

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT**

website: [Fiscal Resources Committee](#)

**Agenda for September 27, 2017**

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

Executive Conference Room #114

1. Welcome
2. State/District Budget Update – Hardash
  - [2017-2018 Adopted Budget](#)
  - [Board PowerPoint presentation on the 2017-18 Adopted Budget](#)
3. Discussion of Summer FRC Schedule - Barembaum
  - Meeting Schedules
    - 2013-14
    - 2014-15
    - 2015-16
    - 2016-17
    - 2017-18
    - 2018-19 Draft Meeting Schedule
  - 2018-19 Draft Budget Calendar
4. Multi-year Projections (MYP)
  - Family MYP
  - Base MYP-4.79% FTES Decline in 2016-2017, Partial Restoration
  - Best Case-Full Restoration, 1% Growth
  - Worst Case-Partial Restoration, Negative 1% Growth, 6% H&W, 5% Utilities Increase
  - Changes in Budget Stabilization Fund Balance Chart
5. Request from Santa Ana College Regarding Carryover Shift/Review BAM Language – Collins
6. Review Committee Purpose Statement – Mettler
  - *The Fiscal Resources Committee provides district-level fiscal review including annual evaluation of the District's Resource Allocation Model, as well as, develops tentative and adopted budget assumptions to District Council.*
7. Standing Report from District Council – Mettler
8. Informational Handouts
  - District-wide expenditure report link: <https://intranet.rscsd.edu>
  - Vacant Funded Position List as of September 20, 2017
  - Measure “Q” Project Cost Summary June 30, 2017
  - Monthly Cash Flow Summary as of August 31, 2017
  - [SAC Planning and Budget Committee Agendas and Minutes](#)
  - [SCC Budget Committee Agendas and Minutes](#)
9. Approval of FRC Minutes – July 5, 2017
10. Other

**Next FRC Committee Meeting:** October 18, 2017

**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.**

## **Fiscal Resources Committee Recommended Schedule 2013-2014**

### **FRC Meeting – Executive Conference Room #114/DO 1:30 – 3:00**

- Wednesday, August 21, 2013
- Wednesday, September 25, 2013
- Wednesday, October 23, 2013
- Wednesday, November 20, 2013
- Wednesday, January 22, 2014
- Wednesday, February 26, 2014
- Wednesday, March 26, 2014
- Wednesday, April 23, 2014
- Wednesday, May 28, 2014

## **Fiscal Resources Committee Recommended Schedule 2013-2014**

### **FRC Meeting – Executive Conference Room #114/DO 1:30 – 3:00**

- Wednesday, August 21, 2013
- Wednesday, September 25, 2013
- Wednesday, October 23, 2013
- Wednesday, November 20, 2013
- Wednesday, January 29, 2014 (*previously, January 22, 2014*)
- Wednesday, February 26, 2014
- Wednesday, March 19, 2014 (*previously, March 26, 2014*)
- Wednesday, April 23, 2014
- Wednesday, May 28, 2014

## FRC Agenda and Minutes 2013-14

Agendas with Materials	Additional Handouts	Approved Minutes
<a href="#">August 14, 2013</a>	<a href="#">August 14, 2013</a>	<a href="#">August 14, 2013</a>
August 21, 2013 (E-mail only)	<a href="#">Proposed 2013/14 Adopted Budget General Fund</a>	
<a href="#">September 25, 2013</a>		<a href="#">September 25, 2013</a>
<a href="#">October 23, 2013</a>	<a href="#">October 23, 2013</a>	<a href="#">October 23, 2013</a>
<a href="#">November 20, 2013</a>	<a href="#">November 20, 2013</a>	<a href="#">November 20, 2013</a>
January 22, 2014 (E-mail only)	<a href="#">January 22, 2014</a>	
<a href="#">February 26, 2014</a>	<a href="#">February 26, 2014</a> <a href="#">Tentative Budget Assumption Handout</a>	<a href="#">February 26, 2014</a>
<a href="#">March 12, 2014</a>		<a href="#">March 12, 2014</a>
<a href="#">March 19, 2014</a>		<a href="#">March 19, 2014</a>
<a href="#">April 23, 2014</a>		<a href="#">April 23, 2014</a>
<a href="#">May 28, 2014</a>	<a href="#">May 28, 2014</a> <a href="#">Tentative Budget Handout 14-15</a>	<a href="#">May 28, 2014</a>

## **Fiscal Resources Committee Recommended Schedule 2014-2015**

### **FRC Meeting – Executive Conference Room #114/DO 1:30 – 3:00**

- Wednesday, August 13, 2014
- Wednesday, August 20, 2014 to email budget document
- Wednesday, September 24, 2014
- Wednesday, October 22, 2014
- Wednesday, November 19, 2014
- Wednesday, January 21, 2015 (or email only)
- Wednesday, February 25, 2015
- Wednesday, March 25, 2015
- Wednesday, April 22, 2015
- Wednesday, May 27, 2015

## Agendas and Materials

Agendas with Materials	Additional Handouts	Approved Minutes
<a href="#">August 13, 2014</a>	<a href="#">August 13, 2014</a>	<a href="#">August 13, 2014</a>
August 20, 2014 To email budget document	<a href="#">Proposed 2014/15 Adopted Budget General Fund</a>	
<a href="#">September 24, 2014</a>	<a href="#">September 24, 2014</a>	<a href="#">September 24, 2014</a>
<a href="#">October 22, 2014</a>	<a href="#">October 22, 2014S and P Credit Report</a>	<a href="#">October 22, 2014</a>
<a href="#">December 10, 2014</a>	<a href="#">December 10, 2014</a>	<a href="#">December 10, 2014</a>
January 21, 2015 (By e-mail only)		
<a href="#">February 25, 2015</a>	<a href="#">February 25, 2015</a>	<a href="#">February 25, 2015</a>
<a href="#">March 25, 2015</a>	<a href="#">March 25, 2015</a>	<a href="#">March 25, 2015</a>
April 22, 2015 (Meeting cancelled)		
<a href="#">May 27, 2015</a>	<a href="#">May 27, 2015</a> <a href="#">14-15 Budget Update - Governor's 2015-16</a> <a href="#">May Revision</a>	<a href="#">May 27, 2015</a>

# Fiscal Resources Committee

## 2015/2016 Proposed Meeting Schedule

All meetings will be held from 1:30 – 2:30 p.m.  
Executive Conference Room – District Office

July 8, 2015

August 19, 2015

September 23, 2015

October 21, 2015

November 18, 2015

January 20, 2016 (Email Only)

