



SOLANO
COMMUNITY COLLEGE

ADOPTION BUDGET 2015-16
First Reading
Governing Board Meeting
SEPTEMBER 2, 2015

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



TRANSFORMING STUDENTS' LIVES

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SOLANO COMMUNITY COLLEGE DISTRICT

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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 transfer-level education, workforce development and training, and basic-skills 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

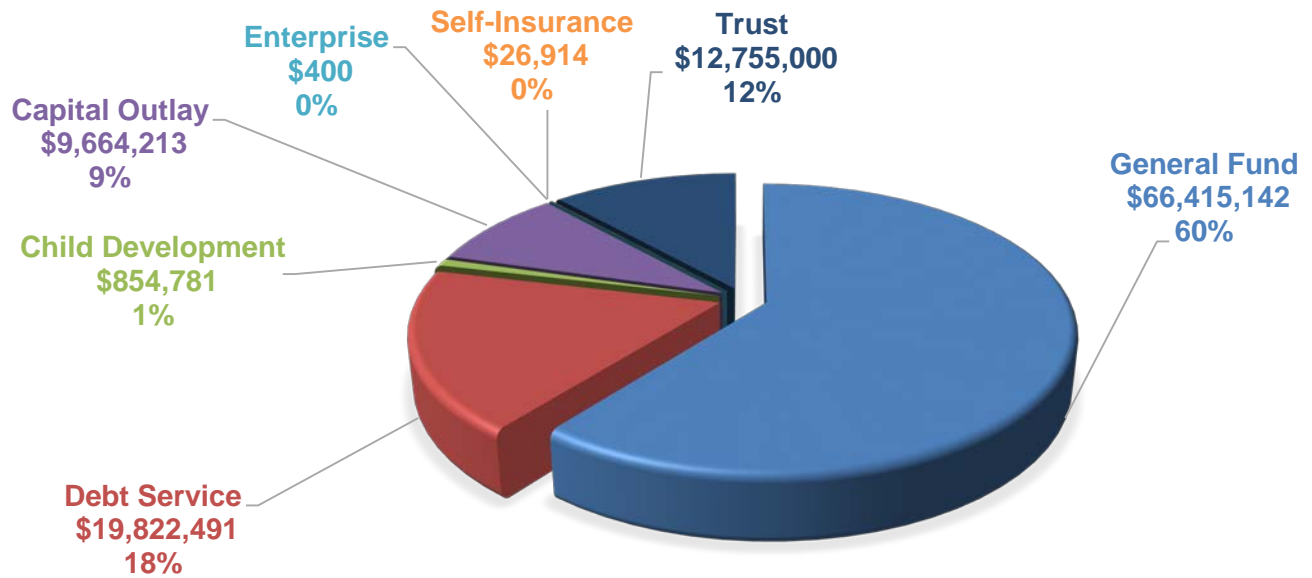
1. Monitor the status and activities related to Measure Q
2. Ensure the college has appropriately met accreditation requirements
3. Be more involved in legislative advocacy
4. Increase the level of communication and information-sharing among Board Members and the President

Chief Executive Officer (CEO) Goals

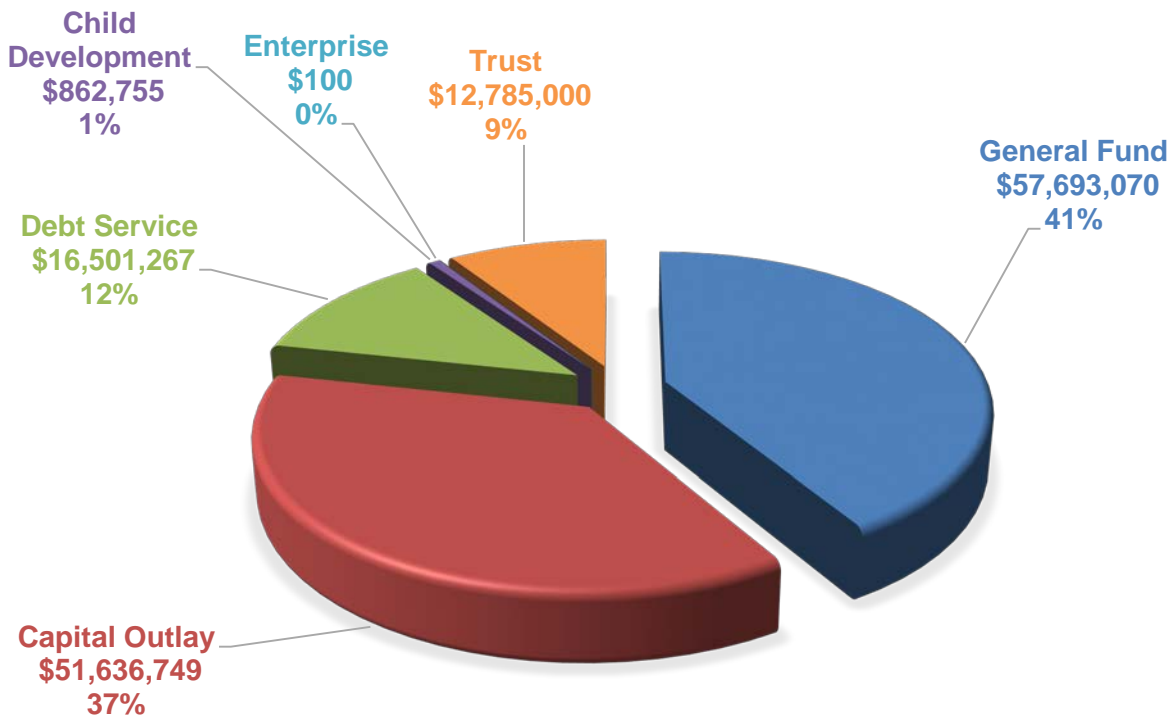
1. Develop and implement Student Success Plan and Student Equity Plan to improve student outcomes
2. Develop strategies to increase enrollment, including an image campaign
3. Involve the institution in the accreditation Self-Study preparation and Midterm Report
4. Create and support a highly qualified, professional, and cohesive administrative team
5. Ensure Human Resource policies and procedures are updated and effectively followed
6. Revise and implement the Staff Equity Plans
7. Implement the Educational and Facilities Master Plans
8. Continue to pursue collaboration with the Vallejo educational community
9. Continue to work to reduce the structural deficit

DISTRICT RESOURCES AND USES

All Funds – Revenues \$109.5 million



All Funds – Expenditures \$139.5 million



EXECUTIVE SUMMARY

The 2015-16 State Budget Trailer bills made public on June 17, specific to community colleges, have few significant differences between the Legislature's 2015-16 State Budget, including:

- Elimination of the \$15 million for professional development funds

- \$13.3 million reduction of the one-time discretionary funds to \$603.7 million

- \$4.3 million reduction of the base allocation funding increase, bringing the final amount back to the Governor's May Revision level of \$266.7 million

The Legislature had added \$392 million for child care and preschool programs, but the final deal brought this down to \$265 million, which funds an additional 6,800 child care slots and 7,000 preschool slots. The final deal also builds in increases to the reimbursement rates and regional market rate ceilings.

