



# Board of Trustees Presentation



## 2011-12 ADOPTED BUDGET



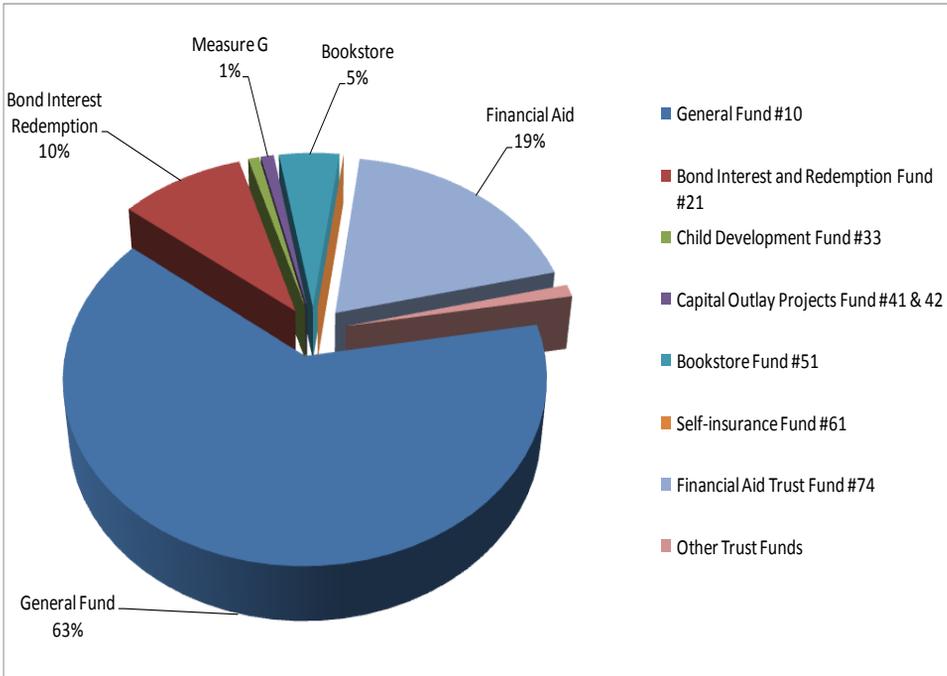
## Public Hearing September 7, 2011



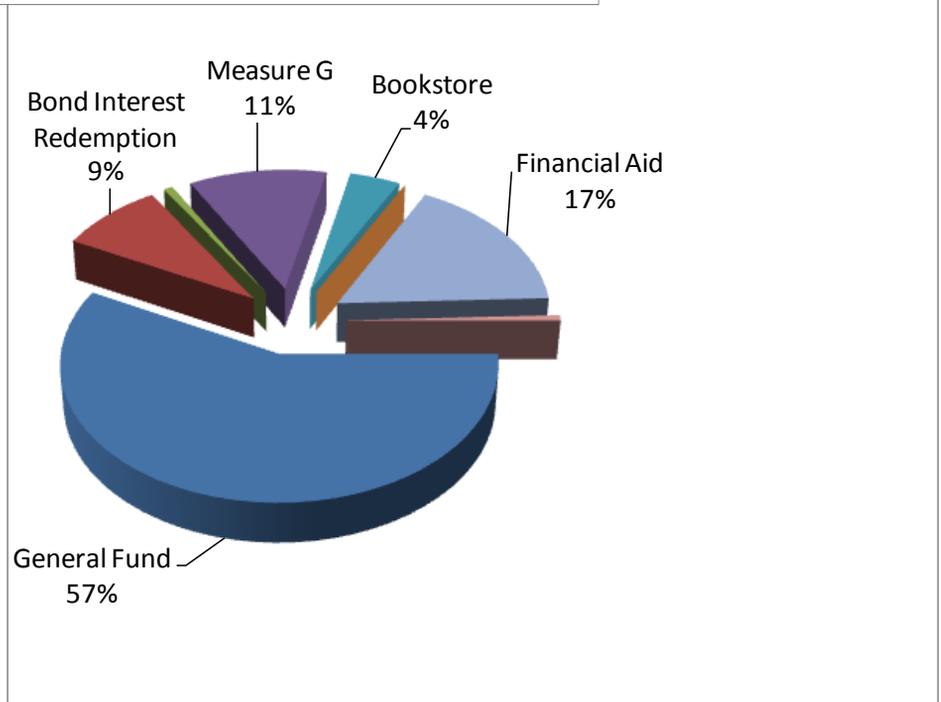
Yulian Ligioso  
Vice President,  
Finance & Administration

