SANTA ANA COLLEGE

Planning & Budget

September 1st, 2026

Budget Updates

- In January, the state was projecting a budget shortfall of $2.9 billion for FY26.27. Since then, tax revenues have grown faster than projected and the FY26.27 budget reflects **no deficit**.

- State Budget provides a 2.87% COLA (cost-of-living adjustment) and an additional 1.44% discretionary COLA, for a total of **4.31**%. Compared to COLAs of 2.3% in FY25.26 and 1.07% in FY24.25.

- Beginning January 2027 districts must provide up to 14 weeks of paid pregnancy disability leave. This discretionary COLA (above) is provided to help districts offset these cost.

- Student Equity & Achievement Program (SEAP) will be receiving a 5.74% COLA.

Budget Updates

- Beginning FY26.27, funded Credit FTES will be based on <u>the greater</u> of current year Credit FTES or three-year average Credit FTES calculation.

- **<u>Enrollment Growth</u>** – In January, the state was projecting a **<u>1.5%</u>** increase for growth, but the enacted budget now includes $153 million to cover enrollment growth of **<u>2.5%</u>** over two years. $55 million starting FY25.26 (should see these extra $$'s at R-1) and $97 million starting FY26.27.

This can be compared to 0.5% growth in past state budgets.

For Reference,
RSCCD district grew **<u>6.6%</u>** in FY25.26.

Student Centered Funding Formula (SCFF)

The SCFF consists of three principal components:

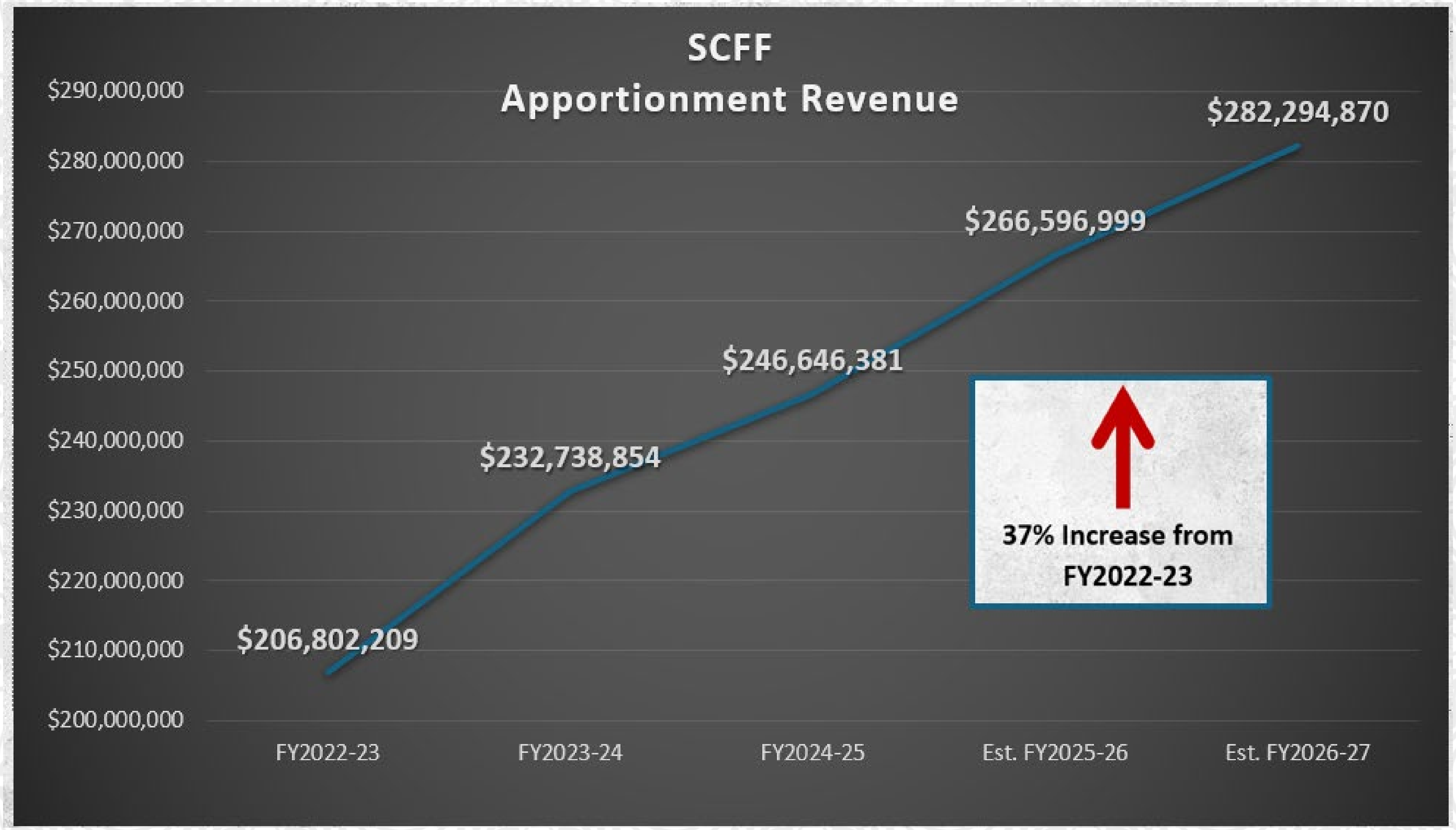
1. **Base Allocation** (70%)
   a. The basic allocation, which is determined by college and center sizes.
   b. Full-Time Equivalent Students (FTES).

