

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website : [Fiscal Resources Committee](#)

Agenda for November 20, 2013

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

Executive Conference Room #114

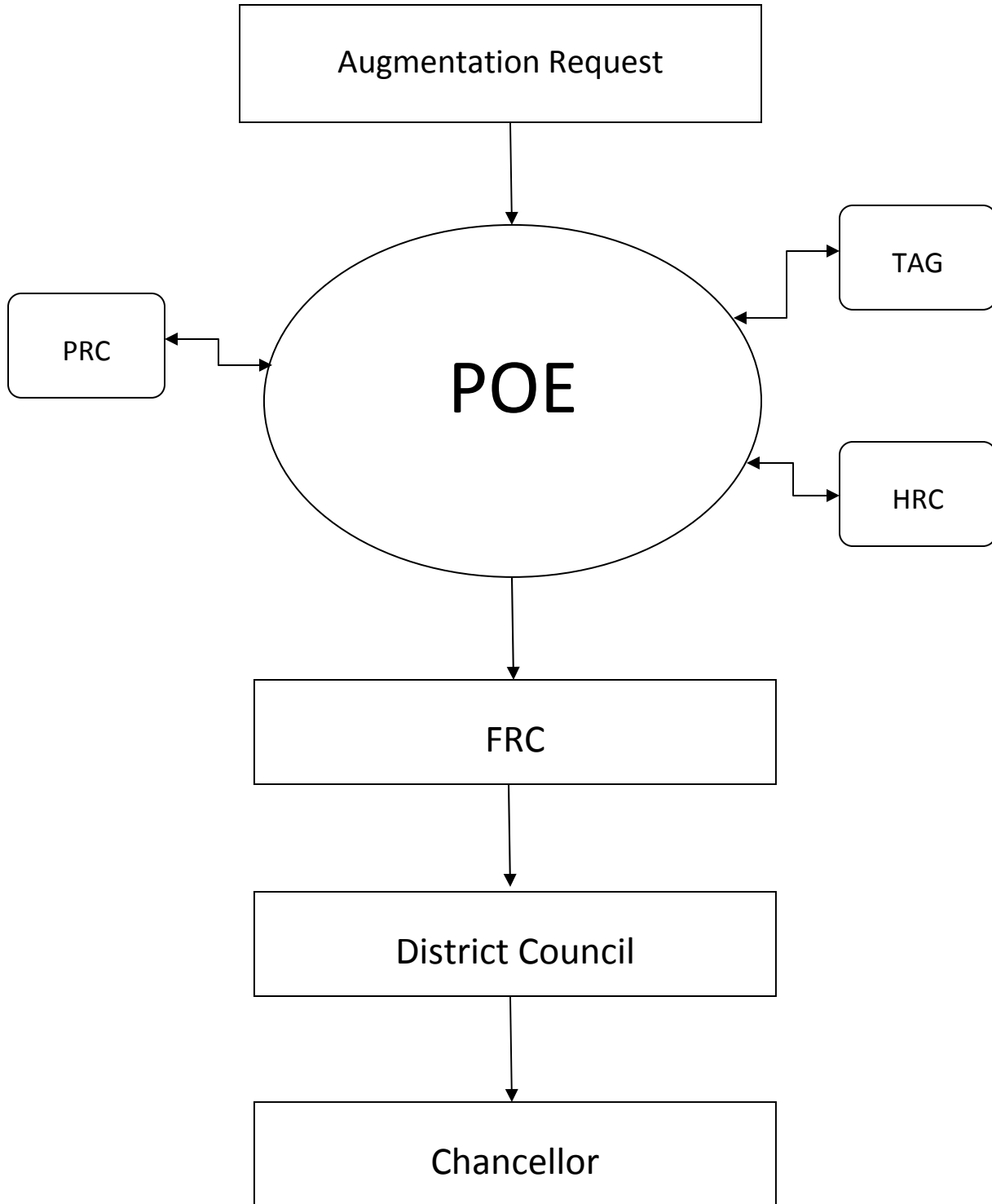
1. Welcome
2. State/District Budget Update – Hardash
 - LAO Fiscal Outlook Report
 - Prop 39 Funds
3. Report from FRC Workgroup
 - Road map/Flow Chart for Budget Augmentations
 - Process to Evaluate District Office Planning Portfolios
4. FON Policy and 50% Law - Didion
 - “Happy Ranch” Simulation
 - California State 50% Law Audit
5. FTES Report
6. Tracking all Intersession Expenses – DeCarbo
7. Multi-Year Projection Budget Assumptions
8. Informational Handouts
 - District-wide expenditure report link: <https://intranet.rscsd.edu>
 - Vacant Funded Position List as of November 6, 2013
 - Measure “E” Project Cost Summary as of November 1, 2013
 - Monthly Cash Flow Statement as of October 31, 2013
9. Approval of FRC Minutes – October 23, 2013
10. Other

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

January 22, 2014

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.

