



Adoption Budget 2012-13
Governing Board Meeting
September 19, 2012



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California

◆ *Transforming Students' Lives* ◆

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SOLANO COMMUNITY COLLEGE DISTRICT

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Mission: Solano Community College prepares a diverse student population to participate successfully in today's local and global communities.

Vision: Solano Community College will be a recognized leader in educational excellence – *transforming students' lives.*

Strategic Goals:

- Goal 1: Foster Excellence in Learning
- Goal 2: Maximize Student Access and Success
- Goal 3: Strengthen Community Connections
- Goal 4: Optimize Resources

Guiding Principles and Priorities for Budget Development

- Promote offerings that emphasize career technical education, transfer and basic skills.
- Maintain well-balanced offerings and student support services that are responsive to community needs and ensure timely and successful completion of students' educational goals.
- Achieve enrollment targets for maximum funding/resources.
- Maintain adequate reserves to meet District obligations and cash flow.
- Accreditation recommendations.

SOLANO COMMUNITY COLLEGE DISTRICT

Fiscal Year 2012-13 Adoption Budgets

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Executive Summary

Adoption Budgets

Summary of May Revision

On Monday, May 14th Governor Brown released the annual May Revision and relative to the budget proposal issued in January, no major changes were made. The budget shortfall, which in January was \$9.2 billion, is now estimated at \$15.7 billion.

- 9.2 billion gap identified in January
- 4.3 billion current year revenue short of January estimates
- 2.4 billion increase in Prop 98 guarantee
- 1.7 billion removal of potential savings solutions
- + 1.9 billion expenditure declines
- =15.7 billion budget shortfall

Revenues are down from January but Prop 98 obligations are up; while counterintuitive, that increase is the result of lower current year revenue projections. Growth of the Prop 98 guarantee (assuming successful passage of the November ballot initiatives) would reduce deferrals by \$213 million, compared to the \$218 million proposed in January.

Balancing of the 12/13 budget includes billions in additional expenditure reductions and other budget-balancing actions and is also predicated on the passage of a revised tax initiative. Additionally, the May Revision projects a \$1 billion reserve if the Governor's proposals are adopted.

- 8.3 billion expenditure reductions
- 5.9 billion tax measure
- 2.5 billion other

- 16.7 billion budget balancing actions

Current forecast shows problems of around \$8 billion per year in 13/14 and 14/15 and \$5.6 billion in 15/16; if the May Revision is adopted, including the proposed tax initiative, the Governor projects small structural surpluses of \$300 million to \$800 million in future years through 15/16.

While the Legislative Analyst Office deems the revenue forecast reasonable, they are not in agreement with and view the Governor's estimate for RDA Liquid Asset shifts, estimated at \$1.4 billion, highly uncertain.

Executive Summary (continued)

Should the tax initiative fail, trigger cuts (billions) are focused on schools, with 90% of the reductions coming from schools and community colleges:

Prop 98	\$	5.50
UC		0.25
CSU		0.25
Other		<u>0.10</u>
Total statewide trigger cuts	\$	<u>6.10</u>

May Revise - Impact on Community Colleges

As noted above, the increased growth in the Prop 98 guarantee (assuming the November tax measure passes) would be used to buy down the deferrals rather than provide the community colleges with new monies to support student services and adding back course sections.

Categorical funding once again is being considered for consolidation, including the revision of the current FTES funding model.

Similarly to January, there are no proposals for growth, COLA, or increases to categorical programs.

The Governor's proposal also includes shifts of \$48 million in SB 70 programmatic money through Prop 98, relieving the state on the non-Prop 98 side of the budget. He also is eliminating the mandate claiming process to move toward block grants, increasing funding to \$28/FTES.

Threats in the current year include enrollment fee and property tax shortfalls, revised down from \$179 million to \$129 million (reduced by San Mateo CCD becoming basic aid).

Institutions participating in Cal Grants will now be held to minimum performance standards, including graduation and default rates, although the Chancellor's Office believes this proposal will not impact community colleges.

Lastly, should the November tax initiative fail, about 90% of the cuts would be borne by schools and colleges. The community colleges would lose the \$213 million in deferrals repayments as well as incur additional base cuts of \$338 million, representing an approximate 7.3% workload reduction.

Executive Summary (continued)

Budget risks/considerations

- Tax measure is politically uncertain and costly.
- Revenues are highly variable, with or without tax measure.
- Planning will be difficult. Workload reduction of 7.3% will be decided in November.
- Student fee shortfall with more BOG waivers as fees go to \$46/unit.
- Enrollment declines possible in some districts, particularly rural colleges with a proposal to triple neighboring state student fees to \$138/unit.

Good news: community colleges have received full backfill guarantee on both current as well as budget year proceeds of redevelopment agency wind down.

Source: Community College League

FTES Apportionment

Looking back at a decade of enrollment growth and apportionment revenue at the Solano Community College District

Year		Reported FTES (Projected)	Paid FTES	%Growth (Actual)	State Apportionment
2012-13	(d)	7885	7885	-7.3	41,522,757
2011-12	+ (c)	9200	8503	-8.2	43,300,985
2010-11	++ (b)	9408	9207	-1.4	47,309,143
2009-10	* (a)	9544	8962	2.5	46,434,688
2008-09	*	9314	9307	2.4	46,375,619
2007-08	*	9100	9100	3.3	45,558,043
2006-07	*	8810	8810	-4.1	44,057,479
2005-06	*	9182	9182	5.8	38,774,536
2004-05	*	8681	8681	4.9	33,737,177
2003-04	*	8271	8271	-0.1	30,484,153

+ Source: 2011-12 Advance Apportionment; Rebenched Base FTES

++ Source: 2012-11 Second Principal Apportionment

* Source: Recalculation Apportionment Reports Fiscal Years 2002-03 through 2009-10

(a) FTES Rebenched Downward in 2009-10 by Approximately 3.4%

(b) 2% Partial FTES Restoration of 2009-10 Workload Reduction

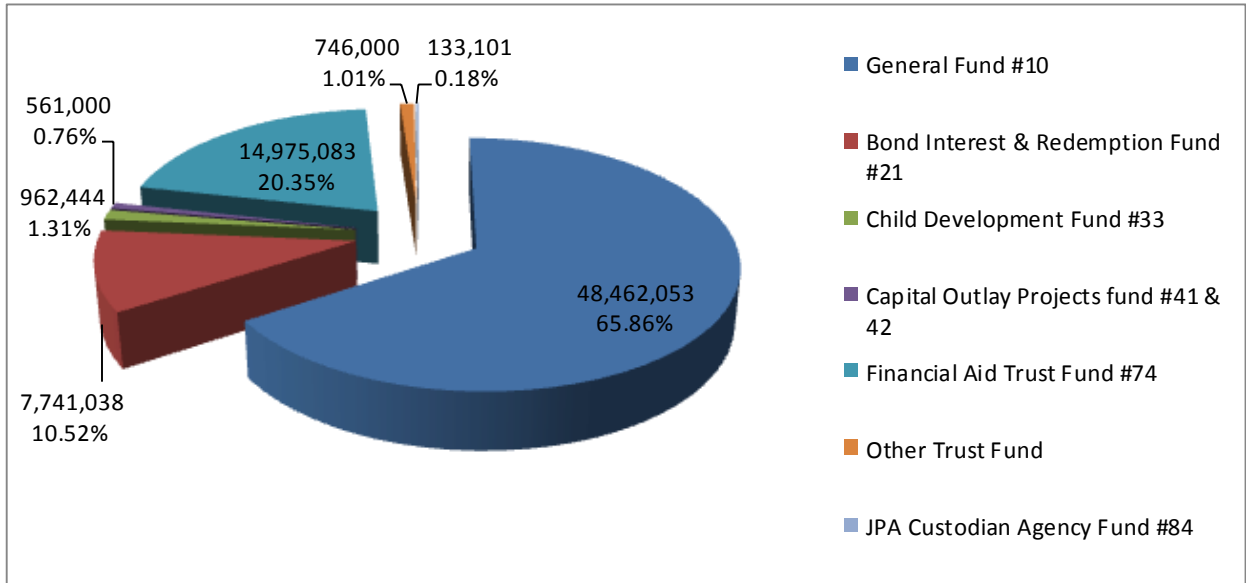
(c) FTES Rebenched downward for 2011-12 by Approximately 8.2%

