

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: [Fiscal Resources Committee](#)

Agenda for February 24, 2016

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

Executive Conference Room #114

1. Welcome
2. State/District Budget Update – Hardash
 - Discuss Governor’s 2016/17 Proposed Budget
 - 2014/15 Apportionment Recalc
 - 2015/16 Apportionment P1 Report
3. 2016/17 RSCCD Tentative Budget Assumptions - **Action Item**
4. 2016/17 Budget Calendars - **Action Item**
5. Informational Handouts
 - District-wide expenditure report link: <https://intranet.rsccd.edu>
 - Vacant Funded Position List as of February 19, 2016
 - Measure “E” Project Cost Summary as of January 27, 2016
 - Measure “Q” Project Cost Summary as of January 27, 2016
 - Monthly Cash Flow Statement as of January 31, 2016
6. Approval of FRC Minutes – October 21, 2015
7. Other

Next FRC Committee Meeting: (Executive Conference Room #114 1:30 pm – 3:00 pm)

March 23, 2016

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.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2016-17 Tentative Budget Assumptions
DRAFT as of 2/19/2016**

I. State Revenue

A. Budgeting will continue to utilize the District's Budget Allocation Model (BAM) based on SB 361.

B. FTES Workload Measure Assumptions:

Year		Base	Actual	Funded	Actual Growth
2012/13		27,711.41	28,185.04	28,185.04	1.71%
2013/14		28,185.04	28,688.93	28,688.93	1.79%
2014/15	P3	28,688.93	28,908.08 a	28,908.08 a	0.76%
2015/16	P1	28,908.08	29,290.93 b	29,290.93 b	1.32%

a - based on 2014/15 P3 submitted 7/15/2015

b - based on 2015/16 P1 submitted 1/15/2016

The budget proposal includes 2% Restoration/Access/Growth funding, and 0.47% COLA.

Projected COLA of 0.47%	\$680,000
Projected Restoration/Access/Growth -0-	\$0
Continued Projected Deficit (Estimated at 1%)	\$0
Apportionment Base Increase for 2016/17	\$680,000

2016/17 Potential Growth at 1.2% based on 2% system 29,642

C. Education Protection Account (EPA) funding estimated at \$24,125,205 based on 2015/16 Advanced Apportionment. 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 \$140 per FTES (\$4,200,032). Restricted lottery at \$41 per FTES (\$1,230,009). (2015/16 P1 of resident & nonresident factored FTES, 30,000.23 x 140 = \$4,200,032 unrestricted lottery; 30,000.23 x 41 = \$1,230,009.) With an slight increase in estimated FTES there is an increase in revenue.

E. Estimated reimbursement for part-time faculty compensation is estimated at \$601,066 (2015/16 Adv). Unchanged.

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 were reached with bargaining groups. The colleges will need to budget for any program match requirements using unrestricted funds.

G. BOG fee waivers 2% administration funding estimated at 2015/16 advance apportionment of \$284,586. Unchanged.

H. Mandates Block Grant estimated at a total budget of \$740,000. Unchanged. In addition, with a one-time \$76.3 million allocation statewide for past Mandated Cost reimbursement, we expect approximately \$1.9 million in one time funds. These funds can be used for any one-time purposes and will require additional discussion before allocation.

II. Other Revenue

I. Non-Resident Tuition budgeted at \$2,500,000. Increase of \$500,000.

J. Interest earnings estimated at \$180,000. Unchanged.

K. Other miscellaneous income (includes fines, fees, rents, etc.) is estimated at approximately \$350,000. Unchanged.

L. Apprenticeship revenue estimated at \$1,911,000 (2015/16 Advanced Apportionment). Unchanged. In addition, there is a proposed augmentation to the program, but the effects are unknown at this time.

M. Scheduled Maintenance/Instructional Equipment allocation estimated at \$7 million (no match required).

N. Energy Efficiency/Prop 39 revenue estimated at \$1 million. Slight increase from 2015/16.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2016-17 Tentative Budget Assumptions
DRAFT as of 2/19/2016**

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. The Cost of Living Allowance (COLA) estimated at 0.47%, \$680,000.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.1 million including benefits. (FARSCCD approximate cost \$415,000, CSEA approximate cost \$340,000, Management/Other approximate cost \$345,000)
- D. Health and Welfare benefit premium cost increase is estimated at 5% (for half the year) for an additional cost of approximately \$455,000 for active employees and an additional cost of \$155,000 for retirees, for a combined increase of \$610,000. State Unemployment Insurance local experience charges are estimated at \$250,000 (2015/16 budgeted amount). Unchanged. CalPERS employer contribution rate will increase in 2016/17 from 11.847% to 13.05% for an increase of \$427,162. (Note: The cost of each 1% increase in the PERS rate is approximately \$350,000.) CalSTRS employer contribution rate will increase in 2016/17 from 10.73% to 12.58% for an increase of \$1,281,544. (Note: The cost of each 1% increase in the STRS rate is approximately \$700,000.)
- E. The full-time faculty obligation (FON) for Fall 2016 is estimated at 366.99. The District is currently recruiting 49 faculty positions (13 of which do not count toward the FON) for an estimated total of 36 positions counting toward the obligation. The District expects to meet its obligation. Penalties for not meeting the obligation amount to approximately \$73,000 per FTE not filled.

The additional cost of new full-time faculty being hired for Fall 2016 is estimated at \$382,437. SAC is filling 10 vacancies and adding 11 new positions. SCC is filling nine vacancies and adding six new positions. (The cost of the 17 new positions, along with shifts from categorical funding, is budgeted at Class VI, Step 10 at approximately \$127,000 each, including benefits.)