# District Resources and Expenditures

\$78.4 million in Revenues



\$88.8 million in Expenditures



# Overview of 2010-11 year-end results (selected accounts)



## **Revenue increases:**

- ◆ Workload restoration \$860,000
- ◆ CCCC prior year apportionment recalculation \$1.1 million
- ◆ Mandated cost reimbursement \$167,000
- ◆ \$200,000 stimulus funds; reimbursement of retiree health benefits

## **Expenditure reductions:**

- ◆ Salary savings \$525,000
- ◆ Expenditure shifts; reductions in supply spending \$540,000
- ◆ Other operating \$200,000 – elections, postage, travel

## **Revenues > Expenditures**

- ◆ **\$2,581,325**

# Review of 06/30/11 Ending Balance



The June 30, 2011 ending fund balance is estimated at **\$5,788,325**

## **Restricted:**

\$2,439,490 District's budgeted 5% reserve

## **Designated:**

\$ 50,000 for staff development funds

\$ 100,000 for strategic proposals

\$1,463,000 for 2011-12 Stability Fund

\$1,735,835 for 2012-13 Stability Fund



# Plans for Use of Stability Fund in 2011-12 and 2012-13



- ◆ Offset operating 2011-12 deficit of \$1,463,000 and delay permanent reductions with one-time stability funds
- ◆ Set aside \$1.7 million in stability funds for 2012-13 in anticipation of cost increases and further state reductions



# Development of 2011-12 Budget



The Development of the 2011-12 budget began in January 2011 with the following broad objectives

- ◆ Balance operating revenues and expenditures by 2012-13
- ◆ Preserve student access and services to extent possible
- ◆ Designate/maintain a “stability fund” to mitigate effects of mid-year cuts imposed by State and anticipated continued fiscal challenges in 2012-13
- ◆ Maintain levels of permanent workforce, invest in professional development

## 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
2011-12	+ (c )	9200	8449	-2.2	43,881,001
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
2002-03	*	8282	8164	4.2	30,202,711

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

++ Source: 2010-11 Second Principal Apportionment

\* Source: Recalculation Apportionment reports Fiscal Years 2002-3 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%

# Where are we now for 11/12



## Current Income vs Current Expense

Income \$46,376,146

Expense \$47,839,383

Deficit \$ -1,463,237

One-time funds  
available to offset

2011-12 deficit \$ 1,463,237

Net \$ 0

# Comparisons of Assumptions Tentative to Adoption



- ◆ Tentative Budget Assumptions
  - Enrollment estimates at 7,651
  - No growth or COLA
  - No deficit factor applied to state apportionment
  - Base apportionment revenues of \$41 million
  - Net operating deficit of \$3.3 million
  - OPEB contribution \$123,000
  
- ◆ Adoption Budget Assumptions
  - Enrollment estimates at 8,449
  - No growth or COLA
  - Deficit factor applied to state apportionment ( $\approx 0.5\%$ )
  - Base apportionment revenues of \$43.9 million
  - Maintain current levels of Health care benefits
  - Net operating deficit of \$1.46 million
  - OPEB contribution \$123,000

# Major Revenue Assumptions



- ◆ 6.2% Workload reduction
- ◆ Re-benching of FTES
- ◆ No COLA
- ◆ Enrollment fee increase to \$36/unit
- ◆ Bookstore outsourcing revenues
- ◆ Categorical programs budgeted at 2010-11 levels

