

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

Meeting Minutes for October 15, 2025

FRC Members present:

SAC: Bart Hoffman, Joanne Mejia, Tommy Strong, *Jennie Beltran for Claire Coyne*
SCC: Tara Kubicka-Miller, Arlene Satele, Sara Gonzalez
DO: Iris Ingram, Adam O'Connor, Sarah Fisher, Madeline Grant, Noemi Guzman,

FRC Members absent:

SAC: Claire Coyne, Vaniethia Hubbard (alternate)
SCC: Veronica Gonzalez, Veronica Munoz
DO: None

Alternates present:

Thao Nguyen (alternate)

Guests present:

Jason Bui, Steven Deeley, Gina Huegli, Kelvin Leeds, Dr. Annebelle Nery, Enrique Perez, Mark Reynoso, Michele Samura, 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 – Iris Ingram

- SSC - Legislature Wraps up the 2025 Legislative Year
- SSC - Federal Reserve Rate Cut
- SSC - Governor's Pen Poised for Action
- SSC - Finance Bulletin Shows Mixed Economic Signals
- SSC - Newsom Signs Immigration Enforcement Notification Bill
- SSC - BOG Approves 2026-27 System Request
- SSC - FY 2026 Federal Budget Update
- SSC - Ask SSC... Choosing the Right CPI for Smarter Bargaining
- SSC - Federal Government Enters Partial Shutdown
- SSC - ED Releases 2026-27 FAFSA Form
- SSC - Economic Forecasts Home in on Jobs
- CCC - Powering California's Economy: Investing in Students, Workforce, and Innovation
- [DOF - Finance Bulletin-September 2025](#)

VC Ingram pointed out there are a number of attachments to the agenda under section 2. Gearing up for FY 2026-2027, in addition to information that helps explain the current fiscal year. Information from School Services Consulting explaining fiscal and financial issues at the state and federal level is included, as well as a bulletin from the State Department of Finance that is helpful and will be folded into the process of creation of budget assumptions for FY 2026-2027.

O'Connor pointed out the advocacy packet from the chancellor's office. One percent enrollment growth is being requested for next year. Significantly more was done in the current year, but attempting to pick up as much enrollment growth as possible. Also asking for current year, FY25-26, to be fully funded if funds were not enough – great news for our district. Also asking for legislative changes to the SCFF model. The credit FTES is funded on a 3-year average. If a district is in decline that is helpful to have the averaging; however, when a district is growing it is not helpful (only picking up one-third of the growth over the 3-year period). They are looking to change that to the higher of the current year amount, or the 3-year average. This would be very beneficial. They are also requesting to remove a district cap of 10 percent funded FTES growth. If the district grows considerably more, they would not be limited.

VC Ingram pointed out that was also part of their package in the current year although the legislature did not agree and it was not included in the final package. Efforts continue toward getting these items included. If they come to fruition, it will be beneficial in terms of growth as well as getting paid for all our FTES.

3. 2026-27 Draft Budget Calendar – ACTION

Next item requiring action, the tentative budget calendar, was brought last month. Approval is required this month.

A motion for approval of both the tentative and adopted budget calendars was brought by Kubicka-Miller and seconded by Hoffman.

There were no questions or discussion.

The motion passed unanimously via roll call vote.

4. Salaries & Benefits - % of Total Expenditures (Instructional vs Non-Instructional by Location)

VC Ingram presented a chart depicting by site the percentage of salaries and benefits as a percent of total expenditures. District-wide is just over 90 percent which is a good range; the amount should be kept between 80 to low 90's. Otherwise it is difficult to operate if all your funds are going toward salaries and benefits.

O'Connor presented the actuals from the last two fiscal years (23-24, 24-25) and noted they touch over 90 percent. The adopted budget for the current year is less at 88.12 percent. It was pointed out that not all bargaining units had settled as of the adopted budget so there was a set-aside for potential settlements in the institutional costs which will be distributed to all three budget centers once that has happened. Because that is temporarily set aside in the institution costs, it is not shown as salary and benefit costs as of the adopted budget. If distributed, this percentage would be closer to 88.5 percent. Also note these are the actuals at the end of the year. In the FY23-24 adopted budget there was a percentage of only 84.85 percent and at 24-25 adopted budget it was 89.48 percent. In both cases the final number was greater than the budget. That said, it is likely the percentage will increase before the end of the fiscal year.

