



SANTA ANA
COLLEGE



Planning & Budget Committee

September 2nd, 2025

Outline of Presentation

- ☞ Budget Updates
- ☞ FY24/25 Year-End Budget Performance Reports (Fund 11 & 13)
- ☞ FY25/26 Adopted Budget (Fund 11 & 13)
- ☞ Fund 13 Carryover Budget
- ☞ FY25/26 Fund 13 Expenditure Plan (Handout)

Presenters: Dr. Bart Hoffman, Vice President, Administrative Services
Mark Reynoso CPA, Director, Campus Budget & Accounting



Budget Updates

- ∞ State Budget provides a **2.3%** cost-of-living adjustment (COLA) to the Student Center Funding Formula (SCFF) and **selected** categorical programs. Compared to COLAs of 1.07% in FY24.25 and 8.22% in FY23.24.
- ∞ Examples of large categorical programs not receiving COLA are Student Equity & Achievement Program (SEAP) and Strong Workforce.
- ∞ State will use a mix of reserves and special fund transfer to address any projected revenue shortfalls. **NO % deficit factor** is noted.
- ∞ **Enrollment Growth** – the state budget provides extra funding over a 2-year period to help fund enrollment growth (2.5% vs the historical .5%). \$100 million in FY24.25 and \$40 million in FY25.26.

Budget Updates

- ☞ The 2022 Budget Act provided modified revenue protections, in which, **starting in FY25.26**, districts FY24.25 funding level will now represent its new floor. Beginning this year districts will be funded at their SCFF generated amount for the year or their FY24.25 floor, whichever is higher.

Predictability & Stability

Provides Districts a Funding Floor That Won't Decrease

2024-25 Funding Floor



Budget Updates

SCFF rates for 2025-26

Allocations	2024-25 Rates	2025-26 Rates	Change from 2024-25 (Amount)	Change from 2024-25 (Percent)
Base Credit ^a	\$5,294.42	\$5,416.20	\$121.77	2.30%
Incarcerated Credit ^a	7,424.53	7,595.29	170.76	2.30%
Special Admit Credit ^a	7,424.53	7,595.29	170.76	2.30%
CDCP	7,424.53	7,595.29	170.76	2.30%
Noncredit	4,464.58	4,567.26	102.69	2.30%
Supplemental Point Value	1,251.96	1,280.76	28.80	2.30%
Student Success Main Point Value	738.23	755.21	16.98	2.30%
Student Success Equity Point Value	186.21	190.49	4.28	2.30%
Multi College District				
Small College	6,508,449.14	6,658,143.47	149,694.33	2.30%
Medium College	7,593,193.50	7,767,836.95	174,643.45	2.30%
Large College	8,677,936.16	8,877,528.70	199,592.53	2.30%
Designated Rural College	2,070,087.77	2,117,699.79	47,612.02	2.30%
State Approved Centers	2,169,483.61	2,219,381.74	49,898.12	2.30%

Budget Updates

SAC & RSCCD Updates:

☞ Updates to our district Budget Allocation Model (BAM):

1. Budget Stabilization Fund will now be capped at \$3 million each July 1st. Remaining funds will flow to colleges carryover (Fund 13) budget. \$1,949,654 SAC (70.32%) \$822,891 SCC (29.68%) added for FY25.26.

2. Deficit Factor – instead of budgeting a district-wide deficit factor by reducing ongoing funding in Fund 11, each college will budget its share of calculated deficit factor, no less than 2%, in one-time funds in a Fund 13 contingency account. Due to this potential ongoing increase in Fund 11, beginning in FY25.26, colleges will be required to budget all ongoing cost in Fund 11 (can no longer use Fund 13).

\$3,379,582 in SAC ongoing expenses moved from Fund 13 to Fund 11 for FY25.26.