The postsecondary education and education trailer bills lay out the specific details for the new funding programs for 2015-16, including adult education grants and basic skills grants.

Adult education grants are funded at the \$500 million proposed by the Governor and agreed to by the Legislature's Budget Conference Committee. The regional consortia design, planning requirements, and timelines align with the Governor's May Revision proposal. Eligible courses are limited to:

- Elementary or secondary basic skills

- Citizenship, English learner, and workforce preparation

- Entry and re-entry into the workforce

- Courses designed to develop knowledge and skills to assist elementary and secondary school children to succeed academically

- Courses for adults with disabilities

- Career technical education

- Pre-apprenticeship

The \$60 million for the Basic Skills and Student Outcomes Transformation Program will be provided as multiyear grants to "adopt or expand the use of evidence-based models of academic assessment and placement, remediation, and student support that accelerate the progress of underprepared students toward achieving postsecondary educational and career goals." Funds can be used for:

- Supporting remedial education curriculum redesign

- Professional development and release time for faculty and support staff

- Data collection and reporting

CALIFORNIA STATE BUDGET (COMMUNITY COLLEGES)

Here are the major provisions of the enacted 2015-16 State Budget for community colleges:

1.02% statutory cost-of-living adjustment applied to base apportionments and the four categorical programs as proposed in the May Revision

\$266.7 million (approximately 4.75%) for the base allocation funding increase

Funding for enrollment growth of 3%

\$603.7 million (approximately \$543 per full-time equivalent student) in one-time discretionary funds

\$148 million for deferred maintenance or instructional equipment, with no matching funds required for deferred maintenance

\$100 million for the Student Success and Support Program

\$85 million for Student Equity Plans

\$62.3 million in funds for hiring full-time faculty

\$49 million for equalizing the Career Development and College Preparation funding rate

\$33.7 million to restore the Extended Opportunity Programs and Services funding

\$29.1 million to restore apprenticeship programs

\$15 million for Institutional Effectiveness Partnership Initiative

In the end, this is clearly a great budget for community colleges, and only would have been better had the higher state revenue estimates by the Legislative Analyst's Office been used. Should actual revenues again come in above the Administration's projections, K-12 and California Community Colleges will likely see additional one-time funding in 2015-16.

2015-16 REVENUE ASSUMPTIONS

BASE APPORTIONMENT COMPONENTS	
Property Taxes	13,400,387
Enrollment Fees	3,436,443
State Apportionment	31,092,117
TOTAL	\$47,928,947

- The budget is based on a funded FTES base of 8,500

FULL-TIME EQUIVALENT STUDENTS (FTES)				
	2012-13 ¹	2013-14 ¹	2014-15 ¹	2015-16 ²
Base	8,502	7,056	8,176	6,916
Stability	(1,446)		(1,260)	
Restoration		1,120		1,584
Adjusted Base	7,056	8,176	6,916	8,500

- | | |
|--|-------------|
| • Base Allocation Funding | \$2,132,000 |
| • COLA 1.02% | \$463,000 |
| • Deficit Factor | -\$500,000 |
| • Mandated Costs (One-time) | \$4,214,562 |
| • SSSP | \$1,180,000 |
| • SEP | \$475,000 |
| • Deferred Maintenance/Instructional Equipment | \$888,000 |
| • Proposition 39 | \$238,000 |

Notes:

1. From CCCCCO Apportionment Report/Schedule C, Exhibit A
2. Budget Goal/Target

2015-16 EXPENDITURE ASSUMPTIONS

Increase in Class Offerings	465,000
Increase in Health/Welfare	793,000
Increase in Retirements	
○ STRS	631,000
○ PERS	310,000
Step/Column	313,000
CSEA TA	130,000
CTA TA	388,000
Local 39 TA	56,000
OPEB	320,000

2015-16 GENERAL FUND BUDGET

UNRESTRICTED [11]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2014-15	Projected Yr Totals 2014-15	Ongoing 2015-16	One-time only 2015-16	Total 2015-16
REVENUES:					
Federal Sources		12,253			
State Sources	30,049,589	30,030,444	32,665,004	4,214,562	36,879,566
Local Sources	16,187,418	17,515,442	17,917,062		17,917,062
Other Revenue					
Total Revenue	46,237,007	47,558,139	50,582,066	4,214,562	54,796,628
EXPENDITURES:					
Academic Salaries	19,452,036	20,096,237	21,148,227		21,148,227
Classified Salaries	9,228,064	9,635,714	10,285,509		10,285,509
Benefits	12,769,496	12,362,576	14,380,193		14,380,193
Supplies and Materials	458,838	456,291	536,052		536,052
Other Operating	4,737,792	5,881,511	5,597,972		5,597,972
Capital Outlay		79,875	40,000		40,000
Strategic Proposals	300,000	201,117	300,000		300,000
Other Outgo	665,000	396,109	34,800		34,800
Reductions Needed			(750,000)		(750,000)
TOTAL EXPENDITURES	47,611,226	49,109,429	51,572,753		51,572,753
NET INCREASE (DECREASE) IN FUND BALANCE	(1,374,219)	(1,551,290)	(990,687)	4,214,562	3,223,875
Beginning Fund Balance	4,196,571	4,196,571	2,493,589		2,493,589
Estimated Ending Balance	2,822,352	2,493,589	1,502,902		5,717,464
	5.93%	5.08%	2.91%		11.09%
Board Required Minimum 5% Reserve					2,578,638
Designated for PERS/STRS					1,012,902
Undesignated Fund Balance					2,125,925
				Total	5,717,464

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: 2014-2015 Budget Year: 2015-2016		DISTRICT ID: 280		Name: Solano CCD	
ACTIVITY CLASSIFICATION	ACTIVITY CODE			UNRESTRICTED	
EPA Proceeds:	8630			7,329,481	
ACTIVITY CLASSIFICATION	ACTIVITY CODE	SALARIES & BENEFITS (1000-3000)	OPERATING EXPENSES (4000-5000)	CAPITOL OUTLAY (6000)	TOTAL
Instructional Activities	0200-5900	7,329,481			
Other Support Activities (list below)	6XXX				
Total Expenditures for EPA*				0	0
Revenue less Expenditures					7,329,481
*Total Expenditures for EPA may not include Administrator Salaries or other administrative costs.					