- F. The current rate per Lecture Hour Equivalent (LHE) effective since 1/1/15 for hourly faculty is \$1,243.
- G. Retiree Health Benefit Fund (OPEB/GASB 45 Obligation) - The District will continue to contribute an amount to fund the total actuarially determined Annual Required Contribution (ARC). The actual ARC for 2016/17 is expected to be over \$8 million. We should have the latest actuarial report and the new ARC for the Adopted Budget.
- H. Capital Outlay Fund - In addition to the state allocation for Scheduled Maintenance/Instructional Equipment, the District will continue to budget \$1.5 million for capital outlay needs.
- I. Utilities cost increases of 5%, estimated at \$200,000.
- J. Information Technology licensing contract escalation cost of 7%, estimated at \$125,000.
- K. Property and Liability Insurance transfer estimated at \$1,940,000. Unchanged.
- L. Other additional DS/Institutional Cost expenses:
 - Legal Expenses of \$250,000
 - Marketing Expenses of \$500,000
- M. Child Development Fund - The District will continue to budget \$250,000 as an interfund transfer from the unrestricted general fund as a contingency plan. (\$140,000 was transferred in 2014/15 and expected in 2015/16)

Rancho Santiago Community College District Unrestricted General Fund Summary 2016-17 Tentative Budget Assumptions Analysis DRAFT as of 2/19/2016

*	<u>New Revenues</u>	Ongoing Only	One-Time
B	COLA 0.47%	\$680,000	
B	Growth -0-	\$0	
B	Deficit Factor 1%	\$0	
D	Unrestricted Lottery	\$75,026	
H	Mandates Block Grant (one-time)	\$0	\$1,900,000
I	Non-Resident Tuition	\$500,000	
J	Interest Earnings	\$0	
L	Apprenticeship	\$0	
EGK	Misc Income	\$0	
	Total	\$1,255,026	\$1,900,000
	<u>New Expenditures</u>		
B	COLA 0.47%	\$680,000	
C	Step/Column	\$1,100,000	
D	Health and Welfare/Benefits at 5% (1/2 year)	\$610,000	
D	CalPERS Increase	\$427,162	
D	CalSTRS Increase	\$1,281,544	
E	Full Time Faculty Obligation Hires	\$382,437	
E/F	Hourly Faculty Budgets (Convert to Full Time)	\$0	
H	Capital Outlay/Scheduled Maintenance Match	\$0	
I	Utilities Increase	\$200,000	
J	ITS Licensing/Contract Escalation Cost	\$125,000	
K	Property and Liability Insurance	\$0	
L	Other Additional DS/Institutional Costs	\$750,000	
I.H	Holding for Allocation of One-Time Expense	\$0	\$1,900,000
	Total	\$5,556,143	\$1,900,000
	2016-17 Budget Year Surplus (Deficit)	(\$4,301,117)	

Note: Budget Stabilization Fund Balance at 6/30/2016 is estimated at \$13.7 million.

1 The Governor's intent in his proposal is that community college districts prioritize the use of their discretionary funding for "professional development, campus security infrastructure, technology infrastructure, and developing open education resources and zero-textbook-cost degrees."

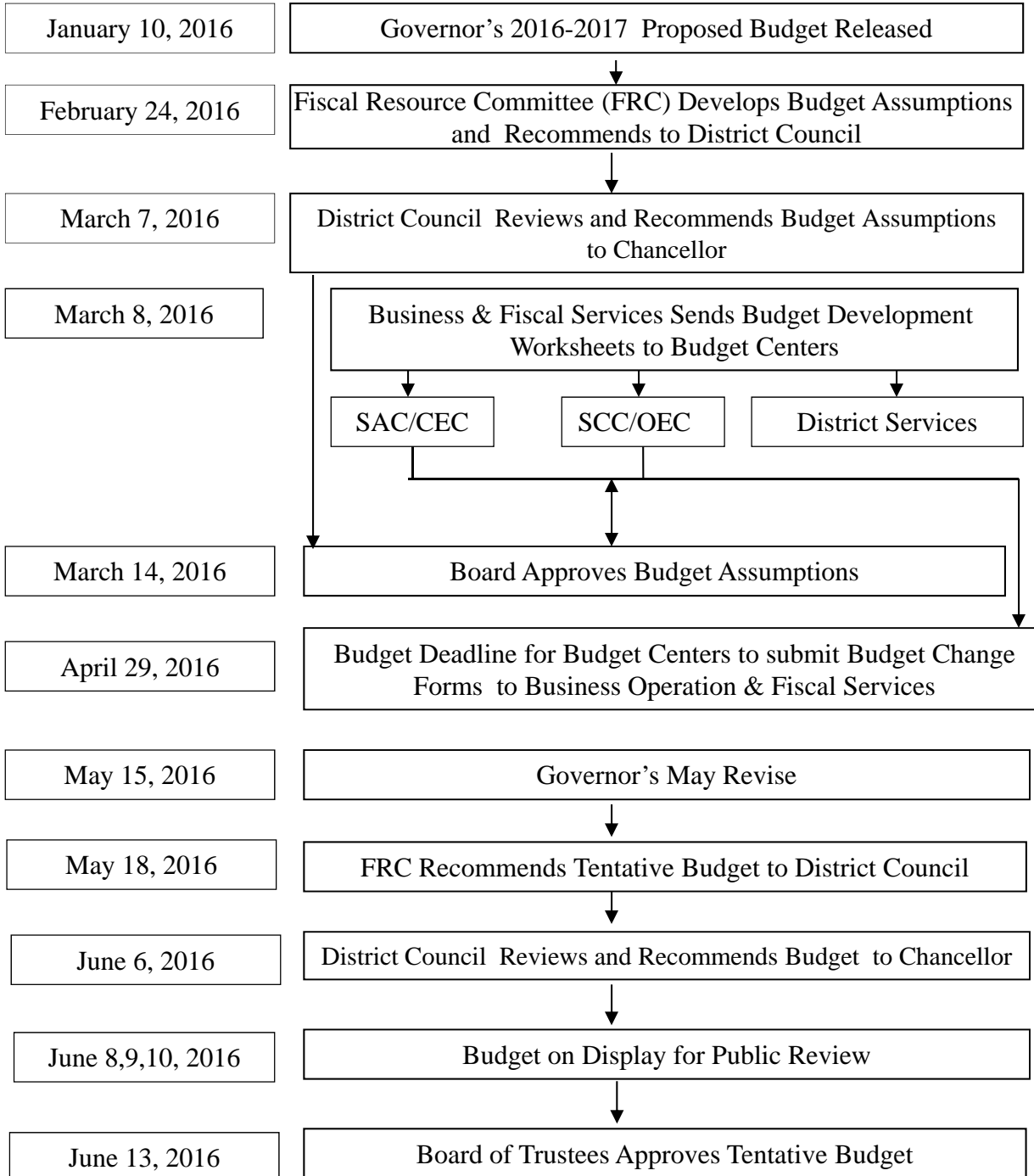
2 Any new costs to attract and serve additional non-resident students would also need to be budgeted.