Budget Updates

SAC Updates:

- ☞ SAC's share of growth \$\$'s added to our Fund 11 budget in FY25.26 is \$8,890,676.
- ☞ No growth funding for SCC. SCC currently running a budget deficit est. **-\$2.2 million**.
- ☞ \$3,379,582 of these growth \$\$'s for SAC we're used for Fund 13 ongoing cost moved to Fund 11. Examples of ongoing college needs for remaining growth \$\$'s include:
 1. Budget Increases to hourly instructional accounts (13xx).
 2. Approved re-orgs for new positions.
 3. Potential budget over-runs in categorical grants due to ongoing labor negotiations and some grants not receiving a COLA.
 4. RAR/Program Review ongoing budget augmentations.

Budget Updates

SAC Updates:

- ☞ Currently have 22 active Facility Modification Request (FMR's) totaling roughly \$26 million. SEE FMR SUMMARY for details.
- ☞ We will need to continue monitoring hourly instructional expenses (13xx accounts). Per BAM, colleges must budget for increases to salary and benefits for PT accounts due to bargained agreements and step and column increases. Historical expenses:
FY24.25 \$34,826,533, FY23.24 \$29,670,922, FY22.23 \$25,404,791
- ☞ All new resource request (in alignment with new standard operating procedure) must be documented in annual program review/ RAR process.

Santa Ana College
FY 2024-25 Budget Performance Report - Fund 11
As of June 30, 2025

		Current Year			Prior Year
Object Code	Description	24/25 Adopted Budget	24/25 YTD Expenditures	Year End Balance	Year End Actuals 6/30/24
1110-1190	Academic Instructional	25,722,055	24,620,575	1,101,480	23,928,478
1210-1290	Academic Non-Instructional	12,706,252	12,359,532	346,720	11,490,216
1310	Part-Time Instructors	17,930,994	19,871,203	(1,940,209)	16,799,250
1311	Sub Instructors, Short Term	141,370	687,976	(546,606)	629,035
1313	Beyond Contract - Inst. Fall & Spring	2,012,555	3,374,596	(1,362,041)	3,011,104
1314	Beyond Contract - Inst. Int & Summer	1,809,660	3,953,695	(2,144,035)	3,463,490
1315	Int/Sum-Instructors, Part-Time	2,854,109	5,604,146	(2,750,037)	4,546,134
1317	Assistant Coaches, Part Time	182124	349,758	(167,634)	369,036
1390	Instructional Banked LHE	0	985,160	(985,160)	852,872
1483	Beyond Contract - Non Inst. R.Time	761,427	569,128	192,299	621,462
14xx	Other Academic - Non-Inst.	456,283	847,507	(391,224)	772,896
2000's	Classified	20,400,653	17,632,598	2,768,055	15,532,369
3111-3915	Benefits (all)	35,487,844	33,811,692	1,676,152	30,535,360
Total Salaries & Benefits		120,465,326	124,667,564	(4,202,238)	112,551,702
4000's	Supplies & Material	505,047	449,288	55,759	485,893
5515	Electricity	2,309,758	2,149,409	160,349	2,268,187
5520	Gas	250,000	181,627	68,373	171,488
5570	Water	466,389	250,504	215,885	233,970
5565	Trash	185,171	177,889	7,282	151,443
5865	Indirect Costs	0	-509,334	509,334	-612,363
5873	Instructional Service Agreements (ISA's)	1,942,618	1,352,108	590,510	1,171,643
5xxx	Other Operating Expenses	1,896,099	1,412,892	483,207	1,019,992
5999	Growth Holding Account	920,857	0	920,857	0
6000's	Capital Outlay	383,583	276,834	106,749	113,655
7000's	Other Outgo	0	0	0	0
Total Operating Expenses		8,859,522	5,741,217	3,118,306	5,003,908
Grand Totals		\$129,324,848	\$130,408,781	(\$1,083,933)	\$117,555,610

Notes	
YTD \$ change from FY23.24	FY24.25 Budget over- runs
3,071,953	(1,940,209)
58,941	(546,606)
363,491	(1,362,041)
490,205	(2,144,035)
1,058,012	(2,750,037)
(19,278)	(167,634)
132,287	(985,160)
(52,334)	192,299
5,103,278	(9,703,422)