# Major Expenditure Assumptions



- ◆ Step/columns **\$346,624**
- ◆ 1% salary increase **\$282,108**
- ◆ Health care cost increase of **\$837,010** or 12%
- ◆ Increase in PERS **\$206,309**
- ◆ ALG concessions **\$228,140**
- ◆ 2 faculty positions **\$127,596**
- ◆ Property & Liability Insurance **\$419,362**
- ◆ Utilities cost increase at 3%
- ◆ OPEB contribution **\$123,000**

**SOLANO COMMUNITY COLLEGE DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2011-12**

*UNRESTRICTED GENERAL FUND*

<b>REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE</b>		<b>Adopted Budget 2010-11</b>	<b>Projected Yr Totals 2010-11</b>	<b>Proposed Budget 2011-12</b>
<b>REVENUES:</b>				
Federal Sources	8100-8199	\$	\$	\$ 0
State Sources	8600-8699	34,220,153	38,126,613	32,489,700
Local Sources	8800-8899	15,588,954	13,244,517	13,886,446
	Total Revenue	✓ 49,809,107	✓ 51,371,130	✓ 46,376,146
<b>EXPENDITURES:</b>				
Academic Salaries	1000-1999	20,161,973	20,428,859	18,631,268
Other Staff Salaries	2000-2999	9,804,067	9,174,393	9,269,875
Employee Benefits	3000-3999	12,197,793	12,230,108	13,683,717
Supplies & Materials	4000-4999	1,134,590	588,422	754,301
Services & Other Operating	5000-5999	6,681,209	6,090,986	5,698,171
Capital Outlay	6000-6999	288,534	277,037	202,754
Additional Reductions Needed				(400,703)
	Total Expenditures	✓ 50,268,166	✓ 48,789,805	✓ 47,839,383
<b>EXCESS REVENUES (EXPENDITURES)</b>		(459,059)	2,581,325	(1,463,237)
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Sources	8980-8999			0
Other Uses	7100-7999			0
	Total Other Sources (Uses)	✓ 0	✓ 0	✓ 0
<b>FUND BALANCE INCREASE (DECREASE)</b>		(459,059)	2,581,325	(1,463,237)
<b>BEGINNING FUND BALANCE:</b>				
Beginning Balance	✓ 9790	3,207,000	3,207,000	5,788,325
Prior Year Adjustments	9791-9792			0
	Adjusted Beginning Balance	✓ 3,207,000	✓ 3,207,000	5,788,325
<b>ENDING FUND BALANCE</b>		\$ 2,747,941	\$ 5,788,325	\$ 4,325,088
		5.47%	11.86%	9.04%

# 3-Year Perspective

“Cannot operate business as usual”



	<u>FY11/12</u>	<u>FY12/13</u>	<u>FY13/14</u>
Revenues	46,376	46,776	46,776
Expenditures *	<u>47,839</u>	<u>49,067</u>	<u>50,295</u>
Net	- 1,463	- 2,291	- 3,519
Beg Fund Balance	<u>5,788</u>	<u>4,325</u>	<u>2,034</u>
End Fund Balance	4,325	2,034	- 1,485
5% Required	2,392	2,453	2,514
Short		- 419	-3,999
Designated	<u>1,933</u>	<u>0</u>	<u>0</u>
	4,325	2,034	- 1,485

\* Increases in health care; step/column; utilities - \$1.2 million

**SOLANO COMMUNITY COLLEGE DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2011-12**

*RESTRICTED GENERAL FUND*

<b>REVENUES, EXPENDITURES</b>		<b>Adopted Budget 2010-11</b>	<b>Projected Yr Totals 2010-11</b>	<b>Proposed Budget 2011-12</b>
<b>REVENUES/EXPENDITURES:</b>		\$	\$	\$
Federal Sources	<i>8100-8199</i>			
College Work Study		217,211	150,129	160,000
VTEA		446,635	284,574	5,500
Other Federal		116,854	504,073	779,500
		<hr/>	<hr/>	<hr/>
		780,700	938,776	945,000
State Sources	<i>8600-8699</i>			
Basic Skills		90,000	102,215	90,000
EOPS/Care		311,639	274,588	356,009
DSP&S		581,927	397,159	461,161
Cal WORKS		198,303	160,030	160,030
TANF		74,551	52,237	52,237
Matriculation		298,449	323,420	298,449
Financial Aid Administration		228,976	311,863	309,226
Lottery Revenues		131,152	391,090	211,600
Other State Revenues		333,560	946,571	181,310
		<hr/>	<hr/>	<hr/>
		2,248,557	2,959,173	2,120,022
Local Sources	<i>8800-8899</i>			
Health Fees		197,774	315,926	200,000

# Other District Funds



## Debt Service Fund 21

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.