District Office Department Budget Augmentation Process



District Office Department Budget Augmentation Process

- 1) A need is identified using the bi-annual Department Planning Portfolio (DPP) process. DPP's are to be completed and/or updated by August 1st each year.
- 2) DPP's should include campus feedback from surveys or other assessment data which need to be completed no later than April.
- 3) All DPP's should be turned in to the Planning and Operational Effectiveness Committee (POE) at their first meeting in August to begin the review cycle. As the district-wide Planning Committee, POE has the big picture in order to validate what is included in the DPP's, taking into consideration prioritization, 50% law compliance, etc. POE will also provide for campus input from the campus representatives on the committee.
- 4) In POE's review of the DPP's, any augmentation requests that relate to facilities will be referred to the Physical Resources Committee (PRC) for their input, any augmentation requests that relate to technology will be referred to the Technology Advisory Group (TAG), and any augmentation requests that relate to personnel will be referred to the Human Resources Committee (HRC) for their input. It is understood that some requests may need to be referred to more than one of these committees. It is also possible that while completing the DPP, the manager may have already consulted with the various committees and recommendations may have already been made. This information should be noted in the DPP and therefore there would not be a requirement to go back again.
- 5) It is expected that the requestor/manager ensure their requests get channeled through these committees and back to POE before POE's last meeting of the fall semester.
- 6) POE forwards final recommendations on all augmentation requests to the Fiscal Resources Committee (FRC) by their first meeting in January.
- 7) As FRC discusses and recommends a budget for the coming fiscal year, they will consider augmentation requests at the same time and will make recommendations on augmentations to District Council for review.
- 8) District Council will make a final recommendation to the Chancellor, who will make a final decision.
- 9) In some situations, there may be an augmentation request that arises from a mandate, emergency, or other extenuating circumstance. Unless the Chancellor determines there is not sufficient time, all requests should still follow this process. As noted in the Budget Allocation Model, the Chancellor (and Board) reserves the right to adjust allocations as necessary.

Other Recommendations:

- POE should fine tune a detailed planning calendar
- POE should create criteria/rubric/process to evaluate DPP's
- Phase II should include comparison to other districts of the services and cost of services offered. This would also need to be completed each DPP cycle and complete by April

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
2013-14 FTES TARGET COMPARISON TO ACTUAL**

10-15-2013	2012-2013 Annual (7-17-2013) with Summer 2013 Borrowing			2013-2014			2013-2014			2013-2014		
	Annual Reporting			Campus Determined Targets			Estimated and Actual FTES as of 10-15-2013			Better (Worse) Target vs. Actual as of 10-15-2013		
	TOTAL	SAC ¹	SCC	TOTAL	SAC ²	SCC	TOTAL	SAC	SCC	TOTAL	SAC	SCC
SUMMER												
NC	463.49	297.55	165.94	405.08	306.58	98.50	612.32	446.80	165.52	207.24	140.22	67.02
CR	1,420.18	1,015.56	404.62	1,641.28	1,101.28	540.00	1,678.26	1,136.67	541.59	36.98	35.39	1.59
SUMMER TOTALS	1,883.67	1,313.11	570.56	2,046.36	1,407.86	638.50	2,290.58	1,583.47	707.11	244.22	175.61	68.61
FALL												
NC	F 2,444.52	1,688.28	756.24	2,363.00	1,703.00	660.00	2,363.00	1,703.00	660.00	0.00	0.00	0.00
CR												
IS, DSCH	191.08	60.34	130.74	174.00	67.00	107.00	207.17	85.18	121.99	33.17	18.18	14.99
IS, WSCH	471.54	369.88	101.66	439.00	311.00	128.00	414.77	285.35	129.42	(24.23)	(25.65)	1.42
DSCH	366.59	207.55	159.04	418.00	273.00	145.00	445.33	285.57	159.76	27.33	12.57	14.76
Positive	F 1,793.26	1,738.69	54.57	1,825.00	1,775.00	50.00	1,825.00	1,775.00	50.00	0.00	0.00	0.00
WSCH	7,380.03	4,872.49	2,507.54	7,447.00	4,977.00	2,470.00	7,380.49	4,782.59	2,597.90	(66.51)	(194.41)	127.90
TOTAL CR	10,202.50	7,248.95	2,953.55	10,303.00	7,403.00	2,900.00	10,272.76	7,213.69	3,059.07	(30.24)	(189.31)	159.07
FALL TOTALS	12,647.02	8,937.23	3,709.79	12,666.00	9,106.00	3,560.00	12,635.76	8,916.69	3,719.07	(30.24)	(189.31)	159.07
SPRING												
NC	F 3,380.47	2,466.68	913.79	3,597.00	2,545.00	1,052.00	3,597.00	2,545.00	1,052.00	0.00	0.00	0.00
CR												
Jan. intersession	F 0.00	0.00	0.00	436.00	316.00	120.00	436.00	316.00	120.00	0.00	0.00	0.00
IS, DSCH	217.37	65.74	151.63	176.00	52.00	124.00	176.00	52.00	124.00	0.00	0.00	0.00
IS, WSCH	367.10	259.13	107.97	449.00	319.00	130.00	449.00	319.00	130.00	0.00	0.00	0.00
DSCH	F 372.61	222.23	150.38	403.00	278.00	125.00	403.00	278.00	125.00	0.00	0.00	0.00
Positive	F 1,891.98	1,836.71	55.27	1,887.00	1,837.00	50.00	1,887.00	1,837.00	50.00	0.00	0.00	0.00
WSCH	7,099.37	4,563.66	2,535.71	7,065.00	4,475.00	2,590.00	7,065.00	4,475.00	2,590.00	0.00	0.00	0.00
TOTAL CR	9,948.43	6,947.47	3,000.96	10,416.00	7,277.00	3,139.00	10,416.00	7,277.00	3,139.00	0.00	0.00	0.00
SPRING TOTALS	13,328.90	9,414.15	3,914.75	14,013.00	9,822.00	4,191.00	14,013.00	9,822.00	4,191.00	0.00	0.00	0.00
SUMMER												
NC	161.92	105.42	56.50	161.92	105.42	56.50	161.92	105.42	56.50	0.00	0.00	0.00
CR	38.72	38.72	0.00	38.72	38.72	0.00	38.72	38.72	0.00	0.00	0.00	0.00
Borrowed	124.81	124.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUMMER TOTALS	325.45	268.95	56.50	200.64	144.14	56.50	200.64	144.14	56.50	0.00	0.00	0.00
COMBINED												
NC	6,450.40	4,557.93	1,892.47	6,527.00	4,660.00	1,867.00	6,734.24	4,800.22	1,934.02	207.24	140.22	67.02
CREDIT	21,734.64	15,375.51	6,359.13	22,399.00	15,820.00	6,579.00	22,405.74	15,666.08	6,739.66	6.74	(153.92)	160.66
TOTAL	28,185.04	19,933.44	8,251.60	28,926.00	20,480.00	8,446.00	29,139.98	20,466.30	8,673.68	213.98	(13.70)	227.68
	Non-Credit	70.66%	29.34%	Non-Credit	71.40%	28.60%	Non-Credit	71.28%	28.72%			
	Credit	70.74%	29.26%	Credit	70.63%	29.37%	Credit	69.92%	30.08%			
	Total	70.72%	29.28%	Total	70.80%	29.20%	Total	70.23%	29.77%			