** Reference to budget assumption number*

RSCCD Tentative Budget Calendar

Fiscal Year 2016 – 2017

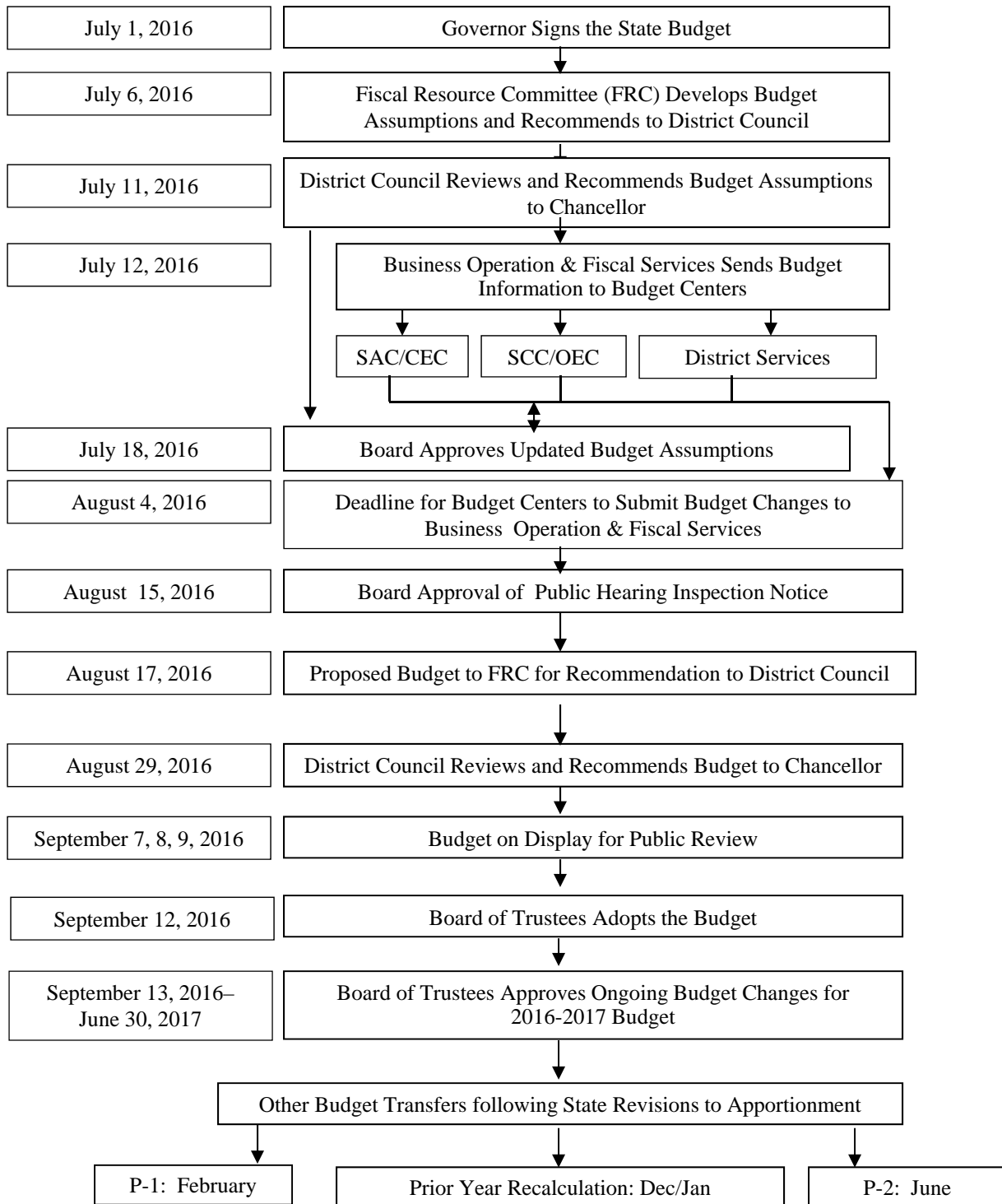
February 24, 2016



RSCCD Adopted Budget Calendar

Fiscal Year 2016 – 2017

February 24, 2016



Vacant Funded Positions as of 2/19/2016 - Projected Annual Salary and Benefits Savings

