RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: Fiscal Resources Committee

Agenda for October 16, 2019

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

Executive Conference Room #114

1. Welcome

2. State/District Budget Update – Hardash
   - SSC – Governor Newsom Signs $15 Billion Statewide School Bond Legislation
   - SSC – What Are the CalSTRS, CalPERS, Social Security, Medicare, and SUI Historical Rates?
   - Status Update on Potential New Districtwide Bond

3. 2020-21 Draft Budget Calendar - **ACTION**

4. Continued Discussion of SCFF and Review of BAM – Cambridge West Partnership Consultants
   - Assess/Identify Minimum Funding Necessary to Ensure Success of Program/Service (IEPI C.2.5)

5. Standing Report from District Council – Shahbazian

6. Informational Handouts
   - District-wide expenditure report link: https://intranet.rsccd.edu
   - Vacant Funded Position List as of October 9, 2019
   - Measure "Q" Project Cost Summary as of September 30, 2019
   - Monthly Cash Flow Summary as of September 30, 2019
   - SAC Planning and Budget Committee Agendas and Minutes
   - SCC Budget Committee Agendas and Minutes

7. Approval of FRC Minutes – September 18, 2019

8. Other

Next FRC Committee Meeting: November 20, 2019

The mission of the Rancho Santiago Community College District is to provide quality educational programs and services that address the needs of our diverse students and communities.

THE COMMUNITY COLLEGE UPDATE

Volume 39 For Publication Date: October 18, 2019 No. 21

Governor Newsom Signs $15 Billion Statewide School Bond Legislation

In a signing ceremony at a local Sacramento elementary school today, Monday, October 7, 2019, Governor Gavin Newsom officially signed Assembly Bill (AB) 48 (O'Donnell, D-Long Beach and Glazer, D-Orinda) into law. The Governor was joined at the ceremony by Assemblymember O'Donnell, students, teachers, and public health and safety leaders.

Originally, AB 48 was set to place a $13 billion K–14 school construction bond on the March 2020 Primary Election ballot and an unspecified K–14 school bond on the November 2022 General Election ballot.

However, after negotiations between the authors, legislative leadership, and the Newsom Administration, the final version of AB 48 includes one $15 billion bond on the March 2020 Primary Election ballot with $9 billion allocated for K–12 and $2 billion for each of the higher education segments (California Community Colleges, California State University [CSU], and University of California [UC]).

With Governor Newsom's signature, the bond officially qualifies for the March 2020 Primary Election ballot where it will need approval by a majority of voters to pass. As a reminder, the last school facilities bond put before voters was Proposition 51 in November 2016. The measure passed with 55% of the vote; however, that was a K–14 facilities bond for $9 billion. While the bond proponents are confident that the inclusion of CSU and UC, and a nearly 70% increase in total bonding authority from the 2016 bond, will not affect the bond's passage, we will not find out until voters go to the ballot box in less than five months.

—Kyle Hyland

posted 10/07/2019

The COMMUNITY COLLEGE UPDATE

Volume 39 For Publication Date: October 18, 2019 No. 21

Ask SSC . . . What Are the CalSTRS, CalPERS, Social Security, Medicare, and SUI Historical Rates?

Q. I am a new vice president of business services and am trying to find historical employer and employee contribution rates to California State Teachers' Retirement System (CalSTRS), California Public Employees' Retirement System (CalPERS), Social Security, Medicare, and State Unemployment Insurance (SUI). My end goal is to be able to show how everything has become more expensive for both the employee and employer.

A. Employers have numerous payroll tax withholding and payment obligations, so it's important to have an understanding as to what an employer is required to contribute as well as what is required by the employee. Let's first address your question regarding the contribution rates to CalSTRS.

Contribution Rates to CalSTRS

Employer contribution rate increases for CalSTRS are being phased in over a seven-year period. The CalSTRS employer contribution rate is set in statute through 2020–21. After that, the CalSTRS Board has limited employer contribution rate-setting authority through 2045–46. Table 1 details the historical and anticipated employer contribution rate increases for CalSTRS as follows:

Table 1

CalSTRS Employer Contribution Rate Increases	
Year	**Rate**
2010–11	8.25%
2011–12	8.25%
2012–13	8.25%
2013–14	8.25%
2014–15	8.88%

2015–16	10.73%
2016–17	12.58%
2017–18	14.43%
2018–19	16.28%
2019–20	18.13%
2020–21	19.10%
Source: CalSTRS Funding Plan, Report to Legislature on the Progress of the CalSTRS Funding Plan (June 2019)	

There are two different groups of CalSTRS members, and they are paying different rates based on who became members of CalSTRS before or after the California Public Employees' Pension Reform Act of 2012 (PEPRA), which became effective on January 1, 2013. Table 2 details, for each group, an increase of their contribution rate as follows:

Table 2

Year	CalSTRS Member Contribution Rate Increases	
	Pre-PEPRA Members	**Post-PEPRA Members**
2010–11	8.00%	–
2011–12	8.00%	–
2012–13	8.00%	8.00%
2013–14	8.00%	8.00%
2014–15	8.15%	8.15%