Before TOE to Fund 13

Growth \$\$'s

101% % budget used at year end
99% % budget used in FY23.24

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Santa Ana College
FY 2024-25 Budget Performance Report - Fund 13
As of June 30, 2025

		Current Year			Prior Year
Object Code	Description	24/25 YTD Budget	24/25 YTD Expenditures	Year End Balance	Year End Actuals 6/30/24
1000's	Academic Salaries	1,015,536	986,187	29,349	405,658
2000's	Classified Salaries	345,959	321,443	24,516	154,742
3000's	Employee Benefits	436,429	409,218	27,211	153,156
Total Salaries & Benefits		1,797,924	1,716,849	81,075	713,557
4000's	Supplies & Materials	624,912	430,215	194,697	220,129
5000's	Other Operating Exp & Services	5,023,300	6,589,349	(1,566,049)	3,165,780
6000's	Capital Outlay	313,764	223,164	90,600	190,668
7000's	Other/Outgo	9,134,542	8,904,047	230,495	161,609
7910	Institutional Contingency	4,143,367	0	4,143,367	0
Total Operating Expenses		19,239,885	16,146,775	3,093,110	3,738,187
Grand Totals		\$21,037,809	\$17,863,624	\$3,174,185	\$4,451,744

Notes

LT subs, interim associate deans, DE MOU
Foundation/13-3411 cost

CJA contract with OCSD
CEC ISA - Ambassador's of passion
Graduation
RAR's
Fund 11 TOE - for budget over-runs

FMR's - capital improvements

YTD Budget (minus contingency)	16,894,442	Ending Balance (minus contingency)	(969,182)
Institutional Contingency	4,143,367	Institutional Contingency	4,143,367
Total YTD Budget	\$21,037,809	Total Ending Balance	3,174,185

85% % budget used at year end

63% % budget used in FY23.24

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FY 25/26 Adopted Budget

Fund 11				
Description	2023-24 Actual Expenses	2024-25 Actual Expenses	2025-26 Adopted Budget	% of FY25/26 Adopted Budget
Academic Salaries	35,418,694	36,980,106	41,609,399	
Academic Salaries - non contract	29,670,922	34,826,533	26,101,751	
Academic Salaries - non instructional	1,412,007	1,416,635	1,310,651	
Classified Salaries	15,532,369	17,632,598	20,978,780	
Employee Benefits	30,535,360	33,811,692	36,981,975	
Total Salaries & Benefits	112,569,351	124,667,564	126,982,556	92%
Supplies & Materials	485,893	449,288	796,181	
Other Operating Exp & Services	1,582,553	2,256,055	7,345,325	
Holding Account	0	0	472	
Utilities	2,825,087	1,056,707	3,210,318	
Capital Outlay	110,374	276,445	86,508	
Total Operating Expenses	5,003,908	4,038,495	11,438,804	8%
Grand Totals	\$117,573,259	\$128,706,059	\$138,421,360	100%
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FY 25/26 Adopted Budget

Fund 13

Description	2023-24 Actual Expenses	2024-25 Actual Expenses	2025-26 Adopted Budget	% of FY25/26 Adopted Budget
Academic Salaries	78,517	163,284	0	
Academic Salaries - non contract	0	0	0	
Academic Salaries - non instructional	327,141	822,902	1,710	
Classified Salaries	154,742	321,443	154,254	
Employee Benefits	153,156	409,218	101,047	
Total Salaries & Benefits	713,557	1,716,849	257,011	2%
Supplies & Materials	220,129	430,215	194,191	
Other Operating Exp & Services	3,193,250	5,054,346	14,228,501	
Utilities	6,634	1,702,722	0	
Capital Outlay	318,173	223,164	0	
Transfer Out	0	8,736,328	240,146	
Total Operating Expenses	3,738,187	16,146,775	14,662,838	98%
Grand Totals	\$4,451,744	\$17,863,624	\$14,919,849	100%
Allocated Budget (minus contingency)	5,972,511	16,894,442	11,202,049	
Intuitionl Contingency	1,417,161	4,143,367	3,717,800	2% deficit factor set aside
Total Allocated Budget	\$7,389,672	\$21,037,809	\$14,919,849	
YE Balance	2,937,928	3,174,185		
% Used (minus contingency)	75%	106%		
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FTES