Fund	Management/ Academic/ Confidential	Title	Reasons	Site	Effective Date	Notes	2015-16 Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Childress, Curtis	Director of Academic Support	Retirement	District	12/16/2015		62,737	
11	Johnson, Douglas	Director, Information Systems	Retirement	District	12/30/2015	Reorg#939 eliminated Director position and down graded to Application Specialist	58,253	120,990
11	Brown, Stephen	Assistant Professor/Nursing	Resignation	SAC	10/16/2015	AC16-0525 - fund Assistant Professor of Nursing	89,236	
11	Carrera, Cheryl	Dean, Science, Math, & Health	Return to teaching	SAC	8/15/2016	FY 16-17 moved to SCC to take Yorba position	-	
50%-fd 11 50%-fd 12	DeRosa, Sherry	Associate Dean, DSPS	Resignation	SAC	11/1/2015	AC15-0511	42,361	
11	Dennis, Karen	Professor/Coordinator, Basic Sk	Retirement	SAC	7/23/2015		124,091	
11	Dooley, Bennie Allen	Dean, Business Division	Resignation	SAC	8/1/2014	AC14-0393 - Madeline Grant interim Dean	-	
11	Dutton, Donald	Professor/Adapted Computer T	Retirement	SAC	6/5/2015	AC16-0538 - fund Assistant Professor of Assistive Technology (Adapted) DSPS	122,394	
11	Finch, John	Asst. Dean, CJ Academies	Retirement	SAC	4/15/2015	AC15-0481	123,134	
11	Grant, Madeline	Professor, Management/Market	Interim assignmer	SAC	9/23/2014	Interim Dean, Business Division	135,172	
11	Issa, Kamal	Professor, French	Retirement	SAC	12/10/2015		77,152	
11	Kanzler, Dietrich	Professor, Machine Tech	Retirement	SAC	6/3/2016		-	
11	Kikawa, Eve	Professor, Dance	Interim assignmer	SAC	8/20/2013		127,576	
11	Martinez, Erlinda	President	Retirement	SAC	6/30/2016		-	
11	McClure, Caren	Professor, Math	Retirement	SAC	6/4/2016	AC16-0514 - fund Assistant Professor of Mathematics	-	1,323,279
11	Morris, Marilou	Professor, Communication Stud	Retirement	SAC	6/3/2016		-	
11	Pugh, James	Professor, Child Dev/Educ	Retirement	SAC	6/5/2015	AC16-0533 - fund Assistant Professor of Human Development	124,097	
11	Saliba, Elizabeth	Librarian/Associate Professor	Resignation	SAC	6/6/2015	AC16-0516 - fund Assistant Professor/Librarian	112,074	
11	Siddons, Alan	Professor, Kinesiology	Retirement	SAC	6/5/2015	AC16-0514 - fund Assistant Professor of Mathematics	127,480	
11	Yang, Chang-Ching	Librarian/Associate Professor	Retirement	SAC	6/6/2015	AC16-0518 - fund Assistant Professor of Communication Studies	118,509	
11	Assistant Professor/Accounting	Professor, Accounting	New position FY 16	SAC		AC16-0507	-	
11	Assistant Professor/Law	Professor, Law	New position FY 16	SAC		AC16-0508	-	
11	Assistant Professor/Marketing	Professor, Marketing	New position FY 16	SAC		AC16-0509	-	
11	Assistant Professor/English	Professor, English	New position FY 16	SAC		AC16-0510	-	
11	Assistant Professor/Ethnic Studies	Professor, Ethnic Studies	New position FY 16	SAC		AC16-0512	-	
11	Assistant Professor/Psychology	Professor, Psychology	New position FY 16	SAC		AC16-0513	-	
11	Assistant Professor/Biology	Professor, Biology	New position FY 16	SAC		AC16-0515	-	
11	Assistant Professor/Communication Studies and Media Studies (Journalism and New Media)	Professor, Communication & M	New position FY 16	SAC		AC16-0519	-	
11	Assistant Professor/Music (Instrumental Ensembles/Jazz History)	Professor, Music	New position FY 16	SAC		AC16-0520 - SAC need to fund this position	-	
11	Assistant Professor/Television-Video Communciations	Professor, TV/Video/Comm Me	New position FY 16	SAC		AC16-0521	-	
11	Assistant Professor/Mathematics	Professor/Math	New position FY 16	SAC		AC15-0524 - SAC need to fund this position	-	
11	Assistant Professor/Medical Assistant	Professor, Medical Assistant	New position FY 16	SAC		AC16-0526	-	
11	Assistant Professor/Counselor	Professor/Counselor	New position FY 16	SAC		AC15-0535 - SAC need to fund this position	-	
11	Francis, Jane	Professor, Mathematics	Retirement	SCC	6/2/2016	AC16-0497 - fund Assistant Professor of Math	-	
11	Freidenrich, Sandra	Librarian	Retirement	SCC	6/2/2016	AC16-0542 - fund Assistant Professor/Librarian	-	
11	Isbell, James	Professor, English	transfer to take new	SCC	8/15/2016	AC16-0504 - fund Assistant Professor of English	-	
11	Jordan, Ethel	Coordinator OEC/Cont Ed Div	Retirement	SCC	12/19/2015	AC16-0493 - fund Assistant Professor/Coordinator ABE/HSS (Noncredit)	75,057	
11	Kennedy, James	Dean, Instr & Std Svcs	Promotion	OEC	8/1/2011	Promotion to VP CEC effective March 11,2014	-	
11	Nance, Craig	Professor, Math	Retirement	SCC	6/4/2016	AC16-0499 - fund Assistant Professor of Anthro	-	
11	Powell, Kay	Professor, ESL	Retirement	SCC	12/11/2015	AC16-0528 - fund Assistant Professor of Politic	63,617	355,523
11	Smith, John	Professor, Math	Retirement	SCC	6/2/2016	AC16-0504 - fund Assistant Professor of Englis	-	
11	Summers, Georgia	Professor, English/Humanities/Women's Studies	Retirement	SCC	6/4/2016	AC16-0503 - fund Assitant Professor of Women's Studies	-	
11	Yorba, Joseph	Assistant Professor, Mathematics	Resignation	SCC	12/11/2015	Cheryl Carrera to fill this replacement in FY 16-17	66,917	
11	Walker, Mary	Coordinator, ESL Integrated	Interim assignmer	SCC	7/1/2014	Interim Dean Instruction & Student Services	149,932	
11	Wilson, Connie	Professor/Coordinator, Office T	Retirement	SCC	6/30/2015	Defund position in October 2015 to cover reorg# 866 upgrade Research Spec to Research Analyst and take Voelcker off of special project that will end	-	
11	Assistant Professor/Reading	Professor, Reading	New position FY 16	SCC		AC16-0498	-	
11	Assistant Professor/Sociology	Professor, Sociology	New position FY 16	SCC		AC16-0500	-	
11	Assistant Professor/History	Professor, History	New position FY 16	SCC		AC16-0501	-	
11	Assistant Professor/Accounting Assistant	Professor, Accounting	New position FY 16	SCC		AC16-0536	-	
11	Assistant Professor/Computer Science	Professor, Computer Science	New position FY 16	SCC		AC16-0537	-	
							1,799,792	

Vacant Funded Positions as of 2/19/2016 - Projected Annual Salary and Benefits Savings

