers them all at once. In many cases, bills placed on suspense are ultimately held in committee and effectively die without legislators having to publicly cast a vote for or against the measure.

Last Thursday's hearings released hundreds of bills from the suspense file. Many measures were able to advance after authors agreed to amendments that addressed fiscal concerns or reduced costs. Those bills now head to their respective house floors for a vote before moving to the second house and continuing through the legislative process. Because this is the second year of the two-year legislative session, bills that failed to advance out of the Appropriations Committees are effectively dead for the remainder of the session, barring a rule waiver.

Of the 332 bills on the Senate suspense file, 90 measures, over 27%, were held by the committee. Of the 636 bills on the Assembly suspense file, 169 measures, nearly 27%, were held by the committee.

Below, we highlight some of the significant education bills that will continue moving through the legislative process in 2026, as well as noteworthy measures that were held in committee. You can find the full results of the Assembly Appropriations Committee [here](#) and the results of the Senate Appropriations Committee [here](#).

#### Bills Approved by the Appropriations Committees

**[Assembly Bill \(AB\) 1534](#) (Irwin, D-Thousand Oaks)—Student Financial Aid: Federal Workforce Pell Grant Program.** This urgency bill prohibits a postsecondary educational institution offering short-term programs from disbursing federal Workforce Pell Grant program funds to students unless the institution receives authorization from the Governor and necessary approvals by the United States Department of Education. The bill also establishes the California Workforce Pell Grant Advisory Board to review short-term programs potentially eligible for Workforce Pell Grant funds.

**[AB 1552](#) (Jackson, D-Moreno Valley)—Public Postsecondary Education: Civic Engagement: Recommendations Report.** This bill requires the California Community Colleges (CCC) and California State University (CSU) and requests the University of California (UC), prior to the 2028-29 academic year, to make recommendations to the Legislature on how to facilitate greater knowledge of American democracy and civic engagement opportunities.

**[AB 1564](#) (Ahrens, D-Silicon Valley)—Employer-Employee Relations: Confidential Communications.** This bill prohibits public employers from questioning employees or their representatives about confidential communications related to union representation.

**[AB 1636](#) (Solache, D-Lynwood)—Cerritos Community College District: Data Sharing.** This bill permits the Cerritos Community College District (CCD) to, until January 1, 2032, enter into a data sharing agreement with local educational agencies to provide TK-12 students with a pathway to receive a community college student record for the expressed purpose of enrolling in college coursework at a CCC.

**[AB 1669](#) (Pacheco, D-Downey)—Student Health: Medical Leaves of Absence: Mental Health.** This bill requires a postsecondary educational institution or a private or independent institution, to adopt a written student medical leave of absence policy and to provide reasonable accommodations for a student facing a medical challenge limiting the student's ability to complete their course of study and research.

**[AB 1728](#) (Alanis, R-Modesto)—Community Colleges: Common Course Numbering System: Firefighting, Law Enforcement Education, and Modern Policing Degree Program Courses.** This bill includes firefighting and law enforcement education courses in the CCC common course numbering system.

**[AB 1796](#) (Jackson)—Licensed Professional Interior Designer Practice Act.** This bill establishes a new category of licensed professional for interior designers within the California Architects Board (CAB), defines the scope of practice for professional interior design, and expands the membership of the CAB to include a professional interior designer.

**[AB 1858](#) (Lowenthal, D-Long Beach)—California State University: Joint Associate's Degree Pilot Program.** This bill creates a CSU pilot program, subject to an appropriation, allowing former CSU students who completed associate degree requirements to receive a jointly conferred associate degree from CSU and a CCD or eligible independent institution.

**AB 1871** (Fong, D-Alhambra)—**Dual Enrollment: College and Career Access Pathways Partnerships**. This bill revises College and Career Access Pathways Partnerships by allowing students to submit one application for continued participation without a principal's recommendation, removing the four-course term limit while keeping the 15-unit cap, and updating annual reporting requirements for participating TK-14 districts.

**AB 1883** (Bryan, D-Los Angeles)—**Workplace Surveillance Tools**. This bill prohibits employers from using workplace surveillance tools to interfere with legal compliance, monitor protected activities, infer workers' emotions or gait, collect neural data, or infer sensitive personal information such as veteran status, ancestry, religion, or disability.

**AB 1961** (Ahrens)—**Civil Actions: Protective Orders: Workplace Violence**. This bill authorizes an employer to seek a workplace violence restraining order on behalf of all employees, without naming a specific employee, at the employer's workplace or a location where a group of employees perform their primary job duties if harassment, unlawful violence, or a credible threat of violence is directed at that workplace or location, rather than a specific employee.

**AB 1985** (Irwin)—**Student Health: Athletic Coaches: Mental Health Training**. The bill requires community colleges, CSU campuses, and certain private colleges receiving state aid, and requests UC campuses, to provide student mental health training for athletic coaches by July 1, 2028, and every two years thereafter, under Sarah Shulze's Law.

**AB 2142** (Garcia, D-Rancho Cucamonga)—**School Districts: Community College Districts: Short-Term Employees: Classified Service**. This bill creates a rebuttable presumption that a TK-14 district must convert a short-term employee position into a classified service position if the employee works beyond specified time thresholds, is repeatedly rehired to perform substantially the same duties, or the position is used consistently over multiple years.

**AB 2176** (Fong)—**Student Housing: Intersegmental Working Group**. This bill would require the California Community Colleges Chancellor's Office (CCCCO) and the CSU Chancellor to establish an intersegmental student housing working group, composed of representatives from the two chancellors' offices, faculty, and students.

**AB 2206** (Fong)—**Teacher Credentialing: Community College Baccalaureate Degrees: Designated Subjects Career Technical Education Teaching Credential**. This bill establishes a pilot program authorizing the California Commission on Teacher Credentialing, from January 1, 2027, to January 1, 2033, to approve a community college to recommend the issuance of a designated subjects career technical education credential in a subject aligned to the community college's approved baccalaureate degree major to a person who has successfully completed the required preparation and met applicable standards.

**AB 2212** (Bauer-Kahan, D-Orinda)—**Postsecondary Education: Sexual Harassment, Harassment, Intimidation, and Bullying Policies: Student Orientation and Training**. This bill amends Education Code to include definitions of technology-facilitated sexual harassment and digitized sexually explicit materials, and requires postsecondary education institutions to update and create an array of policies pertaining to sexual harassment to address the new definitions of technology-facilitated sexual harassment and digitized sexually explicit materials.

**AB 2236** (Berman, D-Menlo Park)—**Postsecondary Education: Articulation Agreements**. This bill requires the Intersegmental Committee of the Academic Senates of the CCC, CSU, and UC to establish a streamlined statewide articulation agreement using common course numbering templates by July 1, 2027, or else the segments' administrative bodies must do so by December 31, 2027.

**AB 2251** (Rodriguez, Celeste, D-San Fernando)—**Student Financial Aid: Cal Grant Program: Cost of Attendance**. This bill requires an institute of higher education participating in the Cal Grant program to, beginning with the 2027-28 academic year, develop and implement a cost of attendance policy and adjustment process for financial aid.

**AB 2301** (Soria, D-Merced)—**Community Colleges: Baccalaureate Degree in Nursing Pilot Program**. This bill requires the CCCC to develop a Baccalaureate Degree in Nursing (BSN) Pilot Program that authorizes up to ten CCDs to offer a BSN degree. The bill requires the CCCC to identify and select eligible CCDs based on specified criteria.

**AB 2392** (Fong)—**Public Postsecondary Education: Artificial Intelligence Products: Training**. This bill requires the CCC and the CSU, and requests the UC, to convene a joint working group to develop responsible generative artificial intelligence (AI) training and procurement standards and present its recommendations, by January 1, 2028.

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

**AB 2504** (Bauer-Kahan)—**Community Colleges: Artificial Intelligence: Pilot Program**. This bill, upon appropriation, requires the CCCC to implement Future of Creative Industries Pilot Program by July 1, 2027, and to select up to ten CCDs to participate in the pilot program.

**AB 2540** (Stefani, D-San Francisco)—**Public Health: Public Postsecondary Education: Student Health Centers: Abortion by Medication Techniques**. This bill requires community colleges with student health centers, upon appropriation, to offer and promote medication abortion services beginning January 1, 2028, provide students with information about those services, and post service availability online.

**AB 2580** (Muratsuchi, D-Torrance)—**Teacher Credentialing: Programs of Professional Preparation: California State University and Community College Partnerships.** This bill requires, contingent upon an appropriation, the CCCCO and the CSU Chancellor to, by July 1, 2027, develop a plan to increase professional teacher preparation partnerships, including expansion of online programs, between campuses of the CSU and CCDs.

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

**AB 2768** (Ahrens)—**Student Financial Aid: Deferment of Fees and Costs: Foster Youth.** This bill requires CCDs to defer the unpaid portion of enrollment fees and costs for a student that is a foster youth or former foster youth upon the student’s initial enrollment at the postsecondary educational institution until the student has received an initial disbursement of the student’s financial aid award.

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

**SB 951** (Reyes, D-Colton)—**Employment: Technological Displacement: Notice.** This bill requires employers to provide 60 days’ notice before significant workforce displacement due to technology, protects affected workers from termination without cause during that period, grants them priority for other positions, and establishes penalties and legal remedies for violations.

**SB 960** (Cabaldon, D-Yolo)—**Public Postsecondary Education: Community Colleges: Statewide Baccalaureate Degree Program.** This bill limits the prohibition on CCC duplication of CSU baccalaureate degree programs to instances where a CSU’s campus’s local admission area includes or overlaps with the CCC district’s territory, except, commencing July 2030, when the CSU program has been impacted for at least three consecutive years.

**SB 1255** (Reyes)—**Postsecondary Education: Designation of California Hispanic-Serving Institutions.** This bill establishes, upon appropriation, criteria, and procedures for postsecondary educational institutions in California to receive a designation as a California Hispanic-Serving Institution for the purposes of recognizing institutions that excel at providing academic resources to Latino students.

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

#### **Bills Held by the Appropriations Committees**

**AB 1730** (Fong)—**Community Colleges: External Resolution Services for Civil Rights Compliance: Managing Entity and Civil Rights Coordinator.** This bill would have required the Board of Governors to enter into a three-year contract with a managing entity to administer external resolution services for civil rights compliance.

**AB 1750** (Caloza)—**School and Community College Employees: Absences Due to Illness or Accident.** This bill would have specified that any TK-14 employee who exhausts all available sick leave and continues to miss work due to illness or injury shall receive their full salary for up to an additional five months.

**AB 1898** (Schultz, D-Burbank)—**Workplace Artificial Intelligence.** This bill would have required an employer to provide written notice to an affected worker and the worker’s bargaining representative if a workplace AI tool were used to assist the employer in making employment-related decisions or to surveil the workplace.

**AB 2019** (Gipson, D-Carson)—**Community Colleges: Deported or Detained Faculty.** This bill would have required a CCD to allow a deported or detained faculty member to perform, to the extent possible, their instruction and professional duties remotely.

**AB 2027** (Ward, D-San Diego)—**Worker Data: Prohibitions: Artificial Intelligence.** This bill would have prohibited an employer from using a worker’s personal information to train an AI system to replicate, automate, or replace a worker’s job.

**SB 961** (Ashby, D-Sacramento)—**CalFresh: Student Eligibility.** This bill would have required the California Student Aid Commission to amend its grant delivery system to identify students who may be eligible for CalFresh and deems specific campus-based student support programs at a public institution of higher education as a state-approved local education program that increases employability for purposes of qualifying for CalFresh.

**SB 1262** (Archuleta, D-Pico Rivera)—**Education Finance: Community Colleges: General Fund Balance.** This bill would have established an annual 50% reserve cap for a CCD unless it participates in specified employee benefit programs and has at least 75% of instruction taught by full-time faculty

#### **Next Steps**

The bills approved by the Appropriations Committees, along with the scores of bills already awaiting consideration by the full Senate and Assembly, will be debated over the next two weeks and must be approved by their house of origin by Friday, May 29, 2026. Bills that meet this deadline will then move to the second house, where the committee process begins again. Bills that fail to clear the deadline will no longer advance this session.

We will continue to provide updates on these bills, including any significant amendments adopted in the Appropriations Committees, through our “Top Legislative Issues” series as measures continue through the legislative process. Stay tuned.



# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Top Legislative Issues—May 22, 2026

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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Last week, the Assembly and Senate Appropriations Committees took up their respective suspense files and approved 709 bills and held 259 measures (see “[Appropriations Committees Take up Suspense Files](#)” in the May 2026 *Community College Update*).

The Assembly and Senate will hold lengthy floor sessions next week to consider those 709 bills and meet next Friday’s house of origin deadline. Since we are in the second year of the 2025-26 Legislative Session, any bill that falls short of mustering sufficient votes for passing this latest legislative hurdle will be considered dead, barring any rule waivers.

While most bills clear the house of origin deadline, it is much harder to get out of the second house than the first for various reasons. Second house policy committees expect the kinks of a bill to be substantially worked out by this point in the process and are not as forgiving as when a bill was just a few weeks old, as is the case during the first round of policy committee hearings. Additionally, priorities of one house may not align with the priorities of the other, making certain measures more difficult to pass than others.

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

- [Access](#)
- [College and Career](#)
- [Employees](#)
- [Instruction](#)
- [Student Health](#)

Access

**Assembly Bill (AB) 2236 (Berman, D-Menlo Park)—Postsecondary Education: Articulation Agreements.** As amended May 18, 2026, this bill would require the Intersegmental Committee of the Academic Senates (ICAS) of the California Community Colleges (CCC), California State University (CSU), and University of California (UC) to establish, by July 1, 2027, a streamlined systemwide articulation agreement utilizing common course numbering templates in lieu of individual course review. If the ICAS fails to establish an agreement by that date, the respective administrative bodies of the three segments would be required to do so by December 31, 2027.

## College and Career

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

## Employees

**AB 1564 (Ahrens, D-Silicon Valley)—Employer-Employee Relations: Confidential Communications.** As amended on May 18, 2026, this bill would prohibit public employers from questioning employees or union representatives about confidential communications made in connection with representation on matters within the scope of the recognized employee organization’s representation. The measure is intended to align with the Public Employment Relations Board’s decision in William S. Hart Union High School District (2018) Decision No. 2595 and would also prohibit public employers from compelling disclosure of those confidential communications to third parties. The bill would not apply to criminal investigations and would not supersede existing laws governing investigations and interrogations of public safety officers.