February 24, 2016

March 23, 2016

April 27, 2016

May 18, 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.**

<b>Agendas with Materials</b>	<b>Additional Handouts</b>	<b>Approved Minutes</b>
<a href="#">July 8, 2015</a>		<a href="#">July 8, 2015</a>
August 19, 2015 (E-mail Only)	<a href="#">Proposed 2015/16 Adopted Budget General Fund</a>	
<a href="#">September 23, 2015</a>		<a href="#">September 23, 2015</a>
<a href="#">October 21, 2015</a>		<a href="#">October 21, 2015</a>
November 18, 2015	<a href="#">LAO 2016-17 Fiscal Outlook Report District Wide Expenditure Report Informational Handout</a>	
January 20, 2016 (E-mail Only)	<a href="#">January 20, 2016</a>	
<a href="#">February 24, 2016</a>	<a href="#">February 24, 2016</a>	<a href="#">February 24, 2016</a>
<a href="#">March 23, 2016</a>		<a href="#">March 23, 2016</a>
<a href="#">April 27, 2016</a>	<a href="#">April 27, 2016</a>	<a href="#">April 27, 2016</a>
<a href="#">May 18, 2016</a>	<a href="#">May 18, 2016</a>	<a href="#">May 18, 2016</a>

# Fiscal Resources Committee

## 2016/2017 Proposed Meeting Schedule

All meetings will be held from 1:30 – 2:30 p.m.  
Executive Conference Room – District Office

July 6, 2016

August 17, 2016 (Email Only)

September 28, 2016

October 19, 2016

November 16, 2016

January 25, 2017 (Email Only)

February 22, 2017

March 22, 2017

April 19, 2017

May 17, 2017

**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.**

**FRC Agendas & Minutes:**

Agendas with Materials	Additional Handouts	Approved Minutes
<a href="#">July 6, 2016</a>	<a href="#">July 6, 2016</a>	<a href="#">July 6, 2016</a>
<a href="#">August 17, 2016</a> (E-mail Only)		
<a href="#">September 28, 2016</a>	<a href="#">September 28, 2016</a>	<a href="#">September 28, 2016</a>
<a href="#">October 19, 2016</a>		<a href="#">October 19, 2016</a>
<a href="#">November 16, 2016</a>	<a href="#">LAO 2017-18 Fiscal Outlook Report</a>	<a href="#">November 16, 2016</a>
January 25, 2017 (E-mail Only)	<a href="#">January 25, 2017</a>	
<a href="#">February 22, 2017</a>	<a href="#">February 22, 2016</a>	<a href="#">February 22, 2017</a>
<a href="#">March 22, 2017</a>	<a href="#">March 22, 2017</a>	<a href="#">March 22, 2017</a>
<a href="#">April 19, 2017</a>	<a href="#">Draft District Council Minutes April 17, 2017</a> <a href="#">Computer Replacement Plan April 19, 2017</a> <a href="#">P-1 Actuals and P-2 Final Status of Personnel Requisitions April 17, 2017</a>	
<a href="#">May 24, 2017</a> (E-mail Only)		

# Fiscal Resources Committee

## 2017/2018 Meeting Schedule

All meetings will be held from 1:30 – 3:00 p.m.  
Executive Conference Room – District Office

July 5, 2017

August 16, 2017 (Email Only)

September 27, 2017

October 18, 2017

November 15, 2017

January 24, 2018 (Email Only)

February 21, 2018

March 21, 2018

April 18, 2018

May 23, 2018 (Email Only)

**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.**

**FRC Agendas & Minutes:**

Agendas with Materials	Additional Handouts	Approved Minutes
<a href="#">July 5, 2017</a>		
<a href="#">August 16, 2017</a> (Email Only)		
September 27, 2017		
October 18, 2017		
November 15, 2017		
January 24, 2018 (Email Only)		
February 21, 2018		
March 21, 2018		
April 18, 2018		
May 23, 2018 (Email Only)		

# Fiscal Resources Committee

## 2018/2019 Proposed Meeting Schedule

All meetings will be held from 1:30 – 3:00 p.m.  
Executive Conference Room – District Office

July 3, 2018

August 15, 2018 (Email Only?)

September 19, 2018

October 17, 2018

November 14, 2018

January 16, 2019 (Email Only?)