2015-16 GENERAL FUND BUDGET

RESTRICTED [12]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2014-15	Projected Yr Totals 2014-15	Proposed Budget 2015-16
REVENUES:	\$		
Federal Sources			
College Work Study	158,870	189,710	189,000
NSF Biotech		2,484	298,019
TAACT	0	465,747	512,180
TANF	48,374	48,210	45,800
VTEA	493,585	493,585	493,585
Other Federal	806,392	546,602	496,025
	1,507,221	1,746,338	2,034,609
State Sources			
Basic Skills	95,754	99,644	99,644
EOPS/Care	406,711	383,029	516,428
DSP&S	395,801	436,099	376,011
Cal WORKS	152,086	206,723	196,387
Student Success	637,026	1,180,758	1,719,746
Student Equity	413,889	413,889	597,975
Financial Aid Administration	323,208	360,469	379,017
Lottery Revenues	254,200	267,200	348,000
Other State Revenues	1,348,603	4,229,610	4,684,812
	4,027,278	7,577,421	8,918,020
Local Sources			
Health Fees	190,000	299,811	190,000
Parking Fees/Fines	218,500	284,378	280,000
Other Local Revenue	145,000	545,130	296,428
	553,500	1,129,319	766,428
 Total Revenues/Expenditures	 \$ 6,087,999	 10,453,078	 11,719,057

OTHER DISTRICT FUNDS

1. DEBT SERVICE
 - a. **Measure G [21]**
 - b. **Measure Q [22]**
 - c. **Energy Conservation Bond [29]**
2. CHILD DEVELOPMENT [33]
3. CAPITAL OUTLAY
 - a. **Measure G [420]**
 - b. **Measure Q [421]**
 - c. **Theater Project [416]**
 - d. **Capital Outlay [41]**
4. ENTERPRISE
 - a. **Bookstore [51]**
5. SELF-INSURANCE [61]
6. FINANCIAL AID [74]
7. LOCAL TRUSTS/CLUBS [79]
8. CCLC RETIREE HEALTH BENEFIT [84]

2015-16 PROPOSED

MEASURE G - BOND INTEREST & REDEMPTION [21]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2014-15	Projected Yr Totals 2014-15	Proposed Budget 2015-16
REVENUES:			
Federal Sources	\$		
State Sources			
Local Sources	<u>7,884,175</u>	<u>8,751,823</u>	<u>9,936,025</u>
Total Revenue	7,884,175	8,751,823	9,936,025
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating	3,321	7,743	3,000
Capital Outlay			
Total Expenditures	<u>3,321</u>	<u>7,743</u>	<u>3,000</u>
EXCESS REVENUES (EXPENDITURES)	7,880,854	8,744,080	9,933,025
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Debt Service - Principal	(5,915,000)	(4,861,989)	(6,100,000)
Debt Service - Interest	<u>(1,995,030)</u>	<u>(3,048,042)</u>	<u>(2,009,801)</u>
Total Other Sources (Uses)	<u>(7,910,030)</u>	<u>(7,910,030)</u>	<u>(8,109,801)</u>
FUND BALANCE INCREASE (DECREASE)	(29,177)	834,050	1,823,224
FUND BALANCE:			
Beginning Fund Balance	<u>7,089,166</u>	<u>7,155,779</u>	<u>7,989,829</u>
ENDING FUND BALANCE	\$ <u><u>7,059,990</u></u>	<u><u>7,989,829</u></u>	<u><u>9,813,053</u></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.

2015-16 PROPOSED

MEASURE Q - BOND INTEREST & REDEMPTION [22]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget <u>2014-15</u>	Projected Yr Totals <u>2014-15</u>	Proposed Budget <u>2015-16</u>
REVENUES:			
Federal Sources	\$		
State Sources			
Local Sources	<u>6,316,518</u>	<u>7,484,924</u>	<u>8,686,968</u>
Total Revenue	6,316,518	7,484,924	8,686,968
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating			2,000
Capital Outlay			
Total Expenditures	<u>0</u>	<u>0</u>	<u>2,000</u>
EXCESS REVENUES (EXPENDITURES)	6,316,518	7,484,924	8,684,968
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Debt Service - Principal	(1,430,000)	(1,430,000)	(2,350,000)
Debt Service - Interest	<u>(4,886,518)</u>	<u>(4,886,518)</u>	<u>(4,836,968)</u>
Total Other Sources (Uses)	<u>(6,316,518)</u>	<u>(6,316,518)</u>	<u>(7,186,968)</u>
FUND BALANCE INCREASE (DECREASE)	0	1,168,406	1,498,000
FUND BALANCE:			
Beginning Fund Balance	<u>4,032,202</u>	<u>4,328,479</u>	<u>5,496,885</u>
ENDING FUND BALANCE	<u>\$ 4,032,202</u>	<u>5,496,885</u>	<u>6,994,885</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.

2015-16 PROPOSED

ENERGY CONSERVATION BOND DEBT SERVICE [29]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2014-15	Projected Yr Totals 2014-15	Proposed Budget 2015-16
REVENUES:			
Federal Sources	\$	168,681	
State Sources			
Local Sources			
Total Revenue	0	168,681	0
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating			
Capital Outlay			
Total Expenditures	0	0	0
EXCESS REVENUES (EXPENDITURES)	0	168,681	0
OTHER FINANCING SOURCES (USES):			
Other Sources	1,219,958	1,219,957	1,030,817
Other Uses			
Debt Service - Principal	(688,301)	(688,301)	(699,003)
Debt Service - Interest	(531,657)	(531,656)	(500,495)
Total Other Sources (Uses)	0	0	(168,681)
FUND BALANCE INCREASE (DECREASE)	0	168,681	(168,681)
FUND BALANCE:			
Beginning Fund Balance	0	0	168,681
ENDING FUND BALANCE	\$ 0	\$ 168,681	\$ 0

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

2015-16 PROPOSED

CHILD DEVELOPMENT [33]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2014-15	Projected Yr Totals 2014-15	Proposed Budget 2015-16
REVENUES:			
Federal Sources	\$ 66,000	63,132	67,000
State Sources	725,225	689,831	745,768
Local Sources	169,819	122,163	80,470
Total Revenue	961,044	875,126	893,238
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries	576,575	616,370	535,462
Employee Benefits	314,636	292,297	256,421
Supplies & Materials	30,050	22,565	45,000
Services & Other Operating	2,590	6,144	15,002
Capital Outlay		2,950	
Total Expenditures	923,851	940,326	851,885
EXCESS REVENUES (EXPENDITURES)	37,193	(65,200)	41,353
OTHER FINANCING SOURCES (USES):			
Other Sources	0	65,200	0
Other Uses	0	0	0
Total Other Sources (Uses)	0	65,200	0
FUND BALANCE INCREASE (DECREASE)	37,193	0	41,353
ENDING FUND BALANCE	\$ 37,193	\$ 0	41,353

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.

2015-16 PROPOSED

MEASURE G [420]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2014-15	Projected Yr Totals 2014-15	Proposed Budget 2015-16
REVENUES:			
Federal Sources	\$		
State Sources		20,184	
Local Sources	<u>10,000</u>	<u> </u>	<u>0</u>
Total Revenue	10,000	20,184	0
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating	577,000	306,061	11,250
Capital Outlay	<u>5,721,910</u>	<u>5,962,494</u>	<u>673,443</u>
Total Expenditures	<u>6,298,910</u>	<u>6,268,555</u>	<u>684,693</u>
EXCESS REVENUES (EXPENDITURES)	(6,288,910)	(6,248,371)	(684,693)
OTHER FINANCING SOURCES (USES):			
Other Sources	96,871	97,349	
Other Uses			
Total Other Sources (Uses)	<u>96,871</u>	<u>97,349</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	(6,192,039)	(6,151,023)	(684,693)
FUND BALANCE:			
Beginning Fund Balance	<u>6,192,039</u>	<u>6,835,716</u>	<u>684,693</u>
ENDING FUND BALANCE	<u>\$ 0</u>	<u>684,693</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.