**AB 2142 (Garcia, D-Rancho Cucamonga)—School Districts: Community College Districts: Short-Term Employees: Classified Service.** As amended by April 23, 2026, this bill would establish a rebuttable presumption that a community college district (CCD) or school district must convert a short-term employee position into a classified service position if any of the following occurs:

- The short-term employee performs the required service of the position beyond 75% of the school year, or
- The short-term employee voluntarily separates, or is laid off or terminated for at least 50% but less than 75% of a school year, and the same employee is rehired in the next school year to perform substantially the same services for at least 50% of the school year, or
- The services of the short-term employee position are used at least 50% of a school year for three of five consecutive school or college years.

**Senate Bill (SB) 951 (Reyes, D-Colton)—Employment: Technological Displacement: Notice.** As amended on May 14, 2026, this bill would establish the California Worker Technological Displacement Act, which would require employers to provide 60 days' advance written notice before implementing technological displacement affecting a specified number of workers. The bill would prohibit employers from terminating affected employees without reasonable and substantiated cause during that notice period, grant impacted workers the right of first bid for other available positions with the employer, and establish penalties and legal remedies for violations, including the ability to file a civil action.

## Instruction

**AB 2694 (Alvarez, D-San Diego)— Public Postsecondary Education: Community Colleges: Statewide Baccalaureate Degree Program.** As amended on April 23, 2026, this bill would expand the existing CCC baccalaureate degree program by authorizing program duplication if there is no substantially similar program offered at the CSU or UC within that geographic region. The bill defines “substantially similar” as curriculum, learning outcomes, and program objectives which are materially overlapping within those of an existing CSU or UC baccalaureate degree program such that the programs serve indistinguishable academic and workforce purposes.

**SB 960 (Cabaldon, D-Yolo)—Public Postsecondary Education: Community Colleges: Statewide Baccalaureate Degree Program.** As amended on April 22, 2026, this bill would limit the prohibition on CCC duplication of CSU baccalaureate degree programs to instances where a CSU's campus's local admission area includes or overlaps with the CCD's territory, except, commencing July 2030, when the CSU program has been impacted for at least three consecutive years. In so doing, this bill would allow a CCD to duplicate a CSU program where a CSU campus's local admission area does not include or overlap with the CCD's territory. Lastly, this bill retains the prohibition on CCC baccalaureate degree program duplication of UC programs statewide.

## Student Health

**AB 2540 (Stefani, D-San Francisco)—Public Health: Public Postsecondary Education: Student Health Centers: Abortion by Medication Techniques.** As amended on May 18, 2026, this bill would require a community college that has a student health center, upon appropriation by the Legislature, to, by January 1, 2028, offer services for abortion by medication technique, promote awareness of those services, provide information on those services to students, and post the availability of those services on its website. The bill would also require a student health center on a CSU or UC campus, by January 1, 2028, to promote awareness of the services for abortion by medication techniques that the student health center offers, provide information on those services to students, and post the availability of those services on its website.

## 2026 Legislative Calendar—Upcoming Holidays and Deadlines

May 25—Memorial Day.

May 26—Floor session only. No committee, other than conference or rules committees, may meet for any purpose.

May 29—Last day for each house to pass bills introduced in that house.

June 1—Committee meetings may resume.



## COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### What Is on the 2026 Primary Ballot for California?



BY KYLE HYLAND

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posted June 2, 2026

Today, Tuesday, June 2, 2026, is California's statewide primary election. Voters across the state are casting ballots to determine which candidates will advance to the November 3, 2026, General Election ballot.

California voters today will select candidates for Governor, Lieutenant Governor, Secretary of State, Attorney General, State Controller, Treasurer, Insurance Commissioner, State Superintendent of Public Instruction, and the Board of Equalization. The governor's race is expected to be one of the most closely watched contests in the nation this year. Voters will also choose candidates for all 52 U.S. House seats, 20 State Senate districts, all 80 State Assembly districts, and numerous local offices, including school boards, community college trustees, city councils, county offices, and local ballot measures. There are no statewide ballot propositions before voters in this primary election.

The election comes at a pivotal moment for California's public higher education systems. Lawmakers continue to navigate budget pressures while advancing goals related to workforce development, economic mobility, transfer reform, college affordability, and student success. The governor and Legislature elected this year will play a significant role in shaping these priorities.

Several legislative races also bear watching for community college districts (CCDs). Turnover resulting from term limits and open-seat contests will bring new leadership to key policy and budget committees that oversee higher education. The next Legislature and governor will influence decisions on community college funding, enrollment growth, workforce training initiatives, financial aid programs, and implementation of major higher education reforms. The next governor will also shape higher education policy through annual budget proposals, appointments to the Board of Governors, and leadership of workforce and economic development initiatives.

As in previous elections, vote counting will continue beyond Election Day. Because California counts ballots postmarked by Election Day and received within the statutory deadline, final results in many races may not be known for days or even weeks.

We will continue monitoring election results and provide updates on the outcomes and their implications for CCDs as vote totals are reported and certified. Stay tuned.



## COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### Senate Proposes to Fund Private Preschool with Proposition 98

BY MEGAN BAIER

BY PATTI F. HERRERA, EDD

BY SARA PIETROWSKI, CASBO

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posted June 4, 2026

*Editor's Note: From time to time, School Services of California Inc. features guest authors who bring valuable experience and expertise to an issue. This article is coauthored by Sara Pietrowski, who is the Chief Governmental Relations Officer for the California Association of School Business Officials (CASBO).*

In recently released budget documents, it appears that the Senate is proposing to fund private California State Preschool Programs (CSPPs) with Proposition 98 funds. While details are scant, the Senate's plan includes nearly 51,000 new child care slots that would be funded in part by sweeping over \$252 million in CSPP savings.

Importantly, current CSPP costs attributable to preschool programs operated by TK-12 and community college agencies are funded with Proposition 98 revenue; however, non-school-based, privately run programs are not.

The Senate's proposal to shift the entirety of the CSPP under Proposition 98 is motivated by a desire to ensure consistency across all state preschool programs, regardless of whether they are operated by local educational agencies (LEAs) and community colleges or community-based organizations, as well as to increase access to California subsidized child care programs in an increasingly constrained fiscal environment.

The Senate's proposal relies on the outcome of a 1992 lawsuit filed by the California Teachers Association (CTA), arguing that only child care costs attributable to LEA-operated programs could be funded with Proposition 98 revenue. In that case—*CTA v. Hayes*—an Appellate Court found that the Legislature was within its constitutional limits to decide “the types of programs and services which further the purposes of education.”

Indisputably, high-quality preschool experiences “further the purpose of [public] education” by providing critical early learning and intervention supports for the state's youngest learners. Such experiences not only accrue benefits directly to the children and families served, they also yield downstream benefits to LEAs and community colleges that inherit better-prepared learners. However, the Senate's proposal to shift the totality of CSPP costs under the Proposition 98 umbrella deserves further examination due to its fiscal impact.

When state lawmakers shift programs in or out of Proposition 98, they are constitutionally required to adjust the minimum guarantee for the commensurate budgetary cost, which is commonly referred to as “rebenching.” In 2015, the California School Boards Association prevailed in a legal challenge to a more modest shift of wraparound CSPP costs into Proposition 98 without rebenching the minimum guarantee. The court once again acknowledged the Legislature's broad discretion to determine what furthers the purpose of education but added that it must also make Proposition 98 whole, through rebenching, when doing so.

While the Senate's proposal includes rebenching the minimum guarantee, it appears that it also reduces CSPP costs by over \$250 million to achieve state General Fund savings that will be redirected to fund new child care slots. This cost accounting feature could have the impact of reducing the one-time rebenching of Proposition 98 with future CSPP costs (e.g., a restoration of preschool slots) borne by the minimum guarantee.

Additional implications of the Senate's CSPP proposal is that as CSPP grows in the future via added slots, rate increases, or cost-of-living adjustments, for LEA-, community college-, and community-based preschool providers, those ongoing cost increases will be paid for by Proposition 98 alone—potentially displacing other TK-12 or community college funding priorities, including heightened investments in the Local Control Funding Formula for TK-12 agencies and the Student Centered Funding Formula for community colleges.

As is the case each year, a budget is a reflection of values and priorities. And in an environment of finite resources, each budget decision comes with trade-offs. This is what our lawmakers must contemplate as they negotiate the final Enacted Budget for 2026-27.



# COMMUNITY COLLEGE UPDATE

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*PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS*

## State of Economy Depends on Strait of Hormuz

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

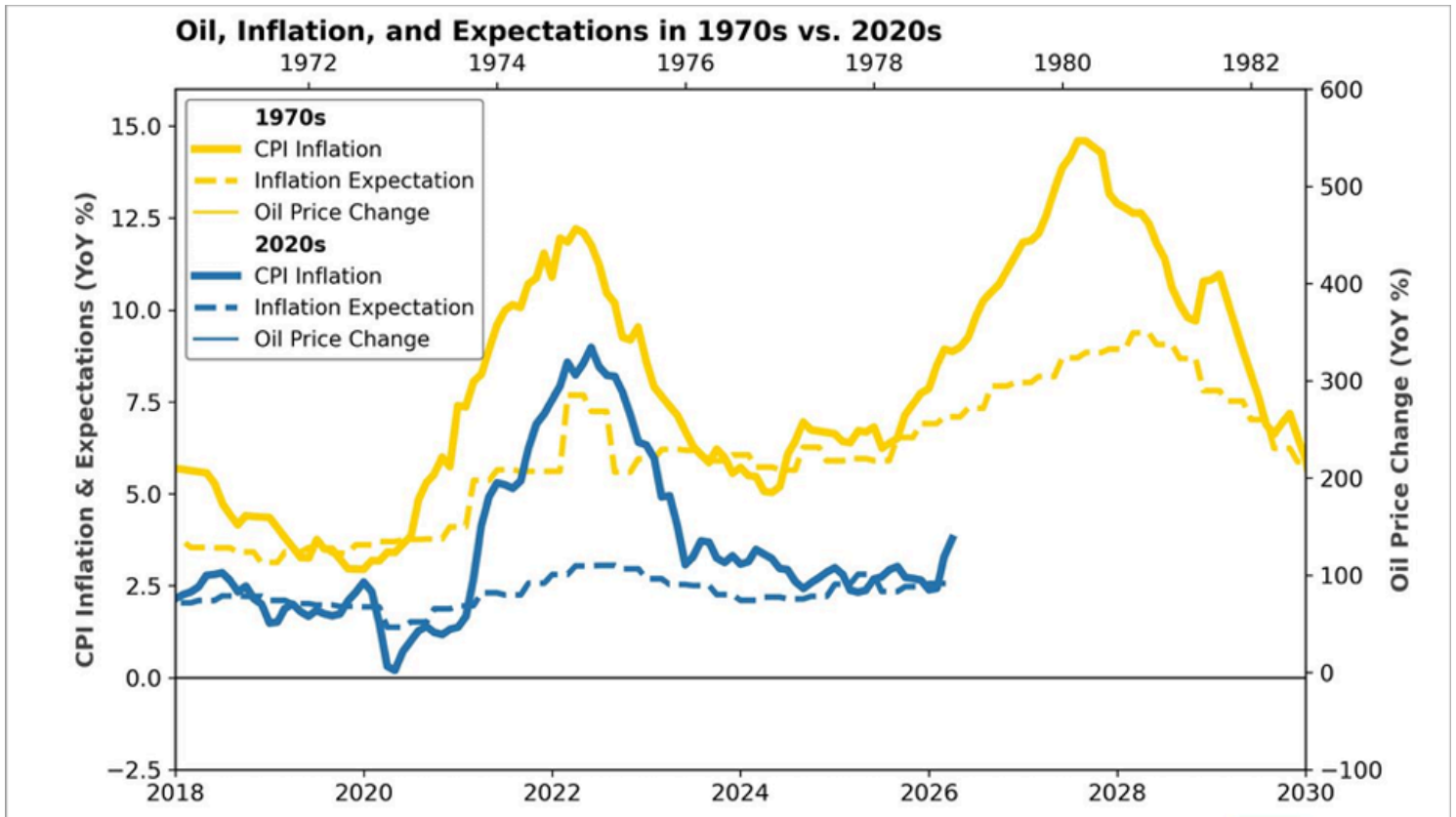
 [BY WENDI MCCASKILL, EDD](#)

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posted June 4, 2026

Economists at UCLA released the Anderson Summer 2026 Economic Forecast (Forecast), focusing primarily on the inflationary impacts of the Iran War. Entitled “One Inflationary Battle After Another,” Senior Economist Clement Bohr began his presentation on the national forecast by acknowledging that this latest geopolitical crisis has induced an inflationary surge following a short period of relative price stability in a decade marked by “adverse supply shocks” resulting first from the global health pandemic and then from new tariff policies.

While the oil and gas shock to energy prices that the conflict in the Middle East catalyzed is reminiscent of the 1970s (see chart below), Bohr was quick to add that the U.S. economy is in a much better position to absorb it. This is because the U.S. is largely a net exporter of oil and because our economy is much less reliant on oil-produced energy. Nevertheless, the impact of the Iran War is already showing up in the Consumer Price Index (CPI).



Source: UCLA Anderson Summer 2026 Economic Forecast

Predictions of the economic impact of the Iran War are reliant on how quickly a peace agreement can be reached and when the Strait of Hormuz reopens. The Forecast assumes that the strait will remain closed to shipping through mid- to late-summer, which will lead to a temporary spike in consumer prices that won't abate until mid-2027 as current oil inventories reach the bottom of the barrel and higher energy costs begin to impact the broader economy.

The resurgence of an inflationary period leads UCLA economists to predict that the Federal Reserve (Fed) will not lower interest rates in the near term, which it was once poised to do in an effort to stimulate a sluggish labor market. While the new Fed Chair was appointed by President Trump to install more stimulative monetary policy, the forecasters think that he may be inclined to hold the federal reserve rate steady or even raise it modestly to cool inflation, particularly as the labor market remains stable.

Overall, the U.S. economy, as measured by gross domestic product (GDP), continues to be robust. The Forecast predicts that real GDP will peak at 2.7% in the first quarter of 2026 before dipping modestly later this year and then stabilizing just under 2.0% through 2027. Bohr noted that the nation's impressive strength has increasingly relied on economic activity resulting from artificial intelligence (AI) investments. As shown on the chart below,

high-tech investments to build out the capital infrastructure to support AI are one of the largest and growing contributors to GDP. Services consumption remains healthy while the contribution of goods consumption to GDP has decreased significantly.

Source: UCLA Anderson Summer 2026 Economic Forecast

The economic stimulus from AI is forecasted to diminish as the build-out winds down. AI investments are expected to peak at \$800 billion by the end of 2026 (from \$400 billion, or a 200% increase) to over \$1 trillion in 2027—or a much smaller 25% increase year over year.

