



ADOPTION BUDGET 2014-15

First Reading

Governing Board Meeting

September 3, 2014

SERVING SOLANO AND YOLO COUNTIES AND THE CITY OF WINTERS, CALIFORNIA

TRANSFORMING STUDENTS' LIVES

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Mission Statement

MISSION: Solano Community College's mission is to educate a culturally and academically diverse student population drawn from our local communities and beyond. We are committed to helping our students achieve their educational, professional, and personal goals centered in basic skills education, workforce development and training, and transfer-level education. The College accomplishes this three-fold mission through its dedicated teaching, innovative programs, broad curricula, and services that are responsive to the complex needs of all students.

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

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Board of Trustees Goals

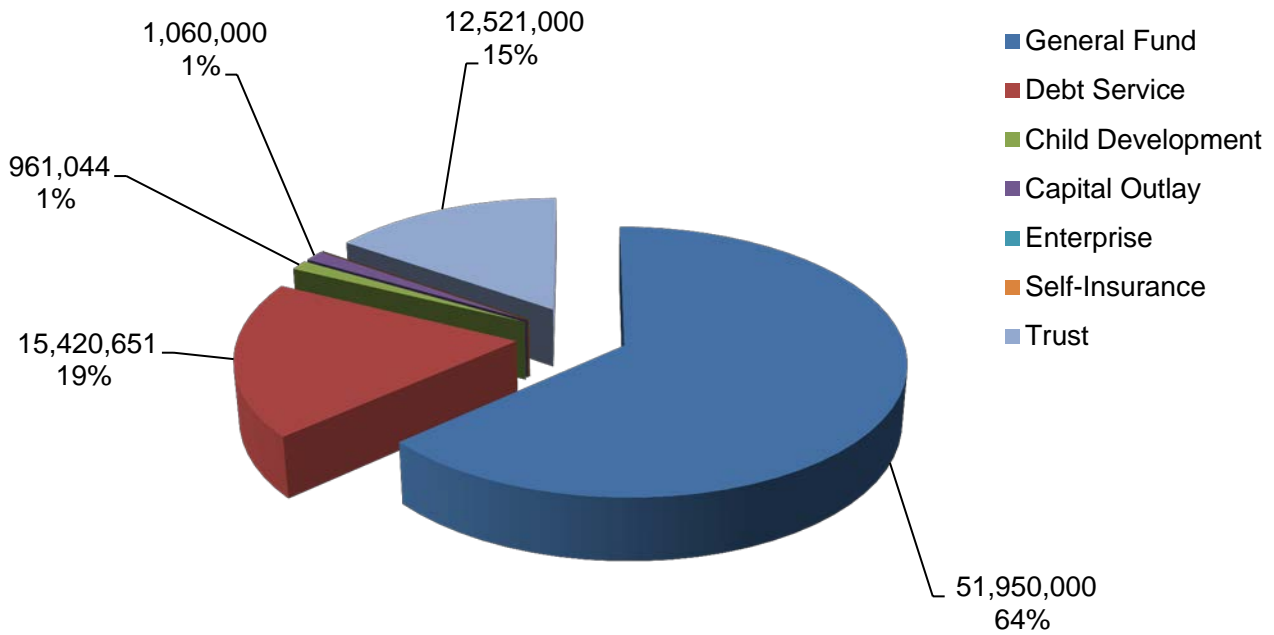
1. Measure Q
2. Fiscal Stability
3. Access and Success
4. Vision and Strategic Planning

Chief Executive Officer (CEO) Goals

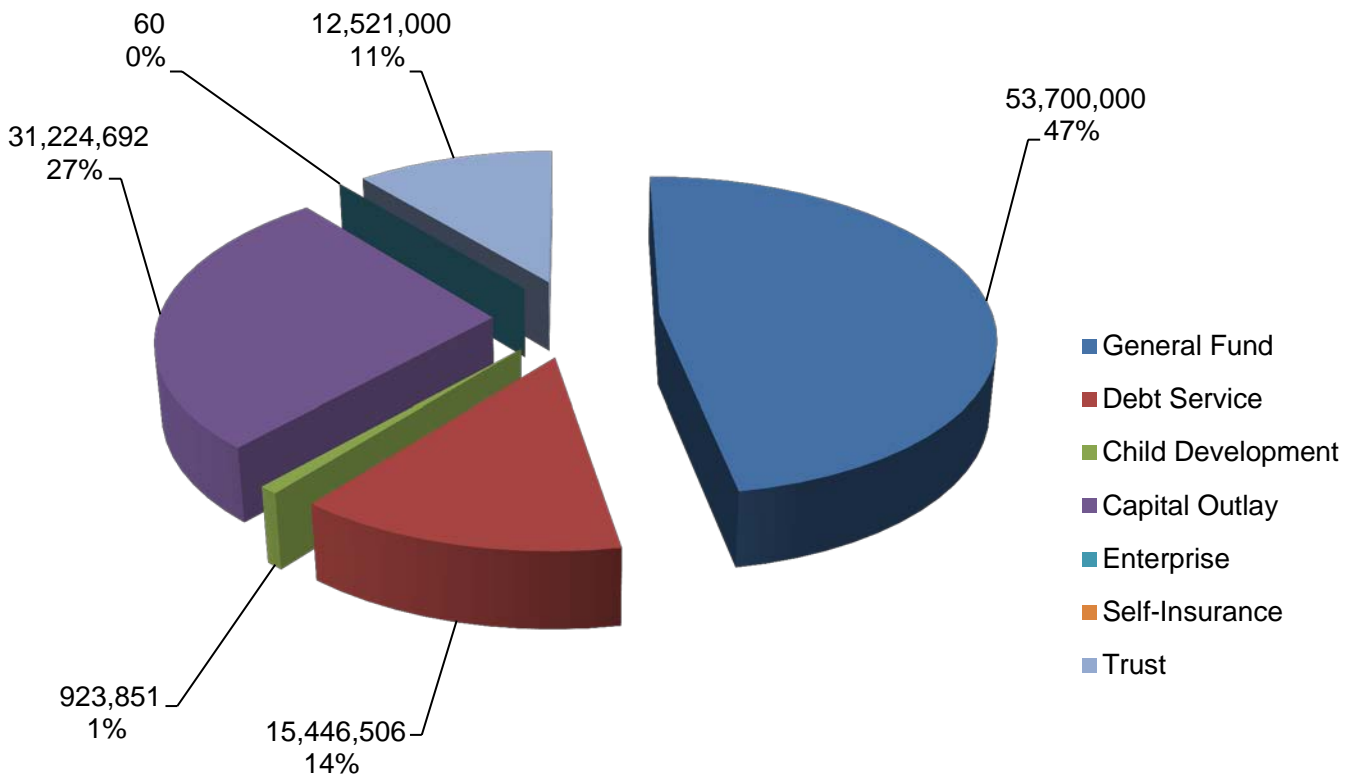
1. Strengthen Accreditation Reports
2. Implement Master Plans:
 - a. Educational Master Plan
 - b. Facilities Master Plan
3. Measure Q – Bond Construction
4. Enhance Professional Development
5. Grow Enrollment

DISTRICT RESOURCES AND USES

All Funds – Revenues \$81.9 million



All Funds – Expenditures \$113.8 million



EXECUTIVE SUMMARY

With money raised by Proposition 30 and an improving economy, the state is reinvesting in education. However it is clear that it is no longer “business as usual” and that Governor Brown intends to invest state resources where they are most needed, similar to the Governors’ and Legislatures’ changes to K-12 districts through the Local Control Funding Formula (LCFF).

For example, the 2014-15 budget includes \$70 million to implement student equity plans. Each college’s plan will analyze the achievement level of different socio-economic groups and if there is an achievement gap, will propose ways to close it. While it is not yet known exactly how the money will be distributed, the likely factors include:

- Number of credit and noncredit FTES at a district
- Number of students served within the district service area

The budget also targets enrollment growth money appropriated in the 2015-16 fiscal year for community college districts with the greatest unmet need. While the details of this new funding formula have yet to be finalized, the factors that will drive the new formula include:

- Unemployment rate in the district
- Number of low income students
- Educational attainment level of district residents

Governor Brown signed a very positive budget for community colleges. The budget funds 2.75% enrollment growth, almost eliminates cash deferrals, invests in student success, funds instructional equipment or scheduled maintenance, and provides resources to implement student equity plans. It will help California’s community colleges increase access to students while at the same time investing in student success.

Additionally the legislature and the Governor agreed to fully fund CalSTRS within 32 years. Colleges, employees, and the state will each pay an increased amount to reduce the current outstanding liability.