(d) FTES Rebenched downward for 2012-13 by Approximately 7.3%

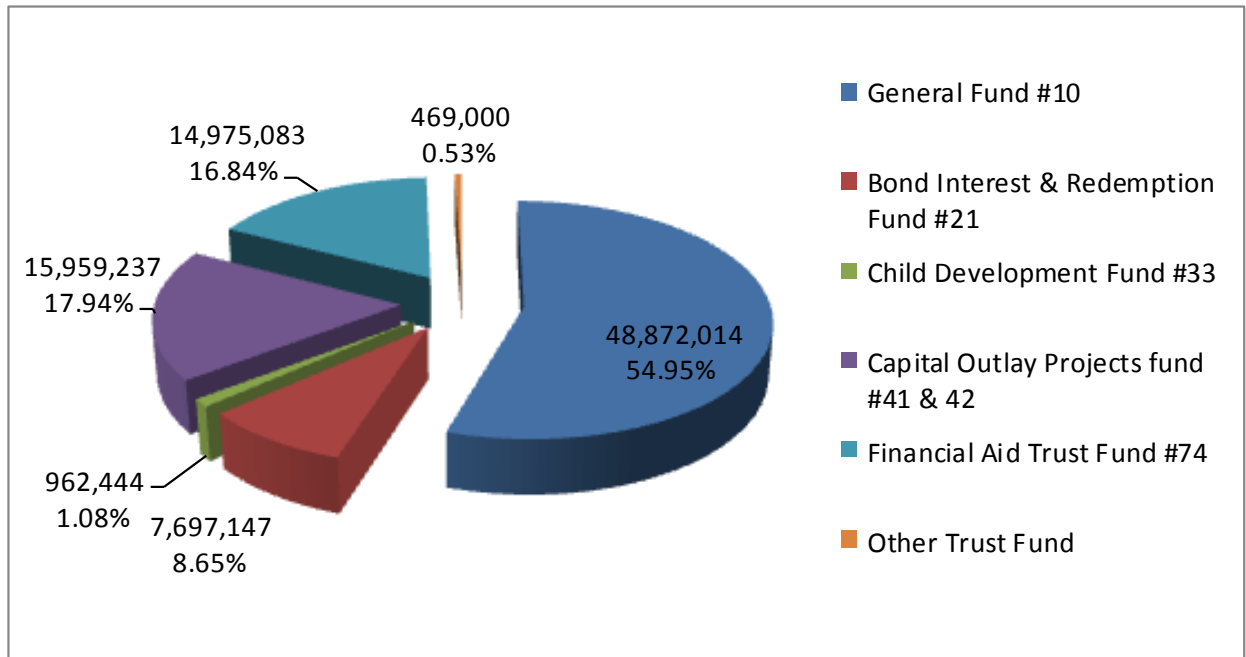


District Resources and Uses

All Funds – Revenues \$73,580,719



All Funds—Expenditures \$88,934,925



General Fund

2012-2013 Major Revenue Assumptions

- Tax Measure fails; revenue reductions of \$ 2,823,174 in college's State General Apportionment funding.
- Property Taxes are flat at \$8.9 million.
- Enrollment fees are \$46 per unit.

Base Apportionment Components	
Property Taxes	\$8,919,892
Enrollment Fees	3,125,000
State Apportionment	29,477,865
<u>Total</u>	<u>\$41,522,757</u>

- The budget is based on a funded FTES base of 7,885 after estimated workload reduction of nearly 7.3% or re-benching of 618 FTES.

Full-Time Equivalent Students (FTES)		
2011-12	Base FTES	9,229
2011-12	Workload Reduction	(726)
2011-12	Funded FTES	8,503
2012-13	Workload Reduction	(618)
2012-13	Re-benched FTES	7,885

- Full Vacaville Center base funding.
- Lottery revenues down \$125,000.
- Bookstore/Barnes & Noble Commissions of \$350,000.
- For purposes of the Adopted Budget, State Categorical Program funding is budgeted at the 2011-12 levels, less one-time and carryover funds.

General Fund

2012-13 Major Expenditure Assumptions

- No summer 2012 course offerings; this amounts to an approximate 10% or reduction in class offerings (231 sections were offered in summer 2011) and is estimated to generate about \$1 million in savings.
- Suspension of football and water polo with an expected \$200,000 in expenditure avoidance.
- Solano College Theater Association contract termination, an estimated \$650,000 net savings.
- Solano College Foundation support of near \$135,000 taking on the Director of Institutional Advancement position.
- Net cost reductions in health and welfare benefits about \$1.3 million; CalPERS. Cost increase at January 1, 2013 is 10%.
- Increase in PERS from 10.923% to 11.417% estimated at \$40,000.
- Decrease in SUI from 1.6% to 1.1%; estimated savings of \$120,000.
- Step and column adjustments for all qualifying employees of \$277,000.
- 27.5 vacant positions; 4 faculty, 10.5 CSEA, 5 Operating Engineers and 8 ALG.
- Salary increases: SCFA 1% or about \$167,000; ALG (Administrative Leadership Group) 1% or about \$31,000 ; Operating Engineers 1.75% or about \$40,000, to defray costs associated with health provider change; total \$238,000.
- Estimated savings of \$400,000 offered by Pearson to stay with the current eCollege Learning Management System.
- The November 2012 elections of three trustees are estimated at \$300,000.
- Retiree benefits are budgeted at \$123,000 and are transferred into an irrevocable trust, set up with the Community College League's Retiree Health Benefits JPA in which Solano College is a member district.
- No equipment purchases are planned from Unrestricted General Fund.
- Further reductions in discretionary accounts are sought, and \$200,000 is being re-allocated from such accounts for strategic proposals, to strengthen planning and resource allocation.

With the aforementioned reduction strategies, while the district continues to address the institution's structural financial imbalance, the fiscal outlook is improving. This tentative budget shows estimated deficit spending of about \$410,000 compared to a near \$1.5 million in 2011-12. However, it is important to note that the district is precariously close to the 5% floor of reserves levels, and falling below that minimum reserve level has serious implications including being out of compliance with state and board guidelines, cash flow, credit rating, and accreditation. Additionally, the College is also planning to realign categorical spending to be in line with certified funding and has tentatively budgeted special funds at approximate fiscal year 2011-12 levels.

2012-13 General Fund Budget – Unrestricted

<i>UNRESTRICTED GENERAL FUND</i>					
REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE			Adopted Budget 2011-12	Projected Yr Totals 2011-12	Proposed Budget 2012-13
REVENUES:					
Federal Sources	8100-8199	\$ 0	\$ 14,208	\$	
State Sources	8600-8699	32,489,700	32,907,159		30,709,546
Local Sources	8800-8899	13,886,446	13,385,359		13,172,742
Total Revenue		46,376,146	46,306,726		43,882,288
EXPENDITURES:					
Academic Salaries	1000-1999	18,631,268	18,310,786		17,879,226
Other Staff Salaries	2000-2999	9,269,875	8,577,419		8,677,652
Employee Benefits	3000-3999	13,683,717	13,745,620		12,164,053
Supplies & Materials	4000-4999	754,301	615,499		703,860
Services & Other Operating	5000-5999	5,698,171	6,393,186		4,667,458
Capital Outlay	6000-6999	202,754	124,521		0
Strategic Proposals					200,000
Additional Reductions Needed		(400,703)			
Total Expenditures		47,839,383	47,767,033		44,292,249
EXCESS REVENUES (EXPENDITURES)		(1,463,237)	(1,460,307)		(409,961)
OTHER FINANCING SOURCES (USES):					
Other Sources	8980-8999				0
Other Uses	7100-7999				0
Total Other Sources (Uses)		0	0		0
FUND BALANCE INCREASE (DECREASE)		(1,463,237)	(1,460,307)		(409,961)
BEGINNING FUND BALANCE:					
Beginning Balance	9790	5,788,325	5,713,219		2,841,740
Prior Year Adjustments	9791-9792		(1,411,172)		0
Adjusted Beginning Balance		5,788,325	4,302,047		2,841,740
ENDING FUND BALANCE		\$ 4,325,088	\$ 2,841,740	\$	2,431,779
		9.04%	5.95%		5.49%

2012-13 General Fund Budget – Restricted

				<i>RESTRICTED GENERAL FUND</i>		
REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE				Adopted Budget 2011-12	Projected Yr Totals 2011-12	Proposed Budget 2012-13
				\$	\$	\$
REVENUES:						
Federal Sources	8100-8199					
College Work Study			160,000	172,924	166,711	
VTEA			5,500	488,549	660,659	
Other Federal			779,500	551,631	230,738	
			<u>945,000</u>	<u>1,213,104</u>	<u>1,058,108</u>	
State Sources	8600-8699					
Basic Skills			90,000	170,165	118,753	
EOPS/Care			356,009	364,859	341,163	
DSP&S			461,161	452,933	396,793	
Cal WORKS			160,030	119,142	159,994	
TANF			52,237	54,530	51,804	
Matriculation			298,449	298,431	283,509	
Financial Aid Administration			309,226	337,979	359,643	
Lottery Revenues			211,600	129,772	125,000	
Other State Revenues			181,310	917,501	1,154,998	
			<u>2,120,022</u>	<u>2,845,312</u>	<u>2,991,657</u>	
Local Sources	8800-8899					
Health Fees			200,000	325,230	200,000	
Parking Fees/Fines			230,000	289,999	230,000	
Other Local Revenue			100,000	5,651	100,000	
			<u>530,000</u>	<u>620,880</u>	<u>530,000</u>	
Total Revenues/Expenditures			<u>\$ 3,595,022</u>	<u>\$ 4,679,297</u>	<u>\$ 4,579,765</u>	

Other District Funds

Debt Service Fund 21

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Debt Service Fund 21

Debt Service Fund 21					
REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE			Adopted Budget 2011-12	Projected Yr Totals 2011-12	Proposed Budget 2012-13
REVENUES:					
Federal Sources	8100-8199	\$	\$	\$	
State Sources	8600-8699				
Local Sources	8800-8899		7,578,028	7,558,865	7,741,038
Total Revenue			7,578,028	7,558,865	7,741,038
EXPENDITURES:					
Academic Salaries	1000-1999				
Other Staff Salaries	2000-2999				
Employee Benefits	3000-3999				
Supplies & Materials	4000-4999				
Services & Other Operating	5000-5999				
Capital Outlay	6000-6999				
Total Expenditures			0	0	0
EXCESS REVENUES (EXPENDITURES)			7,578,028	7,558,865	7,741,038
OTHER FINANCING SOURCES (USES):					
Other Sources	8980-8999				
Other Uses	7100-7999				
Debt Service - Principal			(4,160,000)	(4,160,000)	(4,160,000)
Debt Service - Interest			(3,537,147)	(3,537,148)	(3,537,147)
Total Other Sources (Uses)			(7,697,147)	(7,697,148)	(7,697,147)
FUND BALANCE INCREASE (DECREASE)			(119,119)	(138,283)	43,891
BEGINNING FUND BALANCE:					
Beginning Balance	9790		6,182,636	6,436,094	6,297,811
Prior Year Adjustments	9791-9792				
Adjusted Beginning Balance			6,182,636	6,436,094	6,297,811
ENDING FUND BALANCE			\$ 6,063,517	\$ 6,297,811	\$ 6,341,702

The Debt Service Fund is established to account for re-payment of the Measure G Bond. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Solano County Tax Assessor's Office.