February 20, 2019

March 20, 2019

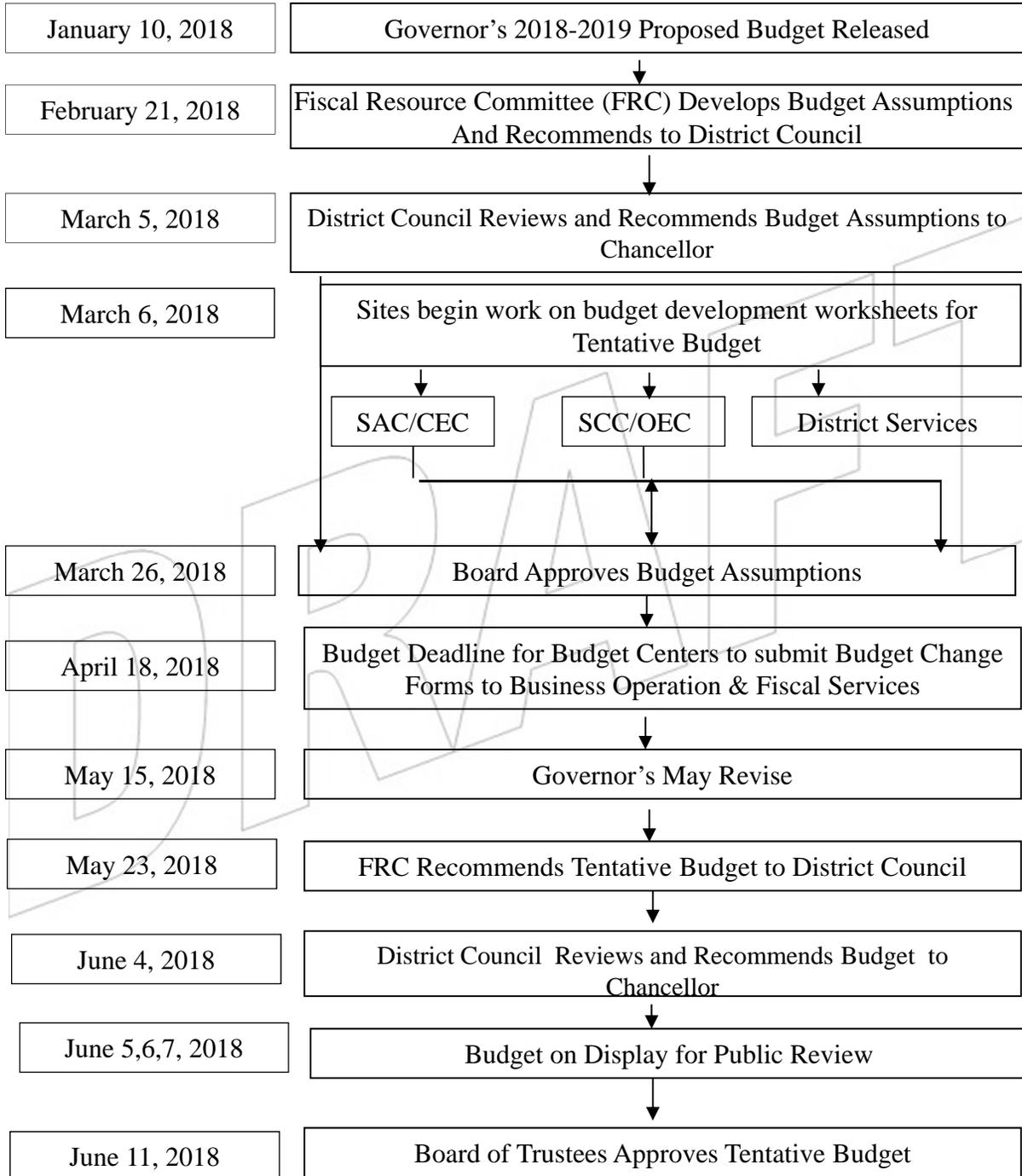
April 17, 2019

May 22, 2019 (Email Only?)

**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.**

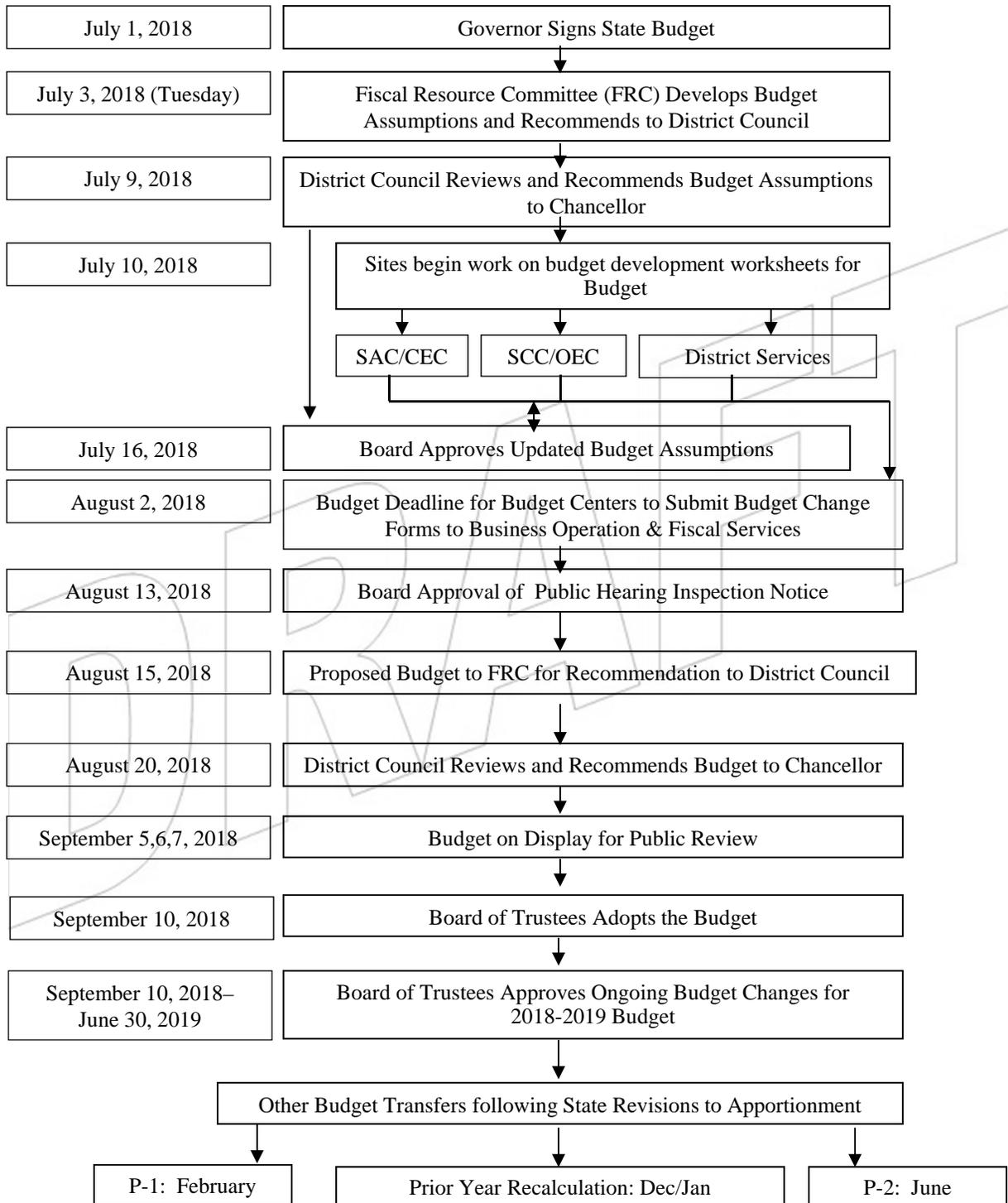
# RSCCD Tentative Budget Calendar

**Fiscal Year 2018 – 2019**  
**September 27, 2017**



# RSCCD Adopted Budget Calendar

Fiscal Year 2018 – 2019  
September 27, 2017



## FAMILY BUDGET MYP SIMULATION

### Assumptions:

Yearly Salary Increase	2.00%
Taxes Cost Increase	0.00%
Housing Cost Increase	2.75%
Utilities Cost Increase	1.00%
Trans/Gas/Insurance Cost Increase	2.00%
Health Cost Increase	3.00%
Food/Ent Cost Increase	1.75%
Other Ongoing Cost Increases	1.50%
One-time repairs, emergencies of \$1000 each year	

### Multi-year Projection

	Actual 2016/17	Estimated 2017/18	Estimated 2018/19	Estimated 2019/20	Estimated 2020/21
Salary	\$70,000	\$71,400	\$72,828	\$74,285	\$75,770
Taxes	\$35,000	\$35,700	\$36,414	\$37,142	\$37,885
Housing Cost	\$20,000	\$20,550	\$21,115	\$21,696	\$22,292
Utilities	\$1,975	\$1,995	\$2,015	\$2,035	\$2,055
Trans/Gas/Insurance Cost	\$3,000	\$3,060	\$3,121	\$3,184	\$3,247
Health Cost	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251
Food/Entertainment Cost	\$5,000	\$5,088	\$5,177	\$5,267	\$5,359
Other Ongoing Costs	\$2,000	\$2,030	\$2,060	\$2,091	\$2,123
One-time Costs (Car, Appliance, Etc)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Beginning Savings Balance	\$1,000	\$1,025	\$943	\$747	\$431
Yearly Savings/(Overspent)	\$25	(\$82)	(\$196)	(\$316)	(\$443)
<b>Ending Savings Balance</b>	<b>\$1,025</b>	<b>\$943</b>	<b>\$747</b>	<b>\$431</b>	<b>(\$12)</b>