Recapping some major details of the Budget Act:

- 2.75% for increased access
- 0.85% COLA
- \$148M for maintenance and instructional equipment (includes district flexibility and removes the local match)
- \$100M increase for the SSSP
- \$70M for Student Equity Plans
- \$50M increase for EWD
- \$49.5M for earlier mandate reimbursement claims
- \$37.5M for Proposition 39 energy efficiency projects and workforce development
- \$30M increase for DSPS
- All but \$94.6M of system deferrals will be paid down
- A positive trigger allowing the Director of Finance to increase Proposition 98 funding if, in his determination, the Proposition 98 guarantee is higher than estimated at the time of the Budget Act. The first call on additional expenditures will be to pay down the remaining deferrals.
- Language equalizing the funding rate for CDCP FTES to the same level as credit FTES, as of the 2015-16 fiscal year
- An increase in the Cal Grant B award up to \$1,648 per student

While the Budget Act does not regain ground for the lost purchasing power of the recessionary years, for the second consecutive year it does fund the annual COLA described in statute. Districts are also permitted flexibility as to how they choose to allocate their share of the \$148M in Physical Plant/Instructional Equipment funding, and will not be required to meet a local match. Additionally, the partial funding for prior mandate claims chips away at the state’s obligations to community college districts. The planned increase in CDCP rates will more adequately fund this important work and help incentivize the provision of CTE instruction.

CALIFORNIA STATE BUDGET (COMMUNITY COLLEGES)

As widely expected, the Legislature agreed to mostly accept the governor's lower revenue calculations, backing off a proposed \$246 million in greater community college spending previously approved by budget-writing committees. In the end, there were two major changes to the community college budget proposed in the May Revision--the funds for Student Equity were reduced from \$100 million to \$70 million and Disabled Students funding was increased by \$30 million.

Here are the major community college items, with changes from the May Revision identified in yellow:

Item (amounts in 000s)	2013-14 Enacted	2014-15 January	2014-15 May	2014-2015 Conference	Note
Ongoing Funds			0.85%	0.85%	General apportionment only
Enrollment Growth	1.63%	3%	2.75%	2.75%	General apportionment only
Student Success and Support Program	\$99,183	\$199,183	\$199,183	\$199,183	variable match
Student Success and Support Program - Equity	\$0	\$100,000	\$100,000	\$70,000	
Disabled Students Programs and Services	\$84,223	\$84,223	\$84,223	\$114,223	
Extended Opportunity Programs and Services	\$88,605	\$88,605	\$88,605	\$88,605	
Economic and Workforce Development	\$22,929	\$22,929	\$22,929	\$22,929	See one-time funds below
Student Financial Aid Administration	\$67,537	\$67,896	\$67,896	\$67,896	
CalWORKs	\$35,545	\$35,545	\$35,545	\$35,545	
Part-time Faculty Compensation	\$24,907	\$24,907	\$24,907	\$24,907	
Basic Skills	\$20,037	\$20,037	\$20,037	\$20,037	
Telecommunications and Technology Infrastructure	\$15,790	\$15,790	\$20,390	\$20,390	
Nursing Education	\$13,378	\$13,378	\$13,378	\$13,378	
Foster Care Education Program	\$11,786	\$11,786	\$11,786	\$11,786	
Part-time Faculty Office Hours	\$3,514	\$3,514	\$3,514	\$3,514	
Campus Childcare Tax Bailout	\$3,350	\$3,350	\$3,350	\$3,350	
Transfer and Articulation	\$698	\$698	\$698	\$698	
Part-time Faculty Health Insurance	\$490	\$490	\$490	\$490	
One-Time Funds					
Physical Plant and Instructional Equipment		\$175,000	\$148,000 (maintenance only)	\$148,000 (maintenance or equipment)	no match in 2014-15
Economic and Workforce Development			\$50,000		to increase student success in career-technical programs
Telecommunications and Technology			\$1,400		
Mandates				\$49,500	To address mandate backlog

Instead of completely paying off the community college deferrals, the compromise would repay \$498 million in deferrals, with the remaining \$98 million tied to state revenues. Under the LAO's revenue projections, the deferral would be completely paid off this year.

On June 11, 2014 language was inserted into the budget to limit the amount of reserves K-12 districts may hold for bad economic times, should the Rainy Day fund proposal be approved by voters in November. Similar language was not included for community colleges.

While education advocates hoped an education facilities bond would be approved in conjunction with the budget, there was no movement on the issue as most of the work on the education budget was completed.

2014-15 APPORTIONMENT AND FTES

BASE APPORTIONMENT COMPONENTS	
Property Taxes	11,616,592
Enrollment Fees	3,460,982
State Apportionment	28,673,542
TOTAL	43,751,116

- The budget is based on a funded FTES base of 8,196

FULL-TIME EQUIVALENT STUDENTS (FTES)		
2012-13	Base FTES	8,502
2012-13	Stability	1,446
2012-13	Adjusted Base FTES	7,056
2013-14	Base FTES	7,056
2013-14	Restoration 12/13	1,140
2013-14	Adjusted Base FTES	8,196
2014-15	Base FTES	8,196
2014-15	Stability FTES	1,288
2014-15	Expected Actual FTES	6,908

2014-2015 REVENUE ASSUMPTIONS

- Basic Allocation of
 - College \$3,402,370
 - Centers \$2,268,247
- Stability Funding estimated at 1,288 FTES or \$6,022,688 for total funded FTES of 8,196
- The Computational Revenues of \$43,751,116
- EPA Funds \$7,110,764
- Cost of Living Adjustment 0.85% or \$382,000
- Deficit Factor of 0.55% or \$243,997
- Lottery Funds stable at \$850,000
- Deferred Maintenance & Instructional Equipment \$1,122,386
- Prop 39 Energy Funds \$239,607

2014-15 EXPENDITURE ASSUMPTIONS

Increase in Class Offerings	600,000
Increase in Health/Welfare	360,000
Increase in Retirements	
o STRS	125,000
o PERS	32,000
Step/Lane Movement	300,000
13.5 Vacant Positions	955,000
Trustee Elections	80,000
Reductions in Electricity	<400,000>
No \$s for Employee Raises Yet	

2014-15 GENERAL FUND BUDGET

UNRESTRICTED

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2013-14	Projected Yr Totals 2013-14	Proposed Budget 2014-15
REVENUES:			
Federal Sources	8100-8199 \$	\$ 16,509	\$
State Sources	8600-8699	31,407,186	30,780,818
Local Sources	8800-8899	<u>15,370,904</u>	<u>15,365,637</u>
Total Revenue		46,778,090	46,162,964
EXPENDITURES:			
Academic Salaries	1000-1999	19,123,296	19,655,555
Other Staff Salaries	2000-2999	9,421,591	9,598,121
Employee Benefits	3000-3999	12,863,865	11,830,293
Supplies & Materials	4000-4999	686,429	634,422
Services & Other Operating	5000-5999	4,852,513	5,362,372
Capital Outlay	6000-6999	40,000	0
Strategic Proposals		300,000	177,272
Additional Reductions Needed			300,000
Total Expenditures		<u>47,287,694</u>	<u>47,258,035</u>
EXCESS REVENUES (EXPENDITURES)		(509,604)	(1,095,071)
OTHER FINANCING SOURCES (USES):			
Other Sources	8980-8999	0	0
Other Uses	7100-7999	0	(223,518)
Total Other Sources (Uses)		<u>0</u>	<u>(223,518)</u>
FUND BALANCE INCREASE (DECREASE)		(509,604)	(1,318,589)
BEGINNING FUND BALANCE:			
Beginning Balance	9790	6,353,451	5,661,304
Prior Year Adjustments	9791-9792	0	0
Adjusted Beginning Balance		<u>6,353,451</u>	<u>5,661,304</u>
ENDING FUND BALANCE		<u>\$ 5,843,847</u>	<u>\$ 4,342,715</u>
		12.36%	9.19%
			5.79%

PROPOSITION 30 EPA REPORT

(Part of Unrestricted General Fund)

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA		Schools and Local Public Safety Protection Act Prop 30 EPA Expenditure Report			
FY: 2013-2014 Budget Year: 2014-2015		DISTRICT ID: 280		Name: Solano CCD	
ACTIVITY CLASSIFICATION	ACTIVITY CODE			UNRESTRICTED	
EPA Proceeds:	8630			7,110,764	
ACTIVITY CLASSIFICATION	ACTIVITY CODE	SALARIES & BENEFITS (1000-3000)	OPERATING EXPENSES (4000-5000)	CAPITOL OUTLAY (6000)	TOTAL
Instructional Activities	0200-5900	7,110,764			
Other Support Activities (list below)	6XXX				
Total Expenditures for EPA*				0	0
Revenue less Expenditures					7,110,764
*Total Expenditures for EPA may not include Administrator Salaries or other administrative costs.					