Child Development Fund 33

SOLANO COMMUNITY COLLEGE DISTRICT				
PROPOSED BUDGET				
FISCAL YEAR 2012-13				
CHILD DEVELOPMENT FUND #33				
REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2011-12	Projected Yr Totals 2011-12	Proposed Budget 2012-13
REVENUES:				
Federal Sources	8100-8199	\$ 32,300	\$ 40,278	\$ 66,136
State Sources	8600-8699	622,822	688,834	877,284
Local Sources	8800-8899	17,883	128,060	19,024
Total Revenue		673,005	857,172	962,444
EXPENDITURES:				
Academic Salaries	1000-1999			
Other Staff Salaries	2000-2999	390,637	593,882	502,640
Employee Benefits	3000-3999	267,108	310,674	316,635
Supplies & Materials	4000-4999	7,296	22,520	66,223
Services & Other Operating	5000-5999	7,964	18,029	57,166
Capital Outlay	6000-6999	0		19,780
Total Expenditures		673,005	945,105	962,444
EXCESS REVENUES (EXPENDITURES)		0	(87,933)	0
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999		87,933	
Other Uses	7100-7999			
Total Other Sources (Uses)		0	87,933	0
FUND BALANCE INCREASE (DECREASE)		0	(0)	0
BEGINNING FUND BALANCE:				
Beginning Balance	9790			(0)
Prior Year Adjustments	9791-9792			
Adjusted Beginning Balance		0	0	(0)
ENDING FUND BALANCE		\$ 0	\$ (0)	\$ (0)

The Child Development Fund is the fund designated to account for all revenues for, or from the operation of, Child Care and Development Services, including student fees for child development services. Costs incurred in the operation and maintenance of the Child Care and Development Services are paid from this fund.

Capital Outlay Fund 41

SOLANO COMMUNITY COLLEGE DISTRICT					
PROPOSED BUDGET					
FISCAL YEAR 2012-13					
			<i>CAPITAL OUTLAY FUND #41</i>		
REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE			Adopted Budget 2011-12	Projected Yr Totals 2011-12	Proposed Budget 2012-13
REVENUES:					
Federal Sources	8100-8199	\$	\$	\$	
State Sources	8600-8699				
Local Sources	8800-8899		485,653	351,802	350,000
Total Revenue			485,653	351,802	350,000
EXPENDITURES:					
Academic Salaries	1000-1999				
Other Staff Salaries	2000-2999				
Employee Benefits	3000-3999				
Supplies & Materials	4000-4999			240	
Services & Other Operating	5000-5999		850,000	665,598	450,000
Capital Outlay	6000-6999			5,927	50,000
Total Expenditures			850,000	671,765	500,000
EXCESS REVENUES (EXPENDITURES)			(364,347)	(319,963)	(150,000)
OTHER FINANCING SOURCES (USES):					
Other Sources	8980-8999				
Other Uses	7100-7999		(96,526)	(97,265)	(98,327)
Total Other Sources (Uses)			(96,526)	(97,265)	(98,327)
FUND BALANCE INCREASE (DECREASE)			(460,873)	(417,228)	(248,327)
BEGINNING FUND BALANCE:					
Beginning Balance	9790		3,493,554	1,907,103	1,489,875
Prior Year Adjustments	9791-9792				
Adjusted Beginning Balance			3,493,554	1,907,103	1,489,875
ENDING FUND BALANCE			\$ 3,032,681	\$ 1,489,875	\$ 1,241,548

The Capital Outlay Fund is used to account for the collection of redevelopment property tax revenues allocated exclusively for educational facilities, which are exempt from inclusion in the calculation of the District's revenue level for each fiscal year.

Measure G Bond Fund 42

MEASURE G BOND FUND #42					
REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE			Adopted Budget 2011-12	Projected Yr Totals 2011-12	Proposed Budget 2012-13
REVENUES:					
Federal Sources	8100-8199	\$	\$	\$	
State Sources	8600-8699				
Local Sources	8800-8899		204,000	164,910	112,000
Total Revenue			204,000	164,910	112,000
EXPENDITURES:					
Academic Salaries	1000-1999				
Other Staff Salaries	2000-2999		100,000	59,046	73,565
Employee Benefits	3000-3999		35,000	22,555	33,276
Supplies & Materials	4000-4999			2,637	
Services & Other Operating	5000-5999		1,500,000	143,640	2,000,000
Capital Outlay	6000-6999		7,500,000	3,452,140	13,254,069
Total Expenditures			9,135,000	3,680,019	15,360,910
EXCESS REVENUES (EXPENDITURES)			(8,931,000)	(3,515,109)	(15,248,910)
OTHER FINANCING SOURCES (USES):					
Other Sources	8980-8999		99,000	99,000	99,000
Other Uses	7100-7999				
Total Other Sources (Uses)			99,000	99,000	99,000
FUND BALANCE INCREASE (DECREASE)			(8,832,000)	(3,416,109)	(15,149,910)
BEGINNING FUND BALANCE:					
Beginning Balance	9790		22,462,421	24,112,219	20,696,110
Prior Year Adjustments	9791-9792				
Adjusted Beginning Balance			22,462,421	24,112,219	20,696,110
ENDING FUND BALANCE			\$ 13,630,421	\$ 20,696,110	\$ 5,546,200

The Measure G Bond construction fund is the fund designated for the deposit of proceeds from the sale of all community college revenue bonds. Such deposits are used to meet the costs of acquisition or construction and all expenses of authorized projects.

Bookstore Fund 51

<i>BOOKSTORE FUND #51</i>					
REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE			Adopted Budget 2011-12	Projected Yr Totals 2011-12	Proposed Budget 2012-13
INCOME:					
Federal Sources	8100-8199	\$	\$	\$	
State Sources	8600-8699				
Local Sources	8800-8899		3,661,281	1,323,989	
Total Income			3,661,281	1,323,989	
COST OF SALES			2,929,025	1,101,856	
GROSS PROFIT			732,256	222,133	0
EXPENDITURES:					
Academic Salaries	1000-1999				
Other Staff Salaries	2000-2999		389,675	155,906	
Employee Benefits	3000-3999		217,593	65,361	
Supplies & Materials	4000-4999		24,721	6,199	
Services & Other Operating	5000-5999		119,700	230,943	
Capital Outlay	6000-6999		0		
Total Expenditures			751,689	458,408	0
EXCESS REVENUES (EXPENDITURES)			(19,433)	(236,275)	0
OTHER FINANCING SOURCES (USES):					
Other Sources	8980-8999				
Other Uses	7100-7999			0	
Total Other Sources (Uses)			0	0	0
FUND BALANCE INCREASE (DECREASE)			(19,433)	(236,275)	0
BEGINNING FUND BALANCE:					
Beginning Balance	9790		1,406,852	1,211,922	975,647
Prior Year Adjustments	9791-9792				
Adjusted Beginning Balance			1,406,852	1,211,922	975,647
ENDING FUND BALANCE			\$ 1,387,419	\$ 975,647	\$ 975,647

The Bookstore Fund is the fund designated to receive the proceeds derived from the District's operation of a community college bookstore. Necessary expenses, including salaries, wages and cost of capital improvements for the bookstore may be paid from the generated revenue.

Self-Insurance Fund 61

<i>SELF-INSURANCE FUND #61</i>					
REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE			Adopted Budget 2011-12	Projected Yr Totals 2011-12	Proposed Budget 2012-13
REVENUES:					
Federal Sources	8100-8199	\$	\$	\$	
State Sources	8600-8699				
Local Sources	8800-8899		5,000	277,426	
Total Revenue			5,000	277,426	0
EXPENDITURES:					
Academic Salaries	1000-1999				
Other Staff Salaries	2000-2999				
Employee Benefits	3000-3999				
Supplies & Materials	4000-4999				
Services & Other Operating	5000-5999			64,248	
Capital Outlay	6000-6999			18,245	
Total Expenditures			0	82,493	0
EXCESS REVENUES (EXPENDITURES)			5,000	194,934	0
OTHER FINANCING SOURCES (USES):					
Other Sources	8980-8999				
Other Uses	7100-7999				
Total Other Sources (Uses)			0	0	0
FUND BALANCE INCREASE (DECREASE)			5,000	194,934	0
BEGINNING FUND BALANCE:					
Beginning Balance	9790		552,040	552,040	352,695
Prior Year Adjustments	9791-9792			(394,279)	
Adjusted Beginning Balance			552,040	157,761	352,695
ENDING FUND BALANCE			\$ 557,040	\$ 352,695	\$ 352,695

The Self-Insurance Fund was established from excess equity from the District's membership in the Northern California Community Colleges Self-Insurance Authority JPA. Its purpose is to pay for potential property and indemnity claims not covered by the JPA.

