

# RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: [Fiscal Resources Committee](#)

## Agenda for February 25, 2015

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

Executive Conference Room #114

1. Welcome
2. State/District Budget Update – Hardash
  - Discuss Governor’s 2015/16 Proposed Budget
  - 2012/13 Apportionment Recalc if available
  - 2013/14 Apportionment Recalc if available
  - 2014/15 Apportionment P1 Report if available
  - Implications of Reduced Growth
  - SSC Dartboard 2015/16 Proposed Budget
3. 2015/16 RSCCD Tentative Budget Assumptions - **Action Item**
4. Follow-up Regarding Economic/Workforce Development - Didion
5. 2015/16 Budget Calendars - **Action Item**
6. Informational Handouts
  - District-wide expenditure report link: <https://intranet.rsccd.edu>
  - Vacant Funded Position List as of February 10, 2015
  - Measure “E” Project Cost Summary as of January 23, 2015
  - Measure “Q” Project Cost Summary as of January 23, 2015
  - Monthly Cash Flow Statement as of January 31, 2015
7. Approval of FRC Minutes – December 10, 2014
8. Other

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

March 25, 2015

**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.**

## Implications of Reduced Growth

	%	2013-14	2014-15	2015-16
Attempted Growth	2.630%	\$ 3,201,197		
Actual Growth	1.788%	<u>\$ 2,438,825</u>		
13/14 Lost Revenue		<u>\$ (762,372)</u>	\$ (762,372)	
Budgeted Growth	2.750%		\$ 3,684,941	
Estimated Growth	1.000%		<u>\$ 1,252,128</u>	
14/15 Cumulative Lost Revenue			<u>\$ (3,195,185)</u>	\$ (3,195,185)
Potential Growth	2.000%			\$ 2,600,000
Estimated Growth	1.000%			<u>\$ 1,300,000</u>
15/16 Cumulative Lost Revenue				<u>\$ (4,495,185)</u>

## SSC Community College Financial Projection Dashboard 2015-16 Governor's Proposed State Budget

This version of SSC's Financial Projection Dashboard is based on the Governor's 2015-16 State Budget Proposal. We have updated the cost-of-living adjustment (COLA), consumer price index (CPI), and ten-year T-bill planning factors to reflect economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Statutory COLA for Apportionments	0.85%	1.58%	2.10%	2.50%	2.70%	2.60%
Base Allocation Increase	—	\$125 million	Ongoing	Ongoing	Ongoing	Ongoing
<b>Growth/Restoration Funding</b>	<b>2.75% (\$140.4 million)</b>	<b>2% (\$106.9 million)<sup>1</sup></b>	<b>Ongoing<sup>1</sup></b>	<b>Ongoing<sup>1</sup></b>	<b>Ongoing<sup>1</sup></b>	<b>Ongoing<sup>1</sup></b>
Increased CDCP Rate	—	\$49 million	Ongoing	Ongoing	Ongoing	Ongoing
State Categorical Programs <sup>2</sup>	Up to \$485 million	Up to \$620 million <sup>3</sup>	Ongoing (except for one-time funds)			
California CPI	1.80%	2.10%	2.50%	2.90%	2.80%	2.50%
California Lottery <sup>4</sup>	Base Proposition 20	\$128 \$34	\$128 \$34	\$128 \$34	\$128 \$34	\$128 \$34
CalPERS Employer Rate	11.771%	12.60%	15.00%	16.60%	18.20%	19.90%
CalSTRS Employer Rate	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%
Interest Rate for 10-Year Treasuries	2.20%	2.50%	2.80%	3.00%	3.10%	2.90%

<sup>1</sup> Apportionment growth funding will be allocated to districts, per the 2014-15 State Budget, according to a needs-based formula starting in 2015-16.

<sup>2</sup> The following categorical programs are "protected" because the funding restrictions and requirements remain.

Protected Programs	
Apprenticeship	Fund for Student Success
Basic Skills	Foster Care Education
CalWORKs	Matriculation
Career-Technical Education	Nursing Program Support
Cooperative Agency Resources for Education (CARE)	Student Financial Aid Administration
Disabled Students Programs and Services (DSPS)	Telecommunications and Technology
Extended Opportunity Programs and Services (EOPS)	

The following categorical programs are "unprotected" because, following a public hearing of the governing board, districts can redirect the funding to any other state categorical program, and funding restrictions and requirements are waived as a result through 2014-15. Funding allocations are proportional based on 2008-09. **Absent an extension by the Legislature, districts should expect the funding restrictions and requirements will be back in place in 2015-16.**

Unprotected Programs	
Campus Child Care Tax Bailout	Part-time Faculty Health Insurance
Economic Development	Part-time Faculty Office Hours
Equal Employment Opportunity	Physical Plant/Instructional Support (funding eliminated)
Part-time Faculty Compensation	Transfer Education and Articulation

<sup>3</sup> This total does not include the \$500 million for the Adult Education Block Grant, as it is a K-14 program or the \$25 million in one-time funds for Awards for Innovation in Higher Education competitive grants. The proposed 2015-16 State Budget includes the following programmatic funding sources:

- \$351.3 million in one-time funds to pay down prior-year state mandate claims (these will be unrestricted funds allocated on a per-FTES basis)
- \$200 million for Student Success and Support, half of which is for student equity plans
- \$39.6 million for Proposition 39 energy efficiency program grants
- \$29.1 million for apprenticeship programs

<sup>4</sup> The forecast for Lottery funding per FTES includes both base (unrestricted) funding and the amount restricted by Proposition 20 for instructional materials. Lottery funding is initially based on prior year actual annual FTES, and is ultimately based on current-year annual FTES.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT**  
**UNRESTRICTED GENERAL FUND**  
**2015-16 Tentative Budget Assumptions**  
**DRAFT as of February 19, 2015**

## I. State Revenue

A. Budgeting will continue to utilize the District's Budget Allocation Model Based on SB 361.

## B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth
2011/12	28,182.19	27,711.41	27,711.41	-9.95%
2012/13	27,711.41	28,185.04	28,185.04	1.71%
2013/14	28,185.04 (P2)	28,688.93 a	28,688.93 Est.	1.79%
2014/15	Est. 28,688.93	28,975.82 b	28,975.82 b	1.00%

a - based on 2013/14 Recalculation submitted 11/3/2014

b - based on College Presidents' estimate as of 2/17/2015

The Governor's January budget proposal includes 2% Restoration/Access/Growth funding, 1.58% COLA, an unrestricted increase to the Base Allocation and equalizing the CDCP FTES funding rate at the credit FTES rate.