Grant asked two questions with regard to the budget:

1. The set aside (to clarify) was for the contracts that were not yet settled, and that money would be distributed to the campuses for CSEA, 579, and CEFA?
 - a. O'Connor agreed with the above and noted it would also include management.
2. With regard to the possible increase to the 88 percent. JBC had not finalized all decisions regarding benefits. Does the adopted budget include the increase in benefit costs?

Grant noted the average increase was 11.5 percent but asked whether an increase seen later would be that large or marginal.

 - a. O'Connor answered that, no, the assumptions do include a cost increase. It may not cover the entire cost, but yes the cost increase was anticipated.
 - b. VC Ingram answered there will be a marginal increase and that it will be for a portion of the year.

Kubicka-Miller asked for clarification concerning why there tends to be an increase from the amount in the adopted budget to when actuals are received. O'Connor answered that it can be many things, but vacancies and hiring often have an impact. Historically, colleges have under budgeted their adjunct faculty and that cost comes in considerably higher than the budget, this would be the main factor. VC Ingram also pointed out the timing for receipt of actuals vs. the budget as a projection at a certain point of time.

No other questions were asked. This was not an action item – information only.

5. FRC Committee 2024-25 Accomplishments and 2025-26 Goals – ACTION

ACTION: Review of accomplishments for FY24-25 and adoption of goals for FY25-26. (reference pg 68-69 of package)

O'Connor had additions to page 68:

FY24-25 Accomplishments

- Developed District Budget Calendar.
- Reviewed, evaluated and updated the Budget Allocation Model (BAM) based on the Student Centered Funding formula (SCFF).
- Solicited input from FRC on topics of interest and agendaized each for discussion.
- Developed assumptions for the Tentative and Adopted Budgets.
- Discussed how FRC members should communicate with their constituents.

FY25-26 - Goals for the next year include:

- Develop District Budget Calendar.
- Review, evaluate and update as needed the Budget Allocation Model (BAM) based on the Student Centered Funding formula (SCFF).
- Develop assumptions for the Tentative and Adopted Budgets.

A motion to approve the accomplishments for FY24-25 and adoption of goals for FY25-26 was made by Hoffman with second by Kubicka-Miller. Discussion followed.

Kubicka-Miller shared POE discussion that there is no clear language existing for FRC that they are charged with reviewing board policies (BPs) or administrative regulations (ARs). Also was told that the Chancellors Cabinet will request that the FRC review AR 7400 and then go through the colleges. A look at the FRC webpage shows one responsibility is reviews and evaluates financial management processes. Should FRC add as a goal to either review the committee's responsibilities (as POE works on planning manual), and/or add a goal to look at any AR/BPs that are listed under FRC leadership names?

O'Connor agreed and suggested adding a fourth goal: Review and clarify the charge of FRC. This may need to follow POE's efforts, but this should be done at some point in time.

Grant circled back to Kubicka-Miller's comment regarding ARs and BPs because there are a variety that apply to processes and procedures related to fiscal. Those seem to be the ones not going through a review process and engagement in shared governance. As there is concern that shared governance is not being applied allowing everyone to weigh in, Grant suggested a fifth goal of developing a calendar of review of AR/BPs applying to the work done by FRC.

VC Ingram weighed in and stated the business owner is the actual operating unit determining when an AR or BP needs to be reviewed or taken to the Board. There are several for which business services is listed as the business owner. Those are primarily operational issues: how we do our business and when we do it.

It is also a function of workload and when revisions come up due to CCLC or a change in the law. This is not a cyclical process and changes year to year (in contrast to the budget calendar which does not change). ARs and BPs are a function of how quickly we can get to something and how quickly it must be reviewed and revised. It is a day-to-day operating decision.

O'Connor said if POE decides governance committees should look at the related policies and procedures we would need to determine which ARs are within the purview of FRC. If the financial processes are the charge of FRC, we would need to determine which ARs relate to that. For example, a human resources AR concerning travel has nothing to do with district financial processes. The draft document being discussed at POE mentions policies which do not fall under purview of a governance committee, and this would still need to determine appropriate college input thereby allowing opportunity for review.

Sarah Fisher requested clarification of shared governance vs. participatory governance. VC Ingram offered her interpretation and explained it is a function of philosophy. A number of people use "shared" while years ago the term was "participatory" because the belief was governance is not truly shared. Participation is that everyone has a voice and collaboration is what matters. In the end it is who has authority to enact and make the decision. It is not equally shared, but it is participated in by a number of groups. The terms are used interchangeably.

