

**Fiscal Resource Committee  
Via Zoom Video Conference Call**

Meeting Minutes for March 18, 2026

FRC Members present:

SAC: Bart Hoffman, Claire Coyne, Tommy Strong, Joanne Mejia

SCC: Arleen Satele, Sara Gonzalez, Tara Kubicka-Miller,

District: Iris Ingram, Adam O'Connor, Noemi Guzman, Madeline Grant

FRC Members absent: Veronica Munoz, Veronica Gonzalez, Sarah Fisher

Alternates present: Vaniethia Hubbard (1:38pm), Christopher Sweeten (1:46pm), Thao Nguyen

Guests present: Alicia Ayers, Jason Bui, Steven Deeley, Gina Huegli, Kelvin Leeds, Rasel Menendez, Annebelle Nery, Barbie Yniguez (Recorder)

**1. Welcome**

VC Ingram welcomed all to the meeting of the FRC and called the meeting to order at 1:32pm via zoom upon achieving quorum.

**2. State/District Budget Update**

- Apportionment Memo February 19, 2026
- 2024/25 Apportionment Recal Report Exhibit C RSCCD Statewide
- 2024/25 Recal Reconciliation
- 2025/26 Apportionment P1 Report Exhibit C RSCCD Statewide
- LAO – [The 2026-27 Budget: California Community Colleges](#)
- SSC – Top Legislative Issues February 13, 2026
- SSC – Two-Year Education Bills Advance to Second House
- SSC – First Quarter Lottery Apportionment for 2025-26
- SSC – State Revenues Remain Strong
- SSC – Trailer Bill Language Details \$100 Million Dual Enrollment Proposal
- SSC – LAO's State Tax Estimates Surge
- SSC – Top Legislative Issues—February 27, 2026
- SSC – Growth Amid Crosswinds\_ The UCLA Anderson Forecast
- DOF – [Finance Bulletin-February 2026](#)

Items listed above include information from School Services Consulting and the Department of Finance, as well as the recal reconciliation and the apportionment report exhibit C from the State Chancellor's office.

O'Connor reported the deficit factor for 2024-25 concluded at zero percent and total computational revenue (TCR) of \$246.5 million. Payment was based on growth of 1,109 FTES and unpaid/unfunded FTES of 1,349 as of recal. \$6.8M in revenue was earned resulting in approximately \$4.5M for SAC and \$2.2M SCC.

P1 calculated revenue is still under full SCFF \$262.2M but little more than a 3 percent deficit factor included. If that number holds, a loss of \$8M in revenue could result. P1 payment was based on growth of 596 FTES and now have 2605 unfunded FTES. Discussion ensued and clarification was provided.

### **3. Projected 2025/26 Year-end Balances – Satele, Hoffman, and O’Connor**

O’Connor explained the projected 2025/26 year-end balances are an estimation of the end-of-year carryover. District services and operations will be close to fully spending, or possibly overspending, the allocation based on the cost of safety and parking which is not covered via the parking fund.

Hoffman reported that SAC fund 11 is negative \$2.2M. Fund 13 is estimated to have an ending balance of \$6.8M resulting in \$4.6M positive.

Satele reported that SCC fund 11 is negative \$4.2M and with fund 13 offset, the end result is \$3.8M positive.

O’Connor asked Hoffman if the \$2.2M for COPs that will not be transferred were considered. Hoffman will investigate and provide the answer.

Grant asked for more definition concerning the overspend for district services and operations. O’Connor explained that it is unknown at this time how fund 12 will end for parking. The amount is to be determined. Whatever costs aren’t covered by fund 12 will need to be charged to fund 11.

Discussion concerning the SCC report continued with clarification provided.

Coyne asked if it would be possible to not charge parking fees. There was discussion and it was offered that an end-of-year estimate would be made along with estimation of costs for 2026-27 to determine the difference and bring that for consideration.

### **4. Review of Prior Year Deficit Factor**

July advance apportionment for 2024-25 was reviewed. There was an estimated deficit of 2.405 percent. September advance, which is unusual, raised the apportionment deficit to 4.715 percent. P1 increased to 7.1165 percent. June P2 the deficit went to zero and held at zero in recal.