Fund	Management/ Academic/ Confidential	Title	Reasons	Site	Effective Date	Notes	2015-16 Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
	Classified	Title	Reasons		Effective Date	Notes	2015-16 Annual Budgeted Salary/Ben	Total Unr. General Fund by Site
11	Administrative Secretary	Administrative Secretary-P/T	reorg #856	District		reorg #856 - CL14-0584 (cancelled reorg#829)	26,432	
11	Business Systems Analyst	Business Systems Analyst	Reorg#817/CL13-0482	District	10/18/2013	Reorg#817/CL13-0482 was cancelled. New Req#CL14-0523 job description being updated	99,941	
11	Chau, Howard	Technical Specialist III	Promotion	District	1/25/2016	CL16-0766	50,321	
48%-fd 11 52%-fd 12	Frausto Aguado, Erica	Business Services Coordinator	Resignation	District	9/26/2014	CL14-0608 - FUNDING NEEDS TO BE ALL FD 12 WHEN HIRED	-	359,399
11	Gouldsmith, Kenneth	District Safety Officer	Promotion	District	12/8/2015	Reorg#941 Eliminated District Safety Officer and added Senior Clerk/Communication Center Dispatcher and P/T Officer	48,231	
11	Hunt, Michael	Custodian	Resignation	District	9/22/2015		12,876	
11	Packard, Roxanne	Auxiliary Services Specialist	change to FT	District	9/4/2013	CL16-0776	24,350	
11	PT Reprographic Tech	19 hrs/wk Repographic Tech	Reorg#799	District	9/2/2014	Reorg#799/CL15-0596 - ongoing account shift partial amount to 2320 in FY 15-16	10,468	
60%-fd 11 40%-fd 12	Russell, Suzi	Research Coordinator	Retirement	District	12/30/2014	CL16-0770.Funding Source changed to 100% 12-2218-679000-53340-2130. Funds remain in General fund account 11-0000-679000-53340-2130@55%	65,389	
11	Velasquez, Patti	District Safety Officer	Retirement	District	8/27/2015	Requisition CL15-0740 has been cancelled and replaced with Reorg#940	21,390	
11	Andreacchi, Bart	Learning Facilitator	Resignation	SAC	8/7/2015	CL15-0758	-	
11	Armstrong, Dawn	Learning Facilitator	Resignation	SAC	8/6/2015	CL15-0758	-	
11	Barker, Hillary	General Office Clerk	Promotion	SAC	10/22/2015		10,909	
11	Card, Margaret	Scholarship Coordinator	Resignation	SAC	1/8/2016	CL16-0759	32,540	
11	Cartwright, Tasha	Instructional Assistant	Resignation	SAC	6/11/2015		11,272	
11	Castellanos, Margie	Counseling Assistant	Resignation	SAC	6/5/2015	CL15-0721	19,938	
20%-fd 11 80%-fd 12	Castro, Vic tor	High School & Community Outr	Resignation	SAC	8/30/2015	CL15-0739	15,905	
11	Ceniceros, Carmella	Admissions/Records Specialist	Resignation	SAC	9/26/2015	CL15-0734	52,863	
11	Diaz, Ana	Administrative Clerk	Promotion	SAC	9/14/2015		18,954	
11	Franklin, Anya	Library Technician	Retirement	SAC	7/30/2015	CL15-0720	67,945	
36%-fd 11 64%-fd 12	Grunbaum, Janet	Job Placement Coordinator	Retirement	SAC	10/22/2015	CL15-0737	20,912	
11	Houghtaling, Charlotte	Instructional Center Technician	Medical Layoff	SAC	3/2/2015		14,170	473,861
11	Kay, Trevor	Admissions/Records Specialist	Resignation	SAC	9/7/2015	CL15-0730	69,136	
11	Student Services Specialist	Student Services Specialist	Reorg#926	SAC		Reorg#926 eliminated Program Specialist position vacated by Linda Morrow and changed to Part time Student Services Specialist 11-0000-696000-19720-2310 (B017084)	24,350	
50%-fd 11 50%-fd 12	Ngo, Joseph	Instructional Assistant	Resignation	SAC	10/30/2015		8,803	
25%-fd 11 75%-fd 12	Nguyen, Tuan	Student Services Coordinator	Resignation	SAC	1/8/2016	CL16-0767	8,760	
11	Ordiano, Cesar	Video Technician	Resignation	SAC	10/19/2015		8,624	
25%-fd 11 75%-fd 12	Pedroza, Guadalupe	Admission & Records Spec II	Retirement	SAC	12/30/2015		8,508	
11	Rodriguez, Barbara	Admission & Records Spec I	Retirement	SAC	10/22/2015		11,565	
11	Steele, Phyllis	Instructional Assistant	Resignation	SAC	2/5/2015	CL15-0615	15,461	
11	Vo, Hong Ha	Instructional Assistant	Resignation	SAC	5/4/2015	CL15-0683	15,186	
11	Vu, Ruby	Financial Aid Technician	Promotion	SAC	2/7/2016	CL16-0779	26,789	
11	Zambrano, Adalberto	Instructional Assistant	Resignation	SAC	8/16/2015		11,271	
11	Barrios, Blanca	Instructional Assistant	Resignation	SCC	9/4/2015	CL15-0725	-	
11	Davenport, Gregory	Instructional Assistant	Resignation	SCC	4/24/2015	CL15-0663	17,823	
11	Holmes, Michelle	Learning Assistant	Resignation	SCC	2/8/2013	fund overload for E. Baez/M. McMullin	11,579	155,249
11	Kramer, Jessica	Instructional Assistant	Resignation	SCC	7/9/2015	CL15-0746	-	
11	Lara, Rene	Custodian	Resignation	SCC	8/6/2015		14,485	
11	Morones, Cristina	Administrative Secretary	Promotion	SCC	12/15/2015	CL16-0761	32,501	
11	Nguyen, Mai	Adm/Rec Spec II	Promotion	SCC	1/24/2016	CL16-0773	25,865	
11	Rodriguez, Maria	Graduation Specialist	Resignation	SCC	1/15/2016	CL15-0757	28,378	
11	Waldren, William	Student Services Coordinator	Resignation	SCC	2/7/2016	CL16-0781	24,619	
12	Assistant Professor/EOPS (C Counselor		New position FY 16	SCC		AC15-0527		
12	Assistant Professor/Coordir Coordinator		New position FY 16	SCC		AC16-0539 combined with AC16-0493		
12	Assistant Professor/Coordir Coordinator		New position FY 16	SCC		AC16-0529		
12	Assistant Professor/Coordir Coordinator		New position FY 16	SCC		AC16-0540		
12	Assistant Professor/Coordir Coordinator		New position FY 16	SCC		AC16-0541		
12	Assistant Professor/Coordir Coordinator		New position FY 16	SAC		AC16-0522		
12	Assistant Professor/Coordir Coordinator		New position FY 16	SAC		AC16-0522		
12	Assistant Professor/Counse Counselor		New position FY 16	SAC		AC16-0523		
12	Assistant Professor/Counse Counselor		New position FY 16	SAC		AC16-0523		
12	Assistant Professor/Counse Counselor		New position FY 16	SCC		AC16-0530		
12	Assistant Professor/Coordir Coordinator		New position FY 16	SAC		AC16-0531		
12	Assistant Professor/Coordir Coordinator		New position FY 16	SAC		AC16-0532		
12	Assistant Professor/Coordir Coordinator		New position FY 16	SAC		AC16-0534		
12	Aguirre, Marysol	Admission/Rec Spec I	Resignation	CEC	11/11/2015		988,509	
TOTAL							2,788,302	