Abbreviations:

NC=noncredit students

CR=credit students

IS=independent study/work study

F = total faculty contact hours of instruction released for flex-time activities

NOTE: ¹ Summer 2013 FTES with census date prior to July 1, 2013 were borrowed from Credit for 2012-13 Annual report

¹ Summer 2013 FTES with census date prior to July 1, 2013 were borrowed from Credit for 2012-13 Annual report

² SAC revised target 10-24-2013

2.63% growth
28,926.00 20,480.00 8,446.00

70.80% 29.20%

3.4% growth

Estimated Factors *Updated at P3	(F)
SAC CEC	1.0388
SAC-DSCH	1.0240
SAC-Positive	1.0195
SCC-OEC	1.0367
SCC-DSCH	1.0181
SCC-Positive	1.0355

Actuals
Est. actuals
Updated projections

**Rancho Santiago Community College District
Unrestricted General Fund 3 Year Multi-Year Projection**

	2012-2013 Actuals	2013-2014 Proposed <u>Budget</u>	2014-2015 Projected <u>Budget</u>	2015-2016 Projected <u>Budget</u>	2016-2017 Projected <u>Budget</u>
Assumptions:					
Revenue:					
General Apportionment Deficit Factor	-2.000%	-1.000%	-1.000%	-1.000%	-1.000%
Growth/Access	0.000%	1.630%	2.000%	2.000%	2.000%
Cost of Living Adjustment	0.000%	1.570%	1.800%	2.200%	2.500%
Lottery Revenue-Unrestricted	\$124.00	\$126.00	\$126.00	\$126.00	\$126.00
Education Protection Account (EPA) funding ends December 2016					(633,600)
Expenditure:					
Step/Column/Salary Net Adjustment	1.000%	3.000%	3.000%	3.000%	3.500%
Part-time Faculty/FON Obligation	0.00	\$1,154,944	\$2,300,000	\$805,000	\$805,000
STRS Rate	8.250%	8.250%	8.250%	8.250%	8.250%
PERS Rate	11.417%	11.442%	11.442%	13.300%	14.600%
Health and Welfare Premium Percent Increase (District Cost)	8.200%	-3.100%	7.500%	7.500%	7.500%
OEC Contribution	0	\$7,000,000	0	0	0
FON Penalty		\$800,000			
Utilities Cost Increase	4.200%	5.000%	3.000%	3.000%	3.000%
Carryover:					
Assumes carryover funds are not spent	\$5,502,072	\$5,502,072	\$5,502,072	\$5,502,072	\$5,502,072

SSC Community College Financial Projection Dashboard 2013-14 Adopted Budget

This version of SSC's Financial Projection Dashboard is based on the 2013-14 adopted State Budget. 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	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Statutory COLA for Apportionments	3.24%	1.57%	1.80%	2.30%	2.50%	2.70%
Funded COLA	0.00%	1.57%	1.80%	2.20%	2.50%	2.70%
Growth/Restoration Funding	\$50 million	1.63% (\$89.4 million)	Ongoing	Ongoing	Ongoing	Ongoing
State Categorical Programs	-\$313 million continued from 2009-10	Up to \$191 million ¹	Ongoing (except for one-time funds)	Ongoing (except for one-time funds)	Ongoing (except for one-time funds)	Ongoing (except for one-time funds)
California CPI	2.15%	2.00%	2.30%	2.50%	2.70%	2.80%
California Lottery ²	Base Prop 20	\$124 \$30	\$126 \$30	\$126 \$30	\$126 \$30	\$126 \$30
PERS Employer Rate ³	11.417%	11.442%	11.442%	13.3%	14.6%	15.9%
Interest Rate for 10-Year Treasuries	1.89%	2.50%	2.70%	2.90%	3.10%	3.30%

¹ Includes:

\$50 million in student support funds	\$15 million for DSPS
\$48 million for energy efficiency projects (Proposition 39 funds)	\$15 million for EOPS
\$30 million (one-time) for deferred maintenance	\$8 million for CalWORKs
\$25 million for adult education consortium planning grants	

The following categorical programs are "protected" because the funding restrictions and requirements remain. The 2013-14 education trailer bill removed Apprenticeship and Matriculation from the list of flexible "unprotected" categorical programs.

Protected Programs	
Apprenticeship	Fund for Student Success
Basic Skills	Foster Care Education
CalWORKs (Augmented 2010-11)	Matriculation
Career-Technical Education (Augmented 2010-11)	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.

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

² 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.

³ The California Public Employees' Retirement System (CalPERS) has changed its asset smoothing and amortization method, which will have the effect of less rate volatility, but the rate is expected to increase significantly over a number of years. These estimates reflect the estimated rates provided to the CalPERS Board with increases starting in 2014-15; however, the CalPERS Board voted to implement the rate increases starting in 2015-16. These are the best estimates until CalPERS revises them.

COMMUNITY COLLEGE UPDATE

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No. 22

Ask SSC . . . What Happens When the Temporary Proposition 30 Taxes Expire?