**Rancho Santiago Community College District  
Unrestricted General Fund 5 Year MYP  
Base Version - 4.79% FTES Decline in 2016-17, Partial Restoration**

**Adopted Budget Assumptions : July 25, 2017**

	A	B	C	D	E	F	G	H
1			2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
2			Actuals	Proposed	Projected	Projected	Projected	Projected
3				Budget	Budget	Budget	Budget	Budget
4								
5								
6	<b>Assumptions:</b>							
7	<b>Revenue:</b>							
8		General Apportionment Deficit Factor	-0.708%	-0.708%	-1.000%	-1.000%	-1.000%	-1.000%
9		Growth/Access	-4.790%	0.00%	0.000%	0.000%	0.000%	0.000%
10		Stabilization	\$7,207,310	\$0	\$6,046,204	\$0	\$6,046,204	\$0
11		Restoration/Borrowing	\$0	\$6,046,204	\$0	\$6,046,204	\$0	\$6,046,204
12		Permanent Loss	\$0	(\$1,161,106)	\$0	\$0	\$0	\$0
13		Cost of Living Adjustment	0.00%	1.560%	2.15%	2.35%	2.57%	2.57%
14		One time Funds Prior Year Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
15		Lottery Revenue-Unrestricted	\$143.00	\$146.00	\$146.00	\$146.00	\$146.00	\$146.00
17		Base Allocation Increase	\$2,042,728	\$4,286,638	\$0.00	\$0.00	\$0.00	\$0.00
18	<b>Expenditure:</b>							
19		Step/Column/Salary Net Adjustment	1.200%	2.760%	3.350%	3.550%	3.770%	3.770%
21		Allocation of Full time Faculty	\$0	\$0	\$0	\$0	\$0	\$0
22		STRS Rate	12.580%	14.430%	16.280%	18.130%	19.100%	20.100%
23		PERS Rate	13.888%	15.531%	18.100%	20.800%	23.800%	25.200%
24		Health and Welfare Premium Percent Increase (District Cost)	2.500%	3.500%	3.500%	3.500%	3.500%	3.500%
28		Utilities Cost Increase	5.000%	2.500%	2.500%	2.500%	2.500%	2.500%
30		ITS Licensing/Contract Escalation Cost	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
34								
35								
36	<b>Multi-Year Projection:</b>							
37		Beginning Budget Stabilization Balance	\$13,690,485	\$14,621,068	\$14,621,068	\$12,216,672	\$3,674,551	(\$10,466,659)
38		Budget Stabilization adjustment per updated BAM language	\$930,583	\$0	\$0	\$0	\$0	\$0
39		Total Revenue	173,324,838	177,086,474	181,189,280	183,373,787	185,950,706	188,567,421
40		Total Expenditure	164,064,450	175,997,534	183,593,676	191,915,907	200,091,916	208,050,993
41		Estimated COLA	0	2,435,506	0	0	0	0
42		#7910 Unrestricted Contingency	9,260,388	0	0	0	0	0
43		Surplus/ (Deficit)	0	(1,346,566)	(2,404,397)	(8,542,120)	(14,141,210)	(19,483,572)
44		Ending Budget Stabilization Balance	\$14,621,068	\$14,621,068	\$12,216,672	\$3,674,551	(\$10,466,659)	(\$29,950,231)
45		Percentage	8.9%	8.3%	6.7%	1.9%	-5.2%	-14.4%

**Rancho Santiago Community College District  
Unrestricted General Fund 5 Year MYP  
Best Case Version - Full Restoration, 1% Growth**