2015–16	9.20%	8.56%
2016–17	10.25%	9.205%
2017–18	10.25%	9.205%
2018–19	10.25%	10.205%
2019–20	10.25%	10.205%
2020–21	10.25%	10.205%
Source: CalSTRS Funding Plan, Report to Legislature on the Progress of the CalSTRS Funding Plan (June 2019)		

Contribution Rates to CalPERS

Unlike CalSTRS, the CalPERS Board has the authority to set the employer contribution rate each year as opposed to rates being specified in statute. The unfunded liability has been rising significantly, which in turn increases the total employer contribution. In fact, for the first time in the last decade, the unfunded liability contribution surpassed the employer's normal cost percentage in 2018–19. Table 3 includes historical employer contribution rate increases to CalPERS:

Table 3

Year	**CalPERS Employer Contribution Rate History**		
	Employer Normal Cost	**Unfunded Liability Contribution**	**Total Employer Contribution**
2009–10	7.410%	2.299%	9.709%
2010–11	7.173%	3.534%	10.707%
2011–12	7.132%	3.791%	10.923%
2012–13	7.415%	4.002%	11.417%

2013–14	7.313%	4.129%	11.442%
2014–15	7.814%	3.957%	11.771%
2015–16	7.621%	4.226%	11.847%
2016–17	8.242%	5.646%	13.888%
2017–18	8.103%	7.428%	15.531%
2018–19	8.739%	9.323%	18.062%
Source: CalPERS Schools Pool Actuarial Valuation (June 30, 2017)			

The contribution rates for the pre- and post-PEPRA CalPERS members are as follows:

Table 4

Year	**CalPERS Member Contribution Rate Increases**	
	Pre-PEPRA Classic Members	**Post-PEPRA Members**
2009–10	7.00%	–
2010–11	7.00%	–
2011–12	7.00%	–
2012–13	7.00%	–
2013–14	7.00%	6.00%
2014–15	7.00%	6.00%
2015–16	7.00%	6.00%

2016–17	7.00%	6.00%
2017–18	7.00%	6.50%
2018–19	7.00%	7.00%
2019–20	7.00%	7.00%
Source: CalPERS		

Social Security and Medicare Tax Rates

An employee’s Social Security tax rate has been unchanged since 1990 at 6.2% (7.65% with Medicare) of their first $132,900 of wages, salaries, etc. If an employee’s current earnings are in excess of $132,900, the excess earnings are not subject to the Social Security tax; however, Medicare still applies. Since employees also have the Social Security payroll tax withheld from their wages, the employer is in effect matching each employee’s Social Security payroll tax. It is the responsibility of the employer to send both the amounts withheld from the employees’ pay and the employer’s match to the U.S. government. For more information on historical employee and employer contribution tax rate increases to Social Security and Medicare, go to the Social Security Administration’s website.

State Unemployment Insurance Tax Rates

The Employment Development Department approves and communicates the unemployment insurance rate for schools every year. Each local educational agency’s (LEA) unique rate will fluctuate based on experience; therefore, the historical employer contribution rates are determined based on your specific LEA. In the past, LEAs were protected from the fluctuations under the revenue limit; however, the protections are no longer covered under the Local Control Funding Formula. We recommend LEAs closely monitor rates and budget for increases or decreases accordingly. For more information on the unemployment insurance contribution rate schedule, go to the Employment Development Department’s website.

—Charlene Quilao and Sheila G. Vickers

posted 10/09/2019

RSCCD Tentative Budget Calendar

Fiscal Year 2020 – 2021

September 9, 2019

January 10, 2020	Governor's 2020-2021 Proposed Budget Released
February 19, 2020	Fiscal Resource Committee (FRC) Develops Budget Assumptions And Recommends to District Council
March 2, 2020	District Council Reviews and Recommends Budget Assumptions to Chancellor
March 3, 2020	Sites begin work on budget development worksheets for Tentative Budget: SAC/CEC; SCC/OEC; District Services
March 23, 2020	Board Approves Budget Assumptions
April 24, 2020	Budget Deadline for Budget Centers to submit Budget Change Forms to Business Operation & Fiscal Services
May 15, 2020	Governor's May Revise
May 21, 2020 (Thursday)	FRC Recommends Tentative Budget to District Council
June 1, 2020	District Council Reviews and Recommends Budget to Chancellor
June 10,11,12, 2020	Budget on Display for Public Review
June 15, 2020	Board of Trustees Approves Tentative Budget