### **The California Economy**

Turning to California, Senior Economist Jerry Nickelsburg presented a mixed outlook for the state's economy in the Forecast, and economist William Yu provided additional analysis in the accompanying presentation. While California continues to outperform the nation in output and income growth, labor market conditions remain comparatively weak. The Forecast incorporates the economic effects of the war in Iran, higher fuel prices, tariffs,

deportations, and ongoing policy uncertainty. Nickelsburg notes that rising oil prices associated with the conflict have increased fuel and transportation costs, contributing to inflationary pressures and adding another headwind to employment growth despite continued gains in output and income.

California outpaced the nation in economic growth during the fourth quarter of 2025 and is estimated to have done so again during the first quarter of 2026. Despite ongoing weakness in employment, UCLA economists expect California to continue generating stronger output and income growth than the nation, driven largely by investment in artificial intelligence, aerospace, defense, and advanced manufacturing. At the same time, the state's labor market continues to lag, leading the Forecast to characterize California as being in an "employment recession." The Forecast describes California's economy as increasingly bifurcated, with growth concentrated in a handful of high-productivity sectors while many traditional industries struggle. Venture capital investment remains a major source of strength, and UCLA economists expect a resurgence in technology, manufacturing, and construction by mid-2027, leading to stronger growth in both employment and income.

Despite concerns about corporate relocations, California remains a major center of business activity. Data presented by Yu showed that California continues to have the largest number of S&P 500 headquarters in the nation, with the total number increasing over the past decade.

### **California Labor Market and Housing**

California's labor market remains weaker than the nation's. The unemployment rate stood at 5.3% in April 2026, compared with 4.3% nationally. UCLA economists project the unemployment rate to average 5.5% in 2026, decline to 5.1% in 2027, and fall to 4.2% by 2028.

Employment growth is expected to remain modest in the near term before strengthening later in the forecast period. Payroll job growth is projected at 1.2% in 2026, rising to 1.5% in 2027 and 2.0% in 2028. The Forecast notes that higher energy costs, immigration policy, tariffs, and geopolitical uncertainty continue to weigh on employment growth, although expanding activity in technology, manufacturing, construction, and tourism is expected to support a stronger recovery in 2027 and 2028.

Housing remains one of California's most persistent economic constraints. High mortgage rates, labor shortages, tariffs on construction materials, and limited housing supply continue to restrain new construction. UCLA economists project approximately 115,000 housing permits in 2026, increasing to roughly 117,000 in 2027 and 121,000 in 2028.

The Forecast also highlights housing affordability as an important long-term challenge. Yu suggested that housing affordability may be a contributing factor to California's population decline and outmigration. California remains one of the least affordable states for first-time homebuyers, and he argued that expanding housing supply could improve affordability and help stabilize population growth.

## COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### CalSTRS Adopts 2026-27 Employer Contribution Rate

 [BY TEDDI WENTWORTH](#)

 [BY MICHELLE MCKAY UNDERWOOD](#)

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posted June 4, 2026

On May 28, 2026, the California State Teachers' Retirement System (CalSTRS) Board (Board) was presented with its staff recommendation for the employer contribution rate for 2026-27 based on its June 30, 2025, actuarial valuation report. As anticipated, the 2026-27 employer contribution rate was adopted to maintain the employer contribution rate of 19.10%.

Employer Contribution Rate	Fiscal Year (FY) 2025-26	FY 2026-27
Base Rate	8.25%	8.25%
Supplemental Rate	10.85%	10.85%
<b>Total Employer Contribution Rate</b>	<b>19.10%</b>	<b>19.10%</b>

It was recommended to keep the employer rate at the existing level to continue to maintain the stability in the employer contribution rate, improve funding levels more quickly, and reduce the likelihood the Board may have to raise the employer rate in the future. Several risks could require the Board to increase the employer rate in the future, largely due to the uncertainty around K-12 enrollment (and corresponding CalSTRS-eligible employee) levels.

The CalSTRS contribution rate for members subject to the Public Employees' Pension Reform Act (PEPRA) will remain at 10.205% and the contribution rate for CalSTRS members not subject to PEPRA is set by statute and is currently 10.250% of salary. As of June 30, 2025, 2% at 62 members represented 46% of the total number of active members.

Member's Contribution Rate	June 30, 2024, Valuation (Rate for FY 2025-26)	June 30, 2025, Valuation (Rate for FY 2026-27)
2% at 60 Members	10.250%	10.250%
2% at 62 Members	10.205%	10.205%

School Services of California Inc. (SSC) will include this information in the Enacted State Budget edition of the SSC Community College Financial Projection Dashboard.

# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Senate and Assembly Unveil Budget Priorities

 [BY KYLE HYLAND](#)

 [BY MICHELLE MCKAY UNDERWOOD](#)

Copyright 2026 School Services of California, Inc.      posted June 5, 2026

The information pipeline has been quite active since Governor Gavin Newsom released the May Revision on May 14, 2026, with questions and prognostications abounding relative to the agreement, or lack thereof, between the Governor and the Legislature. Both the [Senate](#) and [Assembly](#) have since released their budget priorities for the 2026-27 fiscal year. The table below summarizes the position of all three parties for the more costly items.

Proposal	Governor	Senate	Assembly
Statutory Cost-of-Living Adjustment (COLA)	2.87%	2.87%	2.87%
Additional Student Centered Funding Formula (SCFF) Investment	1.44%	1.44%	1.44%
Student Support Block Grant (One-time)	\$100.6 million	\$338.4 million	\$100.6 million
Deferred Maintenance (One-time)	\$120.7 million	\$288.4 million	\$120.7 million

### Additional SCFF Investment of 1.44%

All three parties propose that the SCFF base rates will receive an augmentation of 1.44% to cover the costs of paid pregnancy disability leave (PPDL), as well as mitigate the impacts of rising costs. However, advocacy is underway to address concerns that a large number of community college districts would not receive enough funding via the proposed funding mechanism and others would not receive any new funding to cover the costs associated with PPDL.

### 2025-26 and 2026-27 Enrollment Funding

The Governor's May Revision and the Assembly propose \$55 million for an additional 1.00% systemwide enrollment growth in 2025-26, increasing the current year growth target from 0.57% to 1.57%. Additionally, the Governor proposes \$34 million to provide funding for 0.50% enrollment growth in 2026-27.

The Senate modifies the Governor's proposal to include an additional \$132.1 million to support a total of 3.50% enrollment growth across 2025-26 and 2026-27.

### **Enrollment Growth Statutory Changes**

Both the Assembly and Senate propose \$38.8 million ongoing to allow credit full-time equivalent students to be calculated using the higher of the three-year average or the amount in the current year, a formula change not included in the Governor's May Revision.

### **Categorical Funding**

All three parties approve \$36 million ongoing to apply the 2.87% statutory COLA to the following categorical programs:

- Adult Education Program
- Extended Opportunity Programs and Services
- Disabled Student Programs and Services
- Apprenticeship Programs
- CalWORKs Student Services
- Mandate Block Grant
- Campus Child Care Support

Additionally, the Senate proposes to provide \$30.1 million ongoing to provide a 5.74% COLA to the Student Equity and Achievement Program.

### **Next Steps**

Although none of this represents a final budget, the additional detail starts to provide a roadmap and framework for a final deal. The Senate and Assembly must pass a budget bill by June 15, 2026, and then the Governor, under state law, has 12 days to act on the bill. A final agreement between all three parties will likely require a companion budget measure. We will cover the final agreement in subsequent *Community College Update* articles.



# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Top Legislative Issues—June 5, 2026

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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Last Friday, May 29, 2026, both houses met their “house of origin” deadline, sending hundreds of bills to the second house for consideration. While most measures cleared their house of origin, a handful of bills fell short of securing enough votes to pass this legislative hurdle. Because this is the second year of the two-year legislative session, any bill that fails a deadline in 2026 is generally considered dead, absent a rule waiver.

The policy process now begins anew as bills move into their second house. This week, the Senate Education Committee, chaired by Senator Sasha Renée Pérez (D-Pasadena), approved two dozen measures and will meet again next week to consider an additional 20 bills. The Assembly Higher Education Committee, chaired by Assemblymember Mike Fong (D-Alhambra), will meet for the first time next Tuesday, June 9, to consider Senate higher education bills. It is not surprising to see the Senate begin its second-house policy committee hearings earlier, as the Assembly typically sends significantly more bills to the upper house for consideration.

Policy committees will ramp up their work over the next month to ensure bills meet the July 2 deadline to clear policy committees. That deadline coincides with the Legislature’s scheduled adjournment for its monthlong summer recess.

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

- [Access](#)
- [Governance and District Operations](#)
- [Financial Aid](#)
- [Miscellaneous](#)
- [Student Services](#)
- [Tuition and Fees](#)

- [2026 Legislative Calendar](#)

## Access

**Assembly Bill (AB) 1713 (Ransom, D-Stockton)—Public Postsecondary Education: Students with Disabilities: Verification: Academic Accommodations.** As amended on March 16, 2026, this bill would stipulate that, beginning September 1, 2027, public higher education institutions that require disability verification for academic accommodations must accept a student’s Individualized Education Program (IEP), Section 504 plan, or both, as proof of a disability. Institutions may not require students to obtain new or additional diagnostic evaluations solely to verify a disability that is already documented in an IEP or 504 plan. However, institutions may request supplemental information only to determine the most appropriate reasonable accommodations for the student and to ensure academic requirements do not have a discriminatory effect. Any supplemental information cannot be used to challenge, dispute, or invalidate a disability determination documented in an IEP or 504 plan.

This bill was approved 6-0 by the Senate Education Committee on Wednesday, June 3, 2026, and will now go to the Senate Appropriations Committee.

**Senate Bill (SB) 892 (Grove, R-Bakersfield)—Public Postsecondary Education: Priority Registration: Members and Former Members of the Armed Forces of the United States and State Guard.** As amended on February 23, 2026, this bill would extend priority registration at public colleges and universities for members and former members of the U.S. Armed Forces and the State Guard by removing the current 15-year time limit for using this benefit. Under the bill, community college districts (CCDs) and the California State University must continue granting priority enrollment, and the University of California is requested to do so, without the 15-year restriction after leaving active duty.

This bill will be heard in the Assembly Higher Education Committee next Tuesday, June 9, 2026.

## Financial Aid

**AB 402 (Patel, D-San Diego)—Student Financial Aid: Cal Grant Program and the California Community College Expanded Entitlement Program.** As amended on May 23, 2026, this bill would set, beginning with the 2026-27 award year, and subject to an appropriation, the maximum tuition award amount for new Cal Grant A and B recipients attending an independent institution of higher education (ICCU) at either \$9,708 or \$8,056, with the higher amount conditioned on the achievement of the target numbers for associate degree for transfer commitments that apply for the prior award year. The bill would authorize a student who receives a California Community College Expanded Entitlement Award and who subsequently transfers to an ICCU to remain eligible to receive the award.

This bill was approved 7-0 by the Senate Education Committee on Wednesday, June 3, 2026, and will now go to the Senate Appropriations Committee.

## Governance and District Operations

**AB 2178 (Quirk-Silva, D-Fullerton)—Community Colleges: County Probation Departments: Instructional Service Agreements.** As introduced on February 19, 2026, this bill would authorize a home CCD or an eligible institution associated with the home CCD, to enter into an instructional services agreement with a county probation department to provide academic or career technical education courses at a juvenile justice facility operated by the county probation department. (The bill defines a “home” CCD as the district “assigned to serve the geographic area in which the juvenile justice facility is located.”) The bill would authorize a non-home CCD, or an eligible institution associated with the non-home CCD, to enter into an instructional services agreement with a county probation department if the home CCD and associated eligible institutions are unable, unwilling, or fail to provide requested academic or career technical education courses to a juvenile justice facility within 90 days of a written request from the administrator of the juvenile justice facility. The bill would prohibit the home CCD and associated eligible institutions from prohibiting, blocking, or otherwise interfering with the ability of the non-home CCD, or an eligible institution associated with the non-home CCD, to provide instruction at the juvenile justice facility.

This bill was approved 7-0 by the Senate Education Committee on Wednesday, June 3, 2026, and will now go to the Senate Appropriations Committee.

## Miscellaneous

**AB 1641 (Jackson, D-Moreno Valley)—Postsecondary Education: Segments: Tribal Colleges and Universities.** As amended on May 19, 2026, this bill would expand the definition of California’s public higher education system to formally include tribal colleges and universities (TCUs) that are located in California and operated by a federally recognized tribal government. Specifically, the bill amends existing law to recognize TCUs as part of the state’s public higher education system and defines these institutions as those geographically located in California and operated by an Indian tribal government, as defined under federal law. The measure preserves existing statutory provisions governing independent and private postsecondary institutions. Additionally, the bill includes a sunset provision that repeals the amended section on January 1, 2030, while providing for a subsequent operative version of the law that continues the inclusion of TCUs within California’s public higher education system.

This bill was approved 7-0 by the Senate Education Committee on Wednesday, June 3, 2026, and will now go to the Senate Appropriations Committee.

**SB 308 (Seyarto, R-Murrieta)—Community Colleges: Audits: Reports.** Existing law requires the Board of Governors (BOG) to adopt criteria and standards for periodic assessment of the fiscal condition of CCDs. In so doing, existing law requires the BOG to develop, by regulation, appropriate procedures and actions for CCDs that fail to achieve fiscal stability or that fail to comply with the BOG’s recommendations, and to report to the chairs of the educational policy and fiscal committees of both houses of the Legislature, the Director of Finance, and the Governor, related corrective actions taken by the CCD and related actions taken against the CCD.

As amended on May 11, 2026, this bill would instead require the California Community Colleges Chancellor's Office to report the above-described information, as needed, and to additionally report the information to the Joint Legislative Audit Committee, beginning in the 2027-28 fiscal year.

This bill will be heard in the Assembly Higher Education Committee next Tuesday, June 9, 2026.

## Student Services

**AB 1829** (Fong, D-Alhambra)—**Community Colleges: CalWORKs Recipients Education Program: Services.** As amended on April 6, 2026, this bill would allow the California Community Colleges (CCCs) to use funds appropriated for the CalWORKs Recipients Education Program for direct aid designed to meet basic needs services and resources, as specified. This bill also allows CCCs to waive the requirement for employers to contribute 25% of the wage for work-study positions funded by the program if the number of on-campus and off-campus work-study positions will not decrease.

This bill was approved 7-0 by the Senate Education Committee on Wednesday, June 3, 2026, and will now go to the Senate Appropriations Committee.

## Tuition and Fees

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

As introduced on February 12, 2026, this bill would prohibit a community college from deeming a student ineligible for a fee waiver under the California College Promise program if a student was awarded a certificate by a postsecondary educational institution as part of a course sequence leading to an associate degree.