**Adopted Budget Assumptions : July 25, 2017**

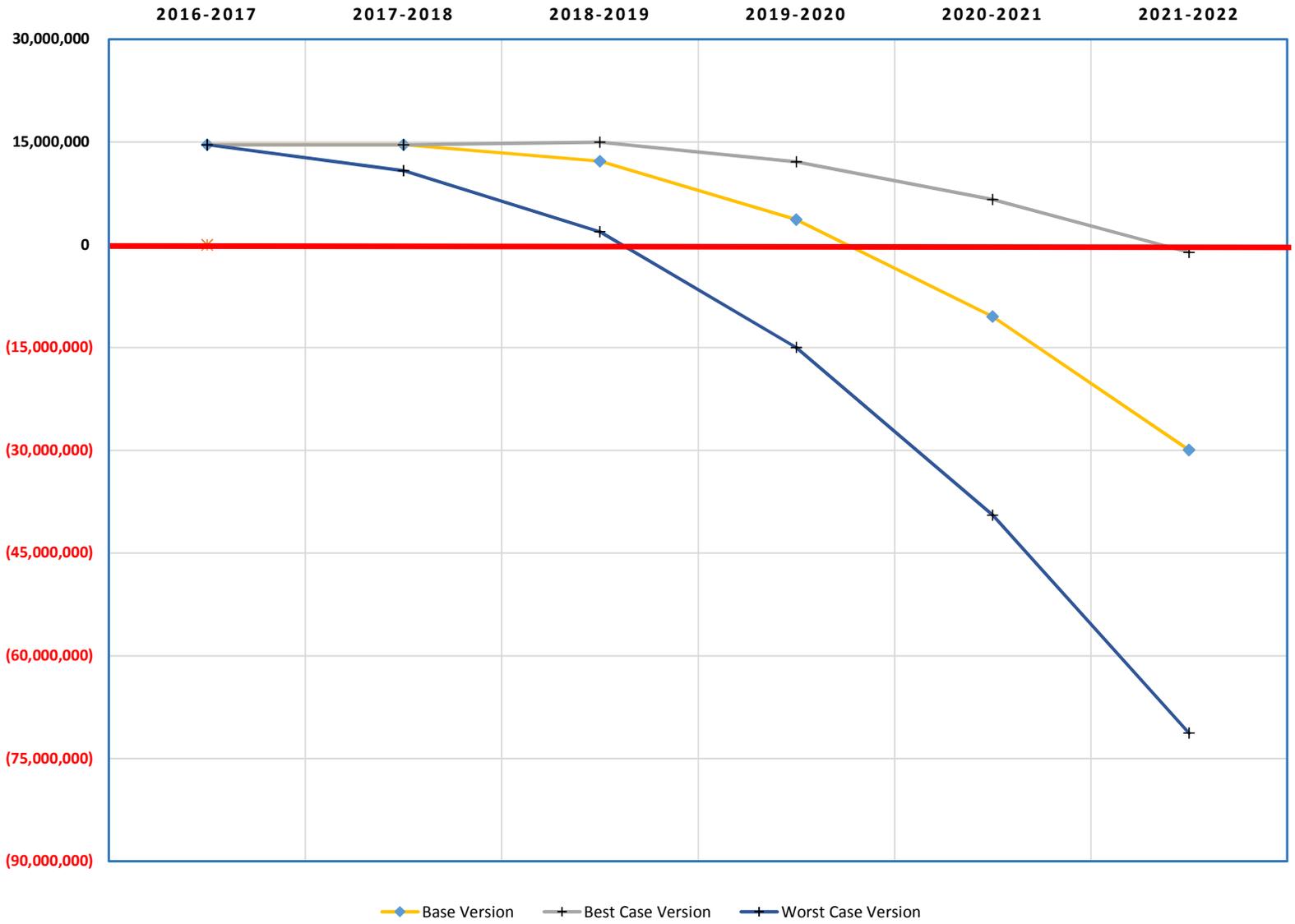
	A	B	C	D	E	F	G	H
1			2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
2			Actuals	Proposed	Projected	Projected	Projected	Projected
3				Budget	Budget	Budget	Budget	Budget
4								
5								
6	<b>Assumptions:</b>							
7	<b>Revenue:</b>							
8		General Apportionment Deficit Factor	-0.708%	-0.708%	0.000%	0.000%	0.000%	0.000%
9		Growth/Access	-4.790%	0.00%	1.000%	1.000%	1.000%	1.000%
10		Stabilization	\$7,207,310	\$0	\$0	\$0	\$0	\$0
11		Full Restoration	\$0	\$7,207,310	\$0	\$0	\$0	\$0
12		Permanent Loss	\$0	\$0	\$0	\$0	\$0	\$0
13		Cost of Living Adjustment	0.00%	1.560%	2.15%	2.35%	2.57%	2.57%
14		One time Funds Prior Year Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
15		Lottery Revenue-Unrestricted	\$143.00	\$146.00	\$146.00	\$146.00	\$146.00	\$146.00
17		Base Allocation Increase	\$2,042,728	\$4,286,638	\$0	\$0	\$0	\$0
18	<b>Expenditure:</b>							
19		Step/Column/Salary Net Adjustment	1.200%	2.760%	3.350%	3.550%	3.770%	3.770%
21		Allocation of Full time Faculty	\$0	\$0	\$0	\$0	\$0	\$0
22		STRS Rate	12.580%	14.430%	16.280%	18.130%	19.100%	20.100%
23		PERS Rate	13.888%	15.531%	18.100%	20.800%	23.800%	25.200%
24		Health and Welfare Premium Percent Increase (District Cost)	2.500%	3.500%	3.500%	3.500%	3.500%	3.500%
28		Utilities Cost Increase	5.000%	2.500%	2.500%	2.500%	2.500%	2.500%
30		ITS Licensing/Contract Escalation Cost	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
34								
35								
36	<b>Multi-Year Projection:</b>							
37		Beginning Budget Stabilization Balance	\$13,690,485	\$14,621,068	\$14,621,068	\$14,990,724	\$12,099,496	\$6,611,821
38		Budget Stabilization adjustment per updated BAM language	\$930,583	\$0	\$0	\$0	\$0	\$0
39		Total Revenue	173,324,838	178,247,580	184,481,177	190,108,303	196,305,859	202,724,668
40		Total Expenditure	164,064,450	175,997,534	184,111,521	192,999,531	201,793,534	210,425,172
41		Estimated COLA	0	2,435,506	0	0	0	0
42		#7910 Unrestricted Contingency	9,260,388					
43		Surplus/ (Deficit)	0	(185,460)	369,656	(2,891,228)	(5,487,675)	(7,700,504)
44		Ending Budget Stabilization Balance	\$14,621,068	\$14,621,068	\$14,990,724	\$12,099,496	\$6,611,821	(\$1,088,683)
45		Percentage	8.9%	8.3%	8.1%	6.3%	3.3%	-0.5%

**Rancho Santiago Community College District  
Unrestricted General Fund 5 Year MYP  
Worst Case Version - Partial Restoration, Negative 1% Growth, 6% H&W, 5% Utilities Increases**

**Adopted Budget Assumptions : July 25, 2017**

	A	B	C	D	E	F	G	H
1			2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
2			Actuals	Proposed	Projected	Projected	Projected	Projected
3				Budget	Budget	Budget	Budget	Budget
4								
5								
6	<b>Assumptions:</b>							
7	<b>Revenue:</b>							
8		General Apportionment Deficit Factor	-0.708%	-0.708%	-1.000%	-1.000%	-1.000%	-1.000%
9		Growth/Access	-4.790%	0.00%	-1.000%	-1.000%	-1.000%	-1.000%
10		Stabilization	\$7,207,310	\$0	\$0	\$0	\$0	\$0
11		Restoration/Borrowing	\$0	\$3,603,655	\$0	\$0	\$0	\$0
12		Permanent Loss	\$0	(\$3,603,655)	\$0	\$0	\$0	\$0
13		Cost of Living Adjustment	0.00%	1.560%	2.15%	2.35%	2.57%	2.57%
14		One time Funds Prior Year Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
15		Lottery Revenue-Unrestricted	\$143.00	\$146.00	\$146.00	\$146.00	\$146.00	\$146.00
17		Base Allocation Increase	\$2,042,728	\$4,286,638	\$0.00	\$0.00	\$0.00	\$0.00
18	<b>Expenditure:</b>							
19		Step/Column/Salary Net Adjustment	1.200%	2.760%	3.350%	3.550%	3.770%	3.770%
21		Allocation of Full time Faculty	\$0	\$0	\$0	\$0	\$0	\$0
22		STRS Rate	12.580%	14.430%	16.280%	18.130%	19.100%	20.100%
23		PERS Rate	13.888%	15.531%	18.100%	20.800%	23.800%	25.200%
24		Health and Welfare Premium Percent Increase (District Cost)	2.500%	3.500%	6.000%	6.000%	6.000%	6.000%
28		Utilities Cost Increase	5.000%	2.500%	5.000%	5.000%	5.000%	5.000%
30		ITS Licensing/Contract Escalation Cost	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
34								
35								
36	<b>Multi-Year Projection:</b>							
37		Beginning Budget Stabilization Balance	\$13,690,485	\$14,621,068	\$10,831,953	\$1,917,865	(\$15,002,973)	(\$39,464,058)
38		Budget Stabilization adjustment per updated BAM language	\$930,583	\$0	\$0	\$0	\$0	\$0
39		Total Revenue	173,324,838	174,643,925	174,829,285	175,325,205	176,165,124	177,009,486
40		Total Expenditure	164,064,450	175,997,534	183,743,373	192,246,043	200,626,209	208,816,544
41		Estimated COLA	0	2,435,506	0	0	0	0
42		#7910 Unrestricted Contingency	9,260,388	0	0	0	0	0
43		Surplus/ (Deficit)	0	(3,789,115)	(8,914,088)	(16,920,838)	(24,461,085)	(31,807,058)
44		Ending Budget Stabilization Balance	\$14,621,068	\$10,831,953	\$1,917,865	(\$15,002,973)	(\$39,464,058)	(\$71,271,116)
45		Percentage	8.9%	6.2%	1.0%	-7.8%	-19.7%	-34.1%