Q. What happens when the Proposition 30 taxes end? Our concern is that districts will get used to funding levels with the Proposition 30 taxes. What happens when the taxes expire?

A. Just to refresh everyone's memory on Proposition 30, this was the measure successfully championed by Governor Jerry Brown last November, which raised the state sales tax by one-fourth of a cent from 6.25% to 6.5%, and increased the top bracket income tax by 3% to 12.3% (there were also increases of 1% and 2% for the other high brackets). The sales tax increase lasts for four years, through 2016, and the income tax lasts for six years, through 2018. On an annual basis, Proposition 30 raises about \$6 billion. Under Proposition 98, K-14 education receives about 45% of these funds. (Note: Proposition 30 established the Education Protection Account [EPA] to receive the additional tax revenues. All of the funds from this account flow through K-12 schools and community colleges but are treated as an offset to state aid, similar to the property tax.)

Proposition 30 Impact as Higher Tax Rates Expire (\$ in millions)				
	2016-17	2017-18	2018-19	2019-20
Sales tax expiration	-\$500	-\$1,000	-\$1,000	-\$1,000
Income tax expiration	\$0	\$0	-\$2,500	-\$5,000
Total Revenue Impact	-\$500	-\$1,000	-\$3,500	-\$6,000
Proposition 98 Impact				
K-14 guarantee	-\$225	-\$450	-\$1,575	-\$2,700

The table above shows the impact of the expiration of the Proposition 30 tax rates. Beginning in 2016-17, the one-fourth cent increase in the sales tax will expire, with the half-year loss estimated at \$500 million; the ongoing annual loss is approximately \$1 billion commencing the following year. Then in 2018-19, the higher income tax rates will expire, resulting in a half-year loss of General Fund revenues of \$2.5 billion; the following year, the full-year effect of the income tax expiration will be felt with the loss of \$5 billion ongoing.

The corresponding impact to the Proposition 98 guarantee will be a reduction roughly equal to 45% of the General Fund revenue loss, with the first year impact equating to a

\$225 million reduction. Over the following three years, the Proposition 98 guarantee will fall \$2.7 billion as the full loss of all Proposition 30 revenues are phased in.

We would point out that the significance of this loss will be either compounded or mitigated by the overall condition of the state economy at that time. With a growing economy, the loss of Proposition 30 revenues could be more than offset by growth in Proposition 98, and thus the loss may not be that painful. On the other hand, an economic slowdown coupled with the expiration of Proposition 30 could result in cuts to education funding similar to what we just went through during the Great Recession. In any event, we know that Proposition 30 is a temporary tax and that its termination will lead to a natural drop in funding for education in the near future.

—Robert Miyashiro and Michael Ricketts

posted 10/23/2013

Proposition 30
Impact on RSCCD as Higher Tax Rates Expire

	2016-2017	2017-2018	2018-2019	2019-2020
Sales Tax Expiration	(\$500,000,000)	(\$1,000,000,000)	(\$1,000,000,000)	(\$1,000,000,000)
Income Tax Expiration	0	0	(2,500,000,000)	(5,000,000,000)
Total Revenue Impact	(500,000,000)	(1,000,000,000)	(3,500,000,000)	(6,000,000,000)
Impact to Proposition 98				
K-14 Guarantee (45%)	(225,000,000)	(450,000,000)	(1,575,000,000)	(2,700,000,000)
California Community College Allocation (11%)	(24,750,000)	(49,500,000)	(173,250,000)	(297,000,000)
RSCCD Share of Loss in Revenue (2.56%)	(633,600)	(1,267,200)	(4,435,200)	(7,603,200)