This bill was approved 7-0 by the Senate Education Committee on Wednesday, June 3, 2026, and will now go to the Senate Appropriations Committee.

## 2026 Legislative Calendar—Upcoming Holidays and Deadlines

June 15—Budget bill must be passed by midnight.

June 25—Last day for a legislative measure to qualify for the November 3 General Election ballot.

July 2—Last day for policy committees to meet and report bills. Summer recess begins upon adjournment, provided budget bill has been passed.

July 3—Independence Day observed.



## COMMUNITY COLLEGE UPDATE

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*PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS*

### 2026-27 May Revision Dartboard Now Available



**BY SSC TEAM**

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posted June 8, 2026

With the release of the 2026-27 May Revision, the School Services of California Inc. Financial Projection Dartboard (Dartboard) has been updated to incorporate the latest budget and financial planning factors to assist in developing local agency budgets. Included in the Dartboard are the Governor's proposed factors for the current and out-year statutory cost-of-living adjustment (COLA), as well as the funded COLA for the Student Centered Funding Formula provided by the Department of Finance.

This widely used planning tool provides the foundation for budget assumptions related to other revenues and expenditures, including Lottery and Mandate Block Grant rates, as well as California's Consumer Price Index for the current and future years. With potential annual changes to the minimum wage due to inflation, we are also including this factor on the Dartboard. As a reminder, any rate changes to the minimum wage go into effect on January 1 of the respective year.

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

## SSC Community College Financial Projection Dartboard 2026-27 May Revision

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2026-27 May Revision. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Student Centered Funding Formula (SCFF) rate factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

<b>SCFF PLANNING FACTORS</b>					
Factor	2025-26	2026-27	2027-28	2028-29	2029-30
Department of Finance Statutory COLA	2.30%	2.87% <sup>1</sup>	3.30%	3.09%	3.11%
Additional SCFF Investment <sup>2</sup>	-	\$146,441,000	ongoing	ongoing	ongoing
Growth Funding	2.35%	1.50%*	TBD	TBD	TBD

<b>SCFF RATE FACTORS FOR 2025-26 AND 2026-27</b>		
	2025-26	2026-27
Base Credit	\$5,416	\$5,650
Supplemental Point Value	\$1,281	\$1,336
Student Success Main Point Value	\$755	\$788
Student Success Equity Point Value	\$190	\$199
Incarcerated Credit, Special Admit Credit, CDCP**	\$7,595	\$7,923
Noncredit	\$4,567	\$4,764

<b>OTHER PLANNING FACTORS</b>					
Factors	2025-26	2026-27	2027-28	2028-29	2029-30
California CPI	3.25%	3.76%	3.18%	2.76%	2.50%
California Lottery	Unrestricted per FTES***	\$190.00	\$190.00	\$190.00	\$190.00
	Restricted per FTES	\$82.00	\$82.00	\$82.00	\$82.00
Mandate Block Grant	\$36.46	\$37.51	\$38.75	\$39.95	\$41.19
Interest Rate for Ten-Year Treasuries	4.30%	4.60%	4.30%	4.30%	4.20%
CalSTRS Employer Rate <sup>3</sup>	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>3</sup>	26.81%	26.40%	26.80%	25.90%	25.10%
Unemployment Insurance Rate <sup>4</sup>	0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>5</sup>	\$16.90	\$17.40	\$18.00	\$18.50	\$19.00

\*\$55.3 million for growth of 1.0% starting in 2025-26 and \$33.9 million for 0.5% growth starting in 2026-27

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

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

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

<sup>2</sup>Investment is separate and distinct from the statutory COLA and codified in proposed Education Code Section 84750.8. This increase is intended to offset rising costs as well as reimburse costs for proposed paid pregnancy disability leave.

<sup>3</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards. CalPERS and CalSTRS 2026-27 employer rates are final.

<sup>4</sup>Unemployment rates for 2025-26 and 2026-27 are final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

<sup>5</sup>Minimum wage increases are effective January 1 of the respective year.

## COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### California Primary Election Update



BY KYLE HYLAND

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posted June 8, 2026

As counties continue counting ballots from California's June 2 primary election, the contours of November's ballot are beginning to emerge. While several contests remain unsettled, the races for Governor and the Legislature will be among the most consequential for California community college districts (CCDs).

#### Governor's Race

The Associated Press (AP) has projected that former California Attorney General and former U.S. Secretary of Health and Human Services Xavier Becerra will advance to the November general election. Becerra emerged as the leading candidate in the crowded field and will appear on the ballot under California's top two primary system.

The contest for the second position on the general election ballot remains unresolved. Republican Steve Hilton has maintained a narrow lead over Democrat Tom Steyer, although the margin remains close enough that the AP has not projected a winner.

According to the California Secretary of State's [Unprocessed Ballots Status Report](#), counties estimate that nearly 2.5 million ballots remain unprocessed statewide. With such a large number of ballots still outstanding, the race for second place remains fluid and could continue to shift as counties process vote-by-mail, provisional, and conditional voter registration ballots.

California law allows counties up to 30 days following the election to complete the official canvass. Counties must certify results by July 3, 2026, and the Secretary of State must certify the statewide election by July 10, 2026.

#### Legislative Races

In addition to statewide offices, voters are shaping the composition of the Legislature that will craft California's higher education, workforce, and budget policies for the next two years. All 80 Assembly seats and 20 Senate seats are on the ballot this year. While partisan control is unlikely to change significantly, numerous open-seat and competitive races will bring new lawmakers to Sacramento. These legislators will play a critical role in determining state investments in higher education, workforce development, financial aid, student housing, and economic mobility initiatives.

#### Why It Matters for CCDs

The Governor and Legislature elected in November will play a significant role in shaping the future of California community college districts through decisions on funding, workforce development, affordability, and student success initiatives. As policymakers continue to address enrollment trends, economic demands, and workforce needs, election outcomes will influence higher education priorities, budget investments, and policies affecting CCDs, students, and California's future workforce.

School Services of California Inc. will continue monitoring election results and provide updates on their implications for CCDs as the general election field becomes finalized.



## COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### Proposition 30/55 Extension Qualifies for November Ballot



**BY DAVE HECKLER**

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posted June 12, 2026

The proposal to permanently extend the income tax on high income earners to fund TK-14 education, originally enacted through Proposition 30 in 2012 and later extended by Proposition 55 in 2016, has been deemed eligible for the November general election ballot.

Proponents for the Proposition 30/55 permanent extension submitted more than 1.6 million signatures from registered voters throughout California. Through a random-sample verification process, county registrars validated nearly 1.2 million signatures, far exceeding the minimum 874,461 signatures required to qualify a constitutional amendment for the general election ballot.

This measure will not be alone on the ballot. Already, ten other measures have qualified or are deemed eligible for the ballot, with eight other initiatives still pending signature validation.

Among the measures still pending is the one-time billionaires' tax, which would place a one-time 5% on all assets above \$1 billion to support state-funded health care measures that were largely impacted by recent federal cuts. That measure is likely to be deemed eligible as well and is currently undergoing signature verification.

The deadline for the measures to be deemed eligible is June 25, 2026. A proposition number will be assigned at the end of the month, once all of the eligible measures are determined.



# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Legislature Reaches Agreement on State Budget



**BY KYLE HYLAND**

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posted June 15, 2026

Last Thursday, June 11, 2026, leaders of the California State Senate and Assembly [announced](#) that they have reached a deal on a State Budget plan. The deal contained in [Assembly Bill \(AB\) 109](#) represents a two-party agreement only and is necessary in order for the Legislature to meet its constitutional deadline of June 15 to pass a budget plan. A three-party agreement between the Senate, Assembly, and Governor Gavin Newsom is expected before the new fiscal year starts on July 1, 2026.

The table below summarizes the significant proposals of the Governor's 2026-27 State Budget proposal versus the Legislature's version.

Proposal	Governor's Proposal	Legislative Version
Non-Local Educational Agency (LEA) Preschool Shift	No proposal	Shifts non-LEA state preschool into Proposition 98 and rebench the minimum guarantee to account for these additional costs
Transitional Kindergarten (TK) Rebench	No proposal	Beginning in 2026-27, restores \$241 million ongoing to the California Community Colleges (CCC) by restoring TK costs within the TK-12/CCC funding split
2025-26 Proposition 98 Minimum Guarantee (Settle-up Proposal)	Appropriates \$3.9 billion less than the calculated level	Governor's proposal, plus a "reliable schedule to pay districts"
Public School System Stabilization Account (At End of 2026-27)	\$10.3 billion	\$9.5 billion

Deferrals	Retires the deferrals included in the 2025-26 Budget Act	Governor's proposal
Statutory Cost-of-Living Adjustment (COLA)	2.87%	Governor's proposal
Additional Student Centered Funding Formula (SCFF) Investment	1.44%	Governor's proposal
Paid Pregnancy Disability Leave	Mandated with payment via additional SCFF investment	Governor's proposal
Enrollment Funding	Additional 1.0% enrollment growth in 2025-26 and 0.5% in 2026-27	Additional 1.0% enrollment growth in 2025-26 and 2.5% in 2026-27
Enrollment Growth Statutory Changes	N/A	Three-year average
Calbright College	An increase of \$38.1 million	Governor's proposal
Common Cloud Data System	\$41 million, \$5 million of which is ongoing	Governor's proposal
Facilities	\$739.9 million one-time Proposition 2 bond funds to support 10 new and 29 continuing facilities projects	Governor's proposal
Deferred Maintenance	\$120.7 million one-time	Governor's proposal
Credit for Prior Learning	\$37 million, of which \$2 million is ongoing	Governor's proposal
Healthy School Foods Pathway Program	\$14.3 million	Governor's proposal
Categorical Program COLA	\$30.6 million to apply 2.87% COLA for select categorical programs	Governor's proposal
Apprenticeship Related and Supplemental Instruction Costs Backfill	\$13.4 million	Governor's proposal
Adult Learner Demonstration Project	\$9.7 million one-time	Governor's proposal
Student Support Block Grant	\$100.6 million one-time	\$274.9 million one-time
LGBTQ Resource Centers	No proposal	\$30 million one-time

Future of Creative Industries Pilot Project	No proposal	\$15 million one-time
California Indian Nations College	No proposal	\$14.2 million ongoing
Dreamer Resource Centers	No proposal	\$101.6 million one-time and \$15 million ongoing
Student Equity and Achievement Program	No proposal	\$30.1 million to provide a 5.74% COLA
Financial Aid Administration Offices	No proposal	\$10 million ongoing

Sources: AB 109 and budget committee summary documents, June 11

The items summarized above are not an exhaustive list of the community college provisions included in the Legislature's budget, but rather a snapshot of the most significant proposals affecting community college districts.

The Legislature is expected to consider and approve AB 109 today, June 15, 2026, following the required 72-hour in-print period. Passage of the bill would allow the Legislature to meet its constitutional obligation to approve a State Budget by June 15.

Once the Legislature approves the main budget bill and it is presented to Governor Newsom, the Governor will have 12 days to sign, veto, or line item veto the bill. This 12-day period is expected to be the key window during which the Legislature and the Administration negotiate the State Budget package. Once the parties reach an agreement, it will likely be reflected in a separate measure known as the "budget bill junior," which amends the June 15 budget to reflect the final negotiated package.



# COMMUNITY COLLEGE UPDATE

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PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Legislature Approves 2026-27 Budget Bill



BY **KYLE HYLAND**

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posted June 16, 2026

Yesterday, June 15, 2026, the Assembly and Senate approved Assembly Bill (AB) 109 (Gabriel, D-Encino), the legislative version of the 2026-27 State Budget (see the June 2026 *Community College Update* article, "[Legislature Reaches Agreement on State Budget](#)").

The bill was sent to Governor Gavin Newsom last night at 11 p.m., officially beginning the 12-day period during which the Governor may sign or veto the measure. This period is generally viewed as the timeframe during which Governor Newsom and legislative leadership negotiate to reach an agreement on the final State Budget package.

While AB 109 advances the Legislature's proposal, it does not yet reflect an agreement with Governor Newsom. Recent history suggests that the Legislature and Governor will reach a three-party agreement in the coming days to finalize the 2026-27 spending plan. At that time, the Legislature is likely to approve another budget bill that will revise AB 109 to reflect the final agreement, along with approximately a dozen trailer bills containing the implementing details of the State Budget package. Once signed by Governor Newsom, those bills will comprise the 2026-27 Enacted State Budget.

We will report the details of the final 2026-27 State Budget once agreed upon through subsequent *Community College Update* articles.



# COMMUNITY COLLEGE UPDATE

*PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS*

## Top Legislative Issues—June 18, 2026

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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Thursday, July 2, 2026, is the deadline for second house policy committees to approve legislation and send bills to the Appropriations Committee or straight to the house floor.

The Legislature will also begin its monthlong summer recess upon adjournment of session on July 2, provided that the 2026-27 State Budget bill has been signed by Governor Gavin Newsom, and will not return to Sacramento until Monday, August 3, 2026.

When the Legislature returns from its summer recess, legislators will have two weeks to move bills through the Appropriations Committees and a little over four weeks to complete floor votes. The last day for the Legislature to pass bills to Governor Newsom is by midnight on Monday, August 31, 2026.

Since the Legislature will officially be on break when our next “Top Legislative Issues” installment is scheduled to be released, we will be taking a holiday from our “Top Legislative Issues” series. Our next issue will be posted on Friday, August 7, 2026, one week before bills need to be approved by the Appropriations Committees.

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

- [College and Career](#)
- [Employees](#)
- [Governance and District Operations](#)
- [Instruction](#)
- [2026 Legislative Calendar](#)

## College and Career

**Assembly Bill (AB) 805 (Fong, D-Alhambra)—Career Apprenticeship Bridge Program.** As amended on June 9, 2026, this bill would establish the Career Apprenticeship Bridge Program to be administered by the Division of Apprenticeship Standards within the Department of Industrial Relations for specific purposes, including to coordinate and establish apprenticeships for high school students and to identify resources to support youth apprenticeships. The bill would require the division to work with the California Department of Education and the California Community Colleges Chancellor’s Office to develop parameters and guidelines for the program.

AB 805 was approved 5-0 by the Senate Committee on Labor, Public Employment, and Retirement Committee on Wednesday, June 17, 2026, and is now going to the Senate Appropriations Committee.

## Employees

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

This two-year bill was revived by Assemblymember Cecilia Aguiar-Curry and was approved 5-0 by the Senate Education Committee on June 17, 2026. The Senate Education Committee analysis notes that the policy in this bill is largely aligned with the 14-week paid pregnancy disability leave that the Governor included in his May Revision and that the Legislature included in their version of the 2026-27 State Budget. The committee staff notes that budget trailer bill legislation may ultimately establish a statewide framework for paid pregnancy disability leave before this bill completes the legislative process.