### UNRESTRICTED GENERAL FUND MULTI-YEAR PROJECTION CHANGES IN BUDGET STABILIZATION FUND BALANCE FY 2016-2017 TO 2021-2022



## Vacant Funded Positions as of 9/20/2017 - Projected Annual Salary and Benefits Savings

Fund	Management/ Academic/ Confidential	Title	Reasons	Site	Effective Date	Notes	2016-17 Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Conner-Crabbe, Tracey	Director, Purchasing Services	Retirement	District	8/1/2017	Linda Melendez Interim Assignment 08/01/17-02/01/18	122,210	
11	Kincheloe, Diane	Accounting Manager Payroll	Retirement	District	1/1/2018	Tove Johnson Interim 8/22/17-12/29/17	87,836	
11	Kudlik, Richard	Fiscal Services Manager	Resignation	District	8/18/2017	CL17-1026	146,639	527,981
11	Tran, Sheena	Internal Audit Manager	Promotion	District	7/10/2017	CL17-1017	171,297	
11	Bryant, Micki	Dean of Counseling	Retirement	SAC	7/7/2017	Victoria Lugo Interim Assignment 8/21/2017 Not to exceed 82 days	130,218	
11	Becerra, Rosio	Associate Dean of Student Development	Resignation	SAC	4/24/2017	John Steffens - interim Associate Dean of Student Development	-	
69%-fd 11 31%-fd 12	Carr-Rollitt, Lucy	Professor/Learning Disabilities	Retirement	SAC	6/1/2018		-	
11	Dahlen, Noel	Professor, Computer Science	Retirement	SAC	6/11/2017		158,122	
11	Director of Criminal Justice Academies (New Position)	Director of Criminal Justice Academies (New Position)	New position	SAC	9/15/2017	REORG#1042	154,045	
11	Gaer, Susan	Professor/Coordinator	Retirement	CEC	12/21/2017		83,315	
11	Grant, Madeline	Professor, Management/Marketing	Promotion	SAC	9/23/2014		148,269	1,616,402
11	Goldmann, Dan	Professor, Biology	Retirement	SAC	12/16/2017		83,315	
11	Harding, Glen	Professor, Computer Science	Retirement	SAC	12/16/2017		84,167	
11	Huynh-Dang, KC	Professor, Pharmacy	Deceased	SAC	4/30/2017		140,081	
70%-fd 11 30%-fd 31	Langston, Rhonda	Director, Auxiliary Services	Retirement	SAC	5/1/2017	Jennie Adams interim Director Auxiliary Services 7/1/17-12/31/17	121,019	
11	Lopez, Carlos	VP, Academic Affairs	Resignation	SAC	8/28/2017	Carol Comeau Interim 8/21/17	119,920	
11	Lunquist, Sara	Vice President of Student Service	Retirement	SAC	8/1/2017	Frances Gusman Interim Assignment 8/21/2017 Not to exceed 77 days	113,258	
11	Marecek, Lynn	Professor, Math	Retirement	SAC	6/2/2018		-	
11	Shigematsu, Ted	Professor, Philosophy	Retirement	SAC	6/8/2017		143,991	
11	Valdez, Susanne	Professor, Human Development	Resignation	SAC	8/11/2017		136,680	
11	Irwin, Kari	Assoc Dean, BCTED	Resignation	SCC	6/2/2017	Elizabeth Arteaga Interim Assignment	50,246	
11	Hernandez, John	Vice President of Student Services	Promotion	SCC	7/1/2016	Ruth Babeshoff, interim VP Student Services 7/1/17-06/30/18	32,678	
11	Kennedy, James	Dean, Instr & Std Svcs	Promotion	OEC	8/1/2011		193,258	424,452
11	Parrilla, Michael	Professor, Political Science	Retirement	SCC	6/2/2018		-	
11	Walker, Mary	Coordinator, ESL Integrated	Retirement	SCC	6/30/2016		148,269	
	<b>Classified</b>	<b>Title</b>	<b>Reasons</b>		<b>Effective Date</b>	<b>Notes</b>	<b>2016-17 Annual Budgeted Salary/Ben</b>	<b>Total Unr. General Fund by Site</b>
11	Cadotte, Angela	Payroll Specialist	Promotion	District	4/26/2017		92,541	
11	Easter, Candi	Accountant	Promotion	District	5/31/2017		99,400	
11	Elzea, Lynn	Technical Specialist I	Retirement	District	8/24/2017		71,765	
50%-fd 11 50%-fd 12	Enriquez, Janet	Research Analyst	Resignation	District	7/21/2017	CL17-1041	41,664	
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	-	
11	Gonzalez, Jaime	District Safety Office	Resignation	District	8/27/2017		12,161	770,070
11	Hernandez, Saira	Senior Accountant (Reorg 1038)	Rescinded	District	9/19/2017		72,153	
11	Hsieh, Larry	Network Specialist II	Resignation	District	4/18/2017	CL17-0971	117,153	
11	Information Security Specialist REORG#1034	Information Security Specialist REORG#1034	REORG#1034	District	7/1/2017	CL17-1033	152,639	
11	Mora, Guadalupe	Custodian	Resignation	District	8/7/2017		15,607	
11	Truong, Kevin	Accountant	Promotion	District	8/1/2017		94,989	
70%-fd 11 30%-fd 12	Andrade, Jose	Instructional Center Technician	Promotion	SAC	2/12/2017		58,831	
11	Ames, Richard P	Gardener/Utility Worke	Retirement	SAC	6/11/2017		98,634	
36%-fd 11 64%-fd 12	DSPS Specialist REORG#1020	DSPS Specialist REORG#1020	REORG#1020	SAC	7/1/2017		33,315	
11	Freeman, Dianne	Support Services Assistant	Retirement	SAC	7/1/2016		95,953	
11	Guevara, Angela	Success Center Specialist	FT Coordinator	SAC	8/14/2016		89,881	
11	Hoang, Lisa	Counseling Assistant	Resignation	SAC	6/26/2017		21,488	
36%-fd 11 64%-fd 12	Instructional Center Technician REORG#1020	Instructional Center Technician REORG#1020	REORG#1020	SAC	7/1/2017	CL17-1044	29,772	
70%-fd 11 30%-fd 12	Lopez Mercedes, Jose A.	Administrative Secretary	Promotion	SAC	8/20/2017		58,204	990,781
11	Ma, Yan	Research Analyst	Resignation	SAC	9/8/2017		76,099	
60%-fd 11 40%-fd 12	Martinez, Evelyn	Administrative Secretary	Resignation	SAC	6/2/2017		53,898	
50%-fd 11 50%-fd 12	Pedroza, Guadalupe	Admission & Records Spec II	Retirement	SAC	12/30/2015		43,138	
75%-fd 11 25%-fd 12	Sanchez-Moreno, Marisol	Senior Clerk	Promotion	SAC	9/25/2017		47,676	
11	Smith, Kaye	Administrative Secretary	Retirement	SAC	8/27/2017		79,551	
11	Steward, Christie-50%	Admission/Rec Spec I	Retirement	SAC	10/17/2016		34,048	
11	Villegas Villalpando, Jose Javier	Sr Custodian/Util Work	Retirement	SAC	6/30/2017		82,700	
94%-fd 11 6%-fd 31	White, Kathleen	Senior Accountant	Change site	SAC	9/5/2017	CL17-1055	87,595	
11	Bellis, Barbara	Library Technician	Retirement	SCC	8/18/2017		12,617	
14%-fd 11 86%-fd 12	Berganza, Leyvi C	High School & Community Outreach	Promotion	OEC	3/19/2017		14,163	
11	Cain, Nevin	Adm/Rec Spec I	Resignation	SCC	6/30/2017	CL17-1051	56,187	
11	Campbell, Amanda	Transfer Center Specialist	Resignation	SCC	8/11/2017		59,278	330,676
11	Jensen, Ashley C.	Science Lab Coordinator	Resignation	SCC	8/1/2017	CL17-1025	71,581	
11	Truong, James	Admissions & Records Spec II	Resignation	SCC	9/15/2017	CL17-1054	49,269	
11	Vasquez, Pilar	Senior Account Clerk	Promotion	SCC	8/6/2017	CL17-1045	67,581	
<b>TOTAL</b>							<b>4,660,364</b>	