Financial Aid Fund 74

<i>FINANCIAL AID TRUST FUND #74</i>				
REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2011-12	Projected Yr Totals 2011-12	Proposed Budget 2012-13
REVENUES:				
Federal Sources	8100-8199	\$ 14,472,083	\$ 13,728,197	\$ 14,472,083
State Sources	8600-8699	503,000	491,442	503,000
Local Sources	8800-8899		32,603	
Total Revenue		14,975,083	14,252,242	14,975,083
EXPENDITURES:				
Academic Salaries	1000-1999			
Other Staff Salaries	2000-2999			
Employee Benefits	3000-3999			
Supplies & Materials	4000-4999			
Services & Other Operating	5000-5999			
Capital Outlay	6000-6999			
Total Expenditures		0	0	0
EXCESS REVENUES (EXPENDITURES)		14,975,083	14,252,242	14,975,083
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999			
Other Uses	7100-7999	(14,975,083)	(14,252,242)	(14,975,083)
Total Other Sources (Uses)		(14,975,083)	(14,252,242)	(14,975,083)
FUND BALANCE INCREASE (DECREASE)		0	0	0
BEGINNING FUND BALANCE:				
Beginning Balance	9790	68,232	(6,507)	0
Prior Year Adjustments	9791-9792		6,507	
Adjusted Beginning Balance		68,232	0	0
ENDING FUND BALANCE		\$ 68,232	\$ 0	\$ 0

Financial Aid funds are intended to help students pay educational expenses including tuition and fees, books and supplies, etc. for education and are comprised of federal and state sources, and available amounts are primarily driven by the number of FAFSA (Free Application for Federal Student Aid) applications submitted by students and processed by the college.

Other Trust Fund 79

<i>OTHER TRUSTS FUND 79</i>					
REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE			Adopted Budget 2011-12	Projected Yr Totals 2011-12	Proposed Budget 2012-13
REVENUES:					
Federal Sources	8100-8199	\$ 100,000	\$		\$
State Sources	8600-8699	0		0	0
Local Sources	8800-8899	762,000		746,103	746,000
Total Revenue			862,000	746,103	746,000
EXPENDITURES:					
Academic Salaries	1000-1999	0		0	0
Other Staff Salaries	2000-2999	10,000		0	0
Employee Benefits	3000-3999	1,500		0	0
Supplies & Materials	4000-4999	5,500		53,488	52,000
Services & Other Operating	5000-5999	266,000		166,297	168,000
Capital Outlay	6000-6999	30,000		0	0
Total Expenditures			313,000	219,785	220,000
EXCESS REVENUES (EXPENDITURES)			549,000	526,318	526,000
OTHER FINANCING SOURCES (USES):					
Other Sources	8980-8999	0		17,045	0
Other Uses	7100-7999	(249,000)		(390,742)	(249,000)
Total Other Sources (Uses)			(249,000)	(373,697)	(249,000)
FUND BALANCE INCREASE (DECREASE)			300,000	152,621	277,000
BEGINNING FUND BALANCE:					
Beginning Balance	9790	1,141,506		663,690	816,311
Prior Year Adjustments	9791-9792	0		0	0
Adjusted Beginning Balance			1,141,506	663,690	816,311
ENDING FUND BALANCE			\$ 1,441,506	\$ 816,311	\$ 1,093,311

Other Trust Funds are comprised of Associated Students, the Student Body Center Fee, Scholarships and Loans, and Student Club Funds.

CCLC Retiree Health Benefit JPA Fund 84

<i>CCLC Retiree Health Benefit JPA Fund 84</i>					
REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE			Adopted Budget 2011-12	Projected Yr Totals 2011-12	Proposed Budget 2012-13
REVENUES:					
Federal Sources	8100-8199	\$		\$	\$
State Sources	8600-8699				
Local Sources	8800-8899			10,000	10,000
Total Revenue			0	10,000	10,000
EXPENDITURES:					
Academic Salaries	1000-1999				
Other Staff Salaries	2000-2999				
Employee Benefits	3000-3999				
Supplies & Materials	4000-4999				
Services & Other Operating	5000-5999				
Capital Outlay	6000-6999				
Total Expenditures			0	0	0
EXCESS REVENUES (EXPENDITURES)			0	10,000	10,000
OTHER FINANCING SOURCES (USES):					
Other Sources	8980-8999		123,101	123,101	123,101
Other Uses	7100-7999				
Total Other Sources (Uses)			123,101	123,101	123,101
FUND BALANCE INCREASE (DECREASE)			123,101	133,101	133,101
BEGINNING FUND BALANCE:					
Beginning Balance	9790			1,231,587	1,364,688
Prior Year Adjustments	9791-9792		1,108,486		
Adjusted Beginning Balance			1,108,486	1,231,587	1,364,688
ENDING FUND BALANCE			\$ 1,231,587	\$ 1,364,688	\$ 1,497,789

The District is a member of The Community College League of California Retiree Health Benefits Program, which is an investment program used to set aside funds for future retiree benefits. Funds reside in an irrevocable trust, and contributions are actuarially determined.

Information Documents

- **Gann Limit Worksheet 2012-13**
 - **Total Authorized Staffing
2012-13 Fiscal Year**
- **Dictionary of Accounting and Budget Terms**

California Community Colleges Gann Limit Worksheet 2012-13

DISTRICT NAME: Solano Community College District

I. 2012-13 APPROPRIATIONS LIMIT:

A. 2011-12 Appropriations Limit		<u>\$ 47,876,351</u>
B. 2012-13 Price Factor: 1.0377		
C. Population factor:		
1. 2010-11 Second Period Actual FTES 9,408		
2. 2011-12 Second Period Actual FTES 8,577		
3. 2012-13 Population change factor 0.91167 (line C.2. divided by line C.1.)		
D. 2011-12 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		\$ 45,292,941
E. Adjustments to increase limit:		
1. Transfers in of financial responsibility	\$.....	
2. Temporary voter approved increases	_____	
3. Total adjustments - increase		_____
Sub-Total		\$ 45,292,941
F. Adjustments to decrease limit:		
1. Transfers out of financial responsibility	\$.....	
2. Lapses of voter approved increases	_____	
3. Total adjustments - decrease		<u>< 0 ></u>
G. 2012-13 Appropriations Limit		<u>\$ 45,292,941</u>

II. 2012-13 APPROPRIATIONS SUBJECT TO LIMIT:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		\$ 29,477,865
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		40,000
C. Local Property taxes		8,919,892
D. Estimated excess Debt Service taxes		0
E. Estimated Parcel taxes, Square Foot taxes, etc.		0
F. Interest on proceeds of taxes		27,000
G. Local appropriations from taxes for unreimbursed State, court, and federal mandates		<u>< 0 ></u>
H. 2012-13 Appropriations Subject to Limit		<u>\$ 38,464,757</u>

Solano Community College District Total Authorized Staffing

2012-13 Fiscal Year

Solano Community College District Total Authorized Staffing 2012-2013 Fiscal Year				
	Faculty	Classified	ALG	Total
General Fund Unrestricted	148.20	123.93	32.14	304.27
General Fund Restricted	4.80	16.65	2.36	23.81
Special Funds				
Child Development		9.34		9.34
Measure G		0.35	0.50	0.85
Total District Authorized Staffing:	153.00	150.27	35.00	338.27

General Fund Unrestricted—Faculty

Faculty			
Name		Position Description	FTE
Abel-Quintero	Margaret M.	Spanish	1.00
Allen	Darryl G.	Mathematics	1.00
Anderson	Isabel M.	English (Temp)	1.00
Anderson	James	Counselor	1.00
Anderson	Kevin L.	CIS/Business Mgmt/Law	1.00
Arce	Michelle	History	1.00
Arie-Donch	Robin	Counselor/Articulation Officer	1.00
Berger	Jane L.	English Comp/ESL	1.00
Berrett	Debra	Instr Coord/Work Experience	1.00
Berrett	Mark W.	Electronics	1.00
Blair	Emily	English	1.00
Boerner	Howard C.	Reading	1.00
Bolz	C. Sabine	Psychology/Human Services	1.00
Borchert	Matthew J.	PE/Head Coach/Wmns Basketball	1.00
Bourdon	Ingeborg A.	Nutrition	1.00
Brewer	Kevin	Mathematics	1.00
Brown	Curtiss R.	PE	1.00
Bundenthal	Thomas	Political Science	1.00
Burgess	D. Glenn	Nursing	1.00
Burnsed	Frank F.	PE	1.00
Cabrera	Saki	Psychology/Human Services	1.00
Cain	Ginger L.	PE	1.00
Cardinal	Jeffrey S.	PE/Head Coach Wmns Soccer	1.00
Carter	Quentin R.	Librarian - Public Svcs	1.00
Cary	Adrienne	CIS	1.00
Christiansen	Abla	Counselor	1.00
Cittadino	Nicholas J.	Counselor	1.00
Clement	Susan E.	Nursing (EMT Prog Coord)	1.00
Cobene	Harold L.	English	1.00
Codina	Salvador	History	1.00
Conrad	Joseph F.	Mathematics	1.00
Cook	Karen S.	Drafting	1.00
Cowee	Marion H.	ECE-Early Childhood Education	1.00
Crandall-Bear	Dale	History	1.00
Cyr	Catherine E.	Nursing	1.00
Dambrosio	Annette	Reading	1.00
Daprato	Robert M.	Psychology	1.00
Dekloe	James D.	Biology	1.00

General Fund Unrestricted—Faculty (continued)