The bill must also clear the Senate Labor, Public Employment, and Retirement Committee before going to the Senate Appropriations Committee for review.

**AB 1171 (Patel, D-San Diego)—Part-Time Community College Faculty Health Insurance Program.** Existing law helps community college districts provide health insurance to part-time faculty by covering up to half of premium costs and distributing any remaining program funds to eligible districts. Unused funds currently revert to the General Fund. As amended on June 1, 2026, this bill would instead place unused funds into a new Part-Time Community College Faculty Health Insurance Program Fund, with funds continuously available for future program payments. The bill also expresses the Legislature’s intent that all community college districts begin negotiating by January 1, 2030, to offer health insurance benefits to part-time faculty and their eligible dependents.

AB 1171 was approved 7-0 by the Senate Education Committee last Wednesday, June 10, 2026, and will be heard by the Senate Appropriations Committee next Monday, June 22, 2026.

**Senate Bill (SB) 947 (McNerney, D-Pleasanton)—Employment: Automated Decision Systems.** As amended on June 16, 2026, this bill would establish new requirements governing employers’ use of automated decision systems (ADS) in workplace discipline, termination, and worker deactivation decisions. The bill prohibits

employers from relying primarily on automated systems to make certain adverse employment decisions, requires employers to provide written notice when an ADS played a significant role in such decisions, and grants workers the right to access data used by the system in making those determinations. SB 947 also prohibits retaliation against workers who exercise their rights under the bill and authorizes enforcement by the Labor Commissioner, public prosecutors, and private litigants.

SB 947 was approved 5-1 in the Senate Labor Employment Committee last Wednesday, June 10, 2026, and will be heard by the Senate Privacy and Consumer Protection Committee next Tuesday, June 23, 2026.

## Governance and District Operations

**AB 1809 (Fong)—Public Contracts: School and Community College Districts.** As amended on June 1, 2026, this bill would extend until January 1, 2037, the authority for TK-14 districts to use job order contracting (JOC) for public works projects. The bill also modifies JOC requirements by eliminating certain project planning and cost-comparison requirements, prohibiting use of JOC when a district determines it would increase project costs without sufficient documented justification, clarifying contract duration limits, and making related conforming changes.

AB 1809 was approved 6-1 in the Senate Education Committee last Wednesday, June 10, 2026, and will be heard by the Senate Appropriations Committee next Monday, June 22, 2026.

## Instruction

**AB 2206 (Fong)—Teacher Credentialing: Community College Baccalaureate Degrees: Designated Subjects Career Technical Education Teaching Credential.** As amended on June 8, 2026, this bill would establish the California Community College Designated Subjects Career Technical Education Credential Pilot Program, authorizing eligible California Community Colleges that offer bachelor's degree programs to develop Commission on Teacher Credentialing (CTC)-approved educator preparation programs and recommend candidates for designated subjects career technical education teaching credentials from January 1, 2027, through January 1, 2033. The bill would require the CTC to evaluate the pilot program and report its findings to the Legislature and Governor by January 1, 2032.

AB 2206 was approved 7-0 by the Senate Education Committee on Wednesday, June 17, 2026, and is now going to the Senate Appropriations Committee.

## 2026 Legislative Calendar—Upcoming Holidays and Deadlines

June 25—Last day for a legislative measure to qualify for the November 3 general election ballot.

July 2—Last day for policy committees to meet and report bills. Summer Recess begins upon adjournment, provided the budget bill has been passed.

July 3—Independence Day observed.



# COMMUNITY COLLEGE UPDATE

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*PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS*

## Billionaire Tax Headed to the Ballot



**BY DAVE HECKLER**

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posted June 18, 2026

On Wednesday, June 17, 2026, the Secretary of State [announced](#) that the California Billionaire's Tax initiative has qualified for the November general election ballot.

The initiative would place a one-time 5% tax on accumulated wealth and assets for any Californian whose net worth is greater than \$1 billion. Ninety percent of the funding generated by this proposal would be dedicated to state health care programs, many of which have been subject to cuts in state or federal funding. The remaining 10% would be earmarked for TK-14 education and for food-assistance programs.

The proposal joins an already-crowded ballot that also includes the effort to permanently extend the Proposition 30/55 income tax on high earners to support TK-14 education.

Ballot proposition numbers will be assigned once the June 25, 2026, deadline for measures to qualify has passed.



# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## As the General Election Begins, Will Education Move to the Forefront?



**BY KYLE HYLAND**

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posted June 22, 2026

With California's gubernatorial field now set, community college districts (CCDs) may be wondering what the election could mean for the California Community Colleges (CCC) system and postsecondary education. One notable feature of the primary campaign, however, was how little attention candidates paid to education.

Former California Attorney General and U.S. Secretary of Health and Human Services Xavier Becerra and Republican political commentator Steve Hilton were the top two finishers in the June 2 primary election and will compete to succeed term-limited Governor Gavin Newsom in November's general election. Yet, despite California being home to the nation's largest system of higher education, education rarely emerged as a central campaign issue.

Instead, candidates focused primarily on housing affordability, homelessness, public safety, healthcare, energy costs, and California's relationship with the federal government.

The limited attention paid to education stands in contrast to the challenges facing the CCC system. The next Governor will take office as CCDs continue to navigate fiscal pressures, enrollment recovery efforts, workforce development demands, affordability concerns, and increasing student support needs.

### Key CCC Issues to Watch

As the campaign moves into the general election, CCC interest holders may be looking for greater clarity regarding how candidates would approach:

- Proposition 98 funding and overall education budget priorities
- Student affordability and financial aid programs
- Enrollment recovery, dual enrollment, and student access initiatives

- Workforce development, including expansion of CCC baccalaureate degree programs
- Transfer pathways and coordination between the CCC, the California State University, and the University of California
- Student basic needs, including housing, food security, and mental health services
- Adult education, reskilling, and lifelong learning opportunities
- Higher education governance, accountability, and performance outcomes

The next Governor will help shape these issues through the annual State Budget process, appointments to the CCC Board of Governors, and the signing and vetoing of legislation affecting California's community colleges and higher education systems.

### **Looking Ahead**

Whether education becomes a more prominent issue during the general election remains to be seen. For CCDs, the coming months may provide a clearer picture of how the candidates would address the opportunities and challenges facing the CCC system.

## COMMUNITY COLLEGE UPDATE

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PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### Ask SSC . . . Can the Billionaires' Tax Proposal Be Pulled from the November Ballot?



BY DAVE HECKLER

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posted June 23, 2026

**Q:** Last week, it was reported that the Billionaires' Tax was going to appear on the November general election ballot. If the proponents of the measure wanted, could they withdraw the measure?

**A:** As of June 17, 2026, the Billionaires' Tax has reached the minimum signature threshold deemed necessary to be eligible for the November ballot (see the June 2026 *Community College Update* article "[Billionaire Tax Headed to the Ballot](#)"). Technically, eligible measures become qualified as of 131 days before a general election. This means that for all intents and purposes, the measure has "qualified" and will appear on the ballot unless the proponents of the measure withdraw the measure in writing before Thursday, June 25, when all eligible measures officially become qualified and cannot be removed from the ballot.

Rumors are circulating that there is some effort to get the proponents to withdraw their Billionaires' Tax proposal. The proposal faces significant opposition from Governor Gavin Newsom and other politically powerful organizations, including labor unions and health-affiliated groups. There is also some concern that the proposal's inclusion on what will be a very crowded and complicated ballot will complicate the effort to extend Proposition 30/55.



# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Revenue Strength Continues Despite Economic Headwinds



BY [WENDI MCCASKILL, EDD](#)

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posted June 23, 2026

In its June 2026 *Finance Bulletin*, the Department of Finance reports that General Fund revenues for May exceeded the Governor's May Revision projections, as do fiscal year-to-date (YTD) revenues. May receipts were higher than projections by \$813 million (5.6%), and YTD revenues exceeded expectations by \$162 million (0.1%).

### Revenue Trends

Revenue performance in May was strong across the major tax categories. Personal income tax receipts exceeded projections for the month by \$970 million (13.1%), with the overage due entirely to above forecast withholdings. This was partially offset by lower non-withholding payments and higher refunds. On a YTD basis, personal income tax collections exceeded projections slightly by close to \$274 million (0.2%).

Corporation tax receipts underperformed expectations for the month but exceeded YTD expectations. May revenues fell \$21 million (1.6%) below projections. YTD, corporation tax collections are \$24 million (0.1%) higher than expected.

Sales and use tax receipts came in well above projections for May by \$279 million (6.5%) and are slightly above projections for the fiscal year, exceeding expectations by \$279 million (0.9%).

### "Big Three" Taxes In millions

	May 2026			2025-26 YTD		
	Forecast	June <i>Finance Bulletin</i>	Difference	Forecast	June <i>Finance Bulletin</i>	Difference
Personal Income Tax	\$7,423	\$8,392	\$970 <sup>2</sup>	\$134,940	\$135,214	\$274
Corporation Tax	\$1,301	\$1,280	-\$21	\$34,091	\$34,115	\$24

Sales and Use Tax	\$4,299	\$4,579	\$279	\$31,992	\$32,271	\$279
<b>Total</b>	<b>\$13,023</b>	<b>\$14,251</b>	<b>\$1,228<sup>1</sup></b>	<b>\$201,023</b>	<b>\$201,600</b>	<b>\$577<sup>1</sup></b>

<sup>1</sup>Total revenues are limited to the “Big Three” taxes and do not include all state revenues reported in the *Finance Bulletin*

<sup>2</sup>There may be slight discrepancies in totals due to rounding

## Economic Conditions

Recent national indicators point to continued economic expansion at a moderating pace. Following a notable fourth-quarter deceleration to 0.5% in late 2025, U.S. real gross domestic product growth in the first quarter of 2026 was revised down from 2.0% to 1.6% at an annualized rate. This downward revision was attributed to changes in the stock of goods that businesses hold for sale or for production and in personal consumption expenditures.

Inflation showed continued upward pressure in May. Headline inflation increased to 4.2% year-over-year, driven in part by a rise in gasoline prices, with gasoline inflation accelerating to 40.5% year-over-year. Core inflation edged up slightly to 2.9%.

Labor market conditions remained relatively stable nationally, while California continued to experience declines in employment and labor force size. In May 2026, the U.S. unemployment rate held steady at 4.3% for the third month in a row, while California’s unemployment rate remained at 5.3% for the third consecutive month as well. California’s labor force contracted, decreasing by 52,800 persons. The number of employed Californians dropped by 44,100 persons. The state added a net 3,100 jobs in May, although gains were uneven across sectors. These trends indicate a labor market that remains stable overall but continues to lag national conditions and exhibits variability across industries.

The housing market in California shows price growth and mixed sales activity. The median sale price of existing family homes increased 2.9% month over month and 0.4% year over year, while sales volume rose 3.9% from March to April and 4.1% year over year.

## Outlook

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

We will continue to track these economic changes and their impact on California and share further analysis as additional details emerge.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2026/27 Adopted Budget Assumptions  
June 16, 2026**

I. State Revenue

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

B. FTES Workload Measure Assumptions:

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

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

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

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

2026/27 Potential Growth at 1.50% 33,645 FTES

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

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

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

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

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

H. Mandated Programs Block Grant estimated at a total budget of \$1,052,295 (\$36.46 x 28,861.63 Funded FTES @ P2). **Estimate increase of 2.87% COLA added.**

II. Other Revenue

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

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

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

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

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

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

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2026/27 Adopted Budget Assumptions  
June 16, 2026**

III. Appropriations and Expenditures

- A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.
- B. Salary Schedule Adjustments - estimated 3.2% for unrestricted general fund = \$6.7 million.  
The colleges will need to budget for bargained increased costs in Salaries and Benefits for part-time employees. The estimated cost of a 1% salary increase is \$2.6 million for all funds. The estimated cost of a 1% salary increase is \$2.1 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$2.37 million including benefits for FD 11 (FARSCCD approximate cost \$666,340, CSEA approximate cost \$1,153,518, Management/Other approximate cost \$554,912) For all funds, it is estimated to = \$3.34 million (FARSCCD = \$771,360, CSEA = \$1,796,029, Management/Others = \$769,961) In addition, the colleges would need to budget for step/column increases for P/T faculty.
- D. Health and Welfare benefit premium cost increase as of 1/1/2026 is estimated at 11.0% for an additional cost of approximately \$1,051,973 for active employees. For retirees estimated to be \$464,504. PT Health continue budget of \$1M. State Unemployment Insurance (.05%). Workers' Compensation Insurance (from 1.75% to 2.20%) CalSTRS employer contribution rate will stay the same in 2026/27 at 19.10% for no increase.  
(Note: The cost of each 1% increase in the STRS rate is approximately \$760,000.)  
CalPERS employer contribution rate will decrease in 2026/27 from 26.81% to 26.40% for a decrease of \$215,233.  
(Note: The cost of each 1% increase in the PERS rate is approximately \$464,000.)
- E. The full-time faculty obligation (FON) for Fall 2026 is estimated to be 358. The Fall 2025 report indicated the District was 32.6 faculty over its FON and will meet its Fall 2025 obligation without the need to hire additional faculty. The current cost for a new position is budgeted at Class VI, Step 11 at approximately \$197,863. Penalties for not meeting the obligation amount to approximately \$92,322 per FTE not filled. Each faculty hired over the FON adds cost of (\$197,863 - \$74,531) = \$123,332 if deduct hourly cost. A minimum of 10 faculty need to be hired to meet FON for Fall 2026. (SAC - hiring 11 credit/1 non-fon/1 categorical/SCC - 0 new faculty)
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/26 for hourly faculty is \$112.81 x 18 hrs/LHE= \$2.031 (FY 2026/27) (Total cost of salary and benefits of part-time faculty to teach 30 LHE = \$74,531)
- G. Retiree Health Benefit Fund (OPEB/GASB 75 Obligation) - The calculated Employer Contribution Target is estimated to be less than our current pay as you go therefore the district employer payroll contribution remains at 0% of total salaries.
- H. Capital Projects - The District will continue to budget \$1.5 million for capital outlay needs as a transfer from General Fund to Capital Outlay Fund (no change). Removal of transfer \$2.2 million from General Fund to Debt Service Fund to repay Certificates of Participation (COP) until COPs are issued.
- I. Utilities cost increases of 15%, estimated at \$115,000.
- J. Information Technology licensing contract escalation cost estimated at \$252,000.
- K. Property and Liability Insurance & AB218 assessment transfer estimated at \$4,700,000. **Increase of \$800,000.**
- L. Other additional DSO/Institutional Cost expenses:
 

	Ongoing Cost	One-time Cost
HR - budget TB test reimbursement	\$ 8,000	
ITS - centralized funding for software requests	\$ 406,077	
<b>ITS - BlackBeltHelp - 24/7 technical support for students</b>	<b>\$ 127,000</b>	
Board special counsel	\$ 100,000	
CEFA MOU re: participatory governance	\$ 10,000	
Out-of-State payroll processing	\$ -	
- M. Tenth & final contribution of Santiago Canyon College ADA Settlement expenses of \$2 million from available one-time funds.
- N. SRP 2 Expense Reduction (SRP completely paid).