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

MEASURE Q

Projects Cost Summary  
06/30/17 on 06/30/17

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2016-2017		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
<b>ACTIVE PROJECTS</b>								
<b>SANTA ANA COLLEGE</b>								
3032	Dunlap Hall Renovation	12,634,041	12,620,659	-	13,382	12,634,041	0	100%
	Agency Cost		559	-		559		
	Professional Services		1,139,116	-	13,382	1,152,498		
	Construction Services		11,480,984	-	-	11,480,984		
	Furniture and Equipment		-	-	-	-		
3035	Johnson Student Center	38,957,630	509,351	1,330,447	3,462,882	5,302,680	33,654,950	14%
	Agency Cost		343	4,676	1,557	6,576		
	Professional Services		509,007	1,325,772	3,461,325	5,296,104		
	Construction Services		-	-	-	-		
	Furniture and Equipment		-	-	-	-		
3042	Central Plant Infrastructure	68,170,000	13,755,800	29,079,752	17,270,435	60,105,988	8,064,012	88%
	Agency Cost		322,282	(6,886)	1,905	317,300		
	Professional Services		5,629,739	2,216,114	3,817,074	11,662,927		
	Construction Services		7,803,780	26,870,524	13,451,456	48,125,760		
	Furniture and Equipment		-	-	-	-		
3043	17th & Bristol Street Parking Lot	2,500,000	136,167	61,974	639	198,780	2,301,220	8%
	Agency Cost		15,110	1,041	139	16,290		
	Professional Services		68,061	60,933	500	129,494		
	Construction Services		52,996	-	-	52,996		
	Furniture and Equipment		-	-	-	-		
3049	Science Center & Building J Demolition	73,380,861	1,709,965	2,001,758	1,934,136	5,645,859	67,735,002	8%
	Agency Cost		348	388,845	1,386	390,580		
	Professional Services		1,709,617	1,612,913	1,932,750	5,255,279		
	Construction Services		-	-	-	-		
	Furniture and Equipment		-	-	-	-		
3056	Johnson Demolition	2,500,000	605	2,175	-	2,780	2,497,220	0%
	Agency Cost		120	-	-	120		
	Professional Services		485	2,175	-	2,660		
	Construction Services		-	-	-	-		
	Furniture and Equipment		-	-	-	-		
<b>TOTAL</b>		<b>198,142,532</b>	<b>28,732,546</b>	<b>32,476,106</b>	<b>22,681,474</b>	<b>83,890,126</b>	<b>114,252,406</b>	<b>42%</b>
<b>ACTIVE PROJECTS</b>		<b>198,142,532</b>	<b>28,732,546</b>	<b>32,476,106</b>	<b>22,681,474</b>	<b>83,890,126</b>	<b>114,252,406</b>	<b>42%</b>
<b>SOURCE OF FUNDS</b>								
	ORIGINAL Bond Proceeds	198,000,000						
	Interest Earned	142,532						
	<b>Totals</b>	<b>198,142,532</b>						

**Rancho Santiago Community College**  
**FD 11-Unrestricted General Fund Cash Flow Summary**  
**FY 2017-18, 2016-17, 2015-16**  
**YTD Actuals-August 31, 2017**

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
<b>Beginning Fund Balance</b>	\$32,022,154	\$36,829,406	\$31,280,220	\$31,280,220	\$31,280,220	\$31,280,220	\$31,280,220	\$31,280,220	\$31,280,220	\$31,280,220	\$31,280,220	\$31,280,220
<b>Total Revenues</b>	13,055,511	6,308,570										0
<b>Total Expenditures</b>	8,248,259	11,857,756										0
<b>Change in Fund Balance</b>	4,807,252	(5,549,186)	0	0	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	36,829,406	31,280,220	31,280,220	31,280,220	31,280,220	31,280,220	31,280,220	31,280,220	31,280,220	31,280,220	31,280,220	31,280,220

FY 2016/2017												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
<b>Beginning Fund Balance</b>	\$22,761,766	\$29,083,567	\$24,366,720	\$26,036,297	\$18,487,187	\$19,653,832	\$27,883,820	\$28,558,283	\$17,225,147	\$17,587,250	\$25,705,845	\$14,151,827
<b>Total Revenues</b>	13,118,834	7,775,788	14,807,440	6,989,278	16,318,429	21,285,974	12,932,478	2,505,845	14,007,467	21,314,466	6,217,900	36,050,939
<b>Total Expenditures</b>	6,797,032	12,492,636	13,137,862	14,538,388	15,151,783	13,055,987	12,258,015	13,838,981	13,645,364	13,195,872	17,771,919	18,180,612
<b>Change in Fund Balance</b>	6,321,801	(4,716,848)	1,669,577	(7,549,110)	1,166,645	8,229,987	674,464	(11,333,136)	362,103	8,118,595	(11,554,018)	17,870,327
<b>Ending Fund Balance</b>	29,083,567	24,366,720	26,036,297	18,487,187	19,653,832	27,883,820	28,558,283	17,225,147	17,587,250	25,705,845	14,151,827	32,022,154