2014-2015 GENERAL FUND BUDGET

RESTRICTED

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2013-14	Projected Yr Totals 2013-14	Proposed Budget 2014-15
	<u>2013-14</u>	<u>2013-14</u>	<u>2014-15</u>
REVENUES:	\$	\$	\$
Federal Sources 8100-8199			
College Work Study	190,452	153,545	158,870
VTEA	577,000	566,797	493,585
Other Federal	851,899	692,170	806,392
	<u>1,619,351</u>	<u>1,412,512</u>	<u>1,458,847</u>
State Sources 8600-8699			
Basic Skills	118,753	131,092	95,754
EOPS/Care	338,210	428,116	406,711
DSP&S	475,685	450,090	395,801
Cal WORKS	157,373	160,090	152,086
TANF	50,802	50,916	48,374
SSSP	281,901	509,621	637,026
Financial Aid Administration	364,330	369,330	323,208
Lottery Revenues	197,540	796,497	254,200
Other State Revenues	1,799,928	2,545,762	1,348,603
	<u>3,784,522</u>	<u>5,441,514</u>	<u>3,661,763</u>
Local Sources 8800-8899			
Health Fees	100,000	295,627	190,000
Parking Fees/Fines	200,000	397,585	218,500
Other Local Revenue	230,000	448,794	145,000
	<u>530,000</u>	<u>1,142,006</u>	<u>553,500</u>
 Total Revenues/Expenditures	 \$ <u>5,933,873</u>	 \$ <u>7,996,032</u>	 \$ <u>5,674,110</u>

OTHER DISTRICT FUNDS

1. DEBT SERVICE
 - a. **Measure G**
 - b. **Energy Conservation Bond**
 - c. **Measure Q**
2. CHILD DEVELOPMENT
3. CAPITAL OUTLAY
 - a. **Capital Outlay**
 - b. **Measure G state**
 - c. **Funded Theater Project**
 - d. **Measure Q**
4. BOOKSTORE
5. SELF-INSURANCE
6. FINANCIAL AID
7. LOCAL TRUSTS/CLUBS
8. CCLC RETIREE HEALTH BENEFIT

2014-2015 PROPOSED

MEASURE G - BOND INTEREST & REDEMPTION

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2013-14	Projected Yr Totals 2013-14	Proposed Budget 2014-15
REVENUES:				
Federal Sources	8100-8199	\$	\$	\$
State Sources	8600-8699			
Local Sources	8800-8899	<u>7,612,225</u>	<u>8,353,288</u>	<u>7,884,175</u>
Total Revenue		7,612,225	8,353,288	7,884,175
EXPENDITURES:				
Academic Salaries	1000-1999			
Other Staff Salaries	2000-2999			
Employee Benefits	3000-3999			
Supplies & Materials	4000-4999			
Services & Other Operating	5000-5999	3,992	4,045	3,321
Capital Outlay	6000-6999			
Total Expenditures		<u>3,992</u>	<u>4,045</u>	<u>3,321</u>
EXCESS REVENUES (EXPENDITURES)		7,608,233	8,349,242	7,880,854
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999			
Other Uses	7100-7999			
Debt Service - Principal	7110	(4,900,000)	(4,900,000)	(5,915,000)
Debt Service - Interest	7120	<u>(3,175,148)</u>	<u>(3,175,148)</u>	<u>(1,995,030)</u>
Total Other Sources (Uses)		<u>(8,075,148)</u>	<u>(8,075,148)</u>	<u>(7,910,030)</u>
FUND BALANCE INCREASE (DECREASE)		(466,915)	274,095	(29,177)
BEGINNING FUND BALANCE:				
Beginning Balance	9790	<u>6,808,548</u>	<u>6,815,072</u>	<u>7,089,166</u>
ENDING FUND BALANCE		<u>\$ 6,341,633</u>	<u>\$ 7,089,166</u>	<u>\$ 7,059,990</u>

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.

2014-2015 PROPOSED

ENERGY CONSERVATION BOND DEBT SERVICE

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2013-14	Projected Yr Totals 2013-14	Proposed Budget 2014-15
REVENUES:			
Federal Sources	8100-8199	\$	\$
State Sources	8600-8699		
Local Sources	8800-8899		
Total Revenue	0	0	0
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	0	0
OTHER FINANCING SOURCES (USES):			
Other Sources	8980-8999	1,172,283	1,172,283
Other Uses	7100-7999		
Debt Service - Principal	7110	(340,188)	(688,301)
Debt Service - Interest	7120	(832,095)	(531,657)
Total Other Sources (Uses)	0	0	0
FUND BALANCE INCREASE (DECREASE)	0	0	0
FUND BALANCE:			
Beginning Balance	9790	0	0
ENDING FUND BALANCE		\$ 0	\$ 0

This fund is established to account for repayment of borrowings under the solar energy installation. Payments are funded through Measure Q.

2014-2015 PROPOSED

MEASURE Q - BOND INTEREST & REDEMPTION

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2013-14	Projected Yr Totals 2013-14	Proposed Budget 2014-15
REVENUES:			
Federal Sources	8100-8199	\$	\$
State Sources	8600-8699		
Local Sources	8800-8899	<u>6,077,580</u>	<u>6,826,013</u>
Total Revenue		6,077,580	6,826,013
EXPENDITURES:			
Academic Salaries	1000-1999		
Other Staff Salaries	2000-2999		
Employee Benefits	3000-3999		
Supplies & Materials	4000-4999		
Services & Other Operating	5000-5999		787
Capital Outlay	6000-6999		
Total Expenditures		<u>0</u>	<u>787</u>
EXCESS REVENUES (EXPENDITURES)		6,077,580	6,825,226
OTHER FINANCING SOURCES (USES):			
Other Sources	8980-8999		
Other Uses	7100-7999		
Debt Service - Principal	7110		(1,430,000)
Debt Service - Interest	7120	<u>(6,077,580)</u>	<u>(3,035,784)</u>
Total Other Sources (Uses)		<u>(6,077,580)</u>	<u>(6,316,518)</u>
FUND BALANCE INCREASE (DECREASE)		0	3,789,442
BEGINNING FUND BALANCE:			
Beginning Balance	9790		242,760
Prior Year Adjustments	9791-9792		4,032,202
Adjusted Beginning Balance		<u>0</u>	<u>\$ 242,760</u>
ENDING FUND BALANCE		<u>\$ 0</u>	<u>\$ 4,032,202</u>

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

2014-2015 PROPOSED

CHILD DEVELOPMENT

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2013-14	Projected Yr Totals 2013-14	Proposed Budget 2014-15
REVENUES:				
Federal Sources	8100-8199	\$ 66,000	\$ 47,896	\$ 66,000
State Sources	8600-8699	707,679	656,509	725,225
Local Sources	8800-8899	159,990	154,388	169,819
Total Revenue		933,669	858,793	961,044
EXPENDITURES:				
Academic Salaries	1000-1999		0	
Other Staff Salaries	2000-2999	528,070	676,502	576,575
Employee Benefits	3000-3999	297,529	302,191	314,636
Supplies & Materials	4000-4999	59,894	29,419	30,050
Services & Other Operating	5000-5999	48,176	4,772	2,590
Capital Outlay	6000-6999		1,954	0
Total Expenditures		933,669	1,014,838	923,851
EXCESS REVENUES (EXPENDITURES)		0	(156,045)	37,193
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999		170,000	
Other Uses	7100-7999		(13,955)	0
Total Other Sources (Uses)		0	156,045	0
FUND BALANCE INCREASE (DECREASE)		0	0	37,193
FUND BALANCE:				
Beginning Balance	9790	0	0	0
ENDING FUND BALANCE		\$ 0	\$ 0	\$ 37,193

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.

2014-2015 PROPOSED

CAPITAL OUTLAY

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2013-14	Projected Yr Totals 2013-14	Proposed Budget 2014-15
REVENUES:			
Federal Sources	8100-8199 \$	\$	\$
State Sources	8600-8699		
Local Sources	8800-8899	<u>400,000</u>	<u>503,340</u>
Total Revenue	400,000	503,340	440,000
EXPENDITURES:			
Academic Salaries	1000-1999		
Other Staff Salaries	2000-2999		
Employee Benefits	3000-3999		
Supplies & Materials	4000-4999		
Services & Other Operating	5000-5999	300,000	310,809
Capital Outlay	6000-6999	<u>50,000</u>	<u>300,578</u>
Total Expenditures	<u>350,000</u>	<u>611,387</u>	<u>370,000</u>
EXCESS REVENUES (EXPENDITURES)	50,000	(108,047)	70,000
OTHER FINANCING SOURCES (USES):			
Other Sources	8980-8999		
Other Uses	7100-7999	<u>(98,000)</u>	<u>(97,265)</u>
Total Other Sources (Uses)	<u>(98,000)</u>	<u>(97,265)</u>	<u>(98,000)</u>
FUND BALANCE INCREASE (DECREASE)	(48,000)	(205,312)	(28,000)
BEGINNING FUND BALANCE:			
Beginning Balance	9790	2,200,676	3,996,034
Prior Year Adjustments	9791-9792		3,790,722
Adjusted Beginning Balance		<u>2,200,676</u>	<u>3,996,034</u>
ENDING FUND BALANCE		<u>\$ 2,152,676</u>	<u>\$ 3,790,722</u>
		<u>\$ 3,790,722</u>	<u>\$ 3,762,722</u>

The Capital Outlay Fund is used to account for the collection of redevelopment property tax revenues allocated for educational facilities.