<b>REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE</b>	<b>Adopted Budget 2010-11</b>	<b>Projected Yr Totals 2010-11</b>	<b>Proposed Budget 2011-12</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>REVENUES:</b>			
Federal Sources	8100-8199 \$	\$	\$
State Sources	8600-8699	80,000	80,000
Local Sources	8800-8899	7,546,788	7,578,028
Total Revenue	<u>7,626,788</u>	<u>7,626,788</u>	<u>7,578,028</u>
<b>EXPENDITURES:</b>			
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	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	7,626,788	7,626,788	7,578,028
<b>OTHER FINANCING SOURCES (USES):</b>			
Other Sources	8980-8999		
Other Uses	7100-7999		
Debt Service - Principal	(3,825,000)	(3,825,000)	(4,160,000)
Debt Service - Interest	(3,691,272)	(3,691,272)	(3,537,147)
Total Other Sources (Uses)	<u>(7,516,272)</u>	<u>(7,516,272)</u>	<u>(7,697,147)</u>
<b>FUND BALANCE INCREASE (DECREASE)</b>	110,516	110,516	(119,119)
<b>BEGINNING FUND BALANCE:</b>			
Beginning Balance	9790	6,072,120	6,182,636
Prior Year Adjustments	9791-9792		
Adjusted Beginning Balance	<u>6,072,120</u>	<u>6,072,120</u>	<u>6,182,636</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 6,182,636</u>	<u>\$ 6,182,636</u>	<u>\$ 6,063,517</u>

### Child Development Fund 33

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.

<b>REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE</b>	<b>Adopted Budget 2010-11</b>	<b>Projected Yr Totals 2010-11</b>	<b>Proposed Budget 2011-12</b>
<b>REVENUES:</b>			
Federal Sources	8100-8199\$ 66,844 \$	179,240 \$	32,300
State Sources	8600-8699 709,495	639,057	622,822
Local Sources	8800-8899 55,821	19,233	17,883
Total Revenue	832,160	837,530	673,005
<b>EXPENDITURES:</b>			
Academic Salaries	1000-1999		
Other Staff Salaries	2000-2999 462,834	443,698	390,637
Employee Benefits	3000-3999 276,287	277,800	267,108
Supplies & Materials	4000-4999 23,270	33,006	7,296
Services & Other Operating	5000-5999 69,769	83,026	7,964
Capital Outlay	6000-6999 0	0	0
Total Expenditures	832,160	837,530	673,005
<b>EXCESS REVENUES (EXPENDITURES)</b>	0	0	0
<b>OTHER FINANCING SOURCES (USES):</b>			
Other Sources	8980-8999		
Other Uses	7100-7999		
Total Other Sources (Uses)	0	0	0
<b>FUND BALANCE INCREASE (DECREASE)</b>	0	0	0
<b>BEGINNING FUND BALANCE:</b>			
Beginning Balance	9790		0
Prior Year Adjustments	9791-9792		
Adjusted Beginning Balance	0	0	0
<b>ENDING FUND BALANCE</b>	\$ 0 \$	\$ 0 \$	0

## Capital Outlay Fund 41

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.