Faculty (continued)			
Name		Position Description	FTE
Denham-Martin	Lynn C.	Nursing-Surgical	1.00
Donovan	Sarah M.	Mathematics	1.00
Duane	Erin E.	Librarian	1.00
Ducoing	Christine G.	Chemistry	1.00
East	Evangeline	Speech	1.00
Esteve	Carlos M.	Mathematics	1.00
Farmer	Erin D.	English	1.00
Feighner	Mark A.	Geology/Astronomy/Physics	1.00
Fields	Tracy L.	Nursing Skills Lab	1.00
Flatland	Marianne	Counselor	1.00
Florence	Ferdinanda P.	Art History	1.00
Fracisco	Marylou H.	Office Technology	1.00
Fuller	Ruth	Librarian - Access Services	1.00
Gaylor	Amy E.	Counselor	1.00
Giambastiani	Lisa K.	English	1.00
Glines	Neil	Speech	1.00
Goodwin	Michael W.	Criminal Justice	1.00
Gotch-Posta	Mary L.	Psychology	1.00
Grube	Thomas E.	Mathematics	1.00
Gumlia	Mary J.	Counselor	1.00
Gunther	Susanna E.	Mathematics	1.00
Hairston	Alena A.	English	1.00
Haley	Mary A.	Cosmetology	1.00
Hannan	Zachary	Mathematics	1.00
Higashi	John M.	Chemistry	1.00
Hubbard	Leslie V.	Accounting	1.00
Itaya	Patricia W.	Anatomy/Biology	1.00
Jacobo	Isaias	Spanish	1.00
Jaimez	Theresa L.	Psychology	1.00
Jian	Alan S.	Mathematics	1.00
Johnson	Tonmar	Sociology	1.00
Juliano	Kristy L.	Music	1.00
Kaur	Kiran	Chemistry	1.00
Kirkbride	Corrine R.	Mathematics	0.80
Kissinger	Jeffrey L.	Welding	1.00
Kleeberg	Richard N.	Business Management/Law	1.00
Konecny	Nancy G.	Reading	1.00
Lancet	Marc K.	Art	1.00

General Fund Unrestricted—Faculty (continued)

Faculty (continued)			
Name		Position Description	FTE
Lorenz	Jeanne M.	Art	1.00
Lutz	Melanie P.	Physics	1.00
Maghoney	Laura	Economics	1.00
Maguire	George	Drama	1.00
Mallory	Patrick J.	Biology	1.00
Marks	Kevin W.	PE	1.00
Marlow-Munoz	Lorna S.	French/Spanish	1.00
Martinelli	Willie J.	Mathematics	1.00
McBride	Christopher M.	English	1.00
McCord	Karen M.	EthnicStu/SocSci	1.00
McDaniels	Marcie B.	Counselor	1.00
McDonald	Cheryl A.	Cosmetology	1.00
McSweeney	Maureen H.	ECE	1.00
Molnar	Margherita	Biology	1.00
Moreno	Erma B.	Counselor	1.00
Mouton	Jocelyn	Counselor	0.50
Nagle	John J.	PE/Head Coach/Men's Basketball	1.00
Nogue	John	Biology	1.00
Nordin	Sarah P.	Criminal Justice	1.00
Obegi	Amy C.	ECE	1.00
Pandone	Marc V.	Art	1.00
Parrish	Scott L.	PE/Head Coach/Swim	1.00
Paschal	Robert B.	Biology	1.00
Pavao	Barbara J.	Counselor	1.00
Pearson-Bloom	Theresa L.	PE/Head Coach/Women's Softball	1.00
Petersen	Philip S.	Astronomy/Physics	1.00
Pike	Roy	Fire Technology	1.00
Pirott	Laura E.	Spanish	1.00
Plant	Diana	Accounting	1.00
Podkolzina	Svetlana	Mathematics	1.00
Poff	Greg B.	Speech	1.00
Pryor	Esther J.	PE	1.00
Re	Edward B.	Biology/Bio-Technology	1.00
Reeve	Melissa M.	English/ESL	0.60
Rhoads	Genele G.	Mathematics	1.00
Robertson	Randall J.	Mathematics	1.00
Roe	Candace T.	Disability Svcs Coord/Couns	0.50
Romero	Lisa C.	Nursing	1.00

General Fund Unrestricted—Faculty (continued)

Faculty (continued)			
Name		Position Description	FTE
Rotenberg	Sandra D.	Librarian - Access Services	1.00
Santiago	Maria E.	Chemistry	1.00
Schneider	Tracy L.	English	1.00
Schouten	Jonathan W.	English	1.00
Scott	Joshua R.	English	0.80
Sengmany	Kheck	Mathematics	1.00
Silva-Attianese	Belinda T.	Cosmetology	1.00
Smith	Tasha R.	ECE/Human Developmt	1.00
Spillner	Charles J.	Chemistry	1.00
Spoelstra	Kevin J.	Aeronautics	1.00
Springer	Steven C.	Counselor	1.00
Stein	Joshua E.	English	1.00
Stever	Sharyn J.	English	1.00
Stover	Scott E.	PE/Head Coach/Men's Baseball	1.00
Summers	Philip J.	Bio/HumanPhysiology	1.00
Sytsma	Robin L.	PE-Nutrition	1.00
Taylor	Mark	CIS	1.00
Thomas	Gene M.	Biology	1.00
Tucker	Brenda T.	Counselor	1.00
Urrutia	John T.	CIS	1.00
Warren	Thomas H.	Philosophy	1.00
Watkins	Thomas D.	Business Management	1.00
White	Diane M.	History	1.00
Whitesell	Janene C.	Speech	1.00
Widemann	Danielle C.	Geography/Geology	1.00
Williams	Darla R.	PE/Head Coach/Wmns Volleyball	1.00
Wylie	Earl T.	CIS	1.00
Wyly	Michael J.	English	1.00
Yumae	Teresa M.	Music	1.00
Zak	Ronald A.	Photography	1.00
(Vacant) Automotive Technology		Automotive Technology	1.00
(Vacant) English (Basic Skills)		English (Basic Skills)	1.00
(Vacant) Math (Developmental)		Math (Developmental)	1.00
(Vacant) Nursing (OB)		Nursing (OB)	1.00
(Vacant) Nursing		Nursing	1.00
(Vacant) Nursing		Nursing	1.00
Total General Fund Unrestricted-Faculty:			148.20

General Fund Unrestricted—Classified

Classified			
Name		Position Description	FTE
Abbate	Tina R.	Scheduling Specialist	1.00
Adams	Connie J.	Admin Asst 1-Acad Senate	0.50
Almonte	Leslie Ann E.	Administrative Asst 3 - Math	1.00
Anderson	Gale	Admissions & Records Analyst	1.00
Atoigue	Sandra A.	Custodian	1.00
Aubert	Alison	Athletic Trainer (10 Month)	1.00
Augustus	James	Telecommunication Network Tech	1.00
Austin	Betty E.	PE/Athletic Assistant 2	1.00
Balabis	Gavino R.	Custodian-Vallejo Center	1.00
Barron-Griffin	Connie	Warehouse Operator	1.00
Bates	Maureen C.	Admin Asst 3 - Vallejo	1.00
Branch	Jesse J.	Community Service Officer	0.25
Brannen	David R.	Community Service Officer	0.25
Brown	Keith W.	Telecommunication Network Engr	1.00
Brown	Robert B.	Custodian	1.00
Bryant	Kenneth	Custodian	1.00
Burtenshaw	Judith K.	Admin Asst 3 - Stu Development	1.00
Callison	Kathleen J.	Admin Asst 3 - Counseling/DSP	1.00
Cappel	Barbara D.	Accounting Spec 2 - AP	0.95
Carlsmith	Kandy J.	College Police Officer	0.50
Ceja	Patricia A.	Instructional Asst - OT	1.00
Ceja	Robert	Custodian	1.00
Cheatham	Laurie	Admissions & Records Analyst	1.00
Collins	Alice L.	Accounting Spec 1 - Cash Ctrl	1.00
Cortes	Jose	Reading/Writing Lab Tech	1.00
Crapuchettes	Richard W.	Phy Sci/Eng Lab Technician	1.00
Crompton	Jill M.	Admin Asst 4-School of Science	1.00
Cross	Richard B.	Electrician	1.00
Dagcuta	Bernardita M.	Accounting Spec 2 - Gen Accts	1.00
Del Pilar	Eduardo M.	Lead Custodian	1.00
Dipasquale	Nancy G.	Student Svcs Asst 2- Fin Aid	1.00
Doty	David P.	Technology Specialist (Lead)	1.00
Eason	Angela	Biology Lab Technician	1.00
Eaves	Janice E.	Admin Asst 2 - Community Svcs	1.00
Ercole	Steven L.	Grounds Maintenance Technician	1.00
Gonzalez	Jenny	Stu Svcs Generalist/Vacaville	1.00
Gorman	Laurie	Exec Asst-Student Affairs	1.00
Gravelly	Barbara A.	Cosmetology Lab Asst	0.75

General Fund Unrestricted—Classified (continued)