2015-16 PROPOSED

MEASURE Q [421]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2014-15	Projected Yr Totals 2014-15	Proposed Budget 2015-16
	<u>2014-15</u>	<u>2014-15</u>	<u>2015-16</u>
REVENUES:			
Federal Sources	\$		
State Sources			
Local Sources	<u>250,000</u>	<u>623,773</u>	<u>350,000</u>
Total Revenue	<u>250,000</u>	<u>623,773</u>	<u>350,000</u>
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries	451,032	318,607	492,975
Employee Benefits	251,000	135,827	231,612
Supplies & Materials	25,000	16,753	0
Services & Other Operating	5,785,000	372,227	776,250
Capital Outlay	<u>15,900,000</u>	<u>16,269,397</u>	<u>38,543,344</u>
Total Expenditures	<u>22,412,032</u>	<u>17,112,811</u>	<u>40,044,181</u>
EXCESS REVENUES (EXPENDITURES)	(22,162,032)	(16,489,038)	(39,694,181)
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses	<u>(1,219,958)</u>	<u>(1,219,957)</u>	<u>1,030,817</u>
Total Other Sources (Uses)	<u>(1,219,958)</u>	<u>(1,219,957)</u>	<u>1,030,817</u>
FUND BALANCE INCREASE (DECREASE)	(23,381,990)	(17,708,995)	(38,663,364)
FUND BALANCE:			
Beginning Fund Balance	<u>105,397,072</u>	<u>104,582,846</u>	<u>86,873,850</u>
ENDING FUND BALANCE	<u>\$ 82,015,082</u>	<u>86,873,850</u>	<u>48,210,486</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.

2015-16 PROPOSED

STATE FUNDED THEATER PROJECT [416]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2014-15	Projected Yr Totals 2014-15	Proposed Budget 2015-16
REVENUES:			
Federal Sources	\$		0
State Sources	800,000	687,436	8,852,763
Local Sources			
Total Revenue	800,000	687,436	8,852,763
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials		11,106	
Services & Other Operating		1,624	
Capital Outlay	800,000	713,255	8,814,213
Total Expenditures	800,000	725,986	8,814,213
EXCESS REVENUES (EXPENDITURES)	0	(38,550)	38,550
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Total Other Sources (Uses)	0	0	0
FUND BALANCE INCREASE (DECREASE)	0	(38,550)	38,550
FUND BALANCE:			
Beginning Fund Balance		0	(38,550)
ENDING FUND BALANCE	\$ 0	(38,550)	0

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

2015-16 PROPOSED

CAPITAL OUTLAY [41]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	<i>Adopted Budget 2014-15</i>	<i>Projected Yr Totals 2014-15</i>	<i>Proposed Budget 2015-16</i>
REVENUES:			
Federal Sources	\$		
State Sources			
Local Sources	<u>440,000</u>	<u>574,611</u>	<u>500,000</u>
Total Revenue	440,000	574,611	500,000
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating	300,000	34,228	
Capital Outlay	<u>70,000</u>	<u>24,712</u>	<u>500,000</u>
Total Expenditures	<u>370,000</u>	<u>58,940</u>	<u>500,000</u>
EXCESS REVENUES (EXPENDITURES)	70,000	515,671	0
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses	<u>(98,000)</u>	<u>(101,416)</u>	<u>0</u>
Total Other Sources (Uses)	<u>(98,000)</u>	<u>(101,416)</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	(28,000)	414,255	0
FUND BALANCE:			
Beginning Fund Balance	<u>3,790,722</u>	<u>3,760,721</u>	<u>3,760,721</u>
ENDING FUND BALANCE	<u>\$ 3,762,722</u>	<u>4,174,976</u>	<u>3,760,721</u>

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

2015-16 PROPOSED

BOOKSTORE [51]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2014-15	Projected Yr Totals 2014-15	Proposed Budget 2015-16
INCOME:			
Federal Sources	\$		
State Sources			
Local Sources		514	
Total Income	0	514	0
COST OF SALES			
GROSS PROFIT			
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating	60	(955)	100
Capital Outlay			
Total Expenditures	60	(955)	100
EXCESS REVENUES (EXPENDITURES)			
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Total Other Sources (Uses)	0	0	0
FUND BALANCE INCREASE (DECREASE)	(60)	1,469	(100)
FUND BALANCE:			
Beginning Fund Balance	966,403	966,402	967,871
ENDING FUND BALANCE	<u>\$ 966,343</u>	<u>967,871</u>	<u>967,771</u>

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.

2015-16 PROPOSED

SELF-INSURANCE [61]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2014-15	Projected Yr Totals 2014-15	Proposed Budget 2015-16
REVENUES:			
Federal Sources	\$		
State Sources			
Local Sources		158,350	26,914
Total Revenue	0	158,350	26,914
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating		748	
Capital Outlay			
Total Expenditures	0	748	0
EXCESS REVENUES (EXPENDITURES)	0	157,602	26,914
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Total Other Sources (Uses)	0	0	0
FUND BALANCE INCREASE (DECREASE)	0	157,602	26,914
FUND BALANCE:			
Beginning Fund Balance	381,537	381,537	539,139
ENDING FUND BALANCE	\$ 381,537	539,139	566,053

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.

2015-16 PROPOSED

FINANCIAL AID [74]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2014-15	Projected Yr Totals 2014-15	Proposed Budget 2015-16
REVENUES:			
Federal Sources	\$ 12,000,000	11,671,421	12,000,000
State Sources	500,000	627,115	500,000
Local Sources			
Total Revenue	12,500,000	12,298,536	12,500,000
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating			
Capital Outlay			
Total Expenditures	0	0	0
EXCESS REVENUES (EXPENDITURES)	12,500,000	12,298,536	12,500,000
OTHER FINANCING SOURCES (USES):			
Other Sources		24,746	
Other Uses	(12,500,000)	(12,323,281)	(12,500,000)
Total Other Sources (Uses)	(12,500,000)	(12,298,535)	(12,500,000)
FUND BALANCE INCREASE (DECREASE)	0	0	0
FUND BALANCE:			
Beginning Fund Balance	10,288	620	620
Prior Year Adjustments			
Adjusted Beginning Balance	10,288	620	620
ENDING FUND BALANCE	\$ 10,288	620	620

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.