Fund	Management/ Academic/ Confidential	Title	Reasons	Site	Effective Date	Notes	2013-14 Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Chin, Al	Director, District Safety & Security	Retirement	District	12/31/2013		73,396	
11	Odum, Daryl	Director, District Construction & Support Serv.	Retirement	District	7/15/2013	Recruiting #CL13-0461	189,742	263,138
11	Carrera, Cheryl	Professor, Math	Interim assignment	SAC	8/20/2012	Interim Dean, Science, Math & Health Services	131,963	
50%-fd 11/ 50%-fd 12	Chaplin, Elyse	Associate Dean of DSPS	Contract not being renew	SAC	6/30/2013	Recruiting #AC13-0313	61,594	
11	Comeau, Carol	Dean, Science, Math & Health Sciences	Retirement	SAC	6/21/2012	Recruiting #AC13-0286. Per Elouise, no finalist was chosen and department will need to submit new requisition. Cheryl Carrera will continue interim position but a new ASCF will need to be submitted for 2013-2014.		728,632
11	Conner, Pat	Coordinator, Tutorial Learning Center/EOPS	Retirement	SAC	6/7/2014		-	
11	Ehresmann, Beverly	Professor, ESL	Retirement	SAC	5/30/2013		142,558	
11	Feere, Zachary	Assistant Professor, Communication Studies	Resignation	SAC	8/19/2013		120,179	
11	Morgan-Beazell, Gwen	Professor, Human Development/Serv.&Tech Div	Retirement	SAC	5/30/2014		-	
11	Pham, Tuyet	Counselor	Retirement	SAC	12/31/2013		77,011	
11	Ripley, Ed	Vice President, Continuing Education	Retirement	SAC	6/30/2011	James Kennedy, Interim - recruiting #AC13-0318	-	
11	Shain, Sheila	Professor, Business Administration	Retirement	SAC	6/7/2014		-	
11	Turner, Sylvia	Dean Fine & Performing Arts	Retirement	SAC	7/31/2013	Recruiting #AC13-0310	195,326	
11	Gates, James	Professor, Water Utility Science	Retirement	SCC	5/20/2012	Recruiting #AC13-0282 Per Elouise, no finalist was chosen and department will need to submit new requisition	137,359	
11	Kennedy, James	Dean, Instr & Std Svcs	Interim assignment	OEC	8/1/2011	Interim assignment as VP Continuing Ed-CEC	186,876	474,917
11	Stringer, Martin	Associate Dean/Athletic Director	Promotion	SCC	7/1/2010	Promotion to Dean of Math & Sci - reduced BMRP14146 - 51,000 and 11,626 out of salary account -	93,464	
11	Zysman, Florence	Coordinator, Academic Success Center	Retirement	SCC	12/14/2013		57,218	
11	Tomlinson, Terry	Professor, High School Subjects	Retirement	OEC	6/7/2013	Transfer to hourly accts and reorg #787	-	
							1,466,687	
Classified	Title	Reasons		Effective Date	Notes	2013-14 Annual Budgeted Salary/Ben	Total Unr. General Fund by Site	
11	Audit Specialist	Audit Specialist	Reorganization	District	7/1/2010	Reorganization #729. Grade 15 step 4 No Req	89,428	
11	Douglas, Robert	District Safety Officer	change position	District	7/1/2013		20,488	
11	Gumbert, Robb	Facility Planning Specialist	Retirement	District	12/13/2012		85,311	
11	Larson, Nancy	Administrative Secretary	Retirement	District	12/30/2011	Recruiting #CL13-0432	85,135	511,178
11	Panganiban, Felix	Senior Accountant	Retirement	District	12/30/2012	Transfer to cover legal expenses	-	
11	Quinn, David	Network Specialist IV	Retirement	District	4/15/2013	Recruiting #CL13-0441	154,019	
11	Reiter, Martha	Administrative Secretary	Retirement	District	5/31/2013		76,798	
50%-fd 11/ 50%-fd 12	Barela, Gloria	Admissions & Records Specialist	Retirement	SAC	7/16/2013		46,480	
11	Calhoun, Karen	Instructional Assistant	Retirement	SAC	6/5/2013		3,331	
11	Duong, Tommy	Custodian	Resignation	SAC	5/18/2013		16,287	
11	Ediss, Michael	Custodian	change position	SAC	9/26/2011		65,420	
11	Eldridge, Janet	Distance Education Serv. Spec.	Retirement	SAC	6/28/2013	Recruiting #CL13-0430	89,473	
75%-fd 11 25%-fd 12	Garcia, Paula	High School & Community Outreach	Retirement	SAC	12/30/2012		60,551	
11	Gitonga, Kanana	International Student Prog Spec	Promotion	SAC	8/4/2013		71,976	
11	Huynh, Kim	Instructional Assistant	Resignation	SAC	9/25/2012		13,006	977,809
11	Lokos, Joseph	Lead Gardener/Admin. Services	Retirement	SAC	12/30/2012		92,733	
11	Lopez, Eduardo	Instructional Assistant	Resignation	SAC	8/24/2012		15,236	
11	Lopez, Felipe	Custodian	Promotion	SAC	12/23/2012		77,870	
11	Mai, Kathy	Instructional Assistant	Resignation	SAC	12/13/2012		13,147	
11	Martinez, Jacob	Custodian	Termination	SAC	9/24/2012		69,246	
11	Negrete, Stephanie	Senior Clerk	Administrative Term	CEC	9/26/2011		60,881	
11	Nguyen, Hai	Instructional Assistant	Resignation	SAC	8/26/2013		13,216	
33%-fd 11 67%-fd 12	Nguyen, Hung	A/R Tech Spec	change to FT	SAC	10/27/2013		6,714	
11	Nguyen, Tung M	Instructional Assistant	Resignation	SAC	8/26/2013		15,186	
11	Nguyen, Vi	Learning Facilitator	Resignation	SAC	2/10/2013	Recruiting #CL13-0454	12,274	
11	Nguyen, Yen	Learning Facilitator	Resignation	SAC	9/3/2013		10,622	
11	Quan, Hoai	Data Entry Clerk	Retirement	SAC	7/17/2013		46,303	
11	Quiggle, John	Auto Mechanic Maintenance	Retirement	SAC	8/31/2012		84,979	
11	Rivard, Patricia	Instructional Assistant	Resignation	SAC	9/26/2013		7,051	
11	Salcido, Irene	Intermediate Clerk	Retirement	SAC	1/30/2013		71,336	
11	Schaffner, Welsey	Instructional Assistant	Medical Layoff	SAC	2/15/2012	Recruiting #CL13-0424	14,492	
11	Campos, Claudia	Instructional Assistant	Resignation	OEC	12/13/2012	Recruiting #CL13-0417	10,579	
11	Casares, Diana	Job Placement Coordinator	Promotion	SCC	10/14/2013	Recruiting #CL13-0490	67,562	
11	Hanson, Veronica	Admission/Rec Spec II	Resignation	SCC	8/29/2013	Recruiting #CL13-0457	18,121	
11	Holmes, Michelle	Learning Assistant	Resignation	SCC	2/8/2013		15,400	
11	Juarez, Eva	High School & Community Outreach	Resignation	SCC	8/23/2013	Reduced 37,410 out to cover ST in Outreach	22,479	
11	Leung, Bowie	Instructional Assistant	Resignation	SCC	9/5/2013		14,550	499,934
11	Ng, Daniel	Science Lab Coordinator	Prob Dismissal	SCC	9/13/2013		60,222	
11	Nguyen, Jimmy	Administrative Clerk	Promotion	SCC	7/7/2013	Recruiting #CL13-0450	25,820	
11	Nguyen, Tuyen	A/R Tech Spec	Promotion	SCC	10/30/2012		84,351	
11	Paz, Edgar	Custodian	Resignation	SCC	8/7/2013		18,113	
11	Scroggins, Irene	Administrative Secretary	Retirement	SCC	10/10/2013	Recruiting #CL13-0456	51,626	
11	Tran, Kieu Loan	Admissions & Records Specialist II	Resignation	SCC	7/15/2011	Recruiting #CL13-0488	60,881	
11	Vega, Jesus	Custodian	Promotion	SCC	10/21/2013		50,230	
12	Angle, Jesse	Instructional Assistant	Resignation	SCC	5/25/2013		-	
12	Arredondo, Sandra	Administrative Clerk	change position	SAC	11/1/2012	Eliminated 1 FT position for 2 PT Ongoing Inter. Clerk	-	
12	Bianco, Justin	Instructional Assistant	Resignation	SCC	6/3/2013	Recruiting #CL13-0440	-	
12	Campos, Griselda	Intermediate Clerk	Resignation	CEC	9/9/2013		-	
12	Colin, Marc	Instructional Assistant	Resignation	OEC	8/8/2013		-	
12	Deluna, James	Learning Facilitator	Resignation	SCC	9/16/2011	Recruiting #CL13-0431	-	
12	Donaldson, Brandi	Career Technician	Resignation	SAC	9/19/2013		-	
12	Fennell, Katryn	Intermediate Clerk	Resignation	SCC	6/28/2012		-	
12	Gerali (Hernandez), Jacquelyn	Student Services Coordinator	Resignation	SAC	10/4/2013		-	
12	Herrlein, Ann	Instructional Assistant	Resignation	SAC	3/23/2012		-	
12	Hurtado, Diane	Student Services Specialist	Resignation	SAC	6/30/2011		-	
12	Janus, Louise	DSPS Specialist	Promotion	SAC	8/14/2011		-	
12	Johnson, Nicole	Learning Facilitator	Resignation	SCC	8/17/2011		-	
12	Loayza, Santiago	Instructional Center Technician	Resignation	CEC	6/14/2013	Recruiting #CL13-0451	-	
12	Mathews, Kimberly	Career Technician	Resignation-change pos	SAC	10/27/2013		-	
12	Morin, Martha	Senior Clerk	Resignation	SAC	4/18/2013		-	
12	Nakagawa, Kelly	Instructional Assistant	Resignation	OEC	3/26/2013		-	
12	Ortiz, Alfonso	Student Services Specialist	Resignation	SCC	5/2/2011		-	
12	Ramirez, Cristina	Instructional Assistant	Resignation	CEC	6/10/2011	Recruiting #CL13-0436	-	
12	Sandoval, Maricela	High School & Community Outreach	Promotion	DO	11/9/2011		-	
12	Schuster, Bradley	Research Analyst	Resignation	DO	7/25/2013		-	
12	Thai, Wil	Administrative Secretary	Resignation	SAC	9/3/2013		-	
12	Tran, Dieu Thu	Instructional Assistant	Resignation	CEC	6/24/2013		-	
12	Vu, Vivien	Student Program Specialist	Resignation	SCC	9/30/2013		-	
12	Vargas, Jorge	Instructional Assistant	Promotion	SAC	3/19/2012		-	
33	Bernal, Imelda	Administrative Clerk	Retirement	DO	6/30/2013		-	
33	Mills, Amy	Administrative Secretary	Resignation	DO	7/1/2013		-	
33	Owens, Cheryl	Master Teacher	Resignation	SAC	1/1/2013		-	
33	Peirano, Olga	Teacher	Retirement	OEC	4/30/2013		-	
TOTAL							1,988,920	3,455,608