Classified (continued)			
Name		Position Description	FTE
Gray	Lynette	Scheduling Specialist (Curriculum Analyst) Interim	1.00
Green	Christy A.	Chemistry Lab Technician	1.00
Hentzen	Casey	Technology Specialist	1.00
Hesling	Jennifer	Payroll Technician	1.00
Hiner	Lisa P.	Technology Specialist	1.00
Hoffmann	Adriana C.	Accountant	1.00
Howell	Justin	Telecommunication Network Tech	1.00
Johal	Rashmi	Learning Resources Technician	1.00
Jones	Leigh A.	Reading/Writing Lab Tech	0.50
Kassa	Kahsay	Custodian-Vacaville Campus	1.00
Kearns	Kathryn M.	Art Lab Technician	1.00
Kucala	Christine R.	Science Lab Tech-Vallejo	1.00
Kulmus	Martin W.	Technology Specialist	1.00
Lehfelddt	Jeffery	Vehicle & Equipment Mechanic	1.00
Lewis	James R.	Engineer	1.00
Lim	Amanda	Accounting Spec 2 - Stu Accts	1.00
Low	Jennifer E.	Biotechnology Lab Tech	1.00
Lowe	Jerry E.	Cosmetology Lab Technician	1.00
Lugatiman	Chris P.	Reprographics Systems Tech	1.00
Lukehart	Tracy L.	Photography Lab Technician	0.63
Luttrell-Williams	Deborah L.	Admin Asst 4-Career Tech & Bus	1.00
Luttrell-Williams	Donna	Customer Service Rep-Stu Svcs	1.00
Maguire	Carla J.	Learning Resources Technician	1.00
Maher	Sam	Technology Specialist	1.00
Makosa	Seweryn	Programmer Analyst	1.00
Mayne	Marie A.	Tutoring Center Specialist	1.00
McKinney	Samuel C.	PE/Athletic Assistant	1.00
McLeod	M. Teresa	Stu Svcs Generalist/Vacaville	1.00
Meyer	Deborah A.	Custodian	1.00
Meyer	Donna	Admin Asst 4 -Sch Liberal Arts	1.00
Meyer	Patricia L.	Admin Asst 3 - Maintenance	0.75
Meyer	Ralph	Lead Engineer	1.00
Miller	Diana C.	Financial Aid Advisor	1.00
Mitchell	Karen	Exec Asst-Institutional Adv	1.00
Monroy	Rosa N.	Student Svcs Asst 1 - Matric	1.00
Moore	Erin M.	Curriculum Analyst	1.00
Moss	Deidra	Accounting Spec 1 - AR	1.00
Murashige	Cynthia	Police Services Technician	0.50

General Fund Unrestricted—Classified (continued)

Classified (continued)			
Name		Position Description	FTE
Murillo	Alfredo D.	Carpenter	1.00
Nesler	Kathy A.	Grounds Maintenance Technician	1.00
Nguyen	Dao T.	Custodian	1.00
Nichols	Evette A.	Information Analyst	1.00
Olgin	George F.	Reading/Writing Lab Technician	1.00
Ota	Scott	Webmaster	1.00
Pederson	Donald L.	Lead Carpenter	1.00
Pierce	Douglas A.	Math Act Ctr Lab Tech (Lead)	1.00
Ramos	Jose E.	College Police Officer	0.50
Ramos	Michelle A.	Science Lab Tech/Vacaville	0.50
Raquel	Lisa A.	Admin Asst 3 - Vacaville	1.00
Rieschick	Diane P.	Instructional Lab Assistant 2	1.00
Rivera	Ignacio	Custodian	1.00
Rivera	Vincent W.	Grounds Maintenance Technician	1.00
Robinson	Edna M.	Customer Support Technician	1.00
Robinson	Jay O.	Information Analyst (Lead)	1.00
Robinson	Laura S.	Custodian	1.00
Scoccia	Hai Yen H.	Payroll Coordinator	1.00
Scott	Laura G.	Purchasing Technician/Buyer	0.95
Short	Ann H.	Comm Srvcs Public Info Spec	1.00
Siefert	John	Stu Srvs Generalist/Vallejo	1.00
Smith	Erika A.	Cosmetology Lab Technician	0.50
Smith	Ona L.	Financial Aid Systems Analyst	1.00
Srisung	Padungsak	Custodian	1.00
Takahashi	April-Love D.	Admissions & Records Analyst	1.00
Tanaka	Ray H.	Technology Specialist	1.00
Tatum	Douglas G.	Grounds Maintenance Technician	1.00
Tom	Galen J.	Technology Specialist	1.00
Troupe	Anna M.	Financial Aid Analyst	1.00
Trujillo	Kelly R.	Grounds Maintenance Technician	1.00
Uhl	Andrea	Admin Asst 2- Contract Ed	0.40
Uquillas	Jerry	General Maintenance Worker	1.00
Utt	Amy L.	Veterans Cert Specialist	1.00
Van'T Hul	Pei-Lin	Lead Research Analyst	1.00
VInar	Eric W.	Grounds Maintenance Technician	1.00
Washington	Anthony C.	Custodian	1.00
Watson	Karen M.	Reading/Writing Lab Tech	0.50
Weaver	Kelli	Cosmetology Lab Assistant	1.00

General Fund Unrestricted—Classified (continued)

Classified (continued)			
Name		Position Description	FTE
Wollrich	Kristine R.	Reading/Writing Lab Tech	1.00
Young	Patricia D.	Career&Job Placement Coord	1.00
(Vacant) Admin Asst III		Admin Asst III	1.00
(Vacant) Admissions and Records Analyst		Admissions and Records Analyst	1.00
(Vacant) Admissions and Records Analyst		Admissions and Records Analyst	1.00
(Vacant) Aeronautics Lab Technician		Aeronautics Lab Technician	1.00
(Vacant) Student Services Assistant I		Student Services Assistant I	1.00
(Vacant) Student Services Assistant I		Student Services Assistant I	1.00
(Vacant) Student Services Assistant I		Student Services Assistant I	1.00
(Vacant) Student Services Assistant II (PM Part-time)		Student Services Assistant II (PM Part-time)	1.00
(Vacant) Mail Courier		Mail Courier	1.00
(Vacant) College Police Officer		College Police Officer	0.50
(Vacant) College Police Officer		College Police Officer	0.50
(Vacant) Custodian		Custodian	1.00
(Vacant) Custodian		Custodian	1.00
(Vacant) Custodian Supervisor (Used "Lead" from Local 39)		Custodian Supervisor (Used "Lead" from Local 39)	1.00
(Vacant) Admin Asst 3-EOPS/Spec Svcs		Admin Asst 3-EOPS/Spec Svcs	1.00
(Vacant) Theater Production Technician		Theater Production Technician	0.50
(Vacant) Theater Technician		Theater Technician	0.50
Total General Fund Unrestricted-Classified:			123.93

General Fund Unrestricted— Administrative Leadership Group (ALG)

Administrative Leadership Group			
Name		Position Description	FTE
Adesida	Immaculate E.	HR Manager, Interim	1.00
Albarran	Charo L.	Director/HR, Interim	1.00
Ballard	Shanna L.	Human Resources Generalist	1.00
Calilan	James D.	Director/Technology, Interim	1.00
Calloway	Dwight D.	Director/Facilities	0.50
Cammish	Peter J.	Director/Research & Planning	0.74
Darcangelo	Robin D.	Director/Financial Aid	1.00
Dawson	Steven J.	Chief of Police	0.50
Espinoza	Lily E.	Dean - Sch of Human Perf & Dev	1.00
Fountain	Barbara L.	Director/Admissions & Records	1.00
Garcia	Cynthia K.	Grants & Resource Develop Mgr	1.00
Ghous	Mostafa	Director/Student Dev & MESA	1.00
Johnson	Shemila R.	Coord, Marketing & Stu Recruit	1.00
Kea	Thomas G.	Dean - Vallejo Center	1.00
Killingsworth	Patrick R.	Director/Fiscal Services	1.00
Laguerre	Jowel	Superintendent-President	1.00
Lamb	Jeffrey N.	Dean - Sch of Liberal Arts, Intrm	1.00
Laroski	Donna R.	Human Resources Generalist	1.00
Leary	Janet E.	Business Oper Coord-Interim	1.00
Lewis	Shirley V.	Dean-Vacaville Ctr & TAFB	1.00
Ligioso	Yulian I.	VP-Finance & Administration	1.00
Mann	Deborah	Exec Director/ Workforce & Econ Dev	0.50
Moore	Renee A.	Dean - Sch of Sciences, Interim	1.00
Morinec	Maire A.	Dean - Sch of Career Tech & Bus	1.00
Reyes	J. Arturo	Exec VP - Acad & Student Affairs	1.00
Snow	Charlene	Dean - School of Math, Interim	1.00
Speck	Christie J.	Director/Children's Programs	1.00
Spencer	Judy K.	Exec Coordinator-Supt/Pres	1.00
Vines	Erin	Dean - Counseling & Special Serv	0.90
Yu	Judy H.	Accounting Manager	1.00
(Vacant) HR Executive Assistant		Executive Assistant-Human Res	1.00
(Vacant) CISO		CISO	1.00
(Vacant) Graphic Arts Specialist		Graphics Arts Svcs Supvr	1.00
(Vacant) Mgr - Tech Svcs/Support		Mgr - Tech Svcs/Support	1.00
Total General Fund Unrestricted-Administrative Leadership Group (ALG):			32.14
Total Authorized Staffing-General Fund Unrestricted:			304.77

General Fund Restricted

Vocational & Technical Education Act-VTEA			
	Name	Position Description	FTE
	Ulrich	Daniel J. Auto Body Repair Instructor	1
Total VTEA:			1
Disabled Student Programs & Services - DSPS			
	Apostal	Angela T. DSP Counselor	1
	Hartman	Christopher M. Alternate Media Specialist	0.75
	Moore	Carolyn F. DSP Specialist	1
	Nash	Judy J. Student Srvc Asst 1 - DSP	1
	Parker	Sidne Student Srvc Asst 2 - DSP	1
	Roe	Candace T. Disability Srvc Coord/Couns	0.5
	Williams	Cheryl Student Srvc Asst 2 - DSP	1
Total DSPS:			6.25
Cal Works			
	Mouton	Jocelyn Counselor - Full Time	0.50
Total Cal Works:			0.50
Matriculation-CR			
	Abdullah	Fawziya Assessment Center Specialist	1.00
	Cammish	Peter J. Director/Research & Planning	0.26
	Vines	Erin Dean - Counseling & Special Serv	0.10
	(Vacant) Student Services Asst I-Matriculation	Student Services Asst I-Matriculation	0.50
Total Matriculation-CR:			1.86
Mathematics, Engineering, Science Achievement - MESA			
	Hudson	Dena Admin Asst 1 - MESA	0.50
Total MESA:			0.50
Cooperative Agencies Resources for Education - CARE			
	Simon	Cynthia EOPS & CARE Coordinator	0.20
Total CARE:			0.20