2015-16 PROPOSED

LOCAL TRUSTS/CLUBS [79]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget <u>2014-15</u>	Projected Yr Totals <u>2014-15</u>	Proposed Budget <u>2015-16</u>
REVENUES:			
Federal Sources	\$		
State Sources			
Local Sources	<u>250,000</u>	<u>306,615</u>	<u>255,000</u>
Total Revenue	250,000	306,615	255,000
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries		450	
Employee Benefits			
Supplies & Materials	90,000	76,310	50,000
Services & Other Operating	200,000	228,693	235,000
Capital Outlay	<u>50,000</u>	<u>5,802</u>	
Total Expenditures	<u>340,000</u>	<u>311,255</u>	<u>285,000</u>
EXCESS REVENUES (EXPENDITURES)	(90,000)	(4,640)	(30,000)
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses		<u>(18,528)</u>	
Total Other Sources (Uses)	<u>0</u>	<u>(18,528)</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	(90,000)	(23,168)	(30,000)
FUND BALANCE:			
Beginning Balance	<u>496,313</u>	<u>497,303</u>	<u>474,135</u>
ENDING FUND BALANCE	<u>\$ 406,313</u>	<u>474,135</u>	<u>444,135</u>

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

2015-16 PROPOSED

CCLC RETIREE HEALTH BENEFIT JPA [84]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget <u>2014-15</u>	Projected Yr Totals <u>2014-15</u>	Proposed Budget <u>2015-16</u>
REVENUES:			
Federal Sources	\$		
State Sources			
Local Sources	<u>372,672</u>	<u>362,507</u>	<u>360,089</u>
Total Revenue	372,672	362,507	360,089
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating		375	375
Capital Outlay			
Total Expenditures	<u>0</u>	<u>375</u>	<u>375</u>
EXCESS REVENUES (EXPENDITURES)	372,672	362,132	359,714
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	372,672	362,132	359,714
FUND BALANCE:			
Beginning Balance	<u>2,027,634</u>	<u>2,150,735</u>	<u>2,512,867</u>
ENDING FUND BALANCE	<u>\$ 2,400,306</u>	<u>\$ 2,512,867</u>	<u>\$ 2,872,581</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

2015-2016 GANN LIMIT WORKSHEET

DISTRICT NAME: Solano Community College District

I. 2015-16 APPROPRIATIONS LIMIT:

A.	2014-15 Appropriations Limit		<u>\$ 47,076,846</u>
B.	2015-16 Price Factor: 1.0382		
C.	Population factor:		
	1. 2013-14 Second Period Actual FTES 8,500.65		
	2. 2014-15 Second Period Actual FTES 7,615.15		
	3. 2015-16 Population change factor 0.8958 (line C.2. divided by line C.1.)		
D.	2014-15 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		\$ 43,783,927
E.	Adjustments to increase limit:		
	1. Transfers in of financial responsibility	\$	
	2. Temporary voter approved increases	_____	
	3. Total adjustments - increase		_____
	Sub-Total		\$ 43,783,927
F.	Adjustments to decrease limit:		
	1. Transfers out of financial responsibility	\$	
	2. Lapses of voter approved increases	_____	
	3. Total adjustments - decrease		< _____ >
G.	2015-16 Appropriations Limit		<u>\$ 43,783,927</u>

II. 2015-16 APPROPRIATIONS SUBJECT TO LIMIT:

A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		\$ 20,175,673
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		125,520
C.	Local Property taxes		13,070,097
D.	Estimated excess Debt Service taxes	
E.	Estimated Parcel taxes, Square Foot taxes, etc.	
F.	Interest on proceeds of taxes		16,250
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		< _____ >
H.	2015-16 Appropriations Subject to Limit		<u>\$ 33,387,540</u>

2015-16 TOTAL AUTHORIZED STAFF

	FACULTY	CLASSIFIED	ALG	TOTAL
General Fund Unrestricted	154.90	132.41	40.10	327.41
General Fund Restricted	5.13	16.05	4.95	26.13
SPECIAL FUNDS				
Child Development		7.25		7.25
Revenue Bond Construction		1.55	2.95	4.50
TOTAL DISTRICT AUTHORIZED STAFF	160.03	157.26	48.00	365.29

2015-16 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED FACULTY

NAME	JOB #	POSITION DESCRIPTION	FTE
Vacant	FT0049	ECE	1.00
Vacant	FT0141	Nursing FT Instructor	1.00
Vacant	FT0018	Counselor/Articulation Officer	1.00
Vacant	FT0023	Counselor	1.00
Vacant	FT0131	Nursing (OB) FT Instructor	1.00
Abel-Quintero, Margaret M.	FT0090	Spanish	1.00
Allen, Darryl G.	FT0118	Mathematics	1.00
Anderson, Isabel M.	FT0074	English FT Instructor	1.00
Anderson, James	FT0024	Counselor (Matriculation)	1.00
Anderson, Kevin L.	FT0003	FT Business/CIS Instructor	1.00
Arce, Michelle	FT0096	History	1.00
Averett, Joyce	FT0132	Nursing FT Instructor - Interim	1.00
Ayala, Anthony P.	FT0187	Child & Fam Dev-FT Instructor	1.00
Baldi, Alessandro (Temporary)	FT0156	Astronomy/Physics	1.00
Berrett, Debra	FT0042	Instr Coord/Work Experience	1.00
Berrett, Mark W.	FT0013	CIS	1.00
Blair, Emily	FT0080	English	1.00
Boerner, Howard C.	FT0094	Reading	1.00
Bolz, C. Sabine	FT0069	Psychology/Human Services	0.50
Borchert, Matthew J.	FT0151	PE/Head Coach/Wmns Basketball	1.00
Bourdon, Ingeborg A.	FT0063	Nutrition	1.00
Brewer, Kevin	FT0123	Mathematics	1.00
Brown, Curtiss R.	FT0147	FT Instructor - Kinesiology	1.00
Bundenthal, Thomas	FT0102	Political Science	1.00
Burgess, D. Glenn	FT0129	FT Nursing Instructor	1.00
Burnsed, Frank F.	FT0153	FT Instructor - Kinesiology	1.00
Cabrera, Saki	FT0072	Psychology/Human Services	1.00
Cain, Ginger L.	FT0152	PE	1.00
Cardinal, Jeffrey S.	FT0146	PE/Head Coach Wmns Soccer	1.00
Carpenter, Dawn	FT0001	Office Technology Instructor	1.00
Carter, Quentin R.	FT0105	Librarian - Public Svcs	1.00
Cary, Adrienne	FT0002	CIS	1.00
Christiansen, Abba	FT0020	Counselor	1.00
Cittadino, Nicholas J.	FT0017	Counselor	1.00
Cobene, Harold L.	FT0075	English	1.00
Codina, Salvador	FT0099	History Instructor FT	1.00
Conrad, Joseph F.	FT0110	Mathematics	1.00
Conrad, Kathleen M.	FT0188	FT Chemistry Instructor	1.00
Cook, Karen S.	FT0039	Drafting Instructor	1.00
Cortes, Jose	FT0086	English Comp/ESL	1.00
Cowee, Marion H.	FT0064	ECE-Early Childhood Education	1.00
Craig, Erin L.	FT0130	Nursing(MedSurg/MntlHealth) FT	1.00
Crandall-Bear, Dale	FT0104	History FT Instructor	1.00
Daprato, Robert M.	FT0067	Psychology	0.68
Dauffenbach, Amy E.	FT0015	Counselor	1.00
Dekloe, James D.	FT0158	Biology	1.00
Diehl, Sandra	FT0184	FT Instr-Horticul/Agriculture	0.50
Donovan, Sarah M.	FT0111	Mathematics	1.00
Dorrough, Debbie	FT0138	FT Inst - Nursing Skills Lab - Interim	1.00
Duane, Erin E.	FT0109	Librarian - Full Time	1.00

2015-16 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED FACULTY (CONT.)