2. **Supplemental Allocation** (20%)
   a. Low-income populations (Pell/Promise grant & AB540 Students). Based on prior year metrics.

3. **Student Success** (10%)
   a. Degrees, certificates, transfers, etc. Based on 3-year average metrics.

SCFF Rates for FY2026-27

Allocations	2025-26 Rates	2026-27 Rates	Change from 2025-26 (Amount)	Change from 2025-26 (Percent)
Base Credit[a]	$ 5,416.20	$ 5,649.63	$ 233.44	4.31%
Incarcerated Credit[a]	$ 7,595.29	$ 7,922.65	$ 327.36	4.31%
Special Admit Credit[a]	$ 7,595.29	$ 7,922.65	$ 327.36	4.31%
CDCP	$ 7,595.29	$ 7,922.65	$ 327.36	4.31%
Noncredit	$ 4,567.26	$ 4,764.11	$ 196.85	4.31%
Supplemental Point Value	$ 1,280.76	$ 1,335.96	$ 55.20	4.31%
Student Success Main Point Value	$ 755.21	$ 787.76	$ 32.55	4.31%
Student Success Equity Point Value	$ 190.49	$ 198.70	$ 8.21	4.31%


SCFF
Apportionment Revenue
$290,000,000
$280,000,000
$270,000,000
$260,000,000
$250,000,000
$240,000,000
$230,000,000
$220,000,000
$210,000,000
$200,000,000
$206,802,209
$232,738,854
$246,646,381
$266,596,999
$282,294,870
37% Increase from FY2022-23
FY2022-23
FY2023-24
FY2024-25
Est. FY2025-26
Est. FY2026-27

Budget Updates

How will this impact our District & SAC?

- $23 million in NEW Apportionment General Fund Revenue (district-wide).
- $11.4 million comes from 4.31% COLA
- $11.6 million comes from Growth
- SAC will receive roughly **$13.7 million** added to our Fund 11 expenditure budget in FY26.27 (this after all new faculty positions have been funded).

- This is all **GREAT** news but..

- We still have fiscal challenges to address at the college level:
  1. Under-funded 13xx accounts (adjunct/hourly instructional cost)
  2. Unfunded capital improvement projects (FMRs)
  3. $14 million in unfunded FTES