2014-2015 PROPOSED

MEASURE G

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2013-14	Projected Yr Totals 2013-14	Proposed Budget 2014-15
REVENUES:			
Federal Sources	8100-8199 \$	\$	\$
State Sources	8600-8699		
Local Sources	8800-8899	<u>50,000</u>	<u>50,000</u>
Total Revenue		<u>50,000</u>	<u>10,000</u>
EXPENDITURES:			
Academic Salaries	1000-1999		
Other Staff Salaries	2000-2999	23,918	42,236
Employee Benefits	3000-3999	10,931	18,885
Supplies & Materials	4000-4999		
Services & Other Operating	5000-5999	732,000	596,581
Capital Outlay	6000-6999	<u>8,168,080</u>	<u>5,186,824</u>
Total Expenditures		<u>8,934,929</u>	<u>6,298,910</u>
EXCESS REVENUES (EXPENDITURES)		(8,884,929)	(6,288,910)
OTHER FINANCING SOURCES (USES):			
Other Sources	8980-8999	99,000	96,871
Other Uses	7100-7999		
Total Other Sources (Uses)		<u>99,000</u>	<u>96,871</u>
FUND BALANCE INCREASE (DECREASE)		(8,785,929)	(6,192,039)
BEGINNING FUND BALANCE:			
Beginning Balance	9790	<u>13,461,457</u>	<u>11,889,694</u>
ENDING FUND BALANCE		<u>\$ 4,675,528</u>	<u>\$ 6,192,039</u>
		<u>\$ 0</u>	<u>\$ 0</u>

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

2014-2015 PROPOSED

STATE FUNDED THEATER PROJECT

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2013-14	Projected Yr Totals 2013-14	Proposed Budget 2014-15
REVENUES:			
Federal Sources	8100-8199 \$	\$	\$
State Sources	8600-8699	364,928	800,000
Local Sources	8800-8899	<u> </u>	<u> </u>
Total Revenue	0	364,928	800,000
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	364,928	800,000
Total Expenditures	<u>0</u>	<u>364,928</u>	<u>800,000</u>
EXCESS REVENUES (EXPENDITURES)	0	0	0
OTHER FINANCING SOURCES (USES):			
Other Sources	8980-8999		
Other Uses	7100-7999		
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	0	0	0
BEGINNING FUND BALANCE:			
Beginning Balance	9790		
Adjusted Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

The State provided special funding to community colleges for approved capital outlay projects.

2014-2015 PROPOSED

MEASURE Q

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2013-14	Projected Yr Totals 2013-14	Proposed Budget 2014-15
REVENUES:			
Federal Sources	8100-8199 \$	\$	\$
State Sources	8600-8699		
Local Sources	8800-8899	<u>250,000</u>	<u>310,448</u>
Total Revenue		<u>250,000</u>	<u>310,448</u>
EXPENDITURES:			
Academic Salaries	1000-1999		
Other Staff Salaries	2000-2999	360,712	202,700
Employee Benefits	3000-3999	230,332	81,038
Supplies & Materials	4000-4999		25,000
Services & Other Operating	5000-5999		1,633,595
Capital Outlay	6000-6999	<u>12,100,000</u>	<u>10,457,647</u>
Total Expenditures		<u>12,691,044</u>	<u>12,374,980</u>
EXCESS REVENUES (EXPENDITURES)		(12,441,044)	(12,064,532)
OTHER FINANCING SOURCES (USES):			
Other Sources	8980-8999		0
Other Uses	7100-7999	<u>(1,172,283)</u>	<u>(1,172,283)</u>
Total Other Sources (Uses)		<u>(1,172,283)</u>	<u>(1,172,283)</u>
FUND BALANCE INCREASE (DECREASE)		(13,613,327)	(13,236,815)
BEGINNING FUND BALANCE:			
Beginning Balance	9790	118,876,647	118,633,887
Prior Year Adjustments	9791-9792		
Adjusted Beginning Balance		<u>118,876,647</u>	<u>118,633,887</u>
ENDING FUND BALANCE		<u>\$ 105,263,320</u>	<u>\$ 105,397,072</u>

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

2014-2015 PROPOSED

BOOKSTORE

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2013-14	Projected Yr Totals 2013-14	Proposed Budget 2014-15
INCOME:			
Federal Sources 8100-8199	\$	\$	\$
State Sources 8600-8699			
Local Sources 8800-8899		476	
Total Income	0	476	0
COST OF SALES		0	
GROSS PROFIT	0	476	0
EXPENDITURES:			
Academic Salaries 1000-1999			
Other Staff Salaries 2000-2999			
Employee Benefits 3000-3999			
Supplies & Materials 4000-4999		(252)	
Services & Other Operating 5000-5999	1,317	(1,648)	60
Capital Outlay 6000-6999			
Total Expenditures	1,317	(1,900)	60
EXCESS REVENUES (EXPENDITURES)	(1,317)	2,376	(60)
OTHER FINANCING SOURCES (USES):			
Other Sources 8980-8999			
Other Uses 7100-7999		0	
Total Other Sources (Uses)	0	0	0
FUND BALANCE INCREASE (DECREASE)	(1,317)	2,376	(60)
BEGINNING FUND BALANCE:			
Beginning Balance 9790	975,076	976,402	976,402
ENDING FUND BALANCE	\$ 973,759	\$ 978,778	\$ 976,342

The College contracted with Barnes and Noble to manage its bookstore operations. This fund represents the proceeds from liquidating inventory, and is held for the potential repurchase of inventory.

2014-2015 PROPOSED

SELF-INSURANCE

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2013-14	Projected Yr Totals 2013-14	Proposed Budget 2014-15
REVENUES:			
Federal Sources	8100-8199	\$	\$
State Sources	8600-8699		\$
Local Sources	8800-8899	<u> </u>	<u> </u>
Total Revenue	0	43,842	0
EXPENDITURES:			
Academic Salaries	1000-1999		
Other Staff Salaries	2000-2999		
Employee Benefits	3000-3999		
Supplies & Materials	4000-4999		
Services & Other Operating	5000-5999	15,000	
Capital Outlay	6000-6999	<u> </u>	<u> </u>
Total Expenditures	<u> </u>	<u>15,000</u>	<u> </u>
EXCESS REVENUES (EXPENDITURES)	0	28,842	0
OTHER FINANCING SOURCES (USES):			
Other Sources	8980-8999		
Other Uses	7100-7999	<u> </u>	<u> </u>
Total Other Sources (Uses)	<u> </u>	<u> </u>	<u> </u>
FUND BALANCE INCREASE (DECREASE)	0	28,842	0
BEGINNING FUND BALANCE:			
Beginning Balance	9790	<u>352,695</u>	<u>381,537</u>
ENDING FUND BALANCE	<u>\$ 352,695</u>	<u>\$ 381,537</u>	<u>\$ 381,537</u>

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.

2014-2015 PROPOSED

FINANCIAL AID

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2013-14	Projected Yr Totals 2013-14	Proposed Budget 2014-15
REVENUES:			
Federal Sources	8100-8199 \$ 16,400,000	11,667,663	\$ 12,000,000
State Sources	8600-8699 600,000	501,159	500,000
Local Sources	8800-8899	37,000	
Total Revenue	17,000,000	12,205,822	12,500,000
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)	17,000,000	12,205,822	12,500,000
OTHER FINANCING SOURCES (USES):			
Other Sources	8980-8999		
Other Uses	7100-7999	(17,000,000)	(12,500,000)
Total Other Sources (Uses)	(17,000,000)	(12,245,015)	(12,500,000)
FUND BALANCE INCREASE (DECREASE)	0	(39,193)	0
BEGINNING FUND BALANCE:			
Beginning Balance	9790	49,481	10,288
ENDING FUND BALANCE	\$ 49,481	10,288	\$ 10,288

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.