Rancho Santiago Community College District Adopted Budget 2025-26

FTES Analysis and Targets As of July 22, 2025

	2022/23		2023/24		2024/25					2025/26	
	Actual w/ Summer Shift	%	Actual w/ Summer Shift	%	Target	Actual @ P3	%	Difference	Target to Actual	Target	%
SAC/CEC											
Credit	13,954.82	51.13%	14,178.84	51.95%	14,923.00	14,761.25	48.13%	(161.75)	-1.08%	15,400.00	47.58%
CDCP	4,287.01	15.71%	4,738.74	17.36%	4,855.00	5,543.24	18.07%	688.24	14.18%	5,298.00	16.37%
Non-credit	867.00	3.18%	1,420.49	5.20%	1,641.00	1,719.02	5.61%	78.02	4.75%	1,934.00	5.98%
	19,108.83	70.01%	20,338.07	70.12%	21,419.00	22,023.51	71.81%	604.51	2.82%	22,632.00	69.93%
SCC/OEC											
Credit	5,612.42	20.56%	5,583.07	20.46%	5,834.00	5,549.82	18.10%	(284.18)	-4.87%	6,056.00	18.71%
CDCP	1,928.99	7.07%	2,231.65	8.18%	2,349.00	2,469.18	8.05%	120.18	5.12%	2,738.00	8.46%
Non-credit	643.83	2.36%	850.05	3.11%	896.00	625.50	2.04%	(270.50)	-30.19%	938.00	2.90%
	8,185.24	29.99%	8,664.77	29.88%	9,079.00	8,644.50	28.19%	(434.50)	-4.79%	9,732.00	30.07%
District Total											
Credit	19,567.24	71.69%	19,761.91	72.40%	20,757.00	20,311.07	66.23%	(445.93)	-2.15%	21,456.00	66.30%
CDCP	6,216.00	22.77%	6,970.39	25.54%	7,204.00	8,012.42	26.13%	808.42	11.22%	8,036.00	24.83%
Non-credit	1,510.83	5.54%	2,270.54	8.32%	2,537.00	2,344.52	7.64%	(192.48)	-7.59%	2,872.00	8.87%
	27,294.07	100.00%	29,002.84	106.26%	30,498.00	30,668.01	100.00%	170.01	0.56%	32,364.00	100.00%
Growth	4.16%		6.26%		5.74%					5.53%	

Revenue Allocation Model

2024-25 (closeout) Revenue Allocation Model

	SAC	SCC	District	Totals
Apportionment Revenue	168,628,531	71,163,471		239,792,002
Adjustments	959,205	404,796		1,364,001
Other State Revenue	8,135,032	3,431,324		11,566,356
Total State Revenue	177,722,768	74,999,591		252,722,359
Minus Institutional Cost	14,605,716	6,164,643	20,770,359	8.22%
Minus District Service Cost	25,654,382	10,827,959	36,482,341	14.44%
	40,260,099	16,992,601	57,252,700	22.65%
	70.32%	29.68%		
Revenue	137,462,669	58,006,990		195,469,659
FY24/25 Expenses	128,706,059	64,733,357		
Apprenticeship Revenue	-	9,862,271		
Local Revenue	2,523,052	1,732,034		
Ending Fund 11 Balance 6/30/25	11,279,662	4,867,938		
Carryover Fund 13	3,096,933	2,603,638		
Carryover Fund 11	11,279,662	4,867,938		
Minus SCC ADA Lawsuit	(1,406,400)	(593,600)		
Budget Stabilization	1,949,654	822,891		
Total Carryover Balance	14,919,849	7,700,867		

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Fund 13 Expenditure Plan

Please See Handout