<b>REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE</b>	<b>Adopted Budget 2010-11</b>	<b>Projected Yr Totals 2010-11</b>	<b>Proposed Budget 2011-12</b>
	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
<b>REVENUES:</b>			
Federal Sources	8100-8199\$	\$	\$
State Sources	8600-8699		
Local Sources	8800-8899	571,356	485,653
Total Revenue	571,356	427,816	485,653
<b>EXPENDITURES:</b>			
Academic Salaries	1000-1999		
Other Staff Salaries	2000-2999		
Employee Benefits	3000-3999		
Supplies & Materials	4000-4999		
Services & Other Operating	5000-5999	15,000	850,000
Capital Outlay	6000-6999	100,000	
Total Expenditures	115,000	27,172	850,000
<b>EXCESS REVENUES (EXPENDITURES)</b>	456,356	400,644	(364,347)
<b>OTHER FINANCING SOURCES (USES):</b>			
Other Sources	8980-8999		
Other Uses	7100-7999	(97,887)	(96,526)
Total Other Sources (Uses)	(97,887)	(97,265)	(96,526)
<b>FUND BALANCE INCREASE (DECREASE)</b>	358,469	303,379	(460,873)
<b>BEGINNING FUND BALANCE:</b>			
Beginning Balance	9790	3,190,175	3,493,554
Prior Year Adjustments	9791-9792		
Adjusted Beginning Balance	3,190,175	3,190,175	3,493,554
<b>ENDING FUND BALANCE</b>	<u>\$ 3,548,644</u>	<u>\$ 3,493,554</u>	<u>\$ 3,032,681</u>

## Measure G Bond Fund 42

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.

<b>REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE</b>	<b>Adopted Budget 2010-11</b>	<b>Projected Yr Totals 2010-11</b>	<b>Proposed Budget 2011-12</b>
<b>REVENUES:</b>			
Federal Sources	8100-8199\$	\$	\$
State Sources	8600-8699		
Local Sources	8800-8899	240,000	157,354
Total Revenue	240,000	157,354	204,000
<b>EXPENDITURES:</b>			
Academic Salaries	1000-1999		
Other Staff Salaries	2000-2999	42,817	100,000
Employee Benefits	3000-3999	15,763	35,000
Supplies & Materials	4000-4999		
Services & Other Operating	5000-5999	1,500,000	856,704
Capital Outlay	6000-6999	11,087,702	2,267,095
Total Expenditures	12,587,702	3,182,379	9,135,000
<b>EXCESS REVENUES (EXPENDITURES)</b>	(12,347,702)	(3,025,025)	(8,931,000)
<b>OTHER FINANCING SOURCES (USES):</b>			
Other Sources	8980-8999	1,051,106	99,000
Other Uses	7100-7999		
Total Other Sources (Uses)	0	1,051,106	99,000
<b>FUND BALANCE INCREASE (DECREASE)</b>	(12,347,702)	(1,973,919)	(8,832,000)
<b>BEGINNING FUND BALANCE:</b>			
Beginning Balance	9790	24,436,340	24,436,340
Prior Year Adjustments	9791-9792		22,462,421
Adjusted Beginning Balance	24,436,340	24,436,340	22,462,421
<b>ENDING FUND BALANCE</b>	\$ 12,088,638	\$ 22,462,421	\$ 13,630,421

## Bookstore Fund 51

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.

<b>REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE</b>	<b>Adopted Budget 2010-11</b>	<b>Projected Yr Totals 2010-11</b>	<b>Proposed Budget 2011-12</b>
<b>INCOME:</b>			
Federal Sources	8100-8199\$	\$	\$
State Sources	8600-8699		
Local Sources	8800-8899	3,670,000	3,814,638
Total Income	3,670,000	3,814,638	3,661,281
<b>COST OF SALES</b>	<b>2,900,000</b>	<b>3,014,292</b>	<b>2,929,025</b>
<b>GROSS PROFIT</b>	<b>770,000</b>	<b>800,346</b>	<b>732,256</b>
<b>EXPENDITURES:</b>			
Academic Salaries	1000-1999		
Other Staff Salaries	2000-2999	425,275	400,746
Employee Benefits	3000-3999	160,000	130,173
Supplies & Materials	4000-4999	17,000	25,146
Services & Other Operating	5000-5999	160,000	126,352
Capital Outlay	6000-6999	25,000	0
Total Expenditures	787,275	682,417	751,689
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(17,275)</b>	<b>117,929</b>	<b>(19,433)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Other Sources	8980-8999		
Other Uses	7100-7999	(35,000)	(20,707)
Total Other Sources (Uses)	(35,000)	(20,707)	0
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(52,275)</b>	<b>97,222</b>	<b>(19,433)</b>
<b>BEGINNING FUND BALANCE:</b>			
Beginning Balance	9790	1,309,630	1,406,852
Prior Year Adjustments	9791-9792		
Adjusted Beginning Balance	1,309,630	1,309,630	1,406,852
<b>ENDING FUND BALANCE</b>	<b>\$ 1,257,355</b>	<b>\$ 1,406,852</b>	<b>\$ 1,387,419</b>