Base Allocation Increase	<b>\$2,400,000</b>
CDCP Funding Enhancement	<b>\$7,000,000</b>
Projected COLA of 1.58%	<b>\$2,300,000</b>
Projected Restoration/Access/Growth 1% (Est.)	<b>\$1,300,000</b>
Projected Deficit (Estimated at 1.72%)	<b>(\$2,400,000)</b>
Base Increase for 2015/16	<b><u>\$10,600,000</u></b>

2015/16 Est. 1% R/A/Growth for FTES planning 29,266

- C. Education Protection Account (EPA) funding estimated at \$21,783,177 based actual on 2014/15 Advance. These are not additional funds, rather the EPA is only a portion of general purpose funds that offsets what would otherwise be state aid in the apportionments. Our intention is to charge a portion of faculty salaries against this funding source in compliance with EPA requirements.
- D. Unrestricted lottery is projected at \$128 per FTES (\$3,807,597). Restricted lottery at \$34 per FTES (\$1,011,393). (2014/15 P1 of resident & nonresident factored FTES, 29,746.85 x 128 = \$3,807,597 unrestricted lottery; 29,746.85 x 34 = \$1,011,393. These rates are increased and with an increase in FTES there is a slight increase in revenue.
- E. Estimated reimbursement for part-time faculty compensation is estimated at \$691,647 (2014/15 Advance). Unchanged.
- F. Categorical programs will continue to be budgeted separately; self-supporting, matching revenues and expenditures. No COLA has been proposed by the Governor for categorical programs. If the district were to settle with all bargaining groups for a COLA, this will increase expenditures without increased revenues for these categorical programs. Other categorical reductions would therefore be required to remain in balance with state funding. The colleges will need to budget for any program match requirements using unrestricted funds. Match requirements are unknown for 2015/16 SSSP funds. If there is a 1:1 match, this would require an additional expenditure of \$2.8 million as we estimate an increase of restricted state revenue of \$2.8 million.
- G. BOG fee waivers 2% administration funding estimated at 2014/15 Advance of \$250,674. Unchanged
- H. Mandates Block Grant estimated at a total budget of \$740,000. Unchanged. In addition, with a one-time \$351.3 million allocation statewide for past Mandated Cost reimbursement, we expect approximately \$8.7 million. These funds can be used for any one-time purposes including Scheduled Maintenance, Instructional Equipment, etc.

## II. Other Revenue

- I. Non-Resident Tuition budgeted at \$1,600,000. Increase of \$100,000.
- J. Interest earnings estimated at \$120,000. Unchanged
- K. Other miscellaneous income (includes fines, fees, rents, etc.) is estimated at \$337,147. Unchanged
- L. Apprenticeship revenue estimated at \$1,389,971 (2014/15 Advance). Unchanged. There is a proposal to increase the allocation for Apprenticeship, but at this time it is not known how this might affect our budget.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2015-16 Tentative Budget Assumptions  
DRAFT as of February 19, 2015**

III. Appropriations and Expenditures

- A. The Tentative Base Budget for 2015/16 will begin with a rollover in total 2014/15 Adopted Budget by site, as allocated by budget center. The 2015/16 Tentative Budget will be balanced if necessary by using a portion of the Budget Stabilization Fund.
- B. The Cost of Living Allowance (COLA) estimated at 1.58%, \$2.3 million.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.4 million including benefits. (FARSCCD approximate cost \$475,000, CSEA approximate cost \$480,000, Management/Other approximate cost \$445,000)
- D. Health and Welfare benefit premium cost increase is estimated at a minimum 10% for an additional cost of approximately \$1.47 million for active employees and an additional cost of \$630,000 for retirees, for a combined increase of \$2,100,000. State Unemployment Insurance local experience charges are estimated at \$250,000 (2014/15 budgeted amount). Unchanged. CalPERS employer contribution rate will increase in 2015/16 from 11.771% to 12.6% for an increase of \$255,693.  
(Note: The cost of each 1% increase in the PERS rate is approximately \$300,000.)  
CalSTRS employer contribution rate will increase in 2015/16 from 8.88% to 10.73% for an increase of \$1,048,025.  
(Note: The cost of each 1% increase in the STRS rate is approximately \$550,000.)
- E. The full-time faculty obligation (FON) for Fall 2015 is estimated at 346.80. The District is currently recruiting 34 faculty positions (two of which do not count toward the FON) for an estimated total of 32 positions counting toward the obligation. The District expects to meet its obligation in 2014-15. Penalties for not meeting the obligation amount to approximately \$74,000 per FTE not filled.

The additional cost of new full-time faculty being hired for Fall 2015 is estimated at \$1.5 million. SAC is filling 16 vacancies and adding six new positions. SCC is filling four vacancies and adding eight new positions. (The cost of the 14 new positions, along with shifts from categorical funding, is budgeted at Class VI, Step 10 at approximately \$125,000 each, including benefits.

- F. The current rate per Lecture Hour Equivalent (LHE) effective 1/1/15 for hourly faculty is \$1,243. Incr. of 5.88% from 2013/14
- G. Retiree Health Benefit Fund (OPEB/GASB 45 Obligation) - The District will continue to contribute 1% of total salaries plus a minimum of \$500,000 (approx. \$1.5 million) to fund the total actuarially determined Annual Required Contribution (ARC). The actual ARC for 2015/16 is \$8,350,167.
- H. Capital Outlay Fund - As indicated in I.H above, there is no specific state allocation for Scheduled Maintenance however the district will address capital outlay needs using a portion of the one-time mandated cost reimbursement.
- I. Utilities cost increases of 5%, estimated at \$200,000.
- J. Information Technology licensing contract escalation cost of 7%, estimated at \$125,000, plus cost of OneCampus license \$22,000 for at total increase of \$147,000.
- K. Property and Liability Insurance cost estimated at \$1,850,000. Slight increase of \$50,000 due to additional FTES.
- L. Partial implementation of the Public Safety Task Force recommendations including increased cost of Chief and Lieutenant positions and three new Sergeant positions, estimated at \$432,137.
- M. Other additional DS/Institutional Cost expenses:
  - Trustee Election Expense \$-0- for 15/16 (reduction of \$400,000)
  - Legal Expenses of \$250,000 (in addition to \$250k PY)
  - International Student Recruitment China Office \$-0- additional (PY \$24,000 remains)