RSCCD Adopted Budget Calendar

Fiscal Year 2020 – 2021
September 9, 2019

July 1, 2020	Governor Signs State Budget
July 1, 2020	Fiscal Resource Committee (FRC) Develops Budget Assumptions and Recommends to District Council
July 6, 2020	District Council Reviews and Recommends Budget Assumptions to Chancellor
July 7, 2020	Sites begin work on budget development worksheets for Budget
	SAC/CEC; SCC/OEC; District Services
July 13, 2020	Board Approves Updated Budget Assumptions
August 7, 2020	Budget Deadline for Budget Centers to Submit Budget Change Forms to Business Operation & Fiscal Services
August 10, 2020	Board Approval of Public Hearing Inspection Notice
August 19, 2020	Proposed Budget to FRC for Recommendation to District Council
August 24, 2020	District Council Reviews and Recommends Budget to Chancellor
September 9,10,11, 2020	Budget on Display for Public Review
September 14, 2020	Board of Trustees Adopts the Budget
September 15, 2020– June 30, 2021	Board of Trustees Approves Ongoing Budget Changes for 2020-2021 Budget

Other Budget Transfers following State Revisions to Apportionment

- P-1: February
- Prior Year Recalculation: Dec/Jan
- P-2: June

Rancho Santiago Community College District Budget Allocation Model

Process & Calendar for Review

Section	Title	Date of Review	Finalize
1	Introduction	10/16	11/20
2	Implementation*	Ongoing	4/15
3	Responsibilities	11/20	1/22
4	Revenue Modifications	1/22	2/19
5	Other Modifications	2/19	3/18
6	Definition of Terms	10/16	11/20

* The implementation section will be written throughout the process and will be finalized once the entire process is completed.

Rancho Santiago Community College District
Budget Allocation Model
Based on ~~SB 361~~the Student Centered Funding Formula

- The *"Rancho Santiago Community College District Budget Allocation Model Based on SB361, February 8, 2012"* was approved at the February 22, 2012 Budget Allocation and Planning Review Committee Meeting

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Introduction

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

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

Commented [GR2]: Should we keep history narrative?

The Student Centered Funding Formula (SCFF) was adopted on June 27, 2018 marking one of the biggest changes to California Community College funding yet. Funding is based on three allocations, 1) Base Allocation (70% of state funding) which is based on the number of colleges and comprehensive centers in the community college district and a total of FTES, 2) Supplemental Allocation (20% of state funding) based on low income students and 3) Student Success Allocation (10 % of state funding) based on student progress, transfer, completion and wage earning. ~~Senate Bill 361, passed in 2006, changed the formula of earned state apportionment revenues to essentially two elements, 1) Basic Allocations for college/center base funding rates based on FTES size of the college and center and 2) Full Time Equivalent Students (FTES) based on earned and funded FTES.~~ The ~~BAPR Workgroup~~ Fiscal Resource Committee (FRC) determined that since this is how our primary funding comes from the state this model should be used for distribution on earned revenues to the colleges. The colleges and centers are the only entities in the district that generates this type of funding.

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

The goal of the BAM is to create a documented revenue allocation process that provides financial stability and encourages fiscal accountability at all levels in times of either increasing or decreasing revenue streams. It is also intended to be simple, transparent, easy to understand, fair, predictable and consistent, using quantitative, verifiable factors with performance incentives. District Council should conduct a review(s) during each fiscal year to assess if the operation of the budget allocation model is meeting the goal.

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

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

Commented [GR3]: Placeholder for new date of adoption.

Rancho Santiago Community College District

Budget Allocation Model Based on ~~SB 361~~the SCFF

Appendix A – Definition of Terms

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

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

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

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

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

BAM – Budget Allocation Model.

BAPR – Budget and Planning Review Committee.

Base Allocation (Funding) – 70% of statewide budget. Apportioned to districts based on college size and FTES.

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

Basic Allocation – Funding based on the number of colleges and comprehensive centers in the community college district. Rates for the size of colleges and comprehensive centers were established as part of SB 361 and henceforth are adjusted annually by COLA.

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

Budget Stabilization Fund – The portion of the district's ending fund balance, in excess of the 5% reserve, budget center carryovers and any restricted balances, available for one-time needs at the discretion of the chancellor and Board of Trustees.

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

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

Categorical Funds – Money from the state or federal government granted to qualifying districts for special programs, such as Matriculation or Vocational Education. Expenditure of categorical funds is restricted to the fund's particular purpose. The funds are granted to districts in addition to their general apportionment.

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

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

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

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

Defund – Permanently eliminating a position and related cost from the budget.

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

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

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

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

FRC – Fiscal Resources Committee.

FTES – Full Time Equivalent Students. The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. Every 525 hours of actual attendance counts as one FTES. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes three hours per day for 175 days will be in attendance for 525 hours (3 x 175 = 525).

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

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

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

Growth – Funds provided in the state budget to support the enrollment of additional FTE students.

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

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

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

LHE – Lecture Hour Equivalent. The standard instructional work week for faculty is fifteen (15) LHE of classroom assignments, fifteen (15) hours of preparation, five (5) office hours, and five (5) hours of institutional service. The normal teaching load for faculty is thirty (30) LHE per school year.

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

Modification – The act of changing something.

POE – Planning and Organizational Effectiveness Committee.

