

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

Meeting Minutes for January 21, 2026

FRC Members present:

SAC: Bart Hoffman, Claire Coyne, Tommy Strong

SCC: Arlene Satele

DO: Iris Ingram, Thao Nguyen for Adam O'Connor, Ralph Castellanos for Madeline Grant, Noemi Guzman (2:00pm arrival)

FRC Members absent: Sara Gonzalez, Tara Kubicka-Miller, Veronica Munoz, Veronica Gonzalez

Alternates present:

Vaniethia Hubbard

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

1. Welcome

VC Ingram welcomed all to the meeting of the FRC and called the meeting to order at 1:34pm via zoom upon achieving quorum. Co-chair Tara Kubicka-Miller was unable to attend. Attendee introductions followed.

2. State/District Budget Update – Iris Ingram

- 2026-27 Proposed State Budget report link: <http://www.ebudget.ca.gov>
- LAO 2026-27 Overview of Governor's Budget link: <https://lao.ca.gov/Budget>
- Joint Analysis-Governor's January Budget 2026-2027)
- SSC – Longest Government Shutdown in U.S. History Ends
- SSC – Signed Bills Establish Education and Workforce Council
- SSC – CalPERS Employer Contribution Rate Estimates
- SSC – October Revenues Continue Upward Trend
- SSC – LAO Projects \$18 Billion State Deficit
- SSC – ED Announces Partnership of Six Education Programs with Other Agencies
- SSC – Minimum Wage Increases Effective January 1, 2026
- SSC – A Pixelated Economy
- SSC – Prospects for a “Super COLA”
- SSC – Governor Newsom Signals Opposition to Billionaire Tax Ballot Proposals
- SSC – Fourth Quarter Lottery Apportionment 2024-25
- SSC – BOG Approves FON and Selects 2026 Leadership
- SSC – State Auditor Releases Report on Higher Education Student Housing
- SSC – Legislature Gavel in the 2026 Legislative Year
- SSC – Initial Impressions from Governor Newsom's 2026-27 State Budget Proposal
- SSC – Overview of the Governor's Proposals for the 2026-27 State Budget
- SSC – LAO Releases Analysis of Governor's Budget
- DOF – [Finance Bulletin-December 2025](#)

VC Ingram mentioned the information and links provided above.

Governor released the proposed budget for FY26-27 last week and VC Ingram will make a presentation to the February 2 Board of Trustees meeting.

3. 2026-27 - Budget Calendar Revision

No substantive change other than August board meeting is now set for August 17, 2026.

4. Mid-Year Updates

- Unrestricted General Fund Expenditure Update
- Final FTES Update for (P1)
- SCFF Simulation FY 2025-26

Thao Nguyen provided updates concerning the above items to inform areas of their burn rate. VC Ingram encouraged everyone to pay close attention to the 1300s, particularly in fund 13 (part-time faculty) to ensure it remains in balance. There is no safety net. This update is provided as an early warning device. It is important to remember that cost curves vary by campus and that particular expenses categories are seasonal (up front Fall preparation and slow down the remainder of the year). It was recommended that specific object codes (in all funds) be reviewed to determine the seasonality and the burn rate. The 5000s (other operating expense line) was also briefly discussed.

P1 for 25-26 was also reviewed. SCC has growth in non-credit. SAC has growth in credit and CDCP (Career Development College Preparation non-credit). The state funds non-credit first, then CDCP, and then credit sections.

SCFF simulations based on reports for 25-26 at P1.

Based on FTES reported at P1 simulations, will be getting ~\$216,704,349 on FTES portion.

Supplemental will provide \$33.1M and compared to last year's funding, an increase of \$2.7M.

Student success is estimated to receive \$23.9M, an increase of approximately \$1M over last year.

These numbers assume the Chancellor's office fully funds the FTES growth at 5.97%.

Growth authority for us, for 25-26, is only \$3.1M (1.72%). It is roughly about \$10M in growth with the potential of being unfunded at \$7-8M. P2 and actuals will need to be considered, but based on the numbers for FTES simulations, approximately \$10.8M additional, but growth authority only allows \$3.1M with the potential of \$7-8M unfunded.

VC Ingram reminded that the Governor's Proposed Budget released (preliminary) they expect to fully fund growth for the current fiscal year 25-26. However, this is a projection. Revenue numbers between the LAO and Governor's department of Finance are not the same and never are. We are still hopeful growth will be fully funded. Remain cautiously optimistic.

5. [Annual External Audit](#)

Audit reports were presented to the Board of Trustees at January 12, 2026 meeting. External audits for the District as well as the three foundations were accepted. The audits are posted on the [website](#) and are publicly available.

6. Updated AR 7400 Travel – ACTION

This item was tabled at the previous meeting and to be brought back January 21, assuming the colleges have completed their review. SAC requested additional time. SCC is still going through their college councils. The item was tabled and rescheduled to February 18.

Motion to table action on AR7400 until the February FRC meeting was made by Castellanos with second by Satele.

Roll call vote was conducted and the motion passed unanimously.

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

Claire Coyne provided a report in Tara Kubicka-Miller's absence. District Council met December 1. There were two action items for updated job descriptions: AVC Fiscal Services and Assistant Director for OC Center of Excellence. Both were approved and moved forward. The January 26 meeting was canceled due to the CCLC conference.

8. Informational Handouts

- District-wide expenditure report link: <https://intranet.rscsd.edu>
- Vacant Funded Position List as of January 15, 2026
- Monthly Cash Flow Summary as of December 31, 2025
- SAC Planning and Budget Committee Agendas and Minutes (link no longer functional due to new website launch)
- [SCC Budget Committee Agendas and Minutes](#)

9. Approval of FRC Minutes – November 19, 2025

Hoffman motioned to approve the minutes of November 19, 2025 meeting as presented.

Second by Coyne.

Motion passed: 8 yes, 1 absention.

10. Other

Motion to adjourn was made by Hoffman with second by Ingram.

All in favor logged off the zoom meeting. The meeting concluded at 2:04pm

Next FRC Committee Meeting: February 18, 2026, 1:30-3:00 pm