**Rancho Santiago Community College District**  
**Unrestricted General Fund Summary**  
**2015-16 Tentative Budget Assumptions Analysis**  
**DRAFT as of February 19, 2015**

*	<u><b>New Revenues</b></u>		Ongoing Only	One-Time
<b>B</b>	Base Allocation Increase	1	\$2,400,000	
<b>B</b>	CDCP FTES Funding Equalization	1	\$7,000,000	
<b>B</b>	COLA 1.58%		\$2,300,000	
<b>B</b>	Growth 1%		\$1,300,000	
<b>D</b>	Unrestricted Lottery		\$87,262	
<b>H</b>	Mandates Block Grant (one-time)	2		\$7,810,000
<b>I</b>	Non-Resident Tuition		\$100,000	
<b>J</b>	Interest Earnings			
<b>K</b>	Misc Income			
	<b>Total</b>		<u>\$13,187,262</u>	<u>\$7,810,000</u>
	<b><u>New Expenditures</u></b>			
<b>B</b>	COLA 1.58%		\$2,300,000	
<b>C</b>	Step/Column		\$1,400,000	
<b>D</b>	Health and Welfare/Benefits at 10%		\$2,100,000	
<b>D</b>	CalPERS Increase		\$255,693	
<b>D</b>	CalSTRS Increase		\$1,048,025	
<b>E</b>	Full Time Faculty Obligation Hires		\$1,462,500	
<b>E/F</b>	Hourly Faculty Budgets (Convert to Full Time)		\$0	
<b>I.F</b>	SSSP Match	3	\$0	
<b>H</b>	Capital Outlay/Scheduled Maintenance Match		\$750,000	\$1,500,000
<b>I</b>	Utilities Increase		\$200,000	
<b>J</b>	ITS Licensing/Contract Escalation Cost		\$147,000	
<b>K</b>	Property and Liability Insurance		\$50,000	
<b>L</b>	Public Safety Task Force Recommendations		\$432,137	
<b>M</b>	Election Expense			(\$400,000)
<b>M</b>	Other Additional DS/Institutional Costs		\$250,000	
	<b>Total</b>		<u>\$10,395,355</u>	<u>\$1,100,000</u>
	2015-16 Budget Year Surplus (Deficit)		\$2,791,907	\$6,710,000
	2014-15 Ongoing Base Structural Deficit		<u>(\$8,394,806)</u>	
	<b>Total 2015-16 Net Revenue (Deficit)</b>		<u>(\$5,602,899)</u>	\$1,107,101

**Note: Budget Stabilization Fund Balance at 6/30/2015 is estimated at \$8,678,885.**

1 At this time, these revenues are budgeted 100% unrestricted with NO specifically-related additional expenditures budgeted.

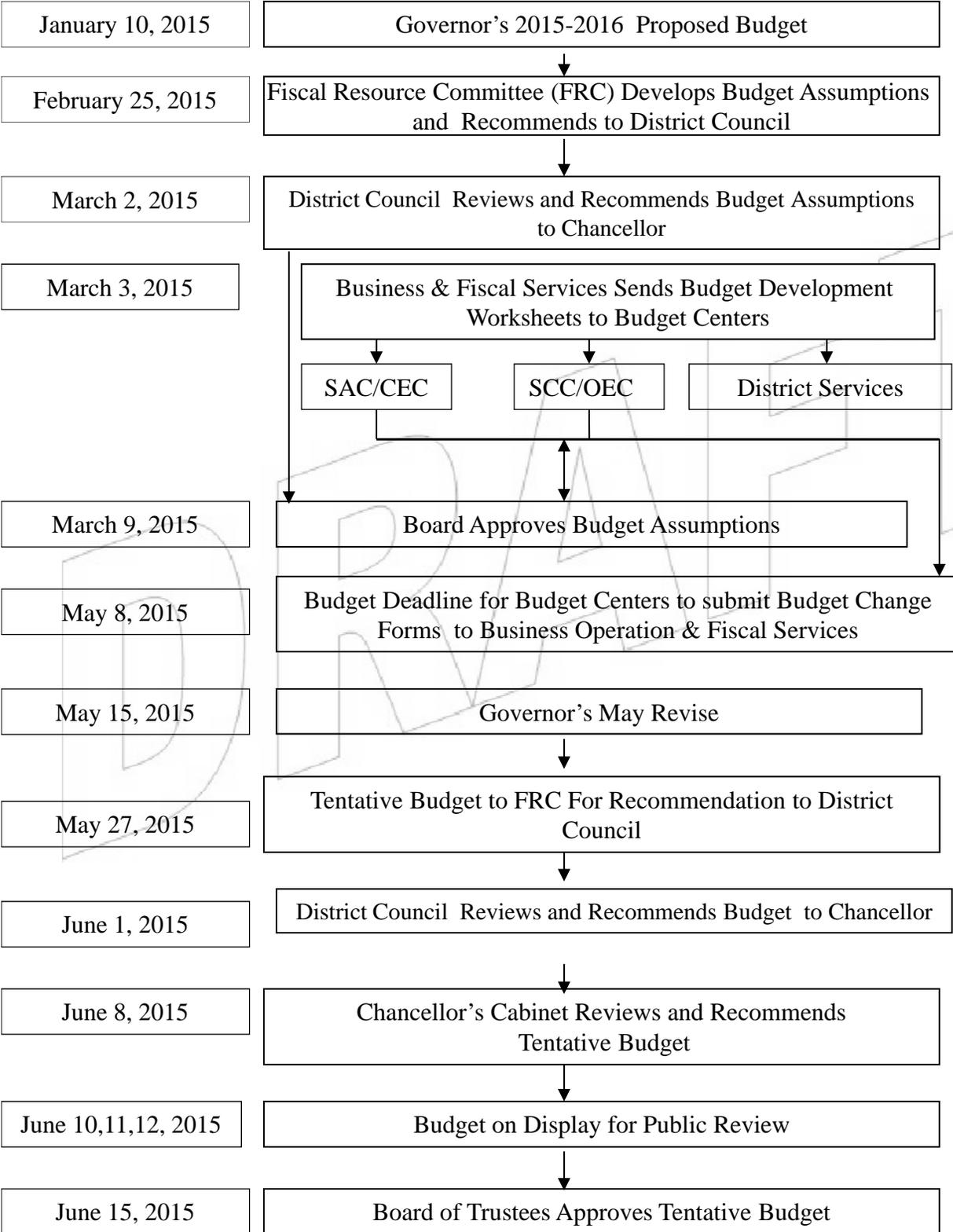
2 Budgeted 100% unrestricted but is not guaranteed. There is concern that this allocation might be reduced significantly if there is an increase in Prop 98 funding in 2014/15.