A vote was taken with amendment to the *original motion* of an additional goal to 2025-2026: Add the fourth goal to review and clarify the charge of FRC.
Vote was taken via roll call and passed unanimously.

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

District council was canceled on October 6. No report.

7. Informational Handouts

- District-wide expenditure report link: <https://intranet.rscdd.edu>
- Vacant Funded Position List as of October 6, 2025
- Monthly Cash Flow Summary as of September 30, 2025
- [SAC Planning and Budget Committee Agendas and Minutes](#)
- [SCC Budget Committee Agendas and Minutes](#)

VC Ingram shared there are informational handouts and encouraged members to review the documents.

8. Approval of FRC Minutes – September 17, 2025

A motion by Guzman to approve the minutes of September 17, 2025, meeting as presented was seconded by O'Connor.

The motion passed with 9 yes and 3 abstentions.

9. Other

AR7400 Travel was discussed and will be brought back to FRC for formal action in November.

Difficulties which staff and faculty are experiencing were shared. It is felt by some that 75 percent travel advances (for expenses prior to travel) hurt some faculty and staff who wish to travel but do not have the means to do so. Kubicka-Miller pointed out as Senate president she experiences difficulty with travel. Grant would like to have the opportunity to have discussion with faculty to get their thoughts on the process. Jennie Beltran also shared her experience with the process and how it is inequitable at times.

The travel vendor, Away We Go Travel, is being consulted for alternatives.

There will be a series of emails issued to explain the advance process, airfare process via our vendor, etc. Issue of travel advance amount and how they are handled.

O'Connor went on record that he does not feel FRC is the appropriate committee for this action, but it was requested by Chancellor's Cabinet that review begin here.

Section 3b has been reviewed. The section provides that cash advances to employees may be requested for any cost incurred prior to travel. Other costs that will be incurred during travel will be reimbursed upon return. It was noted that travel advances for transportation, registration, and lodging can be paid in full directly to a third-party vendor. This has not changed and continues to be available.

VC Ingram reminded the committee removal of the limitation of 75% of approved expenses is a pilot project and there will be a report provided to Chancellor's Cabinet after several months to determine how it works. However, the issue of clearing advances and receiving receipts for reimbursable expenses remains. It is important to remember that these expenses are subject to audit.

It was determined that section H needs review because often times estimated expenses exceed actual incurred expenses and there have been instances where reimbursement from the employee to the district has become an issue.

Thao Nguyen shared that via audit of conference requests, it has been found that sometimes estimated expenses have been inflated. There have been instances where the 75 percent advance was funded to the attendee, and the final conference claim is not filed after conclusion of travel. This results in the Accounts Payable department having to attempt to collect funds due the district.

O'Connor does not understand why funds are needed months in advance of a conference for which no expenditures have been made and pointed out the hotel is paid at the end of the conference. Upon return from travel, after the expense report is provided to Accounts Payable, and assuming all the required documentation is provided, reimbursement of allowable expenses is made within 10 days.

Section H requires update. The section is included as an additional handout posted on the webpage.

Meal per diems were also reviewed and an example will be added to the AR to clarify allowable meals.

The process of revision is this draft procedure comes as information to a governance committee, followed by review by both college councils, and then placement on FRC meeting for recommendation in November following by District Council in December.

This will be agendized for the November FRC meeting.

Kubicka-Miller sought clarification as to whether the argument coming from the business office is that when faculty (full-time or part-time) or classified employees travel for the district, they are expected to incur all costs up front from their own accounts and can only receive reimbursement.

O'Connor answered that is not what the AR states and that many things can be paid up front directly to vendors for example: Away We Go Travel (flights), registration fees are often paid directly to the vendor via a check and if paid by the attendee could be reimbursed, and it is sometimes possible a hotel can be paid in advance.

AR7400 only covers staff travel.

Student travel is handled by a different AR (4300) which does not provide any detail. SCC is the business owner of that AR it would be nice to work on improving that AR also. It was noted AR4300 covers Field Trips and Excursions.

O'Connor will update section H and the information will be posted to additional handouts later today.

Kubicka-Miller motioned to adjourn with second by Bart Hoffman. All in favor logged off the zoom meeting. The meeting concluded at 2:20pm.

Next FRC Committee Meeting: November 19, 2025, 1:30 – 3:00 pm