2014-2015 PROPOSED

LOCAL TRUSTS/CLUBS

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2013-14	Projected Yr Totals 2013-14	Proposed Budget 2014-15
REVENUES:			
Federal Sources	8100-8199 \$		
State Sources	8600-8699		
Local Sources	8800-8899	<u>250,000</u>	<u>343,759</u>
Total Revenue	250,000	343,759	250,000
EXPENDITURES:			
Academic Salaries	1000-1999		
Other Staff Salaries	2000-2999		
Employee Benefits	3000-3999		
Supplies & Materials	4000-4999	90,000	90,462
Services & Other Operating	5000-5999	200,000	158,911
Capital Outlay	6000-6999	<u>50,000</u>	<u>50,000</u>
Total Expenditures	<u>340,000</u>	<u>249,373</u>	<u>340,000</u>
EXCESS REVENUES (EXPENDITURES)	(90,000)	94,386	(90,000)
OTHER FINANCING SOURCES (USES):			
Other Sources	8980-8999		
Other Uses	7100-7999	<u>(49,927)</u>	<u>0</u>
Total Other Sources (Uses)	0	(49,927)	0
FUND BALANCE INCREASE (DECREASE)	(90,000)	44,459	(90,000)
BEGINNING FUND BALANCE:			
Beginning Balance	9790	452,845	451,854
Prior Year Adjustments	9791-9792	<u>452,845</u>	<u>451,854</u>
Adjusted Beginning Balance		<u>452,845</u>	<u>451,854</u>
ENDING FUND BALANCE	\$ 362,845	\$ 496,313	\$ 406,313

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

2014-2015 PROPOSED

CCLC RETIREE HEALTH BENEFIT JPA

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2013-14	Projected Yr Totals 2013-14	Proposed Budget 2014-15
REVENUES:			
Federal Sources	8100-8199 \$		
State Sources	8600-8699		
Local Sources	8800-8899	25,000	187,626
		<u>25,000</u>	<u>187,626</u>
Total Revenue		25,000	187,626
		<u>25,000</u>	<u>187,626</u>
		50,000	50,000
		<u>50,000</u>	<u>50,000</u>
EXPENDITURES:			
Academic Salaries	1000-1999		
Other Staff Salaries	2000-2999		
Employee Benefits	3000-3999		
Supplies & Materials	4000-4999		
Services & Other Operating	5000-5999	500	
Capital Outlay	6000-6999		
		<u>500</u>	
Total Expenditures		0	500
		<u>0</u>	<u>500</u>
		0	0
		<u>0</u>	<u>0</u>
EXCESS REVENUES (EXPENDITURES)		25,000	187,126
		<u>25,000</u>	<u>187,126</u>
		50,000	50,000
		<u>50,000</u>	<u>50,000</u>
OTHER FINANCING SOURCES (USES):			
Other Sources	8980-8999	123,101	322,672
Other Uses	7100-7999		322,672
		<u>123,101</u>	<u>322,672</u>
Total Other Sources (Uses)		123,101	322,672
		<u>123,101</u>	<u>322,672</u>
		322,672	322,672
		<u>322,672</u>	<u>322,672</u>
FUND BALANCE INCREASE (DECREASE)		148,101	509,798
		<u>148,101</u>	<u>509,798</u>
		372,672	372,672
		<u>372,672</u>	<u>372,672</u>
BEGINNING FUND BALANCE:			
Beginning Balance	9790	1,645,890	1,517,836
Prior Year Adjustments	9791-9792		2,027,634
		<u>1,645,890</u>	<u>1,517,836</u>
Adjusted Beginning Balance		1,645,890	1,517,836
		<u>1,645,890</u>	<u>1,517,836</u>
ENDING FUND BALANCE		<u>\$ 1,793,991</u>	<u>\$ 2,027,634</u>
		<u>\$ 1,793,991</u>	<u>\$ 2,027,634</u>
		\$ 2,400,306	\$ 2,400,306
		<u>\$ 2,400,306</u>	<u>\$ 2,400,306</u>

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.

CALIFORNIA COMMUNITY COLLEGES

2014-2015 GANN LIMIT WORKSHEET

DISTRICT NAME: Solano Community College District
 DATE: 3 September 2014

I. 2014-15 APPROPRIATIONS LIMIT:

A. 2013-14 Appropriations Limit		<u>\$ 39,174,240</u>
B. 2014-15 Price Factor: .9977		
C. Population factor:		
1. 2012-13 Second Period Actual FTES 7,057		
2. 2013-14 Second Period Actual FTES 8,500		
3. 2014-15 Population change factor 1.2044778 (line C.2. divided by line C.1.)		
D. 2013-14 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		\$ 47,075,978
E. Adjustments to increase limit:		
1. Transfers in of financial responsibility	\$	
2. Temporary voter approved increases	_____	
3. Total adjustments - increase		_____
Sub-Total		\$ 47,075,978
F. Adjustments to decrease limit:		
1. Transfers out of financial responsibility	\$	
2. Lapses of voter approved increases	_____	
3. Total adjustments - decrease		< _____ >
G. 2014-15 Appropriations Limit		<u>\$ 47,075,978</u>

II. 2014-15 APPROPRIATIONS SUBJECT TO LIMIT:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		\$ 24,046,177
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		125,648
C. Local Property taxes		11,616,592
D. Estimated excess Debt Service taxes	
E. Estimated Parcel taxes, Square Foot taxes, etc.	
F. Interest on proceeds of taxes		7,980
G. Local appropriations from taxes for unreimbursed State, court, and federal mandates		< _____ >
H. 2014-15 Appropriations Subject to Limit		<u>\$ 35,796,397</u>

2014-2015 TOTAL AUTHORIZED STAFF

	FACULTY	CLASSIFIED	ALG	TOTAL
General Fund Unrestricted	147.13	130.64	37.10	314.87
General Fund Restricted	6.40	17.85	5.95	30.20
SPECIAL FUNDS				
Child Development		9.28		9.28
Revenue Bond Construction		2.50	3.95	6.45
TOTAL DISTRICT AUTHORIZED STAFF	153.53	160.27	47.00	360.80

2014-2015 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED FACULTY

NAME	POSITION DESCRIPTION	FTE
Vacant	Nursing FT Instructor	1.000
Vacant	Nursing FT Instructor	1.000
Abel-Quintero, Margaret M.	Spanish	1.000
Allen, Darryl G.	Mathematics	1.000
Anderson, Isabel M.	English	1.000
Anderson, James	Counselor (Matriculation)	1.000
Anderson, Kevin L.	CIS/Business Mgmt/Law	1.000
Arce, Michelle	History FT Instructor	1.000
Arie-Donch, Robin	Counselor/Articulation Officer	1.000
Ayala, Anthony	Child Development/Family Studies	1.000
Berger, Jane L.	English Comp/ESL	0.500
Berrett, Debra	Instr Coord/Work Experience	1.000
Berrett, Mark	CIS Instructor	1.000
Blair, Emily	English	1.000
Boerner, Howard C.	Reading	1.000
Bolz, C. Sabine	Psych/HumServices FT Instruct	1.000
Borchert, Matthew J.	PE/Head Coach/Wmns Basketball	1.000
Bourdon, Ingeborg A.	Nutrition	1.000
Brewer, Kevin	Mathematics	1.000
Brown, Curtiss R.	PE	1.000
Bullis, Eric G.	Drama	1.000
Bundenthal, Thomas	Political Science	1.000
Burgess, D. Glenn	Nursing FT Instructor	0.600
Burnsed, Frank F.	FT Instructor - Kinesiology	1.000
Cabrera, Saki	Psych/HumServ FT Instruct	1.000
Cain, Ginger L.	PE	1.000
Cardinal, Jeffrey S.	PE/Head Coach Wmns Soccer	1.000
Carter, Quentin R.	Librarian - Public Svcs	1.000
Cary, Adrienne	CIS Instructor	1.000
Christiansen, Abla	Counselor	1.000
Cittadino, Nicholas J.	Counselor	1.000
Clement, Susan E.	Nursing (EMT Prog Coord) 0500	1.000
Cobene, Harold L.	English	1.000
Codina, Salvador	History Instructor	1.000
Conrad, Joseph F.	Mathematics	1.000
Conrad, Kathleen	Chemistry	1.000
Cook, Karen S.	Drafting	1.000
Cowee, Marion H.	ECE-Early Childhood Education	1.000
Craig, Erin	Nursing (Med Surg/Mntl Health)	1.000
Crandall-Bear, Dale	History FT Instructor	1.000
Cyr, Catherine E.	Nursing FT Instructor	1.000
Dambrosio, Annette	Reading	1.000
Daprato, Robert M.	Psychology FT Instr 0100	1.000
Dekloe, James D.	Biology	1.000
Diehl, Sandra	Horticulture/Agriculture	0.500
Donovan, Sarah M.	Mathematics	1.000
Duane, Erin E.	Librarian - Full Time	1.000

2014-2015 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED FACULTY (CONT.)