General Fund Restricted (continued)

Small Business Development Center - SBDC			
Name	Position Description	FTE	
Eason	Charles D.	Director/Small Bus Dev Ctr	1.00
Pouncey	Tonya S.	Admin Asst 2 - Small Business	0.50
Total SBDC:			1.50
Student Financial Aid Administration Allowance - SFAA			
Martinez	Julie	Student Srvc Asst 2-Fin Aid	1.00
Mason-Muyco	J. M.	Financial Aid Outreach Spec	1.00
Payne	Antoinette M.	Student Srvc Asst 2-Fin Aid	1.00
Sisto	Francesca M.	Student Srvc Asst 2-Fin Aid	1.00
Total SFAA:			4.00
Basic Skills			
Kirkbride	Corrine R.	Mathematics	0.20
Reeve	Melissa M.	English/ESL	0.40
Scott	Joshua R.	English FT Instructor	0.20
Total Basic Skills:			0.80
Career Technical Education - CTE			
Mann	Deborah	Exec Director/ Workforce & Econ D	0.50
Uhl	Andrea	Admin Asst 2- Contract Ed	0.60
Total CTE:			1.10
Parking			
Branch	Jesse J.	Community Service Officer	0.25
Brannen	David R.	Community Service Officer	0.25
Carlsmith	Kandy J.	College Police Officer	0.50
Corbin	Caryl	Parking Enforcement Rep	0.80
Dawson	Steven J.	Chief of Police	0.50
Murashige	Cynthia	Police Services Technician	0.50
Ramos	Jose E.	College Police Officer	0.50
(Vacant) College Police Officer		College Police Officer	0.50
(Vacant) College Police Officer		College Police Officer	0.50
Total Parking:			4.30
Extended Opportunity Programs & Services - EOPS			
Perry	Joann	Special Srvs/EOPS Counselor	1.00
Simon	Cynthia	EOPS & CARE Coordinator	0.80
Total EOPS:			1.80
Total Authorized Staffing-General Fund Restricted:			23.81

Special Funds

Child Development			
	Name	Position Description	FTE
Alsip	Dana G.	Cook - Preschool	0.84
Dillard	Yvonne T.	Children's Program Specialist	1.00
Drake	Sabrina	Director/Children's Prog Asst	1.00
Miranda	Sharon	Children's Program Specialist	1.00
Muhammad	Sharon	Children's Program Specialist	1.00
Park	Nedra H.	Admin Assistant 1 - Preschool	1.00
Spann	Patrice E.	Children's Program Assistant	0.75
Stedman	Lisa G.	Children's Program Specialist	1.00
Vartanian	Juwan	Children's Program Specialist	1.00
Worthy	Renee M.	Children's Program Assistant	0.75
Total Child Development:			9.34
Measure G			
Calloway	Dwight D.	Director/Facilities	0.50
Cappel	Barbara D.	Accounting Spec 2 - AP	0.05
Meyer	Patricia L.	Admin Asst 3 - Maintenance	0.25
Scott	Laura G.	Purchasing Technician/Buyer	0.05
Total Measure G:			0.85
Total Authorized Staffing-Special Funds			10.19
Total District Authorized Staffing			338.27
Total District Authorized Staffing			338.27

Dictionary of Accounting and Budget Terms

Abatement

The cancellation of part or all of a receipt or expense previously recorded.

Accounts Payable

Amounts due and owing to persons, business firms, governmental units or others for goods or services purchased and received but unpaid as of June 30. This is different from an *encumbrance*, which is goods or services purchased but not received or paid by June 30.

Accounts Receivable

Amounts due and owing from persons, business firms, governmental units or others for goods or services provided but uncollected prior to June 30.

American Recovery and Reinvestment Act of 2009 (ARRA)

Also known as The Recovery Act or Stimulus, this act was signed into law as a direct result of the economic crisis and intended to restart the economy. The stimulus contained extensive funding for science, engineering research, and infrastructure, and more limited funding for education, social sciences and the arts.

Apportionments

Allocations of state or federal aid, local taxes, or governmental units. Solano Community College's *base revenue* provides most of the district's revenue. The state general apportionment is equal to the base revenue less budgeted property taxes and student fees. There are other, but smaller, apportionments for programs such as special education, apprenticeship, and EOPS.

Appropriations

Funds set aside or budgeted for a specific time period and specific purpose. The state legislature sets the appropriations for community colleges and other agencies through the Budget Act each year. The deadline for the Budget Act to be passed is July 1, but the legislature and governor rarely adhere to this deadline. The Board of Trustees sets the appropriations limits for the district when it approves the budget. The tentative budget must be approved prior to July 1, and the final budget must be approved prior to September 15. The trustees must approve revisions and changes to the appropriations limits by resolution.

Appropriation for Contingency

An official budget category established by the state for schools to budget contingency funds. Expenditures are not to be made from this category. Rather, transfers are made as required to the appropriate expenditure categories.

Appropriations Limitation

See Gann Limitation.

Assessed Valuation

A value of land, residential or business property set by the county assessor for property tax purposes. The value is the cost of any newly built or purchased property, or the value on March 1, 1975, of continuously owned property plus an annual increase of 2% (see Proposition 13). The assessed value is not equivalent to the market value, due to limitations of annual increase.

Associated Students Funds

These funds are designated to account for monies held in trust by the district for organized student body associations established pursuant to Chapter 1, Division 7, Part 47, of the Education Code (commencing with Section 76060). The governing board must provide for the supervision of all monies raised by any student body or student organization using the name of the college (ECS 76065).

Audit

An examination of documents, records and accounts for the purpose of determining (1) that all present fairly the financial position of the district; (2) that they are in conformity with prescribed accounting procedures; and (3) that they are consistent with the preceding year.

Balance Sheet

A statement that shows assets, liabilities, reserves and fund balance or fund deficit of the community college district as of a specified date. It exhibits the financial condition of a district. Balance sheets are provided in the "311" report and in the district's external auditor's report.

Basic Skills

This program provides funding for pre-collegiate courses to correct skills deficiencies. Districts can get additional funding for basic skills enrollment only when the total district enrollment exceeds its regularly funded enrollment "cap."

Board Financial Assistance Program (BFAP)

The purpose of BFAP is to offset the impact of the mandatory community college enrollment fee on low-income students who cannot afford to pay. AB 1XX (Chapter 1, Statutes of 1984, Second Extraordinary Session) imposed a mandatory fee for community college credit courses.

Bonded Debt Limit

The maximum amount of bonded debt for which a community college district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district. General Obligation Bond issues require a 55% vote of the electorate. These are known as Prop 39 Bonds, replacing the law that lowered the approval limit from 66-2/3 to 55%.

Bonded Indebtedness

A district's debt obligation incurred by the sale of bonds.

Bookstore Fund

This fund has been classified as an enterprise fund designated to receive the proceeds derived from the district's operation of the colleges' bookstores. All necessary expenses, including salaries, wages, and costs of capital improvements for the bookstores may be paid from generated revenue.

Capital Outlay

Capital outlay expenditures are those that result in the acquisition of, or addition to, fixed assets. They are expenditures for land or existing buildings, improvement of sites, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment.

Construction-related salaries and expenses are included.

Capital Project Funds

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of capital outlay items.

Categorical Funds

Money from the state or federal government granted to qualifying districts for special programs, such as Matriculation or Vocational Education. Expenditure of categorical funds is restricted to the fund's particular purpose. The funds are granted to districts in addition to their general apportionment.

Child Development Fund

The Child Development Fund is the fund designated to account for all revenues for or from the operation of childcare and development services under Chapter 2, Division 1, Part 5, of the Education Code (commencing with Section 8200).

COLA

Cost of Living Adjustment – change in state apportionment funding related to the CPI.

Consumer Price Index (CPI)

A measure of change in the cost of living compiled by the United States Bureau of Labor Statistics. Consumer price indices are calculated regularly for the United States, California, some regions within California, and selected cities. (See Gann Limit.)

COP

Certificates of Participation are used to finance the lease/purchase of capital projects. Essentially, they are the issuance of shares in the lease for a specified term.

Current Assets

Assets that are available to meet the cost of operations or to pay current liabilities.

Current Expense of Education

Usually regarded as expenses other than capital outlay, community services, and selected categorical funds.

Current Liabilities

Amounts due and payable for goods and services received prior to the end of the fiscal year.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Disabled Student Programs & Services (DSP&S)

The purpose of these special programs and services is to integrate disabled students into the general college population; to provide educational intervention leading to vocational preparation, transfer or general education; to increase independence; or to refer students to the community resources most appropriate to their needs.

Employee Benefits

Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS-State Teachers Retirement System or PERS-Public Employees Retirement System); (3) OASDI (Social Security) and Medicare taxes; (4) workers' compensation payments; and (5) unemployment insurance.