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

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

Restoration – A community college district is entitled to restore any reduction of apportionment revenue related to decreases in total FTES during the three years following the initial year of decrease if there is a subsequent increase in FTES. ~~increases its FTES back to the level prior to the year of decline based on the total computational revenue amount. Districts are entitled to restore FTES during the three years following the initial year of decline, but only receive stability funding in year one. (please see Decline and Stabilization)~~

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

SCFF – The Student Centered Funding Formula is the states new model for funding California community colleges. Made up of three parts, Base Allocation, Supplemental Allocation and Student Success Allocation, the aim of the SCFF is to improve student outcomes as a whole while targeting student equity and success.

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

Stabilization – A District receives stability funding from the state for non-credit and CDCP FTES(funding at the prior year FTES level) the first year of non-credit and CDCP FTES decline. Each college receives its share of the stability funding based on an internal stability mechanism described in this Budget Allocation Model. (please see Decline and Restoration).

Student Success Allocation (Funding) – 10% of statewide budget. Apportioned to districts based on a variety of metrics that measures student success. Some examples of the metrics used include associate degrees awarded, certificate degrees awarded, students who earn a regional living wage within a year after leaving college and students that complete transfer level math and english courses in their first year.

Supplemental Allocation (Funding) – 20% of the statewide budget. Apportioned to districts based on districts students that are Pell Grant Recipients, AB540 students and/or California Promise Grant Recipients.

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

Three-year Average – For any given fiscal year the three-year average is the average of current year, prior year and prior prior year traditional credit FTES data. Special Admit and Incarcerated FTES are not included in the three-year average.

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

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

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

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Vacant Funded Positions as of 10/9/2019 - Projected Annual Salary and Benefits Savings