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2015-2016		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
ACTIVE PROJECTS								
SANTA ANA COLLEGE								
3032	Dunlap Hall Renovation	1,566,050	1,216,669	164,250	126,817	1,507,736	58,314	96%
3045	Chavez Hall Renovation	400,000	92,867	30,618	40,024	163,509	236,491	41%
3054	Temporary Village Phase 2	3,000,000	5,795	159,566	977,574	1,142,935	1,857,065	38%
3068	Site Perimeter (Bristol St. Off-site)	600,000	-	-	-	-	600,000	0%
TOTAL SANTA ANA COLLEGE		5,566,050	1,315,331	354,434	1,144,415	2,814,180	2,751,870	51%
SANTIAGO CANYON COLLEGE								
3046	Orange Education Center Building Certification	5,000,000	684,592	41,869	2,155,323	2,881,784	2,118,216	58%
3672	SCC Building U Portables Certification	693,820	25,965	210,457	30,310	266,732	427,088	38%
3058	SCC Aquatic Bleachers Certification	100,266	-	-	14,025	14,025	86,241	14%
TOTAL SANTIAGO CANYON COLLEGE		5,794,086	710,557	252,326	2,199,658	3,162,541	2,631,545	55%
DISTRICT/ DISTRICTWIDE OPERATIONS								
3044	Project Closeout/Certification	2,919,185	252,393	110,560	27,508	390,461	2,528,724	13%
TOTAL DISTRICT/DISTRICTWIDE		2,919,185	252,393	110,560	27,508	390,461	2,528,724	13%
ACTIVE PROJECTS - ALL SITES		14,279,321	2,278,281	717,320	3,371,581	6,367,182	7,912,139	45%

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2015-2016		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
COMPLETED PROJECTS/PENDING CLOSEOUT								
SANTA ANA COLLEGE								
3001	Renovation of Buildings / Building "G" Renovation	9,302,490	9,302,490	-	-	9,302,490	-	100%
3002	SAC Library Renovation	339,623	339,623	-	-	339,623	-	100%
3003	Renovate Campus Infrastructure Design/Construct Maintenance/Operations Design/Construct Classroom Building	24,927,689	24,927,689	-	-	24,927,689	-	100%
3007	Child Care/Classroom-Centennial Renovate and Improve Centennial Ed Center	1,662,032	1,662,032	-	-	1,662,032	-	100%
3008	Renovate & Expand Athletic Fields	10,082,438	10,082,438	-	-	10,082,438	-	100%
3013	Acquisition of Land Adjacent to SAC	15,962,453	15,962,453	-	-	15,962,453	-	100%
3016	Design New Child Development Center Construct New Child Development Center	10,362,051	10,362,051	-	-	10,362,051	-	100%
3017	Design Women's Locker Room Construct Women's Locker Room Augment State-Funded PE Seismic Project	14,455,332	14,455,332	-	-	14,455,332	-	100%
3019	Design Sheriff Training Facility Construct Sheriff Training Facility Fire Science Program (Net 6 Facility) Fire Science Prog. @ MCAS, Inc. 2	29,121,885	29,121,885	-	-	29,121,885	-	100%
3020	Design/Construct Digital Media Center	14,000,656	14,000,656	-	-	14,000,656	-	100%
3028	Design & Construct Parking Structure	2,046,955	2,046,955	-	-	2,046,955	-	100%
3029	Parking Lot #11 Expansion and Improvements	10,434,241	10,434,241	-	-	10,434,241	0	100%
3030	Perimeter Site Improvements	6,736,615	6,483,615	253,000	-	6,736,615	0	100%
3031	Tessman Planetarium Upgrade and Restroom Addition	3,686,064	3,671,530	14,534	-	3,686,064	0	100%
3034	SAC Sheriff Training Academy Road	56,239	56,239	-	-	56,239	-	100%
3035	Johnson Center Renovation	49,300	49,300	-	-	49,300	0	100%
3036	Temporary Village	3,868,982	3,868,982	-	-	3,868,982	-	100%
3038	Campus Lighting Upgrade	6,825	6,825	-	-	6,825	-	100%
3042	Central Plant (Design)	3,859	3,859	-	-	3,859	0	100%
3043	Property Acquisition 17th/Bristol	5,110,237	5,110,237	-	-	5,110,237	-	100%
TOTAL SANTA ANA COLLEGE		162,215,966	161,948,431	267,534	-	162,215,965	0	100%
SANTIAGO CANYON COLLEGE								
3004	SCC Infrastructure	37,187,826	37,187,826	-	-	37,187,826	-	100%
3011	Land Acquisition	24,791,777	24,791,777	-	-	24,791,777	-	100%
3012	Acquire Prop & Construct Cont Ed	27,554,640	27,554,640	-	-	27,554,640	-	100%
3014	Construct New Library & Resource Center	4,375,350	4,375,350	-	-	4,375,350	-	100%
3021	Construct Student Services & Classroom Bldg	8,073,049	8,073,049	-	-	8,073,049	-	100%
3022	Humanities Building	32,558,237	32,558,237	-	-	32,558,237	0	100%
3025	Athletics and Aquatics Center: Netting and Sound System	19,940,273	19,940,273	-	-	19,940,273	0	100%
3026	Science and Math Building	26,415,964	26,415,964	-	-	26,415,964	-	100%
3027	Construct Additional Parking Facilities	1,047,212	1,047,212	-	-	1,047,212	-	100%
TOTAL SANTIAGO CANYON COLLEGE		181,944,328	181,944,328	0	0	181,944,328	0	100%
DISTRICT/ DISTRICTWIDE OPERATIONS								
3009	Replace Aging Telephone & Computer Network	14,056,433	14,056,433	-	-	14,056,433	-	100%
3039	LED Lighting Upgrade	157,200	157,200	-	-	157,200	-	100%
TOTAL DISTRICT/DISTRICTWIDE		14,213,633	14,213,633	-	-	14,213,633	-	100%
COMPLETED PROJECTS - ALL SITES		358,373,927	358,106,392	267,534	-	358,373,926	0	100%
RECAP:								
Santa Ana College		167,782,016	163,263,762	621,968	1,144,415	165,030,145	2,751,870	98%
Santiago Canyon College		187,738,414	182,654,885	252,326	2,199,658	185,106,869	2,631,545	99%
District/Districtwide Operations		17,132,818	14,466,026	110,560	27,508	14,604,094	2,528,724	85%
GRAND TOTAL - ALL SITES		372,653,248	360,384,673	984,854	3,371,581	364,741,108	7,912,139	98%
SOURCE OF FUNDS								
ORIGINAL Bond Proceeds		337,000,000						
Refunding Proceeds		5,001,231						
Interest Earned		30,652,017						
Totals		372,653,248						