3 Additional restricted revenue for SSSP estimated at \$2.8 million. Match requirements are unknown for these new funds at this time. If the match is 1:1, the colleges will need to provide ~\$2.8 million in allowable match from unrestricted funds.

\* Reference to budget assumption number

# RSCCD Tentative Budget Calendar

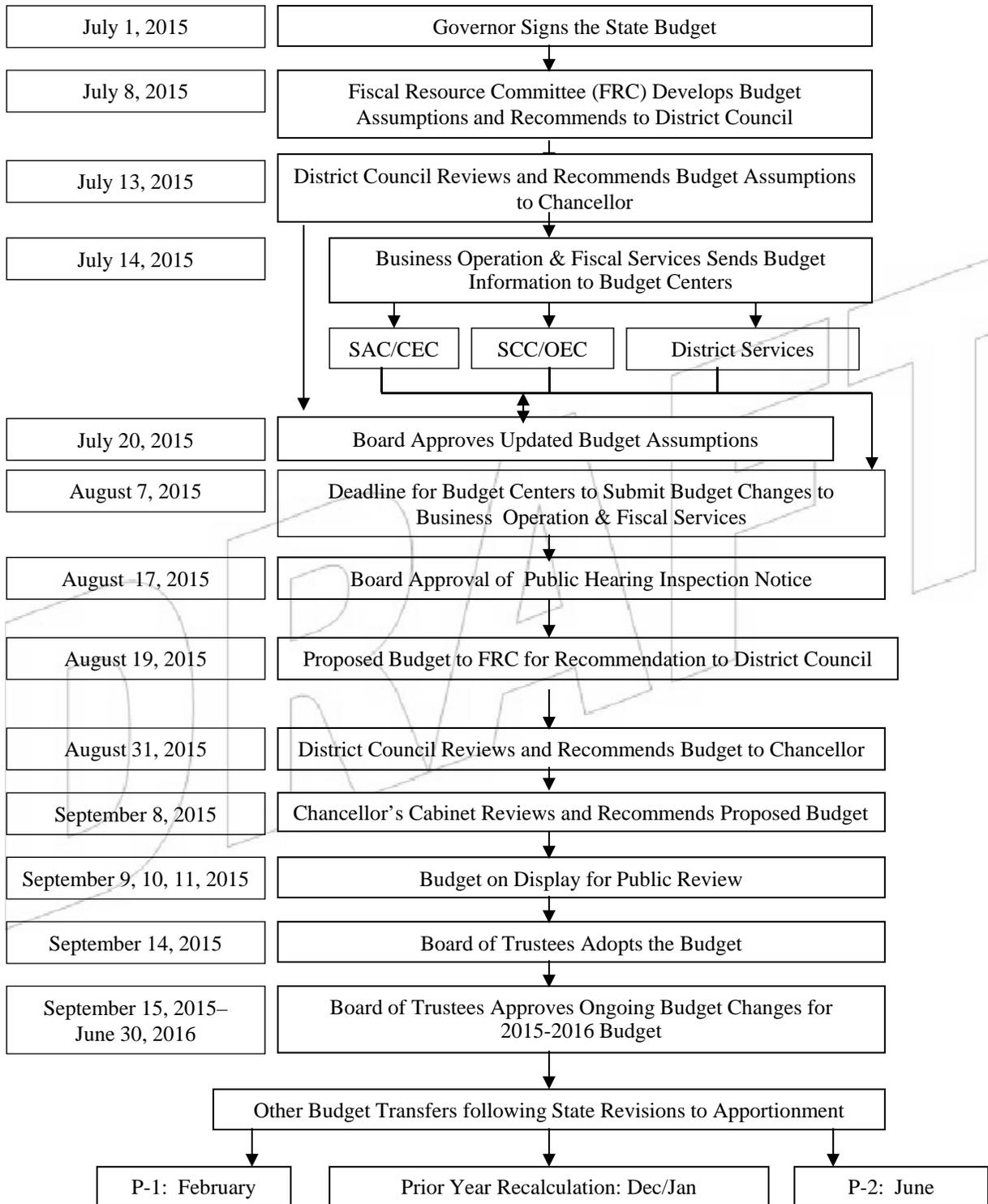
Fiscal Year 2015 – 2016  
February 17, 2015