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

MEASURE E

Projects Cost Summary
11/01/13

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2013-2014		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
ACTIVE PROJECTS								
SANTA ANA COLLEGE								
3001	Renovation of Buildings / Building "G" Renovation	9,821,991	8,805,445	165,915	753,098	9,724,458	97,533	99%
3003	Renovate Campus Infrastructure Design/Construct Maintenance/Operations Design/Construct Classroom Building	25,116,448	24,814,523	108,984	192,941	25,116,448	-	100%
3008	Renovate & Expand Athletic Fields	10,113,549	9,724,371	341,019	19,728	10,085,118	28,431	100%
3029	Parking Lot #11 Expansion and Improvements	8,802,193	1,512,846	13,777	232,581	1,759,204	7,042,989	20%
3030	Perimeter Site Improvements	7,021,303	2,250,658	1,831,086	2,072,355	6,154,099	867,204	88%
3031	Tessman Planetarium Upgrade and Restroom Addition	2,318,500	22,367	22,825	79,141	124,333	2,194,167	5%
3032	Dunlap Hall Renovation	1,566,050	676,197	368	889,485	1,566,050	-	100%
3035	Johnson Center Renovation	51,800	22,801	8,011	20,988	51,800	-	100%
3036	Temporary Village	5,253,500	52,487	39,034	2,575,958	2,667,479	2,586,021	51%
3038	Campus Lighting Upgrade	6,825	3,412	3,413	-	6,825	-	100%
3042	Central Plant (Design)	3,430,000	-	254,991	3,140,000	3,394,991	35,009	99%
3043	Property Acquisition 17th/Bristol	5,100,000	-	161,370	4,859,028	5,020,398	79,602	98%
3045	Chavez Hall Renovation	3,500,000	-	-	-	-	3,500,000	0%
TOTAL SANTA ANA COLLEGE		82,102,159	47,885,107	2,950,793	14,835,303	65,671,203	16,430,956	80%
SANTIAGO CANYON COLLEGE								
3004	SCC Infrastructure	37,927,873	37,044,235	84,111	576,760	37,705,106	222,767	99%
3022	Humanities Building	32,731,753	28,088,199	550,585	2,435,665	31,074,449	1,657,304	95%
3025	Athletics and Aquatics Center: Netting and Sound System	20,454,610	19,422,287	10,339	296,509	19,729,135	725,475	96%
3026	Science and Math Building	26,450,914	26,415,954	10	34,950	26,450,914	-	100%
3046	Orange Education Center Building Certification	3,824,922	-	-	-	-	3,824,922	0%
TOTAL SANTIAGO CANYON COLLEGE		121,390,072	110,970,675	645,045	3,343,884	114,959,604	6,430,468	95%
DISTRICT/ DISTRICTWIDE OPERATIONS								
3039	LED Lighting Upgrade	160,200	-	78,600	81,600	160,200	-	100%
3044	Project Closeout/Certification	1,046,825	-	15,619	25,000	40,619	1,006,206	4%
TOTAL DISTRICT/DISTRICTWIDE		1,207,025	-	94,219	106,600	200,819	1,006,206	17%
ACTIVE PROJECTS - ALL SITES		204,699,256	158,855,782	3,690,057	18,285,787	180,831,626	23,867,630	88%