Encumbrances

Obligations in the form of purchases, contracts, and other commitments that have been ordered but not yet received. At year-end, there are often many such orders. For year-end encumbrances, the budgets are carried over to the next fiscal year to cover the expenses that are recorded when the items have been received or services rendered. Year-end encumbrances tend to distort both the year-end balance of the just-completed fiscal year and the new year's expense budget. When reviewing year-end reports and new budgets, one must be especially careful regarding encumbrances so as not to misinterpret the true financial condition of the district.

EOPS

Extended Opportunity Programs and Services. Amounts apportioned for the purpose of providing allowable supplemental services through EOPS to encourage enrollment of students challenged by language, social and/or economic disadvantages.

Equalization Aid

State funds, included in the general apportionment, to help bring a district's funding up to the statewide average.

Fifty Percent Law

Section 84362 of the Education Code, commonly known as the Fifty Percent Law, requires each community college district to spend at least half of its "current expense of education" each fiscal year on the "salaries of classroom instructors." Salaries include benefits and the salaries of instructional aides.

Fiscal Year

Twelve calendar months; in California, it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government's fiscal year.

Fixed Assets

Property of a permanent nature having continuing value; e.g. land, buildings and equipment.

Full-time Equivalent Student (FTES)

The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. Every 525 hours of actual attendance counts as one FTES. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes three hours per day for 175 days will be in attendance for 525 hours. That is, three times 175 equals 525. FTES has replaced ADA. Districts complete Apportionment Attendance Reports (CCFS-320) and Apprenticeship Attendance Reports (CCFS-321) to report attendance. These are carefully reviewed by auditors. The importance of these reviews lies in the fact that the two reports serve as the basis for allocating state general apportionment to community college districts.

Funds, Restricted

Those monies designated by law or a donor agency for specific purposes, such as Matriculation, Vocational Education or Health Services. Some restricted fund monies which are unspent may be carried over to the next fiscal year. The use of the carryover funds is usually limited by law to the specified purpose(s) for which the funds were originally collected. The Board of Trustees may *designate* funds for a restricted purpose, but the funds remain *unrestricted* and must be reported as such on state documents.

Funds, Unrestricted

Generally, those monies of the general fund that are not designated by law or a donor agency for a specific purpose. Unrestricted funds may need to be accounted for separately or may have been designated by the Board for a specific purpose, but they are still legally regarded as unrestricted since the designation may be changed at the Board's discretion.

Gann Limitation

A ceiling on each year's appropriations supported by tax dollars. The limit applies to all governmental entities, including school districts. The base year was 1978/79. The amount is adjusted each year, based on a price index and the growth of the student population.

General Ledger

A basic group of accounts in which all transactions of a fund are recorded.

General Purpose Tax Rate

The district's tax rate, determined by statute as interpreted by the county controller. Base rate was established in 1978, after the passage of Proposition 13, and changes have occurred based on a complex formula using tax rate areas.

Governmental Funds

These are accounting segregations of financial resources for attaining institutional objectives. Expendable assets are assigned to the various governmental funds according to the purposes for which they may, or must, be used. Governmental accounting measurements focus on determining financial flow of operating revenues and expenditures, rather than net income.

Income

Includes both revenue and non-revenue receipts. Revenue receipts are derived from taxation. Nonrevenue receipts come from the sale of an asset, product or service. The general apportionment is *revenue*; money from community education registration is *income*.

Inflation Factor

Adjustments for inflation, which are prescribed by law for school district apportionments. The factor is more commonly referred to as COLA (Cost of Living Adjustment).

LEA

Local Educational Agency.

Mandated Costs

School district expenses which occur because of federal or state laws, decisions of federal or state courts, federal or state administrative regulations, or initiative measures (See SB 90, 1977).

Matriculation

The Seymour-Campbell Matriculation Act of 1986 was enacted through Chapter 1467 of the California Statutes of 1986. The purpose of Matriculation is to promote and sustain the efforts of students to reach their educational goals through a program of support services tailored to the needs of the individual students. Students are obligated to express at least a broad educational intent upon entrance, and to declare a specific educational objective within a reasonable time after enrolling.

Non-Resident Tuition

A student who is not a resident of California is required, under the uniform student residency requirements, to pay a tuition fee as prescribed by ECS 76140.

Objects of Expenditure

Objects of expenditure are articles purchased or services obtained by a school district, such as: Certificated Salaries (account series 1000). Includes expenditures for full-time, part-time and prorated portions of salaries for all certificated personnel.

Classified Salaries (account series 2000). Includes expenditures for full-time, part-time and prorated portions of salaries for all classified personnel. Employee Benefits (account series 3000). Includes all expenditures for employers' contributions to retirement plans, and for health and welfare benefits for employees or their dependents, retired employees, and Board members. Books, Supplies & Misc. (account series 4000). Includes expenditures for books, supplies, materials, and miscellaneous. Operating Expenses (account series 5000). Includes expenditures for consultants, travel, conferences, memberships dues, insurance, utilities, rentals, leases, elections, audits, repair, and maintenance contracts, and other contracted services. Capital Outlay (account series 6000). Includes expenditures for sites, improvement of buildings, books and media for libraries, and new equipment. Other Outgo (account series 7000). Includes expenditures for retirement of debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

Partnership for Excellence

The Partnership for Excellence is a mutual commitment by the state of California and the California Community Colleges system to significantly expand the contributions of community colleges to the social and economic success of California.

PERS

Public Employees' Retirement System. State law requires school district classified employees, school districts and the state to contribute to the fund for full-time classified employees.

Prior Years Taxes

Amounts provided from tax levies of prior years and adjustments to taxes reported in prior years. These include delinquent secured and unsecured tax receipts, applicable penalties and any tax sale proceeds of prior years.

Proceeds of Taxes

Defined in the Gann Amendment as revenues from taxes plus regulatory licenses, user charges and user fees, to the extent that such proceeds exceed the costs reasonably borne in providing the regulation, product or service.

Program-Based Funding

Under the provisions of AB 1725, beginning in 1991/92, community colleges were no longer funded on the basis of ADA. Rather, the allocation of general apportionment revenue resources is based upon “workload” measures in the categories of: Instruction, Student Services, Instructional Administration, Facilities and Instructional Administration.

Proposition 13 (1978)

An initiative amendment passed in June 1978, which added Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The measure also defines assessed value and the voting requirements to levy new taxes.

Proposition 98 (1988)

An amendment to the California Constitution establishing minimum funding levels for K-14 education and changing some of the provisions of Proposition 4 (Gann limit).

Reserves

Funds set aside to provide for estimated future expenditures or deficits, for working capital, or for other purposes. Districts that have less than a 5% reserve are subject to a fiscal ‘watch’ to monitor their financial condition.

Revenue

Addition to assets not accompanied by an obligation to perform services or deliver products. This is in contrast to *income*, which is accompanied by an obligation to perform services or deliver products. General apportionment is generally regarded as revenue while categorical funds are treated as income. Proceeds, on the other hand, are cash receipts recorded appropriately as revenue or income. The three terms are often treated, albeit incorrectly, as interchangeable terms.

Revolving Fund

The district is authorized (ECS 85400-85405) to establish a revolving cash account for the use of the chief business official in securing or purchasing services or materials.

Scheduled Maintenance

For several years, the state has provided special funding to community colleges for approved projects. The state provides for half the cost and the district provides for the other half. In instances of financial hardship, some districts may qualify for 90% state funding.

Secured Property

Property that cannot be moved, such as homes and business buildings (business property that is leased is unsecured property). Secured taxes are assessed against secured property.

Senate Bill 90 (1977), Chapter 1135/77

A law passed by the California legislature in 1977 that allowed districts to submit claims to the state for reimbursement for increased costs resulting from increased services mandated by the state or by executive orders. Mandated cost provisions were added to the California Constitution upon the passage of Proposition 4 in 1979.

STRS

State Teachers' Retirement System. State law requires school district employees, school districts, and the state to contribute to the fund for full-time certificated employees.

Student Financial Aid Funds

Funds designated to account for the deposit and direct payment of government-funded student

financial aid. Federal Aid: Pell Grants, SEOG (Supplemental Educational Opportunity Grant), Perkins

State Aid: EOPS (Extended Opportunity Programs & Services), CAL Grants

TOP

Taxonomy of Program. This was formerly called the Classification of Instructional Disciplines. Districts are required for state purposes to report expenditures by categories identified in the "311." The major categories are: Instructional, Instructional Administration, Instructional Support Services, Admissions and Records, Counseling and Guidance, Other Student Services, Operations and Maintenance, Planning and Policymaking, General Institutional Support, Community Services, Ancillary Services, Property Acquisitions, Long-term Debt, Transfers, Appropriation for Contingencies

TRANS

Tax Revenue Anticipation Notes. These are issued to finance short-term cash flow needs. The notes are paid off within a 13-month period using the proceeds of current fiscal year taxes.

Unsecured Property

Moveable property such as boats, airplanes, furniture, and equipment in a business. This property is taxed at the previous year's secured property tax rate.

Vocational Training Education Funds

Amounts provided through the Vocational Training Education Act (VTEA) for special studies, demonstration projects, and improvement and expansion of vocational instruction programs, special student service programs, etc.

Warrant

A written order drawn to pay a specified amount to a designated payee. For example, the district

issues payroll warrants to employees each month. Payroll warrants are commonly referred to as "A" warrants, while warrants for goods and services are referred to as "B" warrants. When there aren't enough funds to back warrants, they may be *registered*. That means they act as IOUs. In July of 1992, for example, the state issued registered warrants until it had enough cash to pay for them.

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