Regarding 2025-26, at advance there was a small deficit of 0.1799 percent. At P1 there was 3.0364 percent which affects the FON.

### **5. Updated AR 7400 Travel – ACTION**

Kubicka-Miller reported that SCC Council has reviewed and recommended changes. VC Ingram suggested that recommendations from both college councils be provided to allow time for review and discussion at the April 15 meeting. Hoffman stated discussion is scheduled for their March 25 College Council meeting.

**Action: Recommended revisions to AR 7400 should be provided following the SAC and SCC College Council meetings to allow time for administration to review prior to the April FRC meeting.**

No vote was taken on AR 7400 Travel at this time.

## **6. Annual Review of RSCCD Budget Allocation Model (BAM)**

O'Connor presented the BAM by screenshare and walked through suggested changes.

Two definition of terms had changes:

- 7200 intrafund transfers which are used to close projects between fund 12 and fund 11. Fiscal Services has established a threshold amount for transfers of \$25 or less, otherwise funds must be returned to the granting agency.
- Regarding Base FTES, Jim Kennedy had brought up last year that the language may be incorrect in how each reporting period is calculated. He was correct and the BAM has been updated to show the current P1 year will be used to begin the process and updated with P2 in April. The adopted budget, the current P2 would be the starting point and updated at the annual or P3 in July. At year close in August, the annual reporting is used to close out fiscal year end and used for carryovers. This revision is to clarify how it is being calculated, not making a change to what is being done.

Load banking section has no impact to the colleges. However, in order to comply with the GASB, a revision needs to be made. Instead of calculating the cost of banked load, and 100 percent is booked at the college as liability, GASB 101 requires only the current portion of the liability to be reported on fund 11. The remaining amount must be booked outside fund 11. The same calculation will be performed and the current portion charged (based on withdraw rate over 5-year historical trend) for purposes of the audit to comply with GASB 101. The difference would be included as part of the fund balance. Some will be a liability and some will be in fund balance (vs. a combination of that as all liability). There will be one additional line item as fund balance.

The section which was struck last year has been discussed with POE and will be removed.

Discussion ensued throughout the presentation and clarification was provided.

It was requested that the BAM be taken through the colleges' participatory review with the goal of it being returned to FRC in time for approval at the April 15 meeting.

The Budget Allocation Model was uploaded to the FRC website as an additional handout following the meeting.

## **7. 2026/27 Proposed Meeting Schedule – ACTION**

The proposed meeting schedule was presented last month and displayed today for review by FRC members prior to voting.

**A motion to approve the proposed meeting schedule was made by Hoffman with second by Grant. Roll call vote was taken and passed unanimously.**

## **8. Standing Report from District Council – Tara Kubicka-Miller**

Kubicka-Miller reported the last District Council was held March 2. Presentation was made on reports from California Community Colleges accessibility center with our RSCCD accessibility capability maturity model. The district office results were used as an example when going through everything received. Each of the reports were sent to Jesse and he made distribution to the appropriate parties (SCC, SAC, and DO).

A presentation on the tentative budget assumptions was made and passed unanimously.

The planning process manual (POE) was on agenda for approval; however, POE is continuing work on the calendar. The item has been moved to the March 30 District Council meeting.

AR4240 Academic Renewal was reviewed. A few minor edits were made (spelling out college names). The item was approved unanimously.

### Informational Handouts

- District-wide expenditure report link: <https://intranet.rsccd.edu>
- Vacant Funded Position List as of March 13, 2026
- Monthly Cash Flow Summary as of February 28, 2026
- SAC Planning and Budget Committee Agendas and Minutes
- SCC Budget Committee Agendas and Minutes

## **9. Approval of FRC Minutes – February 18, 2026- ACTION**

Motion to approve the February 18 minutes was made by Hoffman with second by Kubicka-Miller. Roll call vote was taken and passed unanimously.

## 10. Other

No issues were raised.

Meeting adjourned 2:17pm.

**Next FRC Committee Meeting: April 15, 2026, 1:30-3:00 pm**