Fund	Management/ Academic/ Confidential	Position ID	Title	Reasons	Site	Effective Date	Notes	2019-20 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Birk, John	5HR-UF-DIR	Director, Information System	Retirement	District	7/11/2019		232,541	
11	Bland, Antoinette	5SAFE-UF-CHIEF	Chief, District Safety & Security	Retirement	District	12/10/2018	Michael Toledo#1446793 Interim Assignment 7/1/19-6/30/20. Board docket 8/12/2019	214,502	
11	Iannaccone, Judith	5PAG-UF-DIR	Director, Public Affairs & Publications	Retirement	District	8/31/2018		194,891	882,444
11	Oropeza, Alfonso	5YAS-UF-DIR2	Director Academic & End User Support Services	Retirement	District	10/23/2019	CL19-1344	143,064	
50%-fd 11 50%-fd 12	Santoyo, Sarah	5RDEV-UF-DIRX	Executive Director Resource Development	Promotion	District	1/28/2019		97,446	
11	New-Assistant Professor of Physics AC19-0720				SAC		AC19-0720 Professor of Physics was not hired, redirected to Performing Arts	143,273	
11	Brown, Laurence	1CMST-FF-IN	Instructor, Comm Studies	Retirement	SAC	6/7/2019		143,273	
11	Budarz, Timo	1PHYS-FF-IN	Instructor, Physics	Resignation	SAC	10/26/2018		143,273	
11	Dominguez, Gary M.	1FIAC-AF-DIR	Director, Fire Instruction	Retirement	SAC	8/23/2019	Interim Assignment 8/19/19-06/30/20 Michael Busch#1027462	98,795	
11	English, Noemi	1DSL-FF-IN	Instructor, Automotive Technology/Engine	Resignation	SAC	10/8/2018		143,273	
11	Fernandez, Joseph E.	1NURS-FF-IN	Nursing Instructor	Resignation	SAC	8/12/2019		149,078	
11	Giroux, Regina	1NURS-FF-IN	Instructor, Nursing	Retirement	SAC	12/15/2018		143,273	
11	Holder, Vera M.	1CMST-FF-IN	Instructor, Communication Studies	Retirement	SAC	6/7/2019		148,833	2,682,812
11	Jaffray, Shelly C.	1HSS-AF-DN	Dean, Humanities & Social Sciences	Retirement	SAC	6/30/2019	AC19-0751. Interim Assignment Javier Galvan	258,749	
11	Jenkins, Robert B.	11AEI-FF-IN	Professor/Coordinator ESL	Retirement	SAC	5/22/2020		-	
11	Mahany, Donald	1FIAC-AF-DNAC1	Associate Dean, Fire Technology	Retirement	SAC	1/2/2020		94,534	
50%-fd 11 50%-fd 12	Ortiz, Fernando	1ACA-NF-CORD9	Coordinator, Guided Pathways	Promotion	SAC	4/1/2019		71,636	
11	Parolise, Michelle R.	1OTA-NF-CORD	Coordinator, OTA Program	Retirement	SAC	8/7/2019		149,054	
11	Quinn, Nicole J.	1ANTH-FF-IN	Instructor, Anthropology	Resignation	SAC	5/31/2018	Hired Jason Huskey#2197432 AC19-0725 Assistant Professor of Criminal Justice	-	
11	Sadler, Dennis	1CNSL-NF-CN1	Counselor/Instructor	Retirement	SAC	6/30/2019		143,273	
11	Serrano, Maximiliano H.	1AUTO-FF-IN	Instructor, Automotive Technology	Resignation	SAC	10/5/2018		143,273	
11	Sherod, Susan M.	1ENGR-FF-IN	Engineering Instructor	Retirement	SAC	6/30/2019		167,199	
11	Sneddon, Marta	1CJA-FF-IN	Instructor, CJ/Fire Academy	Retirement	SAC	6/8/2019		143,273	
11	Vazquez, Alejandro	1CUST-UF-SUPR	Custodial Supervisor	Probational Dismissal	SAC	7/17/2019	CL19-1321	101,936	
11	Vega, Kennethia J.	1PRES-OF-ASPR	Assistant to the President	Lateral	SAC	2/28/2019	Hired Leisa Schumacher #1029424 CL19-1310	-	
11	Waterman, Patricia J.	1ART-FF-IN	Instructor, Art	Retirement	SAC	6/9/2019		153,541	
11	Wright, George	1CJ-FF-IN	Instructor, Criminal Justice	Retirement	SAC	12/15/2018		143,273	
11	Coto, Jennifer	2CG-NF-CORD	Coordinator, Hispanic Serving Institution	Promotion	SCC	7/23/2019		189,816	
11	Geissler, Joseph	2LIB-NF-LIB	Librarian	Deceased	SCC	3/9/2019		143,273	692,654
11	Lawson, Cassell A.	2CAR-AF-DN	Dean,Business &Career Technical Education	Resignation	SCC	5/27/2019	AC19-0759 Elizabeth Arteaga Interim Assignment 12/31/19	234,660	
11	Nguyen, Steven	2CHEM-FF-IN	Chemistry Instructor	Resignation	SCC	8/19/2019		124,905	
								4,257,910	
	Classified		Title	Reasons		Effective Date	Notes	2019-20 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Andrade Cortes, Jorge L.	5ACCT-CF-ANYS	Senior Accounting Analyst	Resignation	District	9/27/2019		87,174	
11	Bennett, Laura D.	5PUR-CF-BUYR2	Buyer	Resignation	District	9/13/2019		85,632	
11	Chen, Yusue (Rosa)	5APPS-CF-SPA3F	Applications Specialist III	Retirement	District	6/3/2019	CL19-1289	143,441	
11	Gonzalez, Jaime	5SSP-CM-DSO12	P/T District Safety Officer	Resignation	District	8/27/2017		21,989	
11	Knorr, David G.	5YSP-CF-DSO11	District Safety Officer	Resignation	District	9/12/2019		80,782	
60%-fd 11 40%-fd 12	Lordanich, Joseph A.	5YSP-CF-DSOS5	Senior District Safety Officer	Transfer	District	7/15/2019	CL19-1322 Transfer Joseph Lordanich#1503145 eff 7/15/2019 to fill Greenhalgh vacancy	61,586	893,325
11	Montanez, Jesse	5SSP-CM-DSO5	District Safety Officer	Termination	District	9/24/2019		18,057	
11	Nguyen, James V.	5DMC-CF-CUSR	Senior Custodian/Utility Worker	Probational Dismissal	District	8/6/2019		61,185	
11	Nolan, Leanna	5FISC-CF-CLSR	Senior Clerk	Resignation	District	10/1/2019		45,525	
60%-fd 11 40%-fd 12	Rabiola, Anthony	5SSP-CF-DSO10	District Safety Officer	Medical Layoff	District	6/21/2019	Reorg#1148 Senior District Safety Officer	96,987	
	Trujillo Zuniga, Beatrice	5SSO-CF-CLSR2	Senior Clerk/Communication (Bilingual)	Promotion	District	7/9/2019	CL19-1317	82,352	
11	Yamoto, Sec. Stephanie	5FACL-CF-SPFP	Facility Planning Specialist	Resignation	District	8/26/2019		108,614	
70%-fd 11 30%-fd 12	Adame, Patricia A.	10AD-CF-SECA2	Administrative Secretary	Retirement	CEC	12/30/2019		37,576	
11	Crawford, Jonathan A.	1GRDS-CM-WKR2	P/T Gardener/Utility Worker	Resignation	SAC	6/25/2019	CL19-1309 Budget in account 11-0000-696000-17300-2310 Reorg#1095	26,131	
11	Digital Media Specialist		Digital Media Specialist	REORG#1150			CL19-1304 REORG#1150		
11	Garcia, Elsa M.	1PAG-CF-SECA	Administrative Secretary	Resignation	SAC	6/19/2019		98,703	543,262
11	McCabe, Caroline V.	1ARTG-CF-CORD	Art Gallery Coordinator	Deceased	SAC	6/29/2019		73,849	
11	Morillo, Jose C.	1CUST-CF-CUSL1	Lead Custodian	Retirement	SAC	7/31/2019	Interim Assignment Sophanareth Tuon 8/1/19-10/31/19	66,223	
94%-fd 11 6%-fd 31	Reynoso, Mark	1AUX-CF-ACTS2	Senior Accountant	Promotion	SAC	7/1/2019		110,961	
11	Schumacher, Leisa A.	1ACA-CF-SECX	Executive Secretary	Promotion	SAC	10/8/2019		96,309	
40%-fd 11 60%-fd 12	Vu, Giang T.	1ASMT-CF-CLAD	Administrative Clerk	Retirement	SAC	8/31/2019	CL19-1337	33,511	
14%-fd 11 86%-fd 12	Berganza, Leyvi C	2OSS-CF-SPOR1	High School & Community Outreach Specialist	Promotion	OEC	3/19/2017		13,847	
11	Gardener-Lead		Gardener-Lead	Reorg#1154	SCC		CL19-1314 REORG#1154	86,656	
11	Gardener/Utility Worker 1 of 3		Gardener/Utility Worker 1 of 3	Reorg#1154	SCC		CL19-1315 REORG#1154 1 of 3	81,229	
11	Gardener/Utility Worker 2 of 3		Gardener/Utility Worker 2 of 3	Reorg#1154	SCC		CL19-1315 REORG#1154 2 of 3	81,229	
11	Gardener/Utility Worker 3 of 3		Gardener/Utility Worker 3 of 3	Reorg#1154	SCC		CL19-1315 REORG#1154 3 of 3	81,229	
11	P/T Gardener/Utility Worker 1 of 2		P/T Gardener/Utility Worker 1 of 2	Reorg#1154	SCC		CL19-1316 REORG#1154 1 of 2	21,163	811,273
11	P/T Gardener/Utility Worker 2 of 2		P/T Gardener/Utility Worker 2 of 2	Reorg#1154	SCC		CL19-1316 REORG#1154 2 of 2	21,163	
11	Gitonga, Kanana	2INTL-CF-CORD	International Student Coordinator	Retirement	SCC	1/31/2019	WOC Esther Meade 1/1/19-5/31/19	110,841	
11	Huerta, Alfonso	2MDIA-CF-TECH1	Media Systems Electronics Technician	Retirement	SCC	8/31/2019	CL19-1319. Vinh Do#1418034 WOC	98,669	
11	Ner, Florence	2ADMS-CF-ACTS2	Senior Accountant	Resignation	SCC	6/12/2019	CL19-1291	111,581	
11	Perez, Justin J.	2CUS-CM-CUS5	P/T Custodian	Probational Dismissal	SCC	4/18/2019	CL19-1293	22,580	
11	Tran, Duy T.	2OCU-CF-CUS6	Custodian	Medical Layoff	SCC	4/18/2019	CL19-1292	81,086	
								2,247,860	
TOTAL								6,505,770	