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2015-2016		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
ACTIVE PROJECTS								
SANTA ANA COLLEGE								
3032	Dunlap Hall Renovation	17,218,585	12,620,659	2,137,821	2,362,094	17,120,574	98,011	99%
	Agency Cost		559	-		559		
	Professional Services		1,139,116	252,666	60,548	1,452,330		
	Construction Services		11,480,984	1,885,155	2,301,546	15,667,685		
	Furniture and Equipment		-	-		-		
3035	Johnson Student Center	35,073,086	177,508	16,956	2,854,878	3,049,342	32,023,744	9%
	Agency Cost		-	-	-	-		
	Professional Services		177,508	16,956	2,736,890	2,931,354		
	Construction Services		-	-	117,988	117,988		
	Furniture and Equipment		-	-	-	-		
3042	Central Plant Infrastructure	68,170,000	4,151,537	4,213,492	34,873,373	43,238,402	24,931,598	63%
	Agency Cost		316,138	2,652	1,754	320,543		
	Professional Services		3,835,399	744,368	7,374,474	11,954,241		
	Construction Services		-	3,466,472	27,497,146	30,963,618		
	Furniture and Equipment		-	-	-	-		
3043	17th & Bristol Street Parking Lot	2,500,000	112,078	1,485	49,388	162,951	2,337,049	7%
	Agency Cost		200	-	-	200		
	Professional Services		58,882	1,485	49,388	109,755		
	Construction Services		52,996	0	-	52,996		
	Furniture and Equipment		-	-	-	-		
3049	Science Center & Building J Demolition	73,380,861	228,035	281,785	4,424,589	4,934,409	68,446,452	7%
	Agency Cost		-	-	-	-		
	Professional Services		228,035	281,785	4,424,589	4,934,409		
	Construction Services		-	-	-	-		
	Furniture and Equipment		-	-	-	-		
3056	Johnson Demolition	1,800,000	-	-	885	885	1,799,115	0%
	Agency Cost		-	-	-	-		
	Professional Services		-	-	885	885		
	Construction Services		-	-	-	-		
	Furniture and Equipment		-	-	-	-		
TOTAL		198,142,532	17,289,816	6,651,539	44,565,208	68,506,563	129,635,969	35%
ACTIVE PROJECTS		198,142,532	17,289,816	6,651,539	44,565,208	68,506,563	129,635,969	35%

SOURCE OF FUNDS

ORIGINAL Bond Proceeds	198,000,000
Interest Earned	142,532
Totals	198,142,532

Rancho Santiago Community College
Unrestricted General Fund Cash Flow Summary
FY 2015-2016, 2014-2015, 2013-2014
YTD Actuals-January 31, 2016

FY 2015/2016												
	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	\$26,324,953	\$33,695,780	\$28,368,694	\$33,150,054	\$26,320,945	\$22,333,499	\$48,582,412	\$43,021,642	\$43,021,642	\$43,021,642	\$43,021,642	\$43,021,642
Total Revenues	14,244,503	6,444,443	17,588,326	7,209,443	11,458,655	38,552,340	5,752,385					
Total Expenditures	6,873,676	11,771,529	12,806,966	14,038,552	15,446,100	12,303,427	11,313,155					
Change in Fund Balance	7,370,827	(5,327,086)	4,781,361	(6,829,110)	(3,987,446)	26,248,913	(5,560,770)	0	0	0	0	0
Ending Fund Balance	\$33,695,780	\$28,368,694	\$33,150,054	\$26,320,945	\$22,333,499	\$48,582,412	\$43,021,642	\$43,021,642	\$43,021,642	\$43,021,642	\$43,021,642	\$43,021,642
FY 2014/2015												
	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Fund Balance	\$27,674,518	\$32,601,428	\$29,339,609	\$28,683,089	\$21,911,028	\$22,079,847	\$37,546,207	\$38,370,529	\$31,089,085	\$31,214,902	\$39,683,476	\$32,369,099
Total Revenues	12,347,417	7,989,510	12,117,283	7,274,970	13,596,920	27,460,042	13,197,669	5,864,310	12,974,089	20,664,808	5,750,375	10,406,896
Total Expenditures	7,420,507	11,251,330	12,773,804	14,047,030	13,428,102	11,993,681	12,373,347	13,145,754	12,848,272	12,196,234	13,064,752	16,451,041
Change in Fund Balance	4,926,911	(3,261,819)	(656,520)	(6,772,060)	168,818	15,466,361	824,322	(7,281,444)	125,817	8,468,574	(7,314,377)	(6,044,146)
Ending Fund Balance	\$32,601,428	\$29,339,609	\$28,683,089	\$21,911,028	\$22,079,847	\$37,546,207	\$38,370,529	\$31,089,085	\$31,214,902	\$39,683,476	\$32,369,099	\$26,324,953
FY 2013/2014												
	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Fund Balance	\$38,041,016	\$41,887,700	\$38,273,515	\$38,688,688	\$23,991,289	\$19,495,673	\$34,226,443	\$34,753,317	\$30,609,859	\$24,741,132	\$28,277,853	\$19,262,979
Total Revenues	10,633,557	7,512,478	11,348,518	6,107,263	9,095,911	27,141,704	11,706,460	8,127,997	6,265,171	16,419,598	3,812,812	25,254,449
Total Expenditures	6,786,873	11,126,663	10,933,345	20,804,662	13,591,527	12,410,934	11,179,586	12,271,455	12,133,898	12,882,877	12,827,686	16,842,911
Change in Fund Balance	3,846,684	(3,614,185)	415,173	(14,697,399)	(4,495,616)	14,730,770	526,874	(4,143,458)	(5,868,727)	3,536,721	(9,014,874)	8,411,539
Ending Fund Balance	\$41,887,700	\$38,273,515	\$38,688,688	\$23,991,289	\$19,495,673	\$34,226,443	\$34,753,317	\$30,609,859	\$24,741,132	\$28,277,853	\$19,262,979	\$27,674,518