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

MEASURE E

Projects Cost Summary
11/01/13

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2013-2014		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
COMPLETED PROJECTS								
SANTA ANA COLLEGE								
3002	SAC Library Renovation	339,623	339,623	-	-	339,623	-	100%
3007	Child Care/Classroom-Centennial Renovate and Improve Centennial Ed Center	1,662,032	1,662,032	-	-	1,662,032	-	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%
3034	SAC Sheriff Training Academy Road	56,239	56,239	-	-	56,239	-	100%
TOTAL SANTA ANA COLLEGE		88,007,226	88,007,226	-	-	88,007,226	-	100%
SANTIAGO CANYON COLLEGE								
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%
3027	Construct Additional Parking Facilities	1,047,212	1,047,212	-	-	1,047,212	-	100%
TOTAL SANTIAGO CANYON COLLEGE		65,842,028	65,842,028	-	-	65,842,028	-	100%
DISTRICT/ DISTRICTWIDE OPERATIONS								
3009	Replace Aging Telephone & Computer Network	14,056,433	14,056,433	-	-	14,056,433	-	100%
TOTAL DISTRICT/DISTRICTWIDE		14,056,433	14,056,433	-	-	14,056,433	-	100%
COMPLETED PROJECTS - ALL SITES		167,905,687	167,905,687	-	-	167,905,687	-	100%
RECAP:								
Santa Ana College		170,109,385	135,892,333	2,950,793	14,835,303	153,678,429	16,430,956	90%
Santiago Canyon College		187,232,100	176,812,703	645,045	3,343,884	180,801,632	6,430,468	97%
District/Districtwide Operations		15,263,458	14,056,433	94,219	106,600	14,257,252	1,006,206	93%
GRAND TOTAL - ALL SITES		372,604,943	326,761,469	3,690,057	18,285,787	348,737,313	23,867,630	94%

**Rancho Santiago Community College
Unrestricted General Fund Cash Flow Summary
FY 2013-14, 2012-2013, 2011-2012 YTD-October 31, 2013**

	FY 2013/2014											
	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Fund Balance	\$38,041,016.13	\$41,887,699.97	\$38,273,514.95	\$38,688,625.62	\$17,730,253.04	\$17,730,253.04	\$17,730,253.04	\$17,730,253.04	\$17,730,253.04	\$17,730,253.04	\$17,730,253.04	\$17,730,253.04
Total Revenues	10,633,556.66	7,512,478.15	11,348,517.88	(616,903.91)								
Total Expenditures	6,786,872.82	11,126,663.17	10,933,407.21	20,341,468.67								
Change in Fund Balance	3,846,683.84	(3,614,185.02)	415,110.67	(20,958,372.58)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Fund Balance	\$41,887,699.97	\$38,273,514.95	\$38,688,625.62	\$17,730,253.04	\$17,730,253.04	\$17,730,253.04	\$17,730,253.04	\$17,730,253.04	\$17,730,253.04	\$17,730,253.04	\$17,730,253.04	\$17,730,253.04
	FY 2012/2013 ¹											
	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Fund Balance	\$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
Total Revenues	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
Total Expenditures	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
Change in Fund Balance	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
Ending Fund Balance	\$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
	FY 2011/2012											
	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Fund Balance	\$46,510,630.23	\$46,100,826.17	\$44,124,830.03	\$44,521,078.46	\$47,005,503.25	\$45,897,273.99	\$57,702,830.45	\$54,053,391.07	\$44,204,790.42	\$29,513,946.47	\$35,191,700.97	\$25,844,675.99
Total Revenues	6,825,093.09	8,604,770.47	11,773,097.35	14,009,712.72	10,510,149.91	22,550,256.32	6,595,149.87	4,032,853.71	(3,658,900.14)	17,357,273.48	2,534,531.41	34,372,932.97
Total Expenditures	7,234,897.15	10,580,766.61	11,376,848.92	11,525,287.93	11,618,379.17	10,744,699.86	10,244,589.25	13,881,454.36	11,031,943.81	11,679,518.98	11,881,556.39	16,349,849.75
Change in Fund Balance	(409,804.06)	(1,975,996.14)	396,248.43	2,484,424.79	(1,108,229.26)	11,805,556.46	(3,649,439.38)	(9,848,600.65)	(14,690,843.95)	5,677,754.50	(9,347,024.98)	18,023,083.22
Ending Fund Balance	\$46,100,826.17	\$44,124,830.03	\$44,521,078.46	\$47,005,503.25	\$45,897,273.99	\$57,702,830.45	\$54,053,391.07	\$44,204,790.42	\$29,513,946.47	\$35,191,700.97	\$25,844,675.99	\$43,867,759.21

Notes:

¹ 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 Meeting

Executive Conference Room – District Office

1:30 p.m. – 3:00 p.m.