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

MEASURE Q

Projects Cost Summary
09/30/19 on 10/08/19

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2019-2020 Expenditures	FY 2019-2020 Encumbrances	Cumulative Exp & Enc	Project Balance	% Spent
ACTIVE PROJECTS								
SANTA ANA COLLEGE								
3035/ 3056	Johnson Student Center	59,442,126	12,097,425	4,234,861	39,510,736	55,843,022	3,599,104	94%
	Agency Cost		477,737	1,125	1,857	480,720		
	Professional Services		3,710,137	160,224	3,285,687	7,156,048		
	Construction Services		7,909,551	4,073,512	36,223,191	48,206,254		
	Furniture and Equipment		-	-	-	-		
3049	Science Center & Building J Demolition	70,480,861	38,623,078	5,783,101	14,216,220	58,622,399	11,858,462	83%
	Agency Cost		427,263	-	1,696	428,959		
	Professional Services		7,089,932	266,966	2,102,428	9,459,327		
	Construction Services		31,105,882	5,378,252	11,999,100	48,483,234		
	Furniture and Equipment		-	137,883	112,996	250,879		
	TOTAL ACTIVE PROJECTS	**129,922,987**	**50,720,503**	**10,017,962**	**53,726,956**	**114,465,421**	**15,457,566**	**88%**
CLOSED PROJECTS								
3032	Dunlap Hall Renovation	12,620,659	12,620,659	-	-	12,620,659	0	100%
	Agency Cost		559	-		559		
	Professional Services		1,139,116	-	-	1,139,116		
	Construction Services		11,480,984	-	-	11,480,984		
	Furniture and Equipment		-	-	-	-		
3042	Central Plant Infrastructure	57,266,535	57,266,535	-	-	57,266,535	0	100%
	Agency Cost		416,740	-	-	416,740		
	Professional Services		9,593,001	-	-	9,593,001		
	Construction Services		47,216,357	-	-	47,216,357		
	Furniture and Equipment		40,437	-	-	40,437		
3043	17th & Bristol Street Parking Lot	198,141	198,141	-	-	198,141	0	100%
	Agency Cost		16,151	-	-	16,151		
	Professional Services		128,994	-	-	128,994		
	Construction Services		52,996	-	-	52,996		
	Furniture and Equipment		-	-	-	-		
	TOTAL CLOSED PROJECTS	**70,085,335**	**70,085,334**	-	-	**70,085,334**	**0**	**100%**
	GRAND TOTAL ALL PROJECTS	**200,008,322**	**120,805,837**	**10,017,962**	**53,726,956**	**184,550,755**	**15,457,566**	**92%**