<b>Rancho Santiago Community College District</b> <b>Unrestricted General Fund Summary</b> <b>2026/27 Adopted Budget Assumptions</b> <b>June 16, 2026</b>
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	<b>* <u>New Revenues</u></b>	<b>Ongoing Only</b>	<b>One-Time</b>
<b>A</b>	Student Centered Funding Formula		
<b>B</b>	Projected COLA of 4.31%	\$11,303,614	
<b>B</b>	Projected Growth of 1.5%	\$4,030,910	
<b>D</b>	Unrestricted Lottery	\$438,596	
<b>H</b>	Mandates Block Grant	\$30,201	
<b>I</b>	Non-Resident Tuition	\$300,000	
<b>J</b>	Interest Earnings	\$0	
<b>L</b>	Apprenticeship - SCC	\$155,214	
<b>EGK</b>	Misc Income	\$426,899	
<b>N</b>	Full-time Faculty Allocation	\$0	
	<b>Total</b>	<b>\$16,685,434</b>	
	 <b><u>New Expenditures</u></b>		
<b>B</b>	Salary Schedule Increases/Collective Bargaining	\$6,716,183	
<b>C</b>	Step/Column	\$2,374,770	
<b>D</b>	Health and Welfare/Benefits Est. Increase 11.0% - Active	\$1,051,973	
<b>D</b>	Health and Welfare/Benefits - Retirees	\$464,504	
<b>D</b>	Health and Welfare - Part-time Faculty (placeholder)	\$0	
<b>D</b>	CalSTRS Changes	\$0	
<b>D</b>	CalPERS Changes	(\$215,233)	
<b>D</b>	Workers' Compensation Insurance (WCI)	\$767,657	
<b>E</b>	Full Time Faculty Obligation Hires	\$2,176,493	
<b>E</b>	Non-Credit Faculty (Non FON)	\$197,863	
<b>E/F</b>	Hourly Faculty Budgets (Match Budget to Actual Expense)	\$0	
<b>G</b>	Cost of Retiree Health Benefit (OPEB Cost)	\$0	
<b>H</b>	Capital Outlay/Scheduled Maintenance	\$0	
<b>H</b>	Certificates of Participation	(\$2,200,000)	
<b>I</b>	Utilities Increase	\$115,000	
<b>J</b>	ITS Licensing/Contract Escalation Cost	\$252,000	
<b>K</b>	Property, Liability and All Risks Insurance	\$800,000	
<b>II.L</b>	Apprenticeship - SCC	\$155,214	
<b>L</b>	Other Additional DSO/Institutional Costs	\$524,077	
<b>M</b>	SCC ADA Settlement Costs-final payment	\$0	\$2,000,000
<b>N</b>	SRP 2 Expense Reduction (SRP completely paid).	(\$765,064)	
	<b>Total</b>	<b>\$12,415,436</b>	<b>\$2,000,000</b>
	2026/27 Budget Year Unallocated (Deficit)	\$4,269,997	
	2025/26 Structural Unallocated (Deficit)	\$3,286,511	
**	SCC est. ongoing budget reductions	\$1,100,000	
	Vacancies / Reorgs / Other Adjustments	\$488,279	
	Total Est. Unallocated (Deficit)	\$9,144,787	

\* Reference to budget assumption number

\*\* Subject to SCC participatory governance process

Note AB 65 - colleges will need to budget for additional cost related to this mandate

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

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**AR 7400 Travel**

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

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

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

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

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

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

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

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

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

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

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

# Rancho Santiago Community College District ADMINISTRATIVE REGULATION

## Chapter 7 Human Resources

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### AR 7400 Travel

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 Employees may request a travel cash advance for estimated expenses related to approved travel. Cash advances will be issued upon request for up to 75% of the total approved estimated travel expenses. The advance is intended to offset out-of-pocket costs and not require the employee to incur all expenses personally prior to travel.  
 Upon completion of travel, employees must submit required receipts and documentation in accordance with established travel reimbursement procedures. Any remaining eligible expenses will be reimbursed, and any unused portion of the cash advance must be returned within 15 business days.
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**OR**  
Prior to travel, cash advances to the employee may also be requested up to 75% of total approved estimated expenses. Other costs that will be incurred during travel will be reimbursed upon return.
  - c. Travel advances will not be authorized for any employee whose expenses will be reimbursed by outside funding or for any employee who has not reconciled prior travel advances with the district.
  - d. Air travel and lodging expenses are typically arranged on the Internet and charged to the employee's credit card. As an alternative employees may book through the District's authorized travel agency (For more information, see the FAQs on the Accounts Payable website). Booking through the travel agency will increase the total amount by at least \$35 per transaction, the travel agency service fee.
  - e. Gratuities on ground transportation fares including Uber, Lyft or other rideshare transportation may not exceed 20% of the fare total (base fare + mandatory/regulatory fees).
  - f. The district shall not contract with a travel agency owned or partially owned by an employee or a relative of an employee of the district. Further, the district shall not contract with an employee of a travel agency who is also an employee or a relative of an employee of the district.
  - g. Prepayments or advances for conferences paid with grant or categorical funds is not allowable when the payment and conference dates cross fiscal years without documentation of the specific authorization by the grant.
  - h. If using the District's authorized travel agency to book air travel, please submit a purchase requisition in Colleague for the air travel and submit a scanned **copy** of your approved Conference Request Claim form to the District's Purchasing Services Department via email to purchasing@rsccd.edu.
  - i. For all other travel/cash advances, a purchase requisition is not needed. Please submit one (1) **copy** of your approved Conference Request Claim Form to the District's Accounts Payable Department via interoffice mail **or email**. Include a copy of the conference agenda. Also include the invoice if requesting a travel advance payable directly to a third party vendor. If requesting a cash advance, include all travel confirmations/documentation that equals the total of approved

- estimated travel expenses.
- j. Travel advances must be submitted 15 business days in advance to allow time for processing.
4. In accordance with IRS Publication 463, meal allowances are applicable only when travel requires absence from home or the district overnight during a usual and customary meal period. Meal allowances will not be provided for conferences or meetings where no overnight stay occurs.

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

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

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

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

**Revised:** February 16, 2016  
**Revised:** October 3, 2016

**References Updated:** November 7, 2016  
**Revised:** July 10, 2017  
**Revised:** April 1, 2019  
**Revised:** March 23, 2020  
**Revised:** November 1, 2021  
**Revised:** XXX

Vacant Funded Positions for FY 2025-26- Projected Annual Salary and Benefits Savings  
As of June 24, 2026

Fund	Management/ Academic/ Confidential	EMPLOYEE ID#	Title	Site	Effective Date	Annual Salary	Notes	Vacant Account	2025-26 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Management/Confidential	2705445	Senior Human Resource Analyst	District	01/17/2025	-	CL25-01154 Hired Taraborrelli, Anthony Eff:8/1/25	11-0000-673000-53110-2120	-	
11	Management/Confidential	1030325	Senior Human Resource Analyst	District	08/01/2025	-	CL25-01233 Hired Mendez-Sanchez, Daisy#1883100 Eff:8/18/2025	11-0000-673000-53110-2120	-	
11	Management/Confidential	1028144	Assistant to the Vice Chancellor, Human Resources	District	05/15/2026	24,596	OOC Guadarrama, Aida#1264403 Eff:1/21/26-6/30/26	11-0000-660000-53110-2120	34,279	
11	Management/Confidential	2712975	Chief Communication Officer	District	02/06/2026	82,420	CL25-01343	11-0000-671000-52200-2110	119,945	
11	Management/Confidential	2657415	Director Facility Planning,Construction & Support Services	District	01/30/2026	74,038		11-0000-710000-54132-2110	102,478	747,344
11	Management/Confidential	1871524	Assistant Vice Chancellor, Fiscal Services	District	11/02/2026	-	Hired CL25-01354 Day, Emily#2996081 Eff:7/1/26	11-0000-672000-54211-2110	-	
11	Management/Confidential	Reorg#1471	Principal Analyst Human Resources (Reorg#1471)	District	07/01/2025	131,106		11-0000-673000-53110-2110	207,949	
11	Management/Confidential	1029586	Assistant to Vice Chancellor,Business Services	District	11/20/2025	-	Hired CL25-01224 Barbara Yniquez Eff:12/1/25	11-0000-660000-54111-2120	-	
11	Management/Confidential	2579077	Chief District Safety and Security	District	08/01/2025	181,964	Both Michael Jensen 1167609 & Francisco Prado#1327363 will share interim Chief position50% until 12/31/25	11-0000-677000-54161-2110-50% 11-0000-695000-54161-2110-50%	282,694	
11	Management/Confidential	1029988	Associate Dea, Financial Aid	SAC	08/17/2025	-	AC25-01174 Associate Dean #2909581 - Valencia, Lorena Eff. 8/18/25	11-0000-646000-19405-1210	-	
11	Management/Confidential	1277463	Director Criminal Justice, Instruction	SAC	07/07/2025	-	Hired AC25-01265 Plain, Vincent E (2963235) Eff:1/20/2026	11-0000-601000-15712-1210	-	
11	Management/Confidential	1029672	Vice President, Administrative Service	SAC	06/30/2026	-		11-0000-679000-17100-2120	-	
25%-fd 11 75%-fd 12	Management/Confidential	Martinez, Daniel	Assoc Dean, College Research	SAC	06/30/2026	-		11-0000-679000-11600-1210-25% 12-2412-649000-11600-1210-25% 2549-649000-11600-1210-50%	-	-
11	Management/Confidential	2963235	Director, Criminal Justice Academies	SAC	06/05/2026	-		11-0000-601000-15712-1210	-	315,592
50%-fd 11 50%-fd 12	Management/Confidential	Registrar	Registrar	SAC	02/03/2025	-	Hired CL25-01115 Traslavina, Pilar#1062034 Eff:8/1/2025. Interim Traslavina Pilar 8/21/23-7/31/25 (SRP retiree Nguyen, Phuong#1030065) Interim Valerius, Matthew#2679434	11-0000-620000-18100-2110-50% 12-1102-620000-18100-2110-50%	-	-
11	Management/Confidential	Sergueeva, Larisa	Dean, Human Services & Technology	SAC	01/20/2025	234,083	7/1/25-6/30/26	11-0000-601000-15705-1210	315,592	
11	Management/Confidential	Steckler, Mary	Associate Dean, Health Science and Nursing	SAC	06/30/2026	-	Hired AC25-01336 Jung, Deanna#1053784 Eff:6/22/2026	11-0000-601000-16100-1210	-	
11	Management/Confidential	Trone, Jinhee	Instructor, Accounting	SAC	06/07/2026	-		11-0000-050200-15115-1110	-	
11	Management/Confidential	Winchell, Tmothy	Associate Dean, Criminal Justice	SAC	03/06/2025	-	Hired AC25-01147 Gomez, Ernest#1277463 Eff:7/8/25	11-0000-601000-15712-1210	-	
11	Management/Confidential	Quellar, Estela	Director, Special programs	SCC	12/22/2023	138,748		11-3230-619000-25210-2110	217,511	
11	Management/Confidential	Reorg#1418 Director Campus Budget & Accounting	Director Campus Budget & Accounting	SCC	07/01/2025	156,245		11-0000-679000-27105-2110	242,226	
11	Management/Confidential	Duenas, Gabriel	Custodial Supervisor	SCC	04/28/2025	-	Hired CL25-01207 Ramos, Adrian Eff:11/5/25	11-0000-653000-27200-2110	-	816,108
11	Management/Confidential	lamoureuxle, Regina	Instructor, Child Development	SCC	06/01/2026	-		11-0000-130500-25300-1110	-	
11	Management/Confidential	Jordan, Loretta	Assistant Vice President Student Services	SCC	06/30/2025	262,586		11-0000-649000-29050-1210	356,370	
						1,285,786			1,879,045	
									2025-26 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
Fund	Classified	EMPLOYEE ID#	Title	Site	Effective Date	Annual Salary	Notes			
11	Management/Confidential	Reorg#1470	Application Specialist IV	District	07/01/2025	137,873		11-0000-678000-54144-2130	212,046	
11	Management/Confidential	2786846	Senior Payroll Specialist	District	06/30/2026	-	Hired CL25-01362 Cobo, Joseph Eff: 6/15/26. Employee requested voluntary demotion from Senior Payroll Specialist to Payroll Specialist eff:7-1-2026	11-0000-672000-54215-2130	-	
11	Management/Confidential	2786846	Payroll Specialist	District	06/26/2026	-		11-0000-672000-54215-2130	-	
11	Management/Confidential	1825367	Administrative Clerk	District	07/31/2025	-	Hired CL25-01239 Penaloza, Licet#1212925 Eff:12/8/25	11-0000-673000-53110-2130	-	
11	Management/Confidential	1428115	Mail/Warehouse Assistant	District	12/01/2025	27,494	CL25-01320 Hired Nieto, Vicente Eff:6/1/26	11-0000-677000-54152-2130	46,822	
11	Management/Confidential	2258588	P/T Reprographics Technician	District	01/03/2024	26,670		11-0000-677000-52500-2310	36,341	
11	Management/Confidential	2899789	Purchasing Service Assistant	District	04/24/2026	22,295	WOC Alcocer, Jorge 4/27/26-8/6/2026	11-0000-677000-54151-2130	46,504	
14%-fd 11 86%-fd 12	Management/Confidential	Reorg#1430	Information Security Specialist	District	07/01/2025	18,384		11-0000-678000-54145-2130-14% 12-2141-678000-54145-2130-86%	28,584	
11	Management/Confidential	2768074	Desktop Publishing Technician	District	02/12/2026	31,460		11-0000-677000-52600-2130	59,677	
11	Management/Confidential	1026840	Payroll Specialist	District	06/30/2026	-		11-0000-672000-54215-2130	-	
11	Management/Confidential	1132747	Senior Accountant	District	03/13/2026	-	Hired Nguyen, Ngoc Minh#2216457 Eff:6/22/26	11-0000-672000-54213-2130	-	
11	Management/Confidential	Reorg#1447	Procurement Specialist (Reorg#1447)	District	07/15/2024	67,571	Reorg#1447 Changed position to Procurement Specialist	11-0000-677000-54151-2130	117,240	
11	Management/Confidential	1025044	Network Specialist IV	District	12/31/2024	-	Hired CL24-01048, Tsao, John#2952088 Eff:12/8/2025	11-0000-678000-54145-2130	-	1,401,495
11	Management/Confidential	1030580	Senior Clerk/Communication Dispatcher	District	09/21/2025	-	Hired CL25-01359 Breanna Rosales Eff:5/12/26	11-0000-677000-54164-2130-50% 11-0000-695000-54164-2130-50%	169,642	
75%-fd 11 25%-fd 12	Management/Confidential	Reorg#1429	Network Specialist III	District	07/01/2025	106,003		11-0000-678000-54145-2130 11-0000-679000-53345-2130-75% 12-1801-679000-53345-2130-25%	66,270	
11	Management/Confidential	1025853	Resource Development Coordinator	District	12/31/2025	39,050	WOC Luna, Tracee#1525221 12/11/26-6/31/26 and 7/1/26-8/31/26	11-0000-678000-54147-2130	-	
11	Management/Confidential	1030049	Technical Specialist I	District	12/31/2025	-	Hired CL25-01331 Truong, Hung 2987021 Eff:5/18/26	11-0000-678000-54147-2130	-	
11	Management/Confidential	1029103	Network Specialist III	District	12/31/2025	-	Hired CL25-01307 Hufana, Eugenio Eff:12/29/25	11-0000-678000-54145-2130	-	
11	Management/Confidential	1851190	Business Services Coordinator	District	10/19/2022	105,422		11-0000-701000-53350-2130	168,825	
11	Management/Confidential	1028637	Senior Accounting Tech	District	07/16/2026	-	Hired CL26-01378 Ayala, Vanessa #2435856 Eff:6/29/26	11-0000-672000-54213-2130	-	
11	Management/Confidential	Reorg#1436	Senior Communications Dispatcher	District	07/01/2025	59,430		11-0000-677000-54164-2130-50% 11-0000-695000-54164-2130-50%	106,143	
11	Management/Confidential	Reorg#1437	Senior District Safety Officer	District	07/01/2025	74,847		11-0000-695000-54167-2130	127,161	
11	Management/Confidential	Reorg#1469	Senior District Safety Officer	District	07/01/2025	-	Hired CL25-01353 Lee, Jung#1414720 Eff:2/6/2026	11-0000-695000-54166-2130 11-0000-677000-54166-2130-60% 12-3610-695000-54166-2130-40%	8,076	
60%-fd 11 40%-fd 12	Management/Confidential	Shipma, Phil	Senior District Safety Officer	District	05/31/2026	5,503		11-0000-678000-54142-2130	108,383	
11	Management/Confidential	1030000	Media Systems Electronic Technician, Lead	District	12/29/2023	83,342	WOC Stephen Avila#2322397 7/1/25-6/30/26 and 7/1/26-12/31/26	11-0000-678000-54142-2130	99,782	
11	Management/Confidential	2424789	Executive Secretary	District	11/30/2025	67,774	WOC Gutierrez-Lucero, Maria Del Pilar #1030911	11-0000-672000-54211-2130	99,782	
11	Management/Confidential	1761488	Athletic Equipment Coordinator	SAC	04/13/2026	719		11-0000-619000-15440-2130	3,805	
56%-fd 11 44%-fd 12	Management/Confidential	2640394	Student Services Coordinator-MESA	SAC	03/21/2025	54,030		11-2470-633000-15340-2130-56% 12-2470-633000-15340-2130-44% 11-0000-190500-16420-2210-50% 11-0000-190100-16420-2210-50%	80,373	
11	Management/Confidential	2672582	Science Lab Coordinator	SAC	11/15/2025	-	Hired Chau, Hong Phuc#2484417	11-0000-653000-17200-2130	118,237	
11	Management/Confidential	2740296	Custodian	SAC	06/25/2025	63,886		11-0000-679000-11600-2130	158,615	
11	Management/Confidential	2773143	Research Analyst	SAC	05/30/2025	103,316		11-0000-620000-18100-2310	25,349	
11	Management/Confidential	2768065	P/T Admissions/Records Specialist I	SAC	12/08/2024	24,246		11-0000-679000-11501-2130	124,742	
11	Management/Confidential	2836066	Administrative Secretary	SAC	02/03/2025	82,423		11-0000-620000-19205-2130-24% 12-2412-620000-19205-2130-40% 12-2549-620000-19205-2130-36%	23,124	
11	Management/Confidential	2428867	Dean, Science & Math	SAC	12/31/2026	-		11-0000-653000-17200-2310	30,138	
11	Management/Confidential	1026942	P/T Custodian	SAC	04/01/2024	22,118		11-0000-653000-17200-2310	23,124	
11	Management/Confidential	1212917	Administrative Secretary	SAC	05/13/2025	-	Hired CL25-01187 Mata, Alexandra (2336674) Eff:11/3/2025	11-0000-709000-11300-2130 11-0000-683000-17100-2130	90,288	
11	Management/Confidential	2901287	Facilities Coordinato	SAC	10/24/2025	50,669		11-0000-653000-17200-2130	123,038	
11	Management/Confidential	1031003	Custodian	SAC	11/17/2025	69,177		11-0000-653000-17200-2310	30,138	
11	Management/Confidential	1027374	P/T Custodian	SAC	05/01/2022	22,118		11-0000-620000-19205-2130-24% 12-2412-620000-19205-2130-40% 12-2549-620000-19205-2130-36%	-	
24%-fd 11 76%-fd 12	Management/Confidential	Huyhn, Van	Admissions and Records Specialist II	SAC	05/02/2025	-		11-0000-620000-19205-2130-24% 12-2412-620000-19205-2130-40% 12-2549-620000-19205-2130-36%	-	