NAME	JOB #	POSITION DESCRIPTION	FTE
Ducoing, Christine G.	FT0161	Chemistry	1.00
East, Evangeline	FT0056	Speech	1.00
Enemmuo, Vitalis	FT0177	Nursing FT Instructor	1.00
Esteve, Carlos M.	FT0112	FT Instructor - Mathematics	1.00
Farmer, Erin D.	FT0085	English FT Instructor	0.01
Feighner, Mark A.	FT0164	Geology/Astronomy/Physics	1.00
Flatland, Marianne	FT0016	Counselor	1.00
Florence, Ferdinanda P.	FT0050	Art History	1.00
Fracisco, Marylou H.	FT0008	Office Technology	1.00
Freed, Elizabeth	FT0139	Nursing	1.00
Fuller, Ruth	FT0107	Librarian - Access Services	1.00
Giambastiani, Lisa K.	FT0076	English	1.00
Goodwin, Michael W.	FT0036	Criminal Justice	1.00
Gotch-Posta, Mary L.	FT0068	Psychology	1.00
Grube, Thomas E.	FT0125	Mathematics- FT Instructor	1.00
Gumlia, Mary J.	FT0021	Counselor	0.84
Gunther, Susanna E.	FT0124	Mathematics FT Instructor	1.00
Hannan, Zachary	FT0119	Mathematics	1.00
Hidy, Paul D.	FT0178	FT Instructor-Automotive Tech	1.00
Higashi, John M.	FT0160	Chemistry	1.00
Hubbard, Leslie V.	FT0014	Accounting	1.00
Itaya, Patricia W.	FT0171	Anatomy/Biology	1.00
Jacobo, Isaias	FT0092	Spanish	1.00
Jaimez, Theresa L.	FT0062	Psychology	1.00
Jian, Alan S.	FT0122	Mathematics	1.00
Johnson, Tonmar	FT0066	Sociology	1.00
Juliano, Kristy L.	FT0053	Music	1.00
Kargbo, Myra	FT0133	Nursing FT Instructor	1.00
Kaur, Kiran	FT0170	Chemistry	1.00
Kirkbride, Corrine R.	FT0114	Mathematics	1.00
Kissinger, Jeffrey L.	FT0043	Welding	1.00
Konechny, Nancy G.	FT0175	Reading	1.00
Lacount, Rebecca A.	FT0027	Counselor	0.67
Lancet, Marc K.	FT0045	Art	1.00
Long, Darsen B.	FT0180	FT Instructor-Theater-Tech	1.00
Lorenz, Jeanne M.	FT0044	Art	1.00
Lutz, Melanie P.	FT0165	Physics	1.00
Macalino, Marivic (Replace Moore-Harper)	FT0142	Nursing FT Instructor	1.00
Maghoney, Laura	FT0005	Economics	1.00
Marks, Kevin W.	FT0148	FT Instructor - Kinesiology	1.00
Marlow-Munoz, Lorna S.	FT0087	French/Spanish	1.00
Marshall, Ricky	FT0178	FT Instructor-Automotive Tech	1.00
Martinelli, Willie J.	FT0126	Mathematics	1.00
Mayes, Brooks R.	FT0186	FT Aeronautics Instructor	1.00
McBride, Christopher M.	FT0093	English	1.00
McBride, Dyan	FT0058	Theatre Arts(Acting/Directing)	1.00
McCord, Karen M.	FT0065	FT Instructor-EthnicStu/SocSci	1.00
McDaniels, Marcie B.	FT0025	Counselor (Matriculation)	1.00
McDonald, Cheryl A.	FT0035	Cosmetology	1.00

2015-16 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED FACULTY (CONT.)

NAME	JOB #	POSITION DESCRIPTION	FTE
McKinnon, Sarah N.	FT0078	Full-Time Instructor - English	1.00
Molnar, Margherita	FT0176	Biology Instructor - Full Time	1.00
Moore, Rennee A.	FT0167	Biology/Physiology	1.00
Nagle, John J.	FT0149	PE/Head Coach/Mens Basketball	1.00
Nordin, Sarah P.	FT0038	Criminal Justice	1.00
Obegi, Amy C.	FT0047	ECE	1.00
Padilla, Lindsay M.	FT0071	Sociology FT Instructor	1.00
Pandone, Marc V.	FT0046	Art - FT Instructor	1.00
Parrish, Scott L.	FT0143	Head Coach/Swim/Diving	1.00
Paschal, Robert B.	FT0155	Biology FT Instructor	1.00
Pavao, Barbara J.	FT0026	Full-Time Counselor	0.50
Pearson-Bloom, Theresa L.	FT0150	PE/Head Coach/Womens Softball	1.00
Pirott, Laura E.	FT0091	Spanish	1.00
Podkolzina, Svetlana	FT0128	Mathematics	1.00
Poff, Greg B.	FT0060	Speech	1.00
Powell, Joel J.	FT0103	Political Science FT Instr	1.00
Ramos, Kimberly	TBD	Full-Time Counselor	1.00
Re, Edward B.	FT0168	Biology/Bio-Technology	1.00
Reeve, Melissa M.	FT0079	FT Instructor English/ESL	1.00
Rhoads, Genele G.	FT0121	Mathematics FT Instructor	0.80
Robertson, Randall J.	FT0115	Mathematics	1.00
Roe, Candace T.	FT0030	Disability Svcs Coord/Couns	0.20
Rotenberg, Sandra D.	FT0108	Librarian - Access Services	1.00
Santiago, Maria E.	FT0162	Chemistry	1.00
Schneider, Tracy L.	FT0098	English FT Instructor	0.80
Schouten, Jonathan W.	FT0073	English Instructor	1.00
Scott, Joshua R.	FT0081	FT Instructor - English	0.60
Sengmany, Kheck	FT0127	Mathematics	1.00
Shimabuku, Ashley	FT0116	FT Instructor - Mathematics - Temporary	1.00
Silva-Attianese, Belinda T.	FT0037	Cosmetology	1.00
Slaton, La Vonne D.	FT0009	Business Administration	1.00
Smith, Michelle L.	FT0157	FT Biology Instructor	1.00
Smith, Rachel A.	FT0182	FT Instr-Graphic Art & Design	1.00
Smith, Tasha R.	FT0048	ECE/Human Developmt Instructor	1.00
Spillner, Charles J.	FT0163	Chemistry	0.80
Spoelstra, Kevin J.	FT0032	Aeronautics Instructor	1.00
Springer, Steven C.	FT0028	Counselor	1.00
Stover, Scott E.	FT0144	PE/Head Coach/Mens Baseball	1.00
Summers, Philip J.	FT0172	Bio/HumanPhysiology Instructor	1.00
Sytsma, Robin L.	FT0061	Nutrition	1.00
Taylor, Mark	FT0007	CIS Instructor	1.00
Taylor-Hill, Lauren M.	FT0179	FT Instructor - Anthropology	1.00
Thomas, Gene M.	FT0166	Biology	1.00
Tucker, Brenda T.	FT0022	Counselor	1.00
Ulrich, Daniel J.	FT0033	Auto Body Repair Instructor	1.00
Urrutia, John T.	FT0004	CIS	1.00
Valenzuela, Juan	C00033	Bookstore/Retail-Merch	1.00
Van'T Hul, Pei-Lin	C00141	Lead Research Analyst	1.00
Villatoro, Barbara R.	FT0113	Mathematics FT Instructor	1.00
Watkins, Thomas D.	FT0006	Business Management	1.00