SOURCE OF FUNDS	
ORIGINAL Bond Proceeds	198,000,000
Interest Earned	2,008,322
Totals	**200,008,322**

Rancho Santiago Community College
FD 11/13 Combined -- Unrestricted General Fund Cash Flow Summary
FY 2019-20, 2018-19, 2017-18
YTD Actuals- September 30, 2019

FY 2019/2020

	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	$38,759,045	$46,756,236	$39,883,751	$43,153,984	$43,153,984	$43,153,984	$43,153,984	$43,153,984	$43,153,984	$43,153,984	$43,153,984	$43,153,984
Total Revenues	18,530,608	6,957,617	17,856,934	0	0	0	0	0	0	0	0	0
Total Expenditures	10,533,417	13,830,102	14,586,701	0	0	0	0	0	0	0	0	0
Change in Fund Balance	7,997,191	(6,872,485)	3,270,233	0	0	0	0	0	0	0	0	0
Ending Fund Balance	46,756,236	39,883,751	43,153,984	43,153,984	43,153,984	43,153,984	43,153,984	43,153,984	43,153,984	43,153,984	43,153,984	43,153,984

FY 2018/2019

	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	$37,903,213	$41,275,963	$35,157,531	$35,434,499	$27,561,284	$25,844,907	$39,405,066	$39,371,921	$28,793,164	$28,369,733	$39,111,613	$30,603,274
Total Revenues	12,626,143	6,732,548	14,600,385	7,442,505	17,105,605	29,957,387	14,004,082	6,570,808	15,379,629	26,037,945	9,298,822	31,999,654
Total Expenditures	9,253,392	12,850,980	14,323,417	15,315,721	18,821,982	16,397,228	14,037,228	17,149,564	15,803,060	15,296,065	17,807,162	23,843,882
Change in Fund Balance	3,372,750	(6,118,432)	276,968	(7,873,215)	(1,716,377)	13,560,159	(33,145)	(10,578,756)	(423,431)	10,741,880	(8,508,340)	8,155,771
Ending Fund Balance	41,275,963	35,157,531	35,434,499	27,561,284	25,844,907	39,405,066	39,371,921	28,793,164	28,369,733	39,111,613	30,603,274	38,759,045

FY 2017/2018

	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	$35,254,317	$40,165,384	$34,555,513	$34,261,380	$26,080,179	$27,224,885	$42,521,590	$43,680,834	$33,946,676	$32,674,972	$35,963,224	$26,790,583
Total Revenues	13,230,747	6,401,471	13,730,226	7,947,537	17,388,889	29,510,148	14,345,552	4,546,656	15,319,442	17,749,412	6,431,657	38,131,074
Total Expenditures	8,319,680	12,011,343	14,024,358	16,128,738	16,244,183	14,213,443	13,186,308	14,280,814	16,591,146	14,461,160	15,604,298	27,018,444
Change in Fund Balance	4,911,068	(5,609,872)	(294,132)	(8,181,201)	1,144,706	15,296,705	1,159,244	(9,734,158)	(1,271,704)	3,288,252	(9,172,641)	11,112,630
Ending Fund Balance	40,165,384	34,555,513	34,261,380	26,080,179	27,224,885	42,521,590	43,680,834	33,946,676	32,674,972	35,963,224	26,790,583	37,903,213

DRAFT

Fiscal Resources Committee

Executive Conference Room – District Office
1:30 p.m. – 3:00 p.m.

Meeting Minutes for September 18, 2019

FRC Members Present: Peter Hardash, Morrie Barembaum, Thao Nguyen, William Nguyen, Adam O'Connor, Arleen Satele, Roy Shabazian, and Michael Tyler

Alternates/Guests Present: Justine Banal, James Kennedy, Mark Reynoso, and George Walters (CWP)

1. Welcome: Mr. Hardash called the meeting to order at 1:33 p.m.

2. State/District Budget Update
   - 2019-20 Adopted Budget
     Mr. Hardash briefly discussed the approved State budget whereby RSCCD is identified as "held harmless" district. The RSCCD Trustees approved the adopted budget on September 9, 2019. The State budget is unpredictable with funding being backed into at the new lower rates because there isn't enough money at P1.
   - 9/9/2019 Board PowerPoint Presentation on the 2019-20 Adopted Budget
     The PowerPoint presentation to the RSCCD Board of Trustees on September 9, 2019 is available on the Budget Update Webpage.
   - SSC – New Requirement to Record State On-Behalf Contribution to CalPERS
     Mr. Hardash recalled the fictitious revenue that was initiated for STRS and now a similar action is being initiated for PERS. This simply pushes the State-wide debt to district financials, but it doesn't hurt operating budget, because it is book entry on behalf of the State.
   - SSC – Deal Reached on Statewide School Bond
     The Statewide Bond will provide $2 billion distribution for each of the higher education segments (UC, CSU and Community Colleges). All projects in the community colleges' queue include FPPs and IPPs which add up to $5.7-$5.9 billion. RSCCD has no projects in the queue for this bond. This particular bond is for 2022-23 projects; 2020-21 and 2021-22 approved projects will exhaust existing funds and bleed into the new authorizations. While new guidelines are being proposed, it has been tabled for now. Once guidelines become final and established such will be discussed in PRC on a broader basis.