Santa Ana College

FY 2025-26 Budget Performance Report - Fund 11

As of June 30, 2026

		Current Year			Prior Year	Notes	
Object Code	Description	25/26 YTD Budget	25/26 YTD Expenditures	Year End Balance	Year End Actuals 6/30/25	YTD $ change from FY24.25	FY25.26 Budget Over-Runs
1110-1190	Academic Instructional	28,093,823	27,405,074	688,749	24,620,575		
1210-1290	Academic Non-Instructional	14,007,821	13,942,685	65,136	12,359,532		
1310	Part-Time Instructors	20,539,345	24,214,307	(3,674,962)	19,871,203	4,343,104	(3,674,962)
1311	Sub Instructors, Short Term	152,680	270,921	(118,241)	687,976	(417,055)	(118,241)
1313	Beyond Contract - Inst. Fall & Spring	2,173,593	3,537,176	(1,363,583)	3,374,596	162,580	(1,363,583)
1314	Beyond Contract - Inst. Int & Summer	1,954,462	4,467,834	(2,513,372)	3,953,695	514,139	(2,513,372)
1315	Int/Sum-Instructors, Part-Time	2,258,802	6,565,145	(4,306,343)	5,604,146	960,999	(4,306,343)
1317	Assistant Coaches, Part Time	196,694	455,919	(259,225)	349,758	106,161	(259,225)
1390	Instructional Banked LHE	0	67,272	(67,272)	985,160	(917,888)	(67,272)
1483	Beyond Contract - Non Inst. R.Time	822,380	837,019	(14,639)	569,128	267,891	(14,639)
14xx	Other Academic - Non-Inst.	492,792	940,208	(447,416)	847,507		
2000's	Classified	22,735,558	20,928,470	1,807,088	17,632,598	5,019,932	(12,317,637)
3111-3915	Benefits (all)	37,931,909	38,007,880	(75,971)	33,811,692		
	Total Salaries & Benefits	**$131,359,859**	**$141,639,910**	**($10,280,051)**	**$124,667,564**	94%	(10,494,678)
4000's	Supplies & Material	839,145	670,819	168,326	449,288		
5515	Electricity	2,309,758	2,184,204	125,554	446,687		
5520	Gas	250,000	160,098	89,902	181,627		
5570	Water	466,389	249,129	217,260	250,504		
5565	Trash	184,171	177,827	6,344	177,889		
5865	Indirect Costs	0	(564,919)	564,919	(509,334)	IC (27.5%) helps to offset cost	
5873	Instructional Service Agreements (ISA's)	3,558,300	3,558,300	0	1,352,108		
5xxx	Other Operating Expenses	3,629,083	3,093,115	535,968	1,412,892		
5999	Growth Holding Account	3,505,072	0	3,505,072	0		
6000's	Capital Outlay	588,300	179,761	408,539	276,445		
7000's	Other Outgo	175,000	41,077	133,924	389		
	Total Operating Expenses	**15,505,218**	**9,749,409**	**5,755,809**	**4,038,495**	6%	
	Grand Totals	**$146,865,077**	**$151,389,319**	**($4,524,242)**	**$128,706,059**		

103.08% budget used in FY25.26

99.52% budget used in FY24.25

Facility Modification Request (FMR)

- Currently have **20 active FMRs** that were started in prior years, dating back to 2023. Totaling **$24 million**.

  Examples - Welding Bldg. K Canopy, Football Field, Dunlap Amphitheater & Central Mall shade projects, Bldg. L Elevator.

- FY25.26 started **15 new FMRs**. Most cost still **$$TBD** (11 FMRs).

  Examples – Running track resurfacing, CJA Flooring, PH Rigging System, Digital Media move from the DMC to SAC.

FMR LOG (college funded)

#	Date	FMR #	Description	Est. cost
1	3/8/2023	23-57	Welding Bldg. K Canopy (SWP will fund $437,041)	$1,896,000
2	10/5/2023	24-62	Football Field Synthetic Turf	$7,331,146
3	11/8/2023	24-85	FY23.24 CEC AV Equipment Replacement	$1,073,913
4	1/23/2024	24-91	Bldg. I Remodel for Math Dept.	$2,910,000
5	1/23/2024	24-104	Dunlap Amphitheater Shade	$3,712,915
6	1/23/2024	24-105	Central Mall Shade	$682,145
7	7/30/2024	25-07	Bldg. L Elevator	$1,251,470
8	6/24/2026	26-32	Running Track Resurface	$4,500,000
9	4/13/2026	26-29	SAC Bldgs. D & P AV Upgrades	$2,000,000
10	3/2/2026	26-63	Bldg. L Renovation	TBD
11	1/13/2026	26-78	Bldg. H Modernization	TBD
12	4/14/2026	26-72	Digital Media Center Move to SAC Bldg. A	TBD
13			Temp Village Phase 5 Project	$1,171,000
14			Design Phase CEC Redevelopment	$598,365

SANTA ANA COLLEGE

Budget Updates

Faculty Obligation Number (FON):

- FON for Fall 2026 is estimated to be 341.4 for RSCCD. A minimum of **10** new faculty need to be hired to meet FON.
- SAC is est. to fly 23 FT Faculty positions for Fall of 2026
- 8 are replacements (prior faculty budgets being used for funding, all credit faculty)
- 13 will use NEW Growth $$'s (**9** credit, 3 non-credit, **1** non-credit counselor)
- **2** will use grant funding
- Est. **12** new SAC faculty hires will count towards RSCCD FON
- SCC will hire 0 new faculty

Budget Updates

In closing:

- The college is in **GREAT** financial position to help serve our students. All your hard work has gotten us to this point.

- It will continue to be a challenge for our executive leadership to try and predict funding for growth vs the cost of growth, while minimizing unfunded FTES.

  $14 million in unfunded FTES for FY25.26 (2,349 FTES).

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	Annual	33,071.51	30,798.17	Early Recal	6.61%	3.69%

- The Budget Office is recommending to fully fund 13xx accounts (creating a baseline for divisions moving forward) and to use remaining unallocated Growth $$'s towards future capital improvement projects.