# RSCCD Adopted Budget Calendar

## Fiscal Year 2015 – 2016

### February 17, 2015





## Vacant Funded Positions as of 2/10/2015 - Projected Annual Salary and Benefits Savings

Fund	Management/ Academic/ Confidential	Title	Reasons	Site	Effective Date	Notes	2014-15 Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Research Analyst	Research Analyst	Reorg#860/Req#CL14-0570	SAC		Reorg#860/Req#CL14-0570. Funding for position was changed to 12-2413-649000-19100-2130. Joshua Dorman#2139710 was hired 11-17-14. Funds also still remain in general fund	103,053	
11	Fine Arts and Theater Facilities Technician	Fine Arts and Theater Facilities Technician	Reorg#859/CL14-0544	SAC	4/28/2014	Reorg#859/CL14-0544. Site submitted reorg#859 eliminating IA position. Budget change form (BMPR15003) moved funds to New Fine Art & Theatre Facilities Technician Per HR Chancellor's cabinet put on hold 7-14-14	19,950	
11	Student Services Coordinator	Student Services Coordinator	Reorganization#807	SAC	11/4/2013	Reorganization#807	28,974	
11	Student Program Specialist	Student Services Specialist	Reorganization#873	SAC	9/12/2014	Reorg#873 changed position from Student Services Specialist vacated by Alvarado, Delmis to Student Program Specialist. No change in position grade - CL15-0627	14,075	
11	Andrade, Jose	Instructional Center Technician	change position	CEC	11/14/2014	CL15-0619 Funding for position in restricted funds 12-1101-493062-18200-2210 & 12-1102-493060-18200-2210. Funds also still remain in general fund 11-0000-493062-18200-2130	41,249	
11	Arredondo, Sandra	Administrative Clerk	Retirement	SAC	12/11/2014		22,965	
11	Avila, Sandra	Administrative Clerk	Medical Layoff	SAC	1/8/2015		7,792	
11	Bradford, Monica	Senior Clerk	Resignation	SAC	7/30/2014	CL14-0582. Per HR on 12/4/2014, req put on hold by Chancellor reclass #844 from GOC to Senior Clerk	15,446	
11	Cabrera, Juan	Instructional Assistant	change position	SAC	9/14/2014		13,416	
11	Calhoun, Karen	Instructional Assistant	Retirement	SAC	6/5/2013		2,887	
11	Herrera Chavez, Violet	Instructional Assistant	Resignation	CEC	2/7/2014	CL15-0633	5,347	
11	Duong, Tommy	Custodian	Resignation	SAC	5/18/2013		16,358	
11	Ediss, Michael	Lead Custodian	change position	SAC	9/16/2014		60,708	
11	Hadland, Susan	Admissions & Records Specialist II	Retirement	SAC	4/28/2014	CL14-0574. In house recruitment. Closes 12-5-2014	56,502	
11	Huynh, Kim	Instructional Assistant	Resignation	SAC	9/25/2012		11,271	
11	Ledesma, Maureen	Instructional Assistant	Resignation	SAC	8/10/2014	CL14-0586 Per HR on 12/4/2014, req put on hold by Chancellor-move budget to 11-2410-150100-15635-2410 - B015254 on 1/29/15	10,228	
11	Lokos, Joseph	Lead Gardener/Admin. Services	Retirement	SAC	12/30/2012		82,558	
11	Lopez, Eduardo	Instructional Assistant	Resignation	SAC	8/24/2012	CL14-0527	13,204	
11	Mai, Kathy	Instructional Assistant	Resignation	SAC	12/13/2012	CL14-0527	13,147	
11	Marthell, Monique	Instructional Assistant	Change to FT	CEC	2/XX/2014	CL15-0634	5,220	
70%-fd 11 30%-fd 12	Melendez, Lorraine	Senior Account Clerk	Retirement	CEC	4/28/2015	CL15-0632	2,637	
11	Nankivil, Donald	Learning Facilitator	Deceased	SAC	12/10/2014		5,455	
11	Negrete, Stephanie	Senior Clerk	Administrative Term	CEC	9/26/2011	BO#B012712	77,985	1,303,627
11	Nguyen, Anthony	Instructional Assistant	Resignation	SAC	7/15/2014		13,920	
11	Nguyen, Dao	Admissions/Records Specialist II	change position	SAC	1/1/2014	CL14-0515. Per HR on 12/4/2014, req put on hold by site/pending change on bilingual requirement	19,855	
33%-fd 11 67%-fd 12	Nguyen, Hung	A/R Tech Spec	Change to FT	SAC	10/27/2013		8,767	
11	Nguyen, Tuan Anh	Instructional Assistant	Resignation	SAC	11/11/2013	CL14-0527	14,210	
11	Nunez, Vincent	Publications Assistant	Resignation	SAC	3/27/2014		17,077	
11	Palomares, Eva	Transfer Center Specialist	Resignation	SAC	7/31/2014		21,771	
11	Pineda, Maribel	Transfer Center Specialist	Resignation	SAC	11/7/2014		13,370	
11	Quan, Hoai	Data Entry Clerk	Retirement	SAC	7/17/2013		57,395	
11	Salazar, Liliana	Custodian	Medical Layoff	SAC	5/23/2014		76,585	
11	Schaffner, Welsey	Instructional Assistant	Medical Layoff	SAC	2/15/2012	Recruiting #CL13-0424. Recruitment on hold. Site submitted reorg#859 eliminating IA position. Budget change form (BMPR15003) moved funds to New Fine Art & Theatre Facilities Technician	-	
11	Schumacher, Leisa	Administrative Secretary	Promotion	SAC	1/4/2015	CL15-0628	37,749	
11	Serratos, Brenda	Administrative Secretary	Promotion	CEC	4/4/2014	Promotion to Accountant at SAC. Replaced Abejar vacancy Site submitted reorg#854 eliminating admin secretary position vacated by Serratos for new Graduation Specialist position Per HR on 12/4/2014 reorg was cancelled	88,137	
11	Simmavong, Ketsana	Support Services Assistant	Medical Layoff	SAC	4/1/2014	Req#CL14-0552.Per Elouise in HR, Chancellor's cabinet put position on hold 7-14-14	81,060	
11	Steele, Phyllis	Instructional Assistant	Resignation	SAC	2/5/2015	CL15-0615	5,963	
11	Storekeeper	PT Ongoing Fire-Tech Storekeeper	New position FY 13-14	SAC	6/24/2013	reorg #794/Req#CL14-0565	18,117	
11	Stump, Suzanne	A/R Spec II	Retirement	SAC	7/28/2014	CL14-0590. Per HR on 12/4/2014, requisition put on hold by Chancellor	60,282	
11	Tran, Anthony Vu	Instructional Assistant	Resignation	SAC	10/6/2014		11,414	
11	Tran, Phil	Technology Storekeeper	Resignation	SAC	1/30/2015		14,963	
11	Trujillo-Zuniga, Beatrice	Senior Clerk	change to FT	SAC	9/29/2014	CL14-0607 Per HR on 12/4/2014, requisition put on hold by Chancellor	16,610	
11	Villegas, Jose Roberto	Custodian	Retirement	CEC	12/31/2014	CL14-0612 Closed on 1-12-15, department to review applications	30,746	
11	Walczak, Katharine	Instructional Center Spec	Resignation	SAC	8/17/2014		65,214	
11	Durdella, Diane	Administrative Secretary	Retirement	SCC	7/31/2014	#B014657 SCC 2014-15 reductions/budget cuts to 11-0000-000000-20000-5800	68,298	
11	Holmes, Michelle	Learning Assistant	Resignation	SCC	2/8/2013	#B014657 SCC 2014-15 reductions/budget cuts to 11-0000-000000-20000-5800	-	84,071
11	Romero, Esther	Admissions & Records Specialist II	change to FT	SCC	8/25/2014	CL14-0593	15,773	
							2,141,111	
<b>TOTAL</b>							<b>2,993,937</b>	

## RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

## MEASURE E

Projects Cost Summary  
01/23/15 on 01/23/15

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2014-2015		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
<b>ACTIVE PROJECTS</b>								
<b>SANTA ANA COLLEGE</b>								
3029	Parking Lot #11 Expansion and Improvements	11,079,553	7,906,461	1,892,727	697,857	10,497,045	582,508	95%
3031	Tessman Planetarium Upgrade and Restroom Addition	4,909,452	716,875	2,150,891	1,242,578	4,110,344	799,108	84%
3032	Dunlap Hall Renovation	1,566,050	1,196,048	-	105,060	1,301,108	264,942	83%
3036	Temporary Village	4,544,605	2,327,249	1,490,837	83,583	3,901,669	642,936	86%
3045	Chavez Hall Renovation	239,950	5,000	45,075	34,033	84,108	155,842	35%
<b>TOTAL SANTA ANA COLLEGE</b>		<b>22,339,610</b>	<b>12,151,633</b>	<b>5,579,530</b>	<b>2,163,111</b>	<b>19,894,274</b>	<b>2,445,336</b>	<b>89%</b>
<b>SANTIAGO CANYON COLLEGE</b>								
3046	Orange Education Center Building Certification	5,000,000	244,325	-	1,795,282	2,039,607	2,960,393	41%
3672	SCC Building U Portables Certification	530,000	-	325	65,675	66,000	464,000	12%
<b>TOTAL SANTIAGO CANYON COLLEGE</b>		<b>5,530,000</b>	<b>244,325</b>	<b>325</b>	<b>1,860,957</b>	<b>2,105,607</b>	<b>3,424,393</b>	<b>38%</b>
<b>DISTRICT/ DISTRICTWIDE OPERATIONS</b>								
3044	Project Closeout/Certification	1,074,974	143,437	48,548	56,864	248,849	826,125	23%
<b>TOTAL DISTRICT/DISTRICTWIDE</b>		<b>1,074,974</b>	<b>143,437</b>	<b>48,548</b>	<b>56,864</b>	<b>248,849</b>	<b>826,125</b>	<b>23%</b>
<b>ACTIVE PROJECTS - ALL SITES</b>		<b>28,944,584</b>	<b>12,539,395</b>	<b>5,628,403</b>	<b>4,080,932</b>	<b>22,248,730</b>	<b>6,695,854</b>	<b>77%</b>

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
MEASURE E**

**Projects Cost Summary  
01/23/15 on 01/23/15**

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2014-2015		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
<b>COMPLETED PROJECTS/PENDING CLOSEOUT</b>								
<b>SANTA ANA COLLEGE</b>								
3001	Renovation of Buildings / Building "G" Renovation	9,826,032	9,302,490	-	8,072	9,310,562	515,470	95%
3002	SAC Library Renovation	339,623	339,623	-	-	339,623	-	100%
3003	Renovate Campus Infrastructure Design/Construct Maintenance/Operations Design/Construct Classroom Building	24,989,055	24,927,689	-	4,590	24,932,279	56,776	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	10,094,021	10,082,438	-	215	10,082,653	11,368	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%
3030	Perimeter Site Improvements	7,297,666	6,165,992	-	589,471	6,755,463	542,203	93%
3034	SAC Sheriff Training Academy Road	56,239	56,239	-	-	56,239	-	100%
3035	Johnson Center Renovation	51,800	49,300	-	-	49,300	2,500	95%
3038	Campus Lighting Upgrade	6,825	6,825	-	-	6,825	-	100%
3042	Central Plant (Design)	4,451	3,539	-	912	4,450	1	100%
3043	Property Acquisition 17th/Bristol	5,188,603	5,060,077	1,077	1,617	5,062,771	125,832	98%
<b>TOTAL SANTA ANA COLLEGE</b>		<b>145,465,679</b>	<b>143,605,575</b>	<b>1,077</b>	<b>604,877</b>	<b>144,211,529</b>	<b>1,254,150</b>	<b>99%</b>
<b>SANTIAGO CANYON COLLEGE</b>								
3004	SCC Infrastructure	37,929,121	37,187,826	-	18,292	37,206,118	723,003	98%
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	32,781,753	32,361,137	38,879	11,513	32,411,528	370,225	99%
3025	Athletics and Aquatics Center: Netting and Sound System	20,454,610	19,849,746	-	904	19,850,650	603,960	97%
3026	Science and Math Building	26,450,934	26,415,964	-	-	26,415,964	34,970	100%
3027	Construct Additional Parking Facilities	1,047,212	1,047,212	-	-	1,047,212	-	100%
<b>TOTAL SANTIAGO CANYON COLLEGE</b>		<b>183,458,446</b>	<b>181,656,700</b>	<b>38,879</b>	<b>30,709</b>	<b>181,726,287</b>	<b>1,732,159</b>	<b>99%</b>
<b>DISTRICT/ DISTRICTWIDE OPERATIONS</b>								
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%
<b>TOTAL DISTRICT/DISTRICTWIDE</b>		<b>14,213,633</b>	<b>14,213,633</b>	<b>-</b>	<b>-</b>	<b>14,213,633</b>	<b>-</b>	<b>100%</b>
<b>COMPLETED PROJECTS - ALL SITES</b>		<b>343,137,758</b>	<b>339,475,908</b>	<b>39,956</b>	<b>635,586</b>	<b>340,151,449</b>	<b>2,986,308</b>	<b>99%</b>
<b>RECAP:</b>								
Santa Ana College		167,805,289	155,757,208	5,580,607	2,767,988	164,105,803	3,699,486	<b>98%</b>
Santiago Canyon College		188,988,446	181,901,025	39,204	1,891,666	183,831,894	5,156,552	<b>97%</b>
District/Districtwide Operations		15,288,607	14,357,070	48,548	56,864	14,462,482	826,125	<b>95%</b>
<b>GRAND TOTAL - ALL SITES</b>		<b>372,082,342</b>	<b>352,015,302</b>	<b>5,668,358</b>	<b>4,716,518</b>	<b>362,400,179</b>	<b>9,682,162</b>	<b>97%</b>
<b>SOURCE OF FUNDS</b>								
ORIGINAL Bond Proceeds		337,000,000						
Refunding Proceeds		5,001,231						
Interest Earned		30,603,712						
<b>Totals</b>		<b>372,604,943</b>						

