

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

### Meeting Minutes for April 15, 2026

FRC Members present:

SAC: Bart Hoffman, Claire Coyne, Tommy Strong  
SCC: Arleen Satele, Sara Gonzalez, Tara Kubicka-Miller, Alicia Ayers, Veronica Gonzalez  
District: Iris Ingram, Adam O'Connor, Sarah Fisher, Noemi Guzman, Madeline Grant

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

Alternates present: Vaniethia Hubbard, Christopher Sweeten, Thao Nguyen

Guests present: Jason Bui, Steven Deeley, Gina Huegli, Rasel Menendez, Mark Reynoso, Morrie Barembaum, Barbie Yniguez (Recorder)

#### **1. Welcome**

VC Ingram welcomed all to the meeting of the FRC and called the meeting to order at 1:30pm via zoom upon achieving quorum.

#### **2. State/District Budget Update**

- SSC – Top Legislative Issues—March 13, 2026
- SSC – Senate Education Budget Subcommittee Gets New Chair
- SSC – Federal Government Challenges California Oil Setback Law
- SSC – State Revenues Exceed Projections Amid Moderating Economic Trends
- DOF – [Finance Bulletin- March 2026](#)

Updates provided from School Services Consulting, as well as the Finance Bulletin, are referenced above. The State Legislature is in committee at the assembly and senate level and are reviewing budget items for the governor's proposed budget.

#### **3. Review of Updated Allocation Simulation**

Basic allocations and FTES production as of P1 submission of the CCFS-320 (attendance) report are based on the assumption the state will fully fund our submission. FTES figures were presented by Thao Nguyen and explained for information. P2 numbers will be released at the end of June and FTES will be updated at that time. P1 is estimate or projection of what we are going to do. P2 is where we show what we did up through mid-April and still includes a projection through the end of June.

Hoffman asked for further explanation concerning determination of expenses. VC Ingram explained it can take as much as 18 months because numbers are sometimes adjusted at recal, revenues can come in late (30 months during the recession), and deferrals sometimes occur. The process can take 18 to 24 months, and at times longer. Typical cycle timeline is 19 months per O'Connor.

#### **4. Review of Updated Budget Assumptions**

O'Connor explained there are three versions as part of the package. The first will be brought forward at the next FRC along with the tentative budget. The other two versions are based on committee "what-if" suggestions. Changes were presented and discussed.

Of note was out-of-state payroll processing costs due to the district being unable to process payroll through OCDE for out-of-state employees, as well as other related professional services costs.

Grant asked how many employees are out-of-state. O'Connor answered there are currently 12 individuals and provided information concerning the roles of these individuals. The majority are instructors, there is one classified, and four identified as student employees. VC Ingram pointed out that payroll laws vary by state. There are start-up and basic costs in addition to monthly fines to retirement systems. Continuing to use out-of-state employees, and if additional states are added, the costs will increase. Discussion ensued.

Grant requested a list of how many employees (sans names), their status (full vs part-time), hire dates, and states in which they work, etc. VC Ingram agreed Business Services can provide information we have, but suggested the topic be placed on the HRC agenda since it is part of the hiring process.

O'Connor presented version 2. The only change was to an addition in item L, Parking and Safety costs which are shown as over budget by \$859K (estimated). This was a request made during the last FRC meeting during parking and safety cost discussion and the suggestion that the cost be covered. VC Ingram stated a parking fund (and parking fund increase) would have offset this cost. This change increases item L and creates a half-million deficit for the current year.

Version 3 addresses the question of “what-if” student parking fees were discontinued. The amount, if charging zero, would be an addition of another half-million resulting in a deficit of over \$1 million. Discussion ensued.

Coyne inquired about fiscal agent fees. VC Ingram explained fees cover the staff who perform the work and that the amount varies according to the contract and service provided. These fees would not be enough to cover the parking and safety costs. O'Connor explained the fees are in fund 12 with the majority of funds going toward Education Services and a smaller portion to Business Services. Grant asked several questions concerning Fiscal Agent Fees and Sarah Fisher answered the questions raised during the meeting.

Hoffman expressed the need for an annual discussion between the two Vice Presidents of Administrative Services and AVC Matsumoto regarding how \$1.5M for capital outlay needs are spent. VC Ingram will talk with AVC Matsumoto but did state the review typically occurs close to year end when balances are known but does depend on how the capital program is running that year. Funds are often moved to cover a campus project if it is overrun. The status is not known until the true-up in the 3<sup>rd</sup> quarter.

O'Connor pointed out SCC budget reductions of \$1.1M are included. Plans for the budget reductions at SCC have not been received or made known at this time and may not be known until the end of May. Depending on when this information is received, it may not be included in the tentative budget.

Hoffman asked about the calculation of the reserves. VC Ingram explained there is a continual calculation of cash needs and there is a projection for the next five years which is updated monthly. If a one-time cash windfall is received and we propose to add to the reserves, it is brought to the FRC for information and taken to the board for their approval.

## **5. Annual Review of RSCCD Budget Allocation Model (BAM) – ACTION**

O'Connor provided a reminder of changes including removal (see Institutional Cost section), update to GASB 101 load-banking requirements, definition of terms e.g., base FTES clarification and 7200 intrafund transfers cap at \$25.

Coyne had a question about banked LHE load liability. The new requirements from GASB 101, but which parts of the change are required, and if there are any parts which are local decisions. O'Connor stated none of the

change included are local decisions; the change is made to comply with GASB 101. There is no option. After discussion, it was decided the reference to prudent fiscal management will be removed.

Motion to approve with the amendment to language as discussed was made by Bart Hoffman. Second by Arleen Satele. Roll call vote was taken and the motion passed unanimously.

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

Comments from SAC College Council were not received prior to the meeting. Topic tabled to May.

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

Reorg 1480 from Business Services/Fiscal Services was reviewed. There were questions and it will be brought to the May 4 meeting for further discussion, answers, and voting. A vote was taken for the Director of the RSCCD Foundation job description and it was approved. The agenda also included BP4040 Library and Learning Support Services (information), AR4040 Library and Learning Support Services (vote passed unanimously), and AR4102 Career Education Programs (information).

#### **8. Informational Handouts**

- District-wide expenditure report link: <https://intranet.rscsd.edu>
- Vacant Funded Position List as of April 2, 2026
- Monthly Cash Flow Summary as of March 31, 2026
- [SAC Planning and Budget Committee Agendas and Minutes](#)
- [SCC Budget Committee Agendas and Minutes](#)

Above information is provided for your reference.

#### **9. Approval of FRC Minutes – April 15, 2026 – ACTION**

Motion to approve was made by Bart Hoffman with second by Claire Coyne. Roll call vote was taken and the motion passed with one abstention.

#### **10. Other**

Motion to adjourn was made by Bart Hoffman with second by Tara Kubicka-Miller. All in favor logged off the zoom meeting.

Meeting adjourned 2:32pm.

**Next FRC Committee Meeting:** May 20, 2026, 1:30-3:00 pm