Meeting Minutes for October 23, 2013

FRC Members Present: John Zarske, Jeff McMillan, Esmeralda Abejar, Steve Kawa, Michael DeCarbo, Raul Gonzalez del Rio, Peter Hardash, Adam O'Connor and Diane Hill

FRC Members Absent: Michael Collins, Morrie Barembaum and Sylvia LeTourneau

Guests Present: Jim Kennedy, Jose Vargas and Richard Kudlik

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

State/District Budget Update

Mr. Hardash reviewed the following:

- RDA
 - Working with Department of Finance, \$3.3 - \$3.5 million shortfall for RSCCD
 - Loss adjustment will happen at P-1
 - Adopted Budget for this fiscal year includes a 1% apportionment deficit for the structural deficit only; nothing was built in for a Prop 30 or RDA shortfalls.
- OC Tax Settlement
 - The Judge ruled in our favor in the lawsuit; however the city struck a deal with the legislature which carves out the settlement as part of the deal. They promise to make the community colleges whole in a future state budget. For RSCCD, the direct hit was approximately a \$2 million loss. The calculation moving forward is unknown at this time.
- Legislative Analyst
 - Fiscal Outlook due out on November 15th
 - State collected \$1.6 billion more than expected last year
 - RSCCD share is approximately \$5 - \$5.5 million
 - There should be some positive adjustments, but we won't know for sure until the Governor's Budget in January 2014.

Defining our Charge Back System and Building in Efficiency Checks

- The workgroup met to discuss the definition of the charge back system
 - The District Office will provide a list of all services and functions that require funding under District Operations to see if the services would be better provided at the colleges or if there is duplication
 - Department planning portfolios will be assessed
 - Followed by the POE Committee assessment to see if there is duplication of procedures, process and how the surrounding districts handle their areas
 - Breakdown each of the District Operations services and functions, look at last year's budgets and actuals in comparison with this year's budget
 - POE will compare to other districts with like expenses to find a way to better allocate RSCCD resources

- Functional maps will need to be updated to help to determine responsibility then matched against the budget
- Next step: Planning portfolios to be turned in by the end of this calendar year followed by assessments in the spring
- POE to come up with common guidelines/criteria for assessment
- FRC to determine where the funds are being spent and how
- Workgroup will develop a timeline
- Continue discussion on next agenda

Processes for District Budget Augmentation

Mr. DeCarbo asked, after discussion at the District Council meeting regarding the hiring of the two Business Analyst positions – if the District Office decides there needs to be the hiring of positions, post budget, what is the process for the District Office to augment their budget? What will the process be so everyone has buy-in?

- One-time District Office funds will be used for the first year for these positions, beginning in July 1, 2014, they will be part of the model chargeback system
- Mr. Hardash added that the process for hiring District Operations positions should be in writing:
 - POE to District Council, followed by District Council to FRC
 - The FRC subcommittee will begin to develop a budget augmentation road map/flow chart

FON Policy & 50% Law

Calculation spreadsheets were prepared by John Didion based on the calculations due last week. Consultation Council unanimously approved to no longer waive the penalties to be imposed based on the recommendation of the Chancellor's Office as of the fall 2014; this matter goes to BOG next week. At this point, RSCCD is 11.80 short. RSCCD is at 63.07%, we should be over 65%, a little over \$800,000 penalty will be withheld at P-1 and come out of the budget stabilization fund. The stabilization fund will come down to approximately \$10 - \$12 million. We plan to hire approximately 30 full-time faculty between the colleges for the fall 2014.

Mr. DeCarbo added that there needs to be a policy on the penalty for the FON obligation. Currently FON at SAC is at 65.54% and SCC is at 65.36%, full-time/part-time ration. The Human Resources Committee (HRC) recommends maintaining this as the baseline, if a college credit grows then you are responsible at that college for the FON adjustment. HRC recommended the estimated allocation of full-time faculty restoration option #1 – restoration to current FTES split (70.8/29.2%). Three items were discussed at Chancellor's Cabinet:

- SCC is well below the 50% level, may be consideration for hiring more full-time faculty
- SAC full-time faculty on the credit is inflated due to generation of credit FTES at the academies that are not at 17th and Bristol
- It appears based on FTES generation, SCC is growing slightly more than SAC and redistribution that would occur based on that should be considered in the current year

Mr. Hardash will bring the simulation “happy ranch” to the next meeting for discussion. It was suggested that the HRC should recommend a policy to District Council.

Informational Handouts

The following materials were included in the materials:

- District-wide expenditure report link: <https://intranet.rscgd.edu>
- Vacant Funded Position List as of October 10, 2013
- Measure “E” Project Cost Summary as of October 17, 2013
 - This report is in a different format, active projects on one page and closed projects on the second page. Measure E has been fully allocated. This

document does not reflect the entire \$5 million allocated to the OEC renovation approved by the Board of Trustees. A project may appear to be closed after a grand opening and occupancy; however, until it is fully closed out by DSA, it is not closed.

- Monthly Cash Flow Statement as of September 30, 2013

Mr. O'Connor reviewed the FTES spreadsheet in its' draft format:

- 2012/13 FTES reported was 28,185
- Current collected so far and assuming the targets come in at target – 29,140
- The format of the report will be update
- The numbers are the campus numbers reported and submitted by the CIOs
- Per Jim Kennedy, SAC is projecting a 2% growth, may come in at the 2.63%

Approval of FRC Meeting Minutes – September 25, 2013

Mr. Hardash called for a motion to approve the minutes of September 25, 2013 Fiscal Resources Committee meeting. Mr. DeCarbo moved and Mr. Kennedy seconded the motion to approve the Minutes with one correction. The motion carried unanimously.

Adjournment

Mr. Hardash adjourned the meeting at 3:00 p.m.

Meeting Schedule – Next Meeting:

Wednesday, November 20, 2013 – 1:30 p.m. – Executive Conference Room, District Office