Notes:

¹ Beginning in FY 2015/16, will show cash flow activity for Unrestricted Ongoing General Fund (11) and not Unrestricted One-Time Funds (13)

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

2323 N. Broadway, Santa Ana, California 92706

Office: (714) 480-7321

Website: <http://rscgd.edu/Departments/Business-Operations/Pages/Fiscal-Resources-Committee.aspx>

Fiscal Resources Committee

Executive Conference Room – District Office

1:30 p.m. – 3:00 p.m.

Meeting Minutes for October 21, 2015

FRC Members Present: Michael Collins, Ray Hicks, John Zarske, Quynh Nguyen, Arleen Satele, Michael DeCarbo, Mary Mettler, Raul Gonzalez del Rio, Peter Hardash, Adam O'Connor, Steve Eastmond and Maria Gil.

Alternates/Guests Present: Jim Kennedy, Esmeralda Abejar and Jose Vargas

1. Welcome - the meeting was called to order by Mr. Hardash at 1:30 p.m.
2. State/District Budget Update – Hardash
 - FON calculation spreadsheet due by November. 16.2, not the previous 13.98 is the RSCGD FON increase obligation based on P2 funding, the third quintile.
 - STRS & PERS: Future employer rates and additional ongoing costs – State is not going to bail us out on the increases. This year STRS went up \$1,048,025, PERS increased \$23,484 and increases dramatically over the next few years. In the fifth year, the cumulative increase in STRS is \$6.5 million and \$2.7 million for PERS, a combined cumulative impact of \$9.2 million by 2020-21. We have no source of funding to cover this increase, this is the single most expensive driver in the multi-year projects.

3. One-time Allocations - Hardash

- Updated allocations for mandates allocation: \$15.4 was estimated in the Adopted Budget. \$16,079,186 is the certified amount and will be distributed as follows:

Total One-time Mandates	\$ 16,079,186
Revenue	
Marketing	\$ (500,000)
SAC Allocation	\$ (1,153,464)
(70.4% share after forgiveness of SCC 2014/15 final closeout overage of \$484,979)	
SCC ADA Upgrades	\$ -
Orange Education Center	\$ (14,425,722)
Remaining Allocation	\$ 0

November Board meeting will include a presentation on the Orange Education Center, Option #3 will cost somewhere in the ballpark of \$33, 34 or 35 million. Including the funds already set aside for the renovation of OEC and the \$14 million in one-time funds mentioned above, we are still short in the ballpark of \$7 million. The ADA lawsuit at SCC which will require retrofitting many areas of the campus must be completed within the next seven years by court order. Approximately \$10 million in fixes which we do not have in the budget at the time. At the time these buildings were built, we were in DSA

compliance, however, as code changes occur, we need to make the fixes in order to be in compliance.

4. Final BAM Language Change re: Budget Center Reserves or Deficits – Hardash
 - The final BAM language was taken back to District Council for review after this committee reviewed and forwarded back to the District Council. There was discussion as most members were in attendance and unanimously approved the amended language. This is an on-going tool for this committee. We will continue to review and revise as necessary.
5. Committee Faculty Co-Chair Appointment Follow up – Hardash
 - Corinna Evett and Elliot Jones are working on language for POE followed by approval at District Council which would appoint faculty members to a two year term as co-chairs to shared governance committees. Mr. Hicks added that PRC and FRC will have a SCC faculty co-chair beginning next year if the plan is approved.
6. Informational Handouts were distributed as information.

Mr. Hardash reviewed the following handouts, each voting member on this committee is to take back and share information with the constituent groups they represent. This information is also available on the District website.

 - District-wide expenditure report link: <https://intranet.rscsd.edu>
 - Vacant Funded Position List as of October 7, 2015
 - Measure “E” Project Cost Summary as of August 31, 2015
 - Measure E Committee met on October 20th and approved their Annual Report to the Community, the report will go to the November 9th Board meeting. We are still working on getting a quorum of the Measure Q Committee so they can review and approve their report. Hopefully a quorum will be reached soon and the report can get to the Board of Trustees for their December 2015 meeting.
 - Measure “Q” Project Cost Summary as of August 31, 2015
 - Monthly Cash Flow Statement as of September 30, 2015
7. Approval of FRC Minutes – September 23, 2015: Meeting Minutes of the September 23, 2015 meeting were distributed for review. Mr. Hardash called for a motion to approve, it was motioned by Michael DeCarbo, seconded by Mary Mettler and passed unanimously by the committee.

Adjournment

Mr. Hardash adjourned the meeting at 2:29 p.m.

Meeting Schedule – Next Meeting:

Next regular meeting: Wednesday, November 18, 2015 – 1:30 p.m. – Executive Conference Room, DO.