NAME	POSITION DESCRIPTION	FTE
Ducoing, Christine G.	Chemistry	1.000
East, Evangeline	Speech	1.000
Enemmuo, Vitalis	Nursing FT Instructor	1.000
Esteve, Carlos M.	Mathematics	1.000
Farmer, Erin D.	English FT Instructor	1.000
Feighner, Mark A.	Geology/Astronomy/Physics	1.000
Fields, Tracy L.	Nursing(MedSurg/MntlHealth) FT	1.000
Flatland, Marianne	Counselor	1.000
Florence, Ferdinanda P.	Art History	1.000
Fracisco, Marylou H.	Office Technology	1.000
Fuller, Ruth	Librarian - Access Services	1.000
Gaylor, Amy E.	Counselor	1.000
Giambastiani, Lisa K.	English	1.000
Goodwin, Michael W.	Criminal Justice	1.000
Gotch-Posta, Mary L.	Psychology FT Inst 0100	1.000
Gregg, Michael	Astronomy/Physics	1.000
Grube, Thomas E.	Mathematics	1.000
Gumlia, Mary J.	Counselor	1.000
Gunther, Susanna E.	Mathematics	1.000
Hannan, Zachary	Mathematics	1.000
Hidy, Paul D.	FT Instructor-Automotive Tech	1.000
Higashi, John M.	Chemistry	1.000
Hubbard, Leslie V.	Accounting	1.000
Itaya, Patricia	Anatomy/Biology	1.000
Jacobo, Isaias	Spanish	1.000
Jaimez, Theresa L.	Psychology FT Instr 0100	1.000
Jian, Alan S.	Mathematics	1.000
Johnson, Tonmar	Sociology FT Instructor	1.000
Juliano, Kristy L.	Music	1.000
Kaur, Kiran	Chemistry	1.000
Kirkbride, Corrine R.	Mathematics	1.000
Kiss, Julia	FT Instructor - Nursing (Skills Lab)	1.000
Kissinger, Jeffrey L.	Welding	1.000
Konecny, Nancy G.	Reading Instructor	1.000
LaCount, Rebecca	Counselor	1.000
Lancet, Marc K.	ART	1.000
Long, Darsen B.	FT Instructor-Theater-Tech	0.500
Lorenz, Jeanne M.	ART	1.000
Lutz, Melanie P.	Physics	1.000
Maghoney, Laura	Economics	1.000
Marks, Kevin W.	FT Instructor - Kinesiology	1.000
Marlow-Munoz, Lorna S.	French/Spanish	1.000
Martinelli, Willie J.	Instructor - Full Time	1.000
Mayes, Brooks	Aeronautics	1.000
McBride, Christopher M.	English	1.000
McCord, Karen M.	Ethnic Studies/Social Sciences	1.000

2014-2015 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED FACULTY (CONT.)

NAME	POSITION DESCRIPTION	FTE
McDaniels, Marcie B.	Counselor (Matriculation)	1.000
McDonald, Cheryl A.	Cosmetology	1.000
McKinnon, Sarah	English Instructor	1.000
Molnar, Margherita	Biology Instructor - Full Time	1.000
Moore, Rennee A.	Biology/Physiology	1.000
Moore-Harper, Terrye	Nursing FT Instructor	1.000
Moreno, Erma B.	Counselor	1.000
Nagle, John J.	PE/Head Coach/Mens Basketball	1.000
Nordin, Sarah P.	Criminal Justice	1.000
Obegi, Amy C.	ECE	1.000
Ozsu, Valerie	Nursing (OB)	1.000
Padilla, Lindsay	Sociology Instructor	1.000
Pandone, Marc V.	ART	1.000
Parrish, Scott L.	PE/Head Coach/Polo/Swim	1.000
Paschal, Robert B.	Biology	1.000
Pavao, Barbara	Counselor	1.000
Pearson-Bloom, Theresa L.	PE/Head Coach/Womens Softball	1.000
Pike, Roy	Fire Technology Instructor	1.000
Pirott, Laura E.	Spanish	1.000
Podkolzina, Svetlana	Mathematics	1.000
Poff, Greg B.	Speech	1.000
Powell, Joel J.	Political Science FT Instr	1.000
Re, Edward B.	Biology/Bio-Technology	1.000
Reeve, Melissa M.	English/ESL	0.600
Rhoads, Genele G.	Mathematics	1.000
Robertson, Randall J.	Mathematics	1.000
Roe, Candace T.	Disability Svcs Coord/Couns	0.800
Rotenberg, Sandra D.	Librarian - Access Services	1.000
Santiago, Maria E.	Chemistry	1.000
Schneider, Tracy L.	English	1.000
Schouten, Jonathan W.	English	1.000
Scott, Joshua R.	English	0.800
Sengmany, Kheck	Mathematics	1.000
Silva-Attianese, Belinda T.	Cosmetology	1.000
Slaton, Lavonne	Business/Mgmt Law Instructor	1.000
Smith, Michelle L.	Biology	1.000
Smith, Tasha R.	ECE-Human Development	1.000
Spillner, Charles J.	Chemistry	0.800
Spoelstra, Kevin J.	Aeronautics	1.000
Springer, Steven C.	Counselor	1.000
Stover, Scott E.	PE/Head Coach/Mens Baseball	1.000
Summers, Philip J.	Biology/Human Physiology	0.533
Sytsma, Robin L.	Nutrition	1.000
Taylor Hill, Lauren	FT Instructor - Anthropology	1.000
Taylor, Mark	CIS	1.000
Thomas, Gene M.	Biology	1.000
Tucker, Brenda T.	Counselor	1.000

2014-2015 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED FACULTY (CONT.)

NAME	POSITION DESCRIPTION	FTE
Urrutia, John T.	CIS	1.000
Villatoro, Barbara R.	Mathematics	1.000
Whitesell, Janene C.	Speech	1.000
Widemann, Danielle C.	Geography/Geology	1.000
Williams, Darla R.	PE/Head Coach/Wmns Volleyball	1.000
Williams, Kenneth	Horticulture/Agriculture	0.500
Word, James	Biology	1.000
Wyly, Michael J.	Englsih	1.000
Young, Maria Cristina	Biology/Human Physiology	1.000
Yumae, Teresa M.	Music	1.000
Zak, Ronald A.	Photography	1.000
TOTAL GENERAL FUND UNRESTRICTED - FACULTY:		147.13

2014-2015 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED CLASSIFIED

NAME	POSITION DESCRIPTION	FTE
Vacant	Accounting Specialist 2 - AP	1.000
Vacant	Admin Assist 3 - Articulation/Transfer	1.000
Vacant	Admin Asst 3 - Vacaville Ctr	1.000
Vacant	Administrative Asst 3 - Math	1.000
Vacant	Comm Svcs Reg Aide Assistant	0.500
Vacant	Customer Service Rep-Stu Svcs	1.000
Vacant	Engineer	1.000
Vacant	Grounds Maintenance Technician	1.000
Vacant	Lead Engineer	1.000
Vacant	Payroll Technician	0.500
Vacant	PE/Athletic Assistant 2	1.000
Vacant	Reading/Writing Lab Tech	0.500
Abbate, Salvatore J.	Admin Asst 4-School of Science	1.000
Abbate, Tina R.	Admissions & Records Analyst	1.000
Abbott, Lisa A.	Scheduling Specialist	1.000
Adams, Connie J.	Admin Asst 1-Acad Senate .5FTE	0.500
Ahmed, Adil	Senior Accountant	1.000
Almonte, Leslie Ann E.	Scheduling Specialist	0.550
Amick, Eileen	Admin Asst2 - Workforce Trng & Grants	0.150
Anderson, Gale	Admissions & Records Analyst	1.000
Athey, Timothy A.	Aeronautics Lab Technician	1.000
Atoigue, Sandra A.	Custodian	1.000
Aubert, Alison	Athletic Trainer	1.000
Augustus, James	Telecommunication Network Tech	1.000
Balabis, Gavino R.	Custodian	1.000
Barron-Griffin, Connie	Warehouse Operator	1.000
Bates, Maureen C.	Admin Asst 3 - Vallejo Ctr	1.000
Beavers, Susan J.	Customer Service Rep-Stu Srvc	1.000
Blanc, Nancy E.	Admissions & Records Analyst	1.000
Branch, Jesse J.	Community Service Officer/50%	0.250
Brown, Keith W.	Telecommun Network Engineer	1.000
Brown, Robert B.	Custodian	1.000
Bryant, Kenneth	Custodian	1.000
Burtenshaw, Judith K.	Admin Assistant 3 - Stu Services	1.000
Camins, Irene M.	Science Lab Tech - .5FTE/VJO	1.000
Carlsmith, Kandy J.	College Police Officer	0.250
Ceja, Patricia A.	Instruc Assist-Office Tech	1.000
Ceja, Robert	Custodian	1.000
Cheatham, Amber R.	Admin Asst 3-Fin Aid/EOPS/VA	0.500
Cheatham, Laurie	Admissions & Records Analyst	1.000
Collins, Alice L.	Acctng Speclst 1 - Cash Cntrl	1.000
Cortes, Jose	Reading/Writing Lab Tech	1.000
Crapuchettes, Richard W.	Physical Science/Engineering	1.000
Crompton, Jill M.	Admissions and Records Analyst	1.000
Cross, Richard B.	Electrician	1.000
Cunningham, Vernon R.	Custodian	1.000

2014-2015 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED CLASSIFIED (CONT.)