## Self-Insurance Fund 61

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

<b>REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE</b>		<b>Adopted Budget 2010-11</b>	<b>Projected Yr Totals 2010-11</b>	<b>Proposed Budget 2011-12</b>
<b>REVENUES:</b>				
Federal Sources	8100-8199	\$	\$	\$
State Sources	8600-8699			
Local Sources	8800-8899	5,000	119,927	5,000
Total Revenue		5,000	119,927	5,000
<b>EXPENDITURES:</b>				
Academic Salaries	1000-1999			
Other Staff Salaries	2000-2999			
Employee Benefits	3000-3999			
Supplies & Materials	4000-4999			
Services & Other Operating	5000-5999	419,362	445,976	
Capital Outlay	6000-6999			
Total Expenditures		419,362	445,976	0
<b>EXCESS REVENUES (EXPENDITURES)</b>		(414,362)	(326,049)	5,000
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Sources	8980-8999			
Other Uses	7100-7999			
Total Other Sources (Uses)		0	0	0
<b>FUND BALANCE INCREASE (DECREASE)</b>		(414,362)	(326,049)	5,000
<b>BEGINNING FUND BALANCE:</b>				
Beginning Balance	9790	878,089	878,089	552,040
Prior Year Adjustments	9791-9792			
Adjusted Beginning Balance		878,089	878,089	552,040
<b>ENDING FUND BALANCE</b>		\$ 463,727	\$ 552,040	\$ 557,040

## Financial Aid Fund 74

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.

<b>REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE</b>	<b>Adopted Budget 2010-11</b>	<b>Projected Yr Totals 2010-11</b>	<b>Proposed Budget 2011-12</b>
<b>REVENUES:</b>			
Federal Sources	8100-8199	\$ 12,000,000	\$ 13,132,255
State Sources	8600-8699		620,071
Local Sources	8800-8899		503,000
Total Revenue		<u>12,000,000</u>	<u>13,752,326</u>
<b>EXPENDITURES:</b>			
Academic Salaries	1000-1999		
Other Staff Salaries	2000-2999		
Employee Benefits	3000-3999		
Supplies & Materials	4000-4999		
Services & Other Operating	5000-5999	6,000	
Capital Outlay	6000-6999		
Total Expenditures		<u>6,000</u>	<u>0</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>		11,994,000	13,752,326
<b>OTHER FINANCING SOURCES (USES):</b>			
Other Sources	8980-8999		
Other Uses	7100-7999		
PELL		(8,500,000)	(11,098,688)
FSEOG		(150,000)	(163,950)
ACG			(36,213)
Direct Loans		(3,000,000)	(1,833,404)
Cal Grants		(350,000)	(473,867)
EOPS			(146,204)
Total Other Sources (Uses)		<u>(12,000,000)</u>	<u>(13,752,326)</u>
<b>FUND BALANCE INCREASE (DECREASE)</b>		(6,000)	0
<b>BEGINNING FUND BALANCE:</b>			
Beginning Balance	9790	68,232	68,232
Prior Year Adjustments	9791-9792		
Adjusted Beginning Balance		<u>68,232</u>	<u>68,232</u>
<b>ENDING FUND BALANCE</b>		<u>\$ 62,232</u>	<u>\$ 68,232</u>