3. Multi-year Projection
   - Mr. O'Connor referenced page 5 of the meeting packet and reviewed the budget assumptions of FTES holding flat and multi-year projections, including routine increases such as salary, step and column, and also COLA projections.
   - The calculated revenue in 2020-21 is $175.6 million but held harmless at $180 million.
   - Expenses are outpacing revenue with a $1 million issue next year. In 2022-23 the held harmless goes away and "we fall off the cliff" at the rate of $10 million.
   - A brief discussion followed about flat, borrowed or increased FTES for years out projections. While additional scenarios can be run to use actual FTES, it was determined not necessary at this time.
   - Multi-year projections are required by law and the one presented is based on the best information we know now.
   - The large college status was discussed of which SAC intends to maintain. Large college status is over a three year period of reduced FTES with funding reduced in the 4th year. In the case of Santa Ana College, as long as there is the ability to shift to meet the

status, it will be done. However, shifting may be taken away, it is unknown. If FTES is earned back above 20,000, funding is awarded the same year.
- Multiyear projections will not be used until the Governor's budget is known in January.

4. Continued Discussion of SCFF and Review of BAM – Cambridge West Partnership Consultants
    - Mr. Walters referenced and reviewed the current RSCCD BAM based on SB 361 with applicable updates for the Student Centered Funding Formula (SCFF) requesting clarification as follows:
    - Should introduction with historical information be retained? It is inclusive of ACCJC visit and recommendation of 2008.
    - All general language of SCFF has replaced the SB 361 language.
    - Apportionment revenue adjustments, growth and stability, deficit factor, FON, SCFF terms will require more work as formula is refined.
    - COLA, lottery revenue, salary, benefit costs will most likely remain the same.
    - Summer FTES and ability to shift are part of the bigger conversation.
    - Three-year average should be added, as well as held harmless and separately, a method for treating FTES differently; non-credit and CDCP have stabilization. Credit FTES is based on three-year average while non-credit, CDCP and Special Admit are based on current year FTES.
    - Define and determine data metrics and how to use for multi-year projects. Some data elements will be determined by the college that earned it, while other data elements will fall within the 70/30 split.
    - Page 4 of the existing model includes budget language for District Services.
    - Add more clarifying language once funding formula is made clear.
    - Campus budget committees, cabinets, senates, shared governance committees should review, discuss and submit perspectives as well.
    - Questions/suggestions/comments are to be submitted to Adam O'Connor by October 2 to have draft review at the next meeting.
    -
5. 2020-21 Draft Budget Calendar
    - Adam O'Connor briefly reviewed pages 24-25 of the meeting packet specifically budget calendars. It follows the same timeline from last year, but the dates reflect this year's board meetings and is about two days earlier in some circumstances.
    - With no questions, it was determined the budget calendar would be brought back to the next meeting for action.

6. Standing Report from District Council - Shabazian
   Mr. Shabazian briefly discussed District Council activities including a reorganization needing clarification, and AR for Showers for Homeless Students that was referred to campuses for facility committee reviews. Mr. Shabazian recently attended the Board of Governors meeting and reported on recent activities including recognition of the State Academic Senate for 50 years of service.

7. Informational Handouts
- District-wide expenditures report link: https://intranet.rsccd.edu
- Vacant Funded Position List as of September 12, 2019
- Measure "Q" Project Cost Summary as of August 31, 2019
- Monthly Cash Flow Summary as of August 31, 2019
- SAC Planning and Budget Committee Agendas and Minutes
- SCC Budget Committee Agendas and Minutes

Additionally Mr. Hardash discussed the recent issuance of the last series of Measure Q funds at $56.5 million for construction projects at SAC. A brief discussion followed about scaling a project or finding additional funds to support construction projects when costs exceed available bond funds. For example, the central plant project had leftover funds that were reallocated to the Science Building project. RSCCD Board is considering another district-wide bond measure for 2020.

8. Approval of FRC Minutes – August 21, 2019
   A motion was made by Morrie Barembaum, seconded by Arleen Satele to approve the minutes of August 21, 2019 as presented. With no questions, comments or corrections the motion passed unanimously.

9. Other
   Adam O'Connor recalled the 50% law discussed at the last meeting being 55.06 for 2018-19; that included an original STRS on-behalf calculation. With the additional STRS and PERS on-behalf payments made by the state, the final calculation for 2018-19 is 55.11. As our books were already closed, these entries will be included in the audit report and the 311 report.

   Next meeting reminder: Wednesday, October 16, 2019, 1:30 – 3:00 in the Executive Conference Room #114, District Office

   This meeting adjourned at 2:57 p.m.