NAME	POSITION DESCRIPTION	FTE
Dagcuta, Bernardita M.	Acctng Spec 2 - Genrl Accts	1.000
Del Pilar, Eduardo M.	Lead Custodian	1.000
Delgado, Marisol	Customer Services Rep-Stu Srvc	1.000
Dipasquale, Nancy G.	Financial Aid Specialist	1.000
Doty, David P.	Technology Specialist (Lead)	1.000
Eason, Angela	Biology Lab Technician	1.000
Eaves, Janice E.	Admin Assistant 2 - Comm Svcs	0.500
Ercole, Steven L.	Grounds Maintenance Technician	1.000
Escobar, Steve	Technology Specialist	1.000
Gentilli, Toni L.	Photography Lab Technician	0.625
Gonzalez, Jenny	Stu Srvs Generalist/Vaca	1.000
Gover, Claire G.	Admin Asst 3-Human Perf FTE	1.000
Gravelly, Barbara A.	Cosmetology Lab Assistant	1.000
Green, Christy A.	Chemistry Lab Technician	1.000
Guerra, Candyce	Admin Assist 3 - Maintenance	1.000
Hentzen, Casey	Technology Specialist	1.000
Hesling, Jennifer	Payroll Specialist	1.000
Hiner, Lisa P.	Technology Specialist	1.000
Howell, Justin	Telecommunication Network Tech	0.500
Hudson, Dena	Admin Asst 2 - Stu Dvl/pmt/Mesa	0.966
Interim/Agency	Purchasing Technician/Buyer	1.000
Johal, Rashmi	Learning Resources Technician	1.000
Jones, Leigh A.	Admin Asst 3 - Lib Arts	1.000
Kassa, Kahsay	Custodian	1.000
Kearns, Kathryn M.	Art Lab Technician	1.000
Kucala, Christine R.	Science Lab Tech-OpEng/Vacaville	1.000
Kulmus, Martin W.	Technology Specialist	1.000
Leary, Janet	Administrative Asst 3 – School of Social & Beh Sciences	1.000
Lehfeldt, Jeffery	Vehicle & Equipment Mechanic	1.000
Lim, Amanda	Acctng Spec 2 - Student Accts	1.000
Low, Jennifer E.	Biotechnology Lab Tech	0.250
Lowe, Jerry E.	Cosmetology Lab Technician	0.918
Loza, Isaias	Grounds Maintenance Technician	1.000
Loza, Porfirio	Courier	1.000
Lugatiman, Chris P.	Reprographics Systems Tech	1.000
Luttrell-Williams, Deborah L.	Admin Asst 4-Career Tech & Bus	1.000
Luttrell-Williams, Donna	Stu Srv Customer Service Rep	1.000
Maguire, Carla J.	Learning Resources Technician	1.000
Makosa, Seweryn	Information Analyst	1.000
Mayne, Marie A.	Tutoring Center Specialist	1.000
McKinney, Samuel C.	PE/Athletic Assistant	1.000
McLeod, M. Teresa	Stu Srvs Generalist/Vaca/FT	1.000
Meyer, Deborah A.	Custodian-Vacaville	1.000
Meyer, Donna	Admin Asst 4 - Liberal Arts	1.000
Meyer, Patricia L.	Admin Asst 3 - Couns/DSP	1.000
Miller, Diana C.	Financial Aid Specialist	1.000

2014-2015 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED CLASSIFIED (CONT.)

NAME	POSITION DESCRIPTION	FTE
Mitchell, Karen	Exec Asst-Institutional Advanc	1.000
Monroy, Rosa N.	Student Svcs Assist I - Matric	1.000
Moore, Erin M.	Curriculum Analyst	1.000
Moss, Deidra	Acctng Spec 2 - Accts Payable	1.000
Murashige, Cynthia	Police Services Technician	0.250
Murillo, Alfredo D.	Carpenter	1.000
Nalley, Anita	Acctng Spec 1 - Accts Recvbl	1.000
Nesler, Kathy A.	Grounds Maintenance Technician	1.000
Nguyen, Dao T.	Custodian	1.000
Nichols, Evette A.	Information Analyst	1.000
Olgin, George F.	Reading/Writing Lab Tech	1.000
Ota, Scott	Webmaster	1.000
Pederson, Donald L.	Lead Carpenter	1.000
Pierce, Douglas A.	Math Act Ctr Lab Tech (Lead)	1.000
Reese, David C.	Custodian	1.000
Rieschick, Diane P.	Instructional Lab Assistant	0.927
Rivera, Ignacio	Custodian	1.000
Robinson, Edna M.	Customer Support Technician	1.000
Robinson, Jay O.	InfoAnalyst/DatabaseAdminLead	1.000
Robinson, Laura S.	Custodian	1.000
Schwartz, Janet M.	Admin Asst 3 - Health Sciences	1.000
Scoccia, Hai Yen H.	Payroll Analyst - Lead	1.000
Siefert, John	Stu Svcs Generalist/VJO FT	1.000
Sisto, Francesca M.	Financial Aid Systems Analyst	1.000
Smith, Carol T.	Bkstr Assistant - Cashiering	2.000
Smith, Erika A.	Cosmetology Lab Technician	1.000
Srisung, Padungsak	Custodian	1.000
Takahashi, April-Love D.	Admissions & Records Analyst	1.000
Tanaka, Ray H.	Technology Specialist	1.000
Tatum, Douglas G.	Grounds Maintenance Technician	1.000
Tipton, Darcia A.	Theater Technician	0.500
Tom, Galen J.	Technology Specialist	1.000
Troupe, Anna M.	Financial Aid Specialist	1.000
Trujillo, Kelly R.	Grounds Maintenance Technician	1.000
Trujillo, Thomas	Bkstr Assistant/Shipping-Recvg	2.000
Uquillas, Jerry	General Maintenance Worker	1.000
Utt, Amy L.	Veterans Affairs Coordinator	1.000
Valenzuela, Juan	Bkstr Evng Oper/Retail-Merch	2.000
Van'T Hul, Pei-Lin	Lead Research Analyst	1.000
Washington, Anthony C.	Custodian	1.000
Watson, Karen M.	Reading/Writing Lab Tech	0.500
Wollrich, Kristine R.	Reading/Writing Lab Tech	1.000
Young, Patricia D.	Career & Job Placement Coordtr	1.000
Zadnik, Carol	Distance Education Technician	1.000
Zavala, Pete	Information Analyst	1.000
TOTAL GENERAL FUND UNRESTRICTED - CLASSIFIED:		130.64

2014-2015 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED ADMINISTRATIVE LEADERSHIP GROUP