Vacant Funded Positions for FY 2025-26- Projected Annual Salary and Benefits Savings  
As of June 24, 2026

Fund	Management/ Academic/ Confidential	EMPLOYEE ID#	Title	Site	Effective Date	Annual Salary	Notes	Vacant Account	2025-26 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
65%-fd 11							Hired CL25-01107 Nguyen, Lianne#2921009 Eff:8/6/2025	11-0000-649000-18100-2130-65% 12-1102-649000-18100-2130-35%	-	
35%-fd 12	Ly, Anh	1026316	Hjgh School & Community Outreach Specialist	SAC	12/31/2024	-				
	11 Josewik, Brittany	2887453	Fine Arts/Thea Fac Tech	SAC	02/13/2026	-	Hired CL26-01368 Foster, Karlee#2997235 Eff:6/29/26	11-0000-601000-15565-2130 11-0000-619000-18100-2130-20% 12- 1102-619000-18100-2130-30% 12- 1106-619000-18100-2130-50%	-	
20%-fd 11	King, James	1029512	Publications Assistant	SAC	03/27/2026	(22,284)			(39,283)	
	11 Linares, Nestor	1933720	Gardener/Utility Worker	SAC	06/30/2026	-		11-0000-655000-17300-2130	-	1,562,081
36%-fd 11							Hired Munguia, Eleazar #2827552 Eff:11/3/25	11-0000-499000-19510-2210-36% 12-2412-499000-19510-2210-64%		
64%-fd 12	Maldonado, Vanessa	1687210	Instructional Center Technician	SAC	02/17/2025	-				
	11 Martinez Giron, Andy	2913694	Lead Custodian	SAC	01/05/2026	29,396		11-0000-653000-17200-2130	54,182	
	11 Mata, Alexandra	2336674	Administrative Secretary	SAC	03/10/2026	-	Hired CL26-01382 Becerra, Fidela #2984640 Eff:5-18-26	11-0000-709000-11300-2130	-	
	11 Meila, Joanne	1233047	Administrative Clerk	SAC	05/12/2025	76,791	WOC Aguirre, Jerilyn#2383176 Eff:8/18/25- 6/30/26	11-0000-601000-15705-2130	138,632	
35%-fd 11							Hired CL25-01341 Arcos, Estefani #1803257 Eff:6/9/26, WOC Rivera, Jonathan#2831031 8/18/25-6/5/26	11-0000-699000-14121-2130-35% 11-0000-691000-14121-2130-65%	39,687	
65%-fd 31	Miranda Zamora, Cristina	1339369	Auxiliary Services Specialist	SAC	11/19/2019	22,661		11-0000-646000-19405-2130	106,139	
	11 Naguib-Estefanous, Nancy A	2018465	Senior Clerk	SAC	10/02/2022	59,429		11-0000-653000-17510-2130		
	11 Nieto, Vicente	1988380	Sr Custodian/Util Worker	SAC	05/31/2026	5,401		11-0000-653000-17510-2130		
	11 Osuna, Maria	2446842	High School & Community Outreach Specialist	SAC	08/11/2025	31,757		11-0000-649000-18100-2130	43,271	
	11 Palafox, Anay	2299314	Administrative Clerk	SAC	11/13/2025	-		11-0000-601000-15716-2130	-	
	11 Powers, Jennica	2778085	Research Analyst	SAC	06/01/2025	103,316		11-0000-679000-11600-2130	176,100	
	11 Primeaux, Sydney	2867971	Fine Arts/Thea Fac Tech	SAC	02/20/2026	-	Hired CL26-01368 Bahia, Dane#2995702 Eff:6/29/26	11-0000-601000-15565-2130 11-0000-709000-11300-2130-50% 13-3411-709000-11300-2130-50%	-	
50%-fd 11	Serratos, Aimee	2073585	Senior Clerk	SAC	04/15/2026	18,202		11-0000-632000-19510-2130-40% 12-2416-632000-19510-2130-60%	45,357	
50%-fd 13							Record#1190 (Nueven, Can#1030027) WOC Auh, Andrew #2793411 Eff:12/7/25- 6/30/26	11-0000-601000-15105-2130	156,446	
40%-fd 11	Student Services Specialist	REORG#1190	Student Services Specialist	SAC	12/29/2019	25,898		11-0000-620000-19205-2310-30% 11-2410-620000-19205-2310-70%	32,234	
60%-fd 12	Talanco, Chistina	2237788	Division Administrative Assistant	SAC	11/21/2024	88,901		11-0000-601000-15105-2130	156,446	
	11 Taylor, Katherine A.	1028961	P/T Admissions/Records Specialist I	SAC	10/01/2020	23,656		11-0000-620000-19205-2310-30% 11-2410-620000-19205-2310-70%	32,234	
	11 Williams, Bonnie	2363492	Administrative Clerk	SAC	09/25/2025	-	Hired CL25-01221 Gaston, Vanessa1029787 Eff:10/14/25	11-0000-601000-15718-2310	-	
	11 Atwood, Lee	1028727	Lead Maintenance Worker	SCC	01/02/2026	72,014	WOC Tolentino, Alfredo#2599392	11-0000-651000-27400-2130	112,379	
	11 Calderon, Alfredo	1586163	Gardener/Utility Worker	SCC	09/02/2025	25,599		11-0000-655000-27300-2310	28,954	
	11 Ceja, Daniel	1100167	Lead Custodian	SCC	05/19/2025	77,487	WOC Ramirez, Margarito#2443392 Eff:7/1/25-11/30/2025	11-0000-653000-27200-2130 12-1542-649000-29905-2130-70%	140,883	
30%-fd 11	Delatorre, Irma	1027036	Administrative Clerk	SCC	12/31/2024	19,424		11-0000-645000-29905-2130-30%	34,019	
70%-fd 12	Dominguez, Oswaldo	2740147	Custodian	SCC	04/20/2026	3,911		11-0000-653000-27200-2310	4,088	
50%-fd 11	Dulalas, Luminacion Y	1026995	Adm/Rec Tech Specialist	SCC	07/01/2026	-		11-0000-620000-29100-2130-50% 12-2572-631000-29325-2130-50%		
50%-fd 12	Espinosa, Laura	1027423	Curriculum Specialist	SCC	08/19/2025	81,397		11-0000-601000-25051-2130 11-0000-620000-28100-2130-60% 12-1102-620000-28100-2130-23% 12-2462-620000-28100-2130-17%	57,799	
60%-fd 11	Gardea, Maria Adilene	1292404	Administrative Clerk	OEC	05/12/2024	33,182		11-0000-620000-28100-2310-60% 12-1102-620000-28100-2310-40%	29,931	
60%-fd 11	Gaston, Vanessa	1029787	P/T Administrative Clerk	OEC	04/13/2025	17,563		11-0000-601000-25051-2130	27,989	
60%-fd 12	Gilbert, Jessica	1905429	PT Administrative Clerk	SCC	12/31/2023	27,880		11-0000-601000-25051-2130	27,989	
60%-fd 11	Karimpoor, Jennifer	1679262	Auxiliary Services Specialist	SCC	11/01/2024	64,745		11-0000-691000-24126-2130	113,387	1,638,292
	11 Lawrence, Dominic	2846963	Transfer Center Specialist	SCC	01/06/2026	37,979		11-0000-631000-29305-2130	56,840	
	11 Lopez Gomez, Valentin	1810444	Custodian	SCC	11/25/2025	28,278		11-0000-653000-27200-2130 11-0000-631000-29325-2130-50%	52,466	
	11 Luna, Miguel	2098323	Student Services Coordinator	SCC	09/18/2025	99,894		11-0000-630000-29325-2130-50%	169,127	
	11 Medina, Alfonso	1030217	Custodian	SCC	10/17/2025	16,745		11-0000-653000-27200-2130	39,094	
	11 Najera, Ruth	2669392	Library Technician	SCC	11/28/2025	38,460		11-0000-612000-25430-2130	73,335	
	11 Nueven, Jay	1062155	P/T Admission & Records Specialist I	SCC	10/31/2023	23,655		11-0000-620000-29110-2310	32,232	
	11 Orozco-Barriga, Carlos	2282309	P/T Custodian	SCC	03/14/2025	22,118	Site using vacancy funds for special projects TOE transfers for Vazquez Cordova, San Juana	11-0000-653000-27200-2130	30,138	
	11 Ruesga, Elias	2090990	Custodian (G/I)	OEC	04/11/2025	65,372		11-0000-653000-28100-2130	113,209	
	11 Sura, Alma	1030200	Instructional Center Technician	OEC	03/03/2025	71,234		11-0000-110100-25350-2210	132,357	
	11 Tran, Kieu-Loan T.	1030029	Admission Records Specialist III	SCC	03/01/2020	64,745		11-0000-620000-29100-2130	113,387	
	11 Yamamoto, Fumiko	2814889	Accountant	SCC	09/28/2025	25,602		11-0000-649000-29200-2310	34,886	
	11 Zul, Armida	1029218	Custodian	OEC	09/30/2024	53,852	CL25-01125	11-0000-653000-28100-2130	98,534	
						2,800,077			4,601,868	
						4,085,864			6,480,913	