2015-16 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED FACULTY (CONT.)

NAME	JOB #	POSITION DESCRIPTION	FTE
Whitesell, Janene C.	FT0057	Speech	1.00
Widemann, Danielle C.	FT0169	Geography/Geology	1.00
Williams, Darla R.	FT0154	PE/Head Coach/Wmns Volleyball	1.00
Williams, Kenneth W.	FT0184	FT Instr-Horticul/Agriculture	0.50
Word, James M.	FT0171	Anatomy/Biology	1.00
Wyly, Michael J.	FT0095	English FT Instructor	1.00
Young, Jeffrey	TBD	Full-Time Counselor	1.00
Young, Maria Cristina	FT0181	FT Instructor-Biol/Anat/Phys	1.00
Young, Patricia D.	C00134	Career&Job Placement Coord	1.00
Yumae, Teresa M.	FT0051	Music	1.00
Zak, Ronald A.	FT0055	Photography	1.00
TOTAL GENERAL FUND UNRESTRICTED – FACULTY:			154.90

2015-16 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED CLASSIFIED

NAME	JOB #	POSITION DESCRIPTION	FTE
Vacant	C00021	Admin Asst 4-Math & Science	0.90
Vacant	C00028	Stu Srv Generalist(Assessment)	1.00
Vacant	C00048	Comp Lab Tech -Math Actvty Ctr	1.00
Vacant	C00052	Cosmetology Lab Technician	1.00
Vacant	C00061	Student Srvs Generalist-VACA	1.00
Vacant	C00064	Stu Srvs Generalist/VJO FT	1.00
Vacant	C00082	Payroll Technician	0.50
Vacant	C00083	Photography Lab Technician	0.63
Vacant	C00087	Reading/Writing Lab Tech	1.00
Vacant	C00124	TV & Cinematography Lab Tech	0.63
Vacant	C00132	Read/Writ Lab Tech-Vaca .5	0.50
Vacant	C00133	Read/Writ LabTech-Vallejo .5	0.50
Vacant	C00145	Student Services Generalist-OAR	1.00
Vacant	C00148	Admissions and Records Analyst	1.00
Vacant	C00155	Senior Accountant	1.00
Vacant	C00156	Accounting Specialist 2 (AP)	1.00
Vacant	C00162	Financial Aid Specialist-Default Prevention	1.00
Vacant	E00023	Custodian	1.00
Vacant	E00025	Engineer	1.00
Vacant	E00043	Telecommunication Network Engr	1.00
Vacant	E00055	Science Lab Tech -.5FTE/FF	0.50
Vacant	E00057	Theater Production Technician	0.50
Abbate, Tina R.	C00110	Admissions & Records Analyst	1.00
Abbott, Lisa A.	C00140	Scheduling Specialist	1.00
Almonte, Leslie Ann E.	C00098	Scheduling Specialist	1.00
Amick, Eileen J.	C00129	Admin Assistant 2-WkfrceTrng&Grants	0.10
Anderson, Gale	C00094	Admissions & Records Analyst	1.00
Armstrong, Shanae	E00027	Grounds Maintenance Technician	1.00
Ashburn, Andrew	E00028	Grounds Maintenance Technician	1.00
Athey, Timothy A.	C00025	Aeronautics Lab Technician	1.00
Atoigue, Sandra A.	E00049	Custodian	1.00
Aubert, Alison	E00001	Athletic Trainer	1.00
Augustus, James	E00044	Telecommunication Network Tech	1.00
Balabis, Gavino R.	E00022	Custodian-Vallejo Center	1.00
Barron-Griffin, Connie	E00047	Warehouse Operator	1.00
Bates, Maureen C.	C00131	Admin Asst 3 - Vallejo	1.00
Beavers, Susan J.	C00147	Student Services Generalist-OAR	1.00
Blanc, Nancy E.	C00096	Admissions & Records Analyst	1.00
Branch, Jesse J.	E00054	Community Service Officer	0.25
Brooks, George	C00116	Technology Specialist	1.00
Brown, Robert B.	E00051	Custodian	1.00
Bryant, Kenneth	E00013	Custodian	1.00
Burtenshaw, Judith K.	C00058	Admin Asst IV-Foundation	1.00
Camins, Irene M.	E00042	Science Lab Tech - Vallejo	1.00
Ceja, Patricia A.	C00075	Instructional Asst - OT	1.00
Ceja, Robert	E00014	Custodian	1.00
Cheatham, Amber R.	C00023	Admin Asst 3-Fin Aid/EOPS/VA	0.25
Cheatham, Laurie	C00112	Admissions & Records Analyst	1.00
Collins, Alice L.	C00004	Accounting Spec 1 - Cash Ctrl	1.00

2015-16 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED CLASSIFIED (CONT.)