NAME	POSITION DESCRIPTION	FTE
Vacant	Human Resource Generalist	1.000
Ancheta, Rachel	Human Resources Manager	1.000
Ballesteros, Jose	Mesa Coordinator	1.000
Buchanan, James	Asst. Director, Facilities/Energy Management	1.000
Calara, Marielle	Executive Assistant - Human Resources	1.000
Calilan, James D.	Director/Technology Svcs/Suppo	1.000
Calloway, Dwight D.	Director/Facilities	0.800
Cammish, Peter J.	Dean,Research,Planning & Inst	0.800
Chappel, Monique	HR Analyst/Recruiter	1.000
Clague, Roger	Chief Technology Officer	0.750
Convento, Laura (Interim)	Business Operations Coordinator	1.000
Darcangelo, Robin D.	Assoc Dean, Stu,FA,EOPS&Vet	1.000
Drake, Tracy	Human Resource Generalist	1.000
Fountain, Barbara L.	Assoc Dean-Stu,Adm,Assesmt&Sch	1.000
Garcia, Cynthia K.	Grants & Resource Develop Mgr	1.000
Glines, Neil	Dean-School of Liberal Arts	1.000
Gorman, Laurie	Exec Coordinator - Acad Affairs	1.000
Hord, Myron D.	Custodial Supervisor	1.000
Johnson, Shemila R.	Outreach&Public Relations Mgr	1.000
Kea, Thomas G.	Dean - Vallejo Center	1.000
Killingsworth, Patrick R.	Director/Fiscal Services	1.000
Laguerre, Jewel	Superintendent-President	1.000
Laroski, Donna R.	Senior Human Resource Generalist	1.000
Larson, Wade	Assoc VP, Human Resources	1.000
Lewis, Shirley	Chief Student Services Officer/Dean of Sdt Svcs	1.000
Ligioso, Yulian I.	VP-Finance & Adminstration	1.000
Mann, Deborah	Dir,Workforce Trng&Grants Mgmt	0.350
McKinnon, Maurice	Dean,School of Health Sciences	1.000
Minor, Leslie B., PhD	Dean, Social & Behaviorial Sci	1.000
Morinec, Maire A.	Dean-Sch of Career Tech & Bus	1.000
Mouton, Jocelyn (Interim)	Dean/Counseling & Special Srvs	0.900
Pegues,Renee	Exec Coord-Supt/Gov Board	1.000
Slade, Rischa	Director, Student Development	1.000
Speck, Christie J.	Director - Children's Programs	1.000
Spencer, Judy	Chief of Staff	1.000
Visser, Erik	Athletic Director	1.000
White, Diane M. (Interim)	Vice President-Acad Affairs	1.000
Yu, Judy H.	Accounting Manager	0.500
Yu, Zhanjing	Dean/Math-Science	1.000
TOTAL GENERAL FUND UNRESTRICTED - ALG:		37.10
TOTAL - GENERAL FUND UNRESTRICTED:		314.87

2014-2015 TOTAL AUTHORIZED STAFF

GENERAL FUND RESTRICTED

NAME	POSITION DESCRIPTION	FTE
	VOCATIONAL & TECHNICAL EDUCATION ACT - VTEA	
Smith, Rachel A.	FT Instr-Graphic Art & Design	1.000
Ulrich, Daniel J.	Auto Body Repair	1.000
	DISABLED STUDENTS PROGRAMS & SERVICES - DSPS	
Vacant	Alternate Media Specialist	0.750
Apostal, Angela T.	DSP Counselor	1.000
Moore, Carolyn F.	DSP Specialist	1.000
Nash, Judy J.	Student Svcs Assist I - DSP	1.000
Parker, Sidne	Student Svcs Assist 2 - DSP	1.000
Roe, Candace T.	Disability Svcs Coord/Couns	0.200
Williams, Cheryl	Student Svcs Assist 2 - DSP	1.000
	CALWORKS	
Thomas, Makesha	Clerical Spec - CALWORKS	0.750
Vacant	Counselor	0.750
	STUDENT SUCCESS (SSSP)	
Cammish, Peter J.	Dean,Research,Planning & Inst	0.200
Campos, Claudia A.	Student Svcs Assist I - Matric	1.000
Mostafa, Nazia	Assessment Center Specialist	1.000
Mouton, Jocelyn (Interim)	Dean/Counseling & Special Svcs	0.100
	COOPERATIVE AGENCIES RESOURCES FOR EDUCATION (CARE)	
Simon, Cynthia	EOPS & CARE Coordinator	0.200
	SMALL BUSINESS DEVELOPMENT CENTER	
Pegg, Melissa	Admin Asst II - Small Business	0.500
Penwell, Kelly	Director/Small Bus Dev Ctr	1.000
	STUDENT FINANCIAL AID ADMINISTRATION (SFAA)	
Gross, Tracy M.	Student Services Ass 2-Fin Aid	1.000
Larot, Zyra	Stu Services Asst 2-Fin Aid	1.000
Martinez, Julie	Student Svcs Assist 2-FinAid	1.000
Mason-Muyco, J. M.	Financial Aid Outreach Spec	1.000
Payne, Antoinette M.	Student Svcs Assist 2-FinAid	1.000
	BASIC SKILLS	
Reeve, Melissa M.	English/ESL	0.400
Scott, Joshua R.	English	0.200
Spillner, Charles J.	Chemistry	0.200
	CAREER TECHNICAL EDUCATION - CTE	
Amick, Eileen	Admin Asst2 - Workforce Trng & Grants	0.850
Low, Jennifer E.	Biotechnology Lab Tech	0.750
Mann, Deborah	Dir,Workforce Trng&Grants Mgmt	0.650

2014-2015 TOTAL AUTHORIZED STAFF

GENERAL FUND RESTRICTED (CONT.)

NAME	POSITION DESCRIPTION	FTE
	PARKING	
Branch, Jesse J.	Community Service Officer/50%	0.250
Carlsmith, Kandy J.	College Police Officer	0.250
Murashige, Cynthia	Police Services Technician	0.250
	EXTENDED OPPORTUNITY PROGRAMS & SERVICES (EOPS)	
Cheatham, Amber R.	Admin Asst 3-Fin Aid/EOPS/VA	0.500
Simon, Cynthia	EOPS & CARE Coordinator	0.800
Sta Maria, Kamber M.	Special Svcs/EOPS Counselor	1.000
	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)	
Vacant	Counselor	0.250
	SECTOR NAVIGATOR	
Brock, Barbara	Deputy Sector Navigator - Health	1.000
Eason, Charles	Small Business Section Navigator	1.000
	WORKFORCE DEVELOPMENT & CONTINUING EDUCATION	
Fay, Gay Leslie (Interim)	Ex Coord-WDCE-Cont Ed-Interim	1.000
Uhl, Andrea	Admin Asst 2 - Contract Ed	1.000
Watkins, Thomas D. (Interim)	Interim Dean, WrkfcDev&ContEd (WDCE)	1.000
	NURSING ENROLLMENT GROWTH	
Burgess, D. Glenn	Nursing FT Instructor	0.400
TOTAL GENERAL FUND RESTRICTED:		30.20

2014-2015 TOTAL AUTHORIZED STAFF

SPECIAL FUNDS

NAME	POSITION DESCRIPTION	FTE
	CHILD DEVELOPMENT	
Vacant	Childrens Program Specialist	1.000
Alsip, Dana G.	Cook - Preschool	0.844
Drake, Sabrina	Childrens Prog Asst Dir	1.000
Miranda, Sharon	Childrens Program Specialist	1.000
Muhammad, Sharon	Childrens Program Specialist	1.000
Park, Nedra H.	Admin Assistant 1 - Preschool	1.000
Spann, Patrice E.	Childrens Program Assistant	0.750
Stedman, Lisa G.	Childrens Program Specialist	1.000
Takhar, Jotinder	Childrens Program Assistant	0.688
Vartanian, Juwan	Childrens Program Specialist	1.000
	REVENUE BOND CONSTRUCTION	
Vacant	Accounting Manager - Bonds	1.000
Vacant	Business Operations Coordinator-Bond	1.000
Calloway, Dwight D.	Director/Facilities	0.200
Clague, Roger	Chief Technology Officer	0.250
Howell, Justin	Telecommunication Network Tech	0.500
Murphy, Dawna	Accounting Spec 2/AP-Bond	1.000
Sata, Leigh T.	Executive Bonds Manager	1.000
Scott, Laura G.	Purchasing Tech/Buyer - Bond	1.000
Yu, Judy H.	Accounting Manager	0.500
TOTAL - SPECIAL FUNDS:		15.73
TOTAL DISTRICT AUTHORIZED STAFF:		360.80

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%.

Measure G Bond

The Bond was passed in November of 2002 for a maximum authorization of \$124,500,000. The Bonds represent the first and second series of the authorized bonds to be issued under the 2002 Authorization.

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.

EPA

Expenditures should be recorded annually on the CCFS-311 (Prop 30 EPA expenditure report, copy attached), which can also be used as a template for districts to publish their EPA expenditures on their website. (See PROP. 30)

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.

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).

JPA

Joint Powers Authority.

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.

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 30 – Education Protection Account

Proposition 30, The Schools and Local Public Safety Protection Act of 2012 passed in November 2012. This proposition temporarily raises the sales and use tax by .25 cents for four years and raises the income tax rate for high income earners (\$250,000 for individuals and \$500,000 for couples) for seven years to provide continuing funding for local school districts and community colleges. The Education Protection Account (EPA) is created in the General Fund to receive and disburse these temporary tax revenues.

Districts have sole authority to determine how the moneys received from the EPA are spent, provided that the governing board makes these spending determinations in open session of a public meeting of the governing board. Each entity receiving funds must annually publish on its Internet web site an accounting of how much money was received from the EPA and how that money was spent. Additionally, the annual independent financial and compliance audit required of community colleges shall ascertain and verify whether the funds provided from the EPA have been properly disbursed and expended as required by law. Expenses incurred to comply with these additional audit requirements may be paid from the EPA.

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.