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

FY 2025/2026													
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	
<b>Beginning Fund Balance</b>	\$101,397,475	\$118,420,629	\$103,085,530	\$101,983,907	\$82,964,483	\$82,184,553	\$110,707,171	\$99,006,470	\$71,279,608	\$71,232,379	\$74,557,437	\$62,672,796	Total
<b>Total Revenues</b>	33,882,478	5,192,837	21,697,262	10,896,331	24,110,339	53,683,243	12,573,287	(1,367,579)	23,717,996	28,492,120	13,920,918	0	226,799,232
<b>Total Expenditures</b>	16,859,325	20,527,936	22,798,885	29,915,754	24,890,270	25,160,625	24,273,987	26,359,283	23,765,225	25,167,063	25,805,559	0	265,523,911
<b>Change in Fund Balance</b>	17,023,154	(15,335,099)	(1,101,623)	(19,019,424)	(779,931)	28,522,618	(11,700,701)	(27,726,862)	(47,229)	3,325,058	(11,884,641)	0	(38,724,679)
<b>Ending Fund Balance</b>	118,420,629	103,085,530	101,983,907	82,964,483	82,184,553	110,707,171	99,006,470	71,279,608	71,232,379	74,557,437	62,672,796	62,672,796	
FY 2024/2025													
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	
<b>Beginning Fund Balance</b>	\$108,927,679	\$113,085,702	\$101,086,771	\$91,653,213	\$78,119,390	\$77,033,785	\$90,289,535	\$84,911,303	\$78,359,641	\$75,133,044	\$82,781,649	\$67,396,799	Total
<b>Total Revenues</b>	19,472,410	7,948,041	12,511,262	8,911,894	24,669,507	35,190,919	15,440,007	15,578,467	21,020,528	30,233,290	14,459,329	79,548,729	284,984,384
<b>Total Expenditures</b>	15,314,386	19,946,973	21,944,820	22,445,717	25,755,112	21,935,168	20,818,240	22,130,129	24,247,125	22,584,685	29,844,179	45,548,053	292,514,588
<b>Change in Fund Balance</b>	4,158,023	(11,998,932)	(9,433,557)	(13,533,824)	(1,085,605)	13,255,750	(5,378,232)	(6,551,662)	(3,226,597)	7,648,605	(15,384,850)	34,000,676	(7,530,204)
<b>Ending Fund Balance</b>	113,085,702	101,086,771	91,653,213	78,119,390	77,033,785	90,289,535	84,911,303	78,359,641	75,133,044	82,781,649	67,396,799	101,397,475	
FY 2023/2024													
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	
<b>Beginning Fund Balance</b>	\$69,995,934	\$71,193,146	\$61,145,109	\$63,533,219	\$60,187,237	\$59,940,448	\$71,637,035	\$71,291,816	\$63,539,135	\$77,687,365	\$84,911,330	\$75,100,098	Total
<b>Total Revenues</b>	14,999,379	7,247,510	21,581,168	16,416,147	22,719,457	32,139,652	19,316,041	12,651,332	35,037,316	26,748,556	12,047,791	64,494,321	285,398,670
<b>Total Expenditures</b>	13,802,167	17,295,547	19,193,058	19,762,128	22,966,246	20,443,065	19,661,260	20,404,013	20,889,085	19,524,592	21,859,023	30,666,740	246,466,925
<b>Change in Fund Balance</b>	1,197,212	(10,048,037)	2,388,110	(3,345,982)	(246,789)	11,696,586	(345,219)	(7,752,681)	14,148,231	7,223,964	(9,811,231)	33,827,581	38,931,745
<b>Ending Fund Balance</b>	71,193,146	61,145,109	63,533,219	60,187,237	59,940,448	71,637,035	71,291,816	63,539,135	77,687,365	84,911,330	75,100,098	108,927,679	

**Fiscal Resource Committee  
Via Zoom Video Conference Call**

Meeting Minutes for May 20, 2026

FRC Members present:

SAC: Claire Coyne, James Kennedy, Tommy Strong  
 SCC: Alicia Ayers, Sara Gonzalez, Tara Kubicka-Miller, Enrique Perez for Arlene Satele  
 District: Iris Ingram, Thao Nguyen for Sarah Fisher, Madeline Grant, Noemi Guzman,  
 Adam O'Connor

FRC Members absent: Joanne Mejia, Veronica Gonzales, Sarah Fisher

Alternates present: Thao Nguyen

Guests present: Barbie Yniguez (Recorder), other guests not recorded due to technical difficulty.

## 1. Welcome

VC Ingram welcomed all to the meeting of the FRC and called the meeting to order at 1:39pm after attendance roll call was taken and quorum was received.

## 2. State/District Budget Update

- [Governor's May Revise](#)
- Joint Analysis Governor's 2026-27 May Revision
- LAO– Initial Comments on the Governor's May Revision *additional handout*
- SSC – Top Legislative Issues—March 27, 2026
- SSC – Top Legislative Issues—April 10, 2026
- SSC – CalPERS Approves 2026-27 Employer Contribution Rate
- SSC – Senate Democrats Release State Budget Plan
- SSC – April Tax Revenues Exceed Projections
- SSC – Assembly Budget Subcommittee Hearing on Community Colleges
- SSC – State Revenues Continue to Outpace Projections as Economic Growth Moderates
- SSC – Effort to Limit Local Tax Increases Qualifies for November Ballot
- SSC – Top Legislative Issues—April 24, 2026
- SSC – State's Student Population Continues to Drop
- SSC – 2026-27 CalSTRS Postretirement Earnings Limitation
- SSC – Statutory COLA for 2026-27 is 2.87%
- SSC – President Trump Releases FY 2027 Budget Proposal
- SSC – Assembly Democrats' 2026-27 Budget Priorities
- SSC – Top Legislative Issues—May 8, 2026
- SSC – Ask SSC . . . Would TBL Change Minimum CCAP Minutes?
- SSC – Rising Prices and the Statutory COLA
- SSC – Initial Impressions from Governor Newsom's 2026-27 May Revision
- SSC – An Overview of the 2026-27 Governor's May Revision
- [DOF – Finance Bulletin-April 2026](#)

Attention was called to the information posted above.

May revise was issued May 14. A report to the Board of Trustees is scheduled for May 26. Additional one-time revenue is higher than projected; however, most will be placed in the rainy-day fund. An increase to COLA of 1.4 percent is proposed raising COLA to 4.31 percent but there is a requirement the district must have a 14-week pregnancy leave policy. This requirement is being researched for the impact to our district; pregnancy leave benefits are already in place and it is unknown whether this is additional or instead of and how it would be administered. The State Chancellor's office is also researching this requirement.

Preliminary P2 results were received. The number of districts growing has increased so the money is being divided across a larger base. The deficit factor is at 1.95 percent; it is unknown how this will impact RSCCD at this time.

Discussion of May revise and negotiation continues and could still change between now (May 20) and June 15. Significant changes will be incorporated in the Tentative Budget.

## 2. Out of State Employees Information Request

Information was requested during the April 15 meeting. Related information was also requested by the Board of Trustees. Business Services and Human Resources gathered information and it is included as part of the materials. Discussion ensued and information was provided.

VC Ingram expressed that a policy or procedure/practice should be established to avoid risk to the district. Grant pointed out job announcements and contract do not state that California residency is required or live within a particular mileage in order to come to campus in person. VC Ingram believes this suggestion has been made but it must be handled by the Human Resources Committee (HRC).

Strong shared that the tentative budget was circulated through the local Planning and Budget Committee and presented in academic senate. The broad consensus was a strong pushback on \$600K payroll processing costs.

**Kennedy motioned with second by Coyne that the FRC refer the issue of out-of-state employees to the Human Resources Committee to develop a procedure and path forward to deal with the issue. Roll call vote was taken and passed unanimously.**

## 3. 2025-26 FTES (P2) Estimated Actuals Comparison to 2024-25 (RECAL) Actuals

O'Connor pointed out this is the submitted P2. FTES of 33,147 was an increase from P1 submittal. Reported Growth by Campus over last year was just below 7 percent for both SAC and SCC. Tentative budget is based on P2. Because of the 7 percent growth at both colleges, the tentative budget looks good with both colleges in the positive. However, it is likely this will not be the case, maybe at either college, but especially at SCC. This FTES will result in more unfunded FTES if this is what is produced by the end of the year.

Questions were asked and clarification was provided.

## 4. 2026-27 Proposed Tentative Budget – ACTION

O'Connor highlighted changes as compared to information presented at the April meeting. Budget assumptions were updated with May revise. COLA was revised to 4.31 percent which appears in the Governor's budget (instead of 2.87 percent that was statutory), adding approximately \$5M to the revenue assumption. This number may change again before the budget is signed. This money should cover the 14-week

pregnancy leave for which no expense assumption was added as the cost has not been determined at this time. Cost incurred as a result of this leave requirement would be for backfilling the position that takes this leave.

Costs associated with payroll processing for out-of-state employees was discussed. Strong stated the issue has been discussed at the Planning & Budget Committee and Academic Senate. The fixed cost and number of units being served is understood (small number with high cost), and the addition of four full-time personnel to support 16 individuals was questioned. O'Connor explained the four support positions are one for payroll, one accountant, and two ITS. There is no capacity for this support with the current staff and it is difficult to find qualified part-time employees for this support. He also reminded the committee that RSCCD would be out of compliance by paying out-of-state employees using California rules.

O'Connor also stated that it has been requested the colleges do not hire out-of-state employees; however, this continues to occur. Grant pointed out the hiring out-of-state is not frequent and questioned the number of support personnel. O'Connor noted that colleges do continue to elect to give assignments to part-time faculty which are out-of-state. VC Ingram noted that research including contacting other districts, and with the exception of Coast, other districts do not employ out-of-state individuals. She also explained the support required for this category is specialized and not interchangeable. The associated costs are for the first employee in, and the support requirements remain the same regardless of number. Coyne stated SAC does not support the Tentative Budget if the cost associated with support of out-of-state employees is included. Kennedy pointed out preference rights exist and there are contractual obligations. It is hoped the motion to HRC for them to review and address will help to resolve the situation.

Kennedy motioned to remove out-of-state employment support from the Tentative Budget assumptions and refer the item to HRC for definitive answers. Coyne seconded the motion.

VC Ingram restated the motion as: The out-of-state payroll processing item of the proposed Tentative Budget assumptions be removed and appended to the previous request of HRC to examine and develop a process and potentially a policy for managing out-of-state employees.

Roll call vote was taken. Motion passed. 11 yes, 1 no

Discussion of the Tentative Budget continued. O'Connor pointed out total apportionment is at \$273.7M, an increase based on assumptions of \$15M in COLA and growth that will be added.

Board Policy Contingency remains at the same amount as the 2024-2025 Adopted Budget and the Budget Stabilization capping at \$3M which is in the Budget Allocation Model. The Board Policy Contingency remains the same for the Tentative Budget but is recalculated once a year at the Adopted Budget.

The 1300 budget for both colleges has been historically under budgeted and it has been pointed out each year. This year it is estimated that actual expenses in that line item will amount to approximately \$51M and the colleges are only budgeting \$38.3M. Note this is under budgeted and it needs to be addressed by both colleges.

Bottom line of the assumptions page is split based on the spreadsheet putting budgeted college revenues and budgeted expenses resulting in a positive bottom line. Based on potentially inflated FTES at P2, SAC would have the greater share of the \$10M added to their budget (\$9.6M) and SCC shows positive by \$0.5M. However, it is believed the revenue is overstated and the expenditure budget is understated. Therefore, SCC needs to continue to work on their budget issue.

VC Ingram pointed out typically when a college gets into trouble it is within the 1300 line (part-time faculty and overload). She encouraged the colleges to look at the 1300 budget and make adjustment as necessary. After the Tentative Budget is approved by the Board, changes can be made for the Adopted Budget.

Strong asked when the surplus will be known. O'Connor explained as far as budget is concerned, the COLA will be known after the state adopts their budget and it would be accounted for accordingly. However, that is not our surplus, it is our budget and there could still be a deficit factor which may not be known until February of 2028 when the actual revenue for 2026-27 is known.

Strong questioned the process for budgeting cost increases. O'Connor explained there will always be increased costs for which colleges should be budgeting (e.g. utilities, contracts with escalation costs). Cost increases related to full-time employee salaries and benefits are already part of the budget assumptions. Further discussion concerning the budget ensued.

**Kennedy made a motion to approve the Tentative Budget minus the item referred to HRC. Motion was seconded by Strong.**

**It was moved and seconded that the 2026-27 Proposed Tentative Budget be approved. Motion passed unanimously.**

#### 5. Updated AR 7400 Travel

This is not an action item for this meeting. O'Connor mentioned there are three versions of AR 7400. The first was the one recommended with language changes. Both colleges have discussed and made redline changes. Each of these versions is included in the materials. Discussion at SCC continues and this item is postponed to the June FRC meeting.

#### 6. Standing Report from District Council – Tara Kubicka-Miller

District Council was held May 4.

- Reorganization 1480 was approved for the District Accounting Supervisor.
- A new AR (3750.2, Data Classification) was discussed; it has gone through both colleges and on to District Council. It was suggested that immigration status be added as a bullet point to restricted data. The AR will return for further District Council discussion after consultation with appropriate parties.
- The updated BAM was moved forward.
- The Chancellor presented the 2026-27 District Council meeting dates: July 20, August 24, October 5, November 2, December 7, January 25, March 1, March 29, May 3, and June 7.

#### 7. Informational Handouts

- 50% Law Calculation
- District-wide expenditure report link: <https://intranet.rscsd.edu>
- Vacant Funded Position List as of May 12, 2026
- Monthly Cash Flow Summary as of April 30, 2026
- [SAC Planning and Budget Committee Agendas and Minutes](#)
- [SCC Budget Committee Agendas and Minutes](#)

O'Connor pointed out the 50% Law Calculation is based on data through April 30. We are currently at 52.4 percent as of April 30 (ahead of the law).

#### **8. Approval of FRC Minutes – April 15, 2026 – ACTION**

**Motion to approve the April 15 minutes was made by Coyne with second by Kubicka-Miller. Roll call vote was taken and passed. 10 yes, 2 abstentions**

9. Other

No issues were raised.

Motion to adjourn was made by O'Connor with second by Coyne.  
All in favor logged off the zoom meeting.

Meeting adjourned 2:37pm.

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

DRAFT