NAME	JOB #	POSITION DESCRIPTION	FTE
Crapuchettes, Richard W.	E00040	Phy Sci/Eng Lab Technician	1.00
Cross, Richard B.	E00024	Electrician	1.00
Cunningham, Vernon R.	E00021	Custodian	1.00
Dagcuta, Bernardita M.	C00005	Accounting Spec 2 - Gen Accts	1.00
Del Pilar, Eduardo M.	E00033	Lead Custodian	1.00
Delgado, Marisol	C00146	Student Services Generalist-OAR	1.00
Dipasquale, Nancy G.	C00105	Financial Aid Specialist	1.00
Doty, David P.	C00122	Technology Specialist (Lead)	1.00
Eason, Angela	E00002	Biology Lab Technician	1.00
Eaves, Janice E.	C00093	Admin Asst 2 - Community Srvcs	1.00
Ercole, Steven L.	E00029	Grounds Maintenance Technician	0.50
Escobar, Steve	C00119	Technology Specialist	1.00
Estantino, Teddy F.	E00035	Lead Engineer	1.00
Finley, Paul	E00016	Grounds Maintenance Technician	1.00
Gonzalez, Danielle M.	C00138	Admin Asst 3-Math & Science	1.00
Gonzalez, Jenny	C00062	Stu Srvs Generalist/Vacaville	1.00
Gover, Claire G.	C00139	Admin Asst 3 - Athletics	1.00
Gravelly, Barbara A.	C00050	Cosmetology Lab Assistant	1.00
Green, Christy A.	E00005	Chemistry Lab Technician	1.00
Gross, Tracy M.	C00135	Student Services Ass 2-Fin Aid	0.50
Guerra, Candyce I.	C00020	Admin Asst 3 - Facilities	1.00
Hentzen, Casey	C00115	Technology Specialist	1.00
Hesling, Jennifer	C00154	Payroll Specialist	1.00
Howell, Justin	E00045	Telecommunication Network Tech	1.00
Hudson, Dena	C00024	Admin Asst 2-Stu Dvlpmt/Mesa	1.00
Johal, Rashmi	C00077	Learning Resources Technician	1.00
Jones, Leigh A.	C00144	Administrative Asst 3-Lib Arts	1.00
Kassa, Kahsay	E00048	Custodian-Vacaville Campus	1.00
Kearns, Kathryn M.	C00027	Art Lab Technician	1.00
Kucala, Christine R.	E00052	Science Lab Tech-Vallejo	1.00
Laroski, Donna R.	C00130	Admin Asst 4 - Vacaville Ctr	1.00
Leary, Janet E.	C00149	Admin Asst 4 - Social & Beh Sci	1.00
Lee, Crishna S.	C00086	Purchasing Technician/Buyer	1.00
Lehfeldt, Jeffery	E00046	Vehicle & Equipment Mechanic	1.00
Lim, Amanda	C00006	Accounting Spec 2 - Stu Accts	1.00
Long, Cecil	E00019	Custodian	1.00
Low, Jennifer E.	E00003	Biotechnology Lab Tech- Grant	0.50
Lowe, Jerry E.	C00051	SUB-Cosmetology Lab Tech	1.00
Loza, Isaias	E00050	Grounds Maintenance Technician	1.00
Loza, Porfirio	E00012	Courier	1.00
Luttrell-Williams, Deborah L.	C00017	Admin Asst 4-Career Tech & Bus	1.00
Luttrell-Williams, Donna	C00137	Stu Services Generalist (OAR)	1.00
Macariola, Carica S.	E00038	Kinesiology/Athletic Assistant	1.00
Maguire, Carla J.	C00078	Learning Resources Technician	1.00
Makosa, Seweryn	C00085	Information Analyst	1.00
Martinez, Julie	C00161	Occ Ed Assistant (Work Exp)	0.50
Mayne, Marie A.	C00123	Tutoring Center Specialist	1.00
McGee, Andrew	C00159	Auto Tech Lab Tech	1.00
McKinney, Samuel C.	E00039	PE/Athletic Assistant	1.00

2015-16 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED CLASSIFIED (CONT.)

NAME	JOB #	POSITION DESCRIPTION	FTE
Meyer, Donna	C00016	Admin Asst 4 -Sch Liberal Arts	1.00
Meyer, Patricia L.	C00015	Admin Asst 3 - Couns/DSP	1.00
Miller, Diana C.	C00066	Financial Aid Specialist	1.00
Monroy, Rosa N.	C00103	Stu Services Generalist-Matric	1.00
Moore, Carolyn F.	C00055	DSP Specialist	0.50
Moore, Erin M.	C00053	Curriculum Analyst	1.00
Moreno, David A.	E00031	Grounds Maintenance Technician	1.00
Moss, Deidra	C00002	Acctng Spec 2 - Accts Payable	1.00
Murillo, Alfredo D.	E00004	Carpenter	1.00
Murphy, Dawna L.	C00152	Accounting Spec 2/AP-Bond	0.40
Nalley, Anita S.	C00003	Accounting Specialist 1-AR	1.00
Nash, Judy J.	C00100	Student Srvcs Asst 1 - DSP	0.50
Nguyen, Dao T.	E00015	Custodian	1.00
Nichols, Evette A.	C00071	Information Analyst	1.00
Olgin, George F.	C00090	Reading/Writing Lab Technician	1.00
Ota, Scott	C00126	Webmaster	1.00
Park, Nedra	C00007	Admin Asst 1-Acad Senate	0.50
Parker, Sidne	C00101	Student Srvcs Asst 2 - DSP	0.50
Pederson, Donald L.	E00032	Lead Carpenter	1.00
Pierce, Douglas A.	C00080	Math Act Ctr Lab Tech (Lead)	1.00
Reese, David C.	E00017	Custodian	1.00
Rieschick, Diane P.	C00076	Instr Lab Asst 2-R/W Lab	1.00
Robinson, Edna M.	C00054	Customer Support Technician	1.00
Robinson, Jay O.	C00072	Info Analyst/Database Admin (Lead)	1.00
Robinson, Laura S.	E00018	Custodian	1.00
Schwartz, Janet M.	C00143	Admin Asst IV - Health Sciences	1.00
Scoccia, Hai Yen H.	C00081	Payroll Analyst (Lead)	1.00
Scott, Laura G.	C00151	Purchasing Tech/Buyer-Bond	0.05
Siefert, John	C00065	Stu Srvs Generalist/Vallejo	1.00
Simmons, Sara	C00088	Reading/Writing Lab Tech	1.00
Simon, Cynthia	C00057	EOPS & CARE Coordinator	0.70
Sisto, Francesca M.	C00128	Financial Aid Systems Analyst	1.00
Smith, Carol T.	C00030	Bookstore Asst - Cashiering	1.00
Smith, Erika A.	C00104	Stu Services Generalist-SSSP	1.00
Srisung, Padungsak	E00020	Custodian	1.00
Swanson, Steven	C00117	Technology Specialist	1.00
Takahashi, April-Love D.	C00113	Admissions & Records Analyst	1.00
Tanaka, Ray H.	C00120	Technology Specialist	1.00
Tipton, Darcia A.	E00056	Theater Technician-11 Month	0.50
Tom, Galen J.	C00121	Technology Specialist	1.00
Troupe, Anna M.	C00067	Financial Aid Specialist	1.00
Trujillo, Kelly R.	E00030	Grounds Maintenance Technician	1.00
Uhl, Andrea	C00084	Police Services Technician	0.50
Uquillas, Jerry	E00026	General Maintenance Worker	1.00
Utt, Amy L.	C00125	Veterans Affairs Coordinator	1.00
Zadnik, Carol J.	C00157	Distance Education Technician	1.00
Zavala, Pete	C00142	Information Analyst	1.00
TOTAL GENERAL FUND UNRESTRICTED - CLASSIFIED:			132.41

2015-16 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED ADMINISTRATIVE LEADERSHIP GROUP