**Other Trust Funds**

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

<b>REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE</b>		<b>Adopted Budget 2010-11</b>	<b>Projected Yr Totals 2010-11</b>	<b>Proposed Budget 2011-12</b>
<b>REVENUES:</b>				
Federal Sources	8100-8199	\$ 275,000	\$ 93,280	\$ 100,000
State Sources	8600-8699	0	0	0
Local Sources	8800-8899	676,655	732,844	762,000
	Total Revenue	951,655	826,124	862,000
<b>EXPENDITURES:</b>				
Academic Salaries	1000-1999	0	0	0
Other Staff Salaries	2000-2999	20,388	9,552	10,000
Employee Benefits	3000-3999	612	1,385	1,500
Supplies & Materials	4000-4999	17,500	5,689	5,500
Services & Other Operating	5000-5999	314,650	244,895	266,000
Capital Outlay	6000-6999	31,000	29,625	30,000
	Total Expenditures	384,150	291,146	313,000
<b>EXCESS REVENUES (EXPENDITURES)</b>		567,505	534,978	549,000
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Sources	8980-8999	0	16,153	0
Other Uses	7100-7999	(238,372)	(1,249,472)	(249,000)
	Total Other Sources (Uses)	(238,372)	(1,233,319)	(249,000)
<b>FUND BALANCE INCREASE (DECREASE)</b>		329,133	(698,341)	300,000
<b>BEGINNING FUND BALANCE:</b>				
Beginning Balance	9790	1,839,847	1,839,847	1,141,506
Prior Year Adjustments	9791-9792	0	0	0
	Adjusted Beginning Balance	1,839,847	1,839,847	1,141,506
<b>ENDING FUND BALANCE</b>		<b>\$ 2,168,980</b>	<b>\$ 1,141,506</b>	<b>\$ 1,441,506</b>

CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
2011-12

DISTRICT NAME: Solano Community College District

I. 2011-12 APPROPRIATIONS LIMIT

A.	2010-11 Appropriations Limit		\$ <u>46,652,761</u>
B.	Price Factor	1.025100	
C.	Population Factor		
	1. 2009-10 second period actual FTES	9,398	
	2. 2010-11 second period actual FTES	9,408	
	3. Population change factor (line C.2 / C.1)	1.0011	
D.	2010-11 Limit Adjusted by Inflation and Population Factors (line A times B and C.3)		\$ 47,876,351
E.	Adjustments to Increase Limit		
	1. Transfers in of financial responsibility	\$ 0	
	2. Temporary voter approved increases	<u>0</u>	
	3. Total adjustments - increase		<u>0</u>
	Subtotal		<u>47,876,351</u>
F.	Adjustments to Decrease Limit		
	1. Transfers out of financial responsibility	\$ 0	
	2. Lapses of voter approved increases	<u>0</u>	
	3. Total adjustments - decrease		<u>0</u>
G.	2011-12 Appropriation Limit		\$ <u><u>47,876,351</u></u>

II. 2011-12 APPROPRIATIONS SUBJECT TO LIMIT

A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills)		\$ 31,203,555
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield Tax, etc.)		40,000
C.	Local Property Taxes		8,924,782
D.	Estimated Excess Debt Service Taxes		0
E.	Estimated Parcel Taxes, Square Foot Taxes, etc.		0
F.	Interest on Proceeds of Taxes		27,821
G.	Local Appropriations from Taxes for Unreimbursed State, Court, and Federal Mandates		<u>0</u>
H.	2011-12 Appropriations Subject to Limit		\$ <u><u>42,432,860</u></u>

**Solano Community College District  
Total Authorized Staffing  
2011-12 Fiscal Year**

	<b>Faculty</b>	<b>Classified</b>	<b>ALG</b>	<b>Total</b>
General Fund Unrestricted	149.32	122.34	33.40	305.06
General Fund Restricted	3.96	9.00	5.85	18.81
<b>Special Funds</b>				
A. Bookstore		4.00		4.00
B. Child Development		8.86		8.86
C. Measure G		0.35	0.50	0.85
<b>Total District Authorized Staffing</b>	153.28	144.55	39.75	<b><u>337.58</u></b>