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
<b>Beginning Fund Balance</b>	\$11,814,215	\$19,185,043	\$13,857,956	\$18,639,317	\$11,810,207	\$7,822,762	\$34,079,299	\$27,961,170	\$22,938,331	\$23,710,784	\$33,236,706	\$26,093,444
<b>Total Revenues</b>	14,244,503	6,444,443	17,588,326	7,209,443	11,458,655	38,551,516	5,737,888	8,326,767	14,201,229	22,411,480	7,788,719	17,380,868
<b>Total Expenditures</b>	6,873,676	11,771,529	12,806,966	14,038,552	15,446,100	12,294,979	11,856,017	13,349,606	13,428,776	12,885,558	14,931,981	20,712,546
<b>Change in Fund Balance</b>	7,370,827	(5,327,086)	4,781,361	(6,829,110)	(3,987,446)	26,256,537	(6,118,129)	(5,022,839)	772,453	9,525,922	(7,143,262)	(3,331,678)
<b>Ending Fund Balance</b>	19,185,043	13,857,956	18,639,317	11,810,207	7,822,762	34,079,299	27,961,170	22,938,331	23,710,784	33,236,706	26,093,444	22,761,766

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

**Fiscal Resources Committee**  
Executive Conference Room – District Office  
1:30 p.m. – 3:00 p.m.

**Meeting Minutes for July 5, 2017**

**FRC Members Present:** Michael Collins, Steven Deeley, Peter Hardash, Lee Krichmar, Mary Mettler, and Adam O'Connor

**Alternates/Guests Present:** Esmeralda Abejar, James Kennedy, Richard Kudlik, and Jose Vargas

1. Welcome: Mr. Hardash called the meeting at 1:33 p.m.
2. State/District Budget Update – Hardash
  - No budget workshop this year, bluebooks will be mailed out
  - Waiting for P-2 documents
  - Prop 98 minimum funding formula overfunded (3B) due to the suspension through 2021
    - Giving up maintenance of effort correction, but getting more base funding
    - Won't feel squeezing effect until 2018-2019
    - If 2017-2018's Prop 98 level is lower, they can lower funding
  - COLA of 1.56% was approved
  - No line item vetoes in entire budget
  - Santa Ana College Russell Hall Replacement Project (Allied Health Building) was funded
    - We need to contribute 50%, currently estimated to be \$22 million including contingency
    - Should be completed around the same time as the Science Center
  - No growth budgeted
  - Of 72 districts, 50 are in stabilization or restoration in P-2
    - Growth formula restricts funding to ½ of 1%
3. 2017-2018 Proposed Adopted Budget Assumptions – O'Connor
  - Not many changes from Tentative Budget Assumptions
  - FTES Workload Measure (1B) is still based on P-2 instead of P-3, which will change
  - Continued projected deficit is left
  - Prop 39, Scheduled Maintenance (2M), & Energy Efficiency (2N) have increased
  - Full Time Faculty Obligation (3E) now includes additional position added at Santa Ana College
  - Other Institutional Costs (3L) carrying over to recruit for Vice Chancellor position
  - District Budget Reduction Strategy (3N) includes second half of budget reductions
    - \$2 million one-time reduction
    - \$2 million allocation for Santiago Canyon College ADA upgrades
  - Slight surplus currently shown, likely to change in the future

A discussion about how major campus projects are funded occurred. Dr. Collins stated he wanted to revisit the split between campuses with Chancellor's Cabinet at a later time.

Mr. Hardash called for a motion to recommend the Proposed Adopted Budget Assumptions to District Council. A motion was made by Dr. Collins to approve with the exception of section 3N, seconded by Mr. Deeley and approved unanimously.

4. Multi-Year Projections (MYP) – Hardash and O’Connor

Mr. Hardash reminded the committee of the PERS and STRS increases are adding costs each year to the budget. He encouraged the representatives to share this information with their constituents so they understand how it contributes to current budget concerns. Mr. O’Connor walked the committee through the various MYPs.

- Base version
  - shows .708 deficit factor, assumes 1% out, no growth
  - Borrowing in 2016-2017, going into stabilization 2017-2018, and loss in 2018-2019
  - COLA, lottery are same as previous
  - \$4.6 million base increase for this year, assumes no base increase in out-years
  - STRS and PERS increases (1.2% above COLA)
- Version 2
  - Stabilization for 2016-2017, borrowing 2017-2018
  - Delays going into loss for one year (2019-2020)
  - Not as bad as base but loss still grows in out-years
- Version 3
  - Alternating between borrowing and stabilization
  - Loss in 2018/2019
- Version 4
  - Goes back to base
  - Removes deficit factor
  - Reduces utilities cost increase
  - Does not change much, going into loss in 2018-2019
- Version 5
  - Goes back to base
  - Adds growth 1%
  - Reduces loss in 2018-2019
- Best Case
  - No deficit factor
  - Growth at 1%
  - Utilities costs at 2.5%
  - Adds in bailout every year
  - Still in loss 2018-2019, although smaller
- Worst Case
  - Decline by 1% + base version
- Graphs show yearly comparisons for deficit and stabilization fund in each version
- Trustee Barrios requested that multi-year projections are shared with the Board of Trustees at each meeting

Mr. Hardash reminded the committee that they have until November 15<sup>th</sup> to make changes to what was submitted in P2 in July. He recommended continuing discussion and analysis to ensure choosing the best option.

5. Standing Report from District Council - Mettler

Ms. Mettler informed the committee that during flex week, there will be a working meeting for the Strategic Governance Summit.

6. Informational Handouts – Hardash

The following handouts were distributed:

- District-wide expenditure report link: <https://intranet.rscdd.edu>
- Vacant Funded Position List as of June 29, 2017
- Measure “E” Project Cost Summary as of June 27, 2017
  - Spending is complete as of June 30, 2017. Fund will be closed.
- Measure “Q” Project Cost Summary as of May 31, 2017
- Monthly Cash Flow Statement as of May 31, 2017
- SAC Planning and Budget Committee Agendas and Minutes
- SCC Budget Committee Agendas and Minutes

7. Approval of the FRC Minutes – April 19, 2017 – Hardash

Mr. Hardash called for a motion to approve the Fiscal Resources Committee Minutes of the April 19, 2017 meeting. A motion was made by Dr. Collins, seconded by Ms. Mettler and approved unanimously.

Next meeting reminder: As previously agreed to by FRC when establishing the annual meeting calendar, the August meeting is an email meeting that will include review of the Adopted Budget with action to recommend to District Council.

The meeting was adjourned at 2:44 p.m.