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

MEASURE Q

Projects Cost Summary  
01/23/15 on 01/23/15

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2014-2015		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
<b>ACTIVE PROJECTS</b>								
<b>SANTA ANA COLLEGE</b>								
3032	Dunlap Hall Renovation	17,218,585	-	6,531,011	10,109,370	16,640,381	578,204	97%
	Agency Cost							
	Professional Services			414,855	750,594			
	Construction Services			6,116,156	9,358,776			
	Furniture and Equipment							
3035	Johnson Student Center	28,498,138	-	21,600	2,181,735	2,203,335	26,294,803	8%
	Agency Cost			-	-			
	Professional Services			21,600	2,181,735			
	Construction Services			-	-			
	Furniture and Equipment			-	-			
3042	Central Plant Infrastructure	68,170,000	-	3,240,406	7,179,328	10,419,734	57,750,266	15%
	Agency Cost			259,396	4,479			
	Professional Services			2,981,010	7,174,849			
	Construction Services			-	-			
	Furniture and Equipment			-	-			
3043	17th & Bristol Street Parking Lot	1,650,000	-	109,452	33,888	143,340	1,506,660	9%
	Agency Cost			200	-			
	Professional Services			49,652	33,888			
	Construction Services			59,600	-			
	Furniture and Equipment			-	-			
3048	Health Science Center	19,518,564	-	-	117,988	117,988	19,400,576	1%
	Agency Cost			-	-			
	Professional Services			-	117,988			
	Construction Services			-	-			
	Furniture and Equipment			-	-			
3049	STEM Building	62,944,713	-	-	4,239,003	4,239,003	58,705,710	7%
	Agency Cost			-	-			
	Professional Services			-	4,239,003			
	Construction Services			-	-			
	Furniture and Equipment			-	-			
<b>TOTAL SANTA ANA COLLEGE</b>		<b>198,000,000</b>	<b>0</b>	<b>9,902,469</b>	<b>23,861,313</b>	<b>33,763,781</b>	<b>164,236,219</b>	<b>17%</b>
<b>ACTIVE PROJECTS - ALL SITES</b>		<b>198,000,000</b>	<b>0</b>	<b>9,902,469</b>	<b>23,861,313</b>	<b>33,763,781</b>	<b>164,236,219</b>	<b>0</b>
<b>SOURCE OF FUNDS</b>								
ORIGINAL Bond Proceeds		198,000,000						
<b>Totals</b>		<b>198,000,000</b>						

**Rancho Santiago Community College**  
**Unrestricted General Fund Cash Flow Summary**  
**FY 2014-15, 2013-2014, 2012-2013 YTD-January 31, 2015**

	FY 2014/2015											
	July	August	September	October	November	December	January	February	March	April	May	June
<b>Beginning Fund Balance</b>	\$27,674,517.62	\$32,601,428.23	\$29,339,609.11	\$28,683,088.87	\$21,911,028.48	\$22,079,846.64	\$37,527,620.93	\$38,863,582.83	\$38,863,582.83	\$38,863,582.83	\$38,863,582.83	\$38,863,582.83
<b>Total Revenues</b>	12,347,417.16	7,989,510.40	12,117,283.32	7,274,969.96	13,596,920.03	27,461,672.62	13,197,669.00					
<b>Total Expenditures</b>	7,420,506.55	11,251,329.52	12,773,803.56	14,047,030.35	13,428,101.87	12,013,898.33	11,861,707.10					
<b>Change in Fund Balance</b>	4,926,910.61	(3,261,819.12)	(656,520.24)	(6,772,060.39)	168,818.16	15,447,774.29	1,335,961.90	0.00	0.00	0.00	0.00	0.00
<b>Ending Fund Balance</b>	\$32,601,428.23	\$29,339,609.11	\$28,683,088.87	\$21,911,028.48	\$22,079,846.64	\$37,527,620.93	\$38,863,582.83	\$38,863,582.83	\$38,863,582.83	\$38,863,582.83	\$38,863,582.83	\$38,863,582.83

	FY 2013/2014											
	July	August	September	October	November	December	January	February	March	April	May	June
<b>Beginning Fund Balance</b>	\$38,041,016.13	\$41,887,699.97	\$38,273,514.95	\$38,688,688.15	\$23,991,289.19	\$19,495,673.39	\$34,226,442.98	\$34,753,317.06	\$30,609,859.00	\$24,741,131.75	\$28,277,853.11	\$19,262,978.98
<b>Total Revenues</b>	10,633,556.66	7,512,478.15	11,348,517.88	6,107,262.90	9,095,910.84	27,141,703.57	11,706,459.73	8,127,997.25	6,265,170.50	16,419,598.47	3,812,811.82	25,254,449.42
<b>Total Expenditures</b>	6,786,872.82	11,126,663.17	10,933,344.68	20,804,661.86	13,591,526.64	12,410,933.98	11,179,585.65	12,271,455.31	12,133,897.75	12,882,877.11	12,827,685.95	16,842,910.78
<b>Change in Fund Balance</b>	3,846,683.84	(3,614,185.02)	415,173.20	(14,697,398.96)	(4,495,615.80)	14,730,769.59	526,874.08	(4,143,458.06)	(5,868,727.25)	3,536,721.36	(9,014,874.13)	8,411,538.64
<b>Ending Fund Balance</b>	\$41,887,699.97	\$38,273,514.95	\$38,688,688.15	\$23,991,289.19	\$19,495,673.39	\$34,226,442.98	\$34,753,317.06	\$30,609,859.00	\$24,741,131.75	\$28,277,853.11	\$19,262,978.98	\$27,674,517.62

	FY 2012/2013 <sup>1</sup>											
	July	August	September	October	November	December	January	February	March	April	May	June
<b>Beginning Fund Balance</b>	\$43,867,759.21	\$45,064,223.43	\$42,680,768.77	\$34,999,185.38	\$25,592,219.28	\$26,110,634.15	\$42,703,804.07	\$37,375,292.75	\$26,174,139.21	\$15,079,007.51	\$18,190,051.48	\$9,508,085.73
<b>Total Revenues</b>	7,646,065.57	7,562,696.70	4,970,261.79	3,013,770.15	12,977,976.06	27,750,969.09	5,258,057.77	552,507.40	2,725,857.51	15,455,742.61	3,116,098.07	46,170,759.38
<b>Total Expenditures</b>	6,449,601.35	9,946,151.36	12,651,845.18	12,420,736.25	12,459,561.19	11,157,799.17	10,586,569.09	11,753,660.94	13,820,989.21	12,344,698.64	11,798,063.82	17,637,828.98
<b>Change in Fund Balance</b>	1,196,464.22	(2,383,454.66)	(7,681,583.39)	(9,406,966.10)	518,414.87	16,593,169.92	(5,328,511.32)	(11,201,153.54)	(11,095,131.70)	3,111,043.97	(8,681,965.75)	28,532,930.40
<b>Ending Fund Balance</b>	\$45,064,223.43	\$42,680,768.77	\$34,999,185.38	\$25,592,219.28	\$26,110,634.15	\$42,703,804.07	\$37,375,292.75	\$26,174,139.21	\$15,079,007.51	\$18,190,051.48	\$9,508,085.73	\$38,041,016.13

**Notes:**

<sup>1</sup> Beginning in FY 2012-13, Unrestricted General Funds were divided between two subfunds: Unrestricted Ongoing General Fund (11) and 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 December 10, 2014

**FRC Members Present:** Michael Collins, Ray Hicks, John Zarske, Arleen Satele, Michael DeCarbo, Craig Rutan, Raul Gonzalez del Rio, Peter Hardash, Adam O'Connor and Lee Krichmar

**Guests/Alternates Present:** Jim Kennedy, Richard Kudlik, Esmeralda Abejar, Lithia Williams and Carri Matsumoto

The meeting was called to order by Mr. Hardash at 1:30 p.m.

1. Welcome, committee members were introduced.
2. State/District Budget Update – Mr. Hardash reviewed the following:
  - Legislative Annual Fiscal Outlook states that additional money will be available this year. For RSCGD a possible \$4 million, however, there are no details at this time. If additional dollars are in the Governor's Proposed Budget, it is to be used to pay down deferrals, about \$25 million. More funds this year equals less funds next year.
  - RSCGD's budget concerns were discussed in Management Council. If there are new unrestricted dollars coming to RSCGD the district will need to use these dollars to fill the hole in our current budget.
  - A first glance will be in early January in the Governor's Proposed Budget, however, nothing meaningful until the May revise.
3. Capital Outlay Projects Reports – Ms. Matsumoto reviewed the following documents with the committee as requested:
  - Master list of active projects as of December 4, 2014. This list includes all projects currently in a phase of development, design, construction, etc. by project category.
  - Unfunded working project list as of December 4, 2014. This list is continuously updated. Some of these projects are listed in the Five Year Scheduled Maintenance Plan. Many of these projects are unfunded.
  - Closed projects list as of December 4, 2014. Items listed are completely done, certification has been received and notices of completion have been Board approved.
  - Fund 41 active projects summary as of December 3, 2014. This list includes scheduled maintenance projects; capital facilities projects, Prop 39 projects, and redevelopment projects district-wide
4. District Services Budget Breakdown Reports – Mr. O'Connor reviewed the District Services and Institutional Cost Comparison handout. As requested by FRC, there are now four sections:
  - District Services – Centralized
  - District Services – Disbursed
  - Other Activities
  - Institutional Costs

5. After review, the committee asked that Mr. Didion attend the next meeting to discuss what is offered through Economic/Workforce Development as a follow-up to the presentation he did a few years ago. What new grants have we received, what are the matches; what services are provided; how do the grants promote the colleges; what is the specific initiative to benefit the colleges; what do the campuses get for the \$1.2 million; why is this area housed at the DO and not at the colleges where the teaching happens; how do the colleges benefit from these programs, who reviews for efficiencies?

Mr. Hardash informed the committee that at the last District Council meeting it was discussed that the process is that FRC send recommendations for the budget assumptions, tentative budget and adopted budget to them for review. The District Council then recommends to the Chancellor. This will make the timeline very narrow, which also means that FRC and District Council will need to meet during the summer to get these items reviewed in order to meet the approval of the Adopted Budget in September. Tentative Budget Assumptions will come to FRC for review in February.

6. FRC Report Request for New Positions and Reorganizations Cost – Mr. Hardash reviewed the Vacant Funded Positions as of 12/4/2014 - Projected Annual Salary and Benefits Savings which was requested at the previous meeting. Some positions on the spreadsheet are not a full cost savings as they are currently filled with an interim person who is being charged to that line item.
7. District Services Benchmark Taskforce Update – Nothing new to report, this sub-committee was waiting on the institutional cost comparison handout to begin making progress. A report will be provided at the next meeting.
8. Informational Handouts were distributed as information.
  - District-wide expenditure report link: <https://intranet.rscgd.edu>
  - Vacant Funded Position List as of December 4, 2014
  - Measure “E” Project Cost Summary as of October 31, 2014
  - Monthly Cash Flow Statement as of November 30, 2014

Mr. Hardash informed the committee that there will be a Measure Q Project Cost Summary, just like the Measure E document beginning in February.

9. Approval of FRC Minutes – October 22, 2014  
Meeting Minutes for the October 22, 2014 meeting were distributed for review. Mr. Hardash asked for a motion to approve, it was motioned by Mr. DeCarbo, seconded by Mr. Hicks and passed unanimously by the committee.

### **Adjournment**

Mr. Hardash adjourned the meeting at 2:55 p.m.

### **Meeting Schedule – Next Meeting:**

Next regular meeting: Wednesday, February 25, 2015 – 1:30 p.m. – Executive Conference Room, DO. An email update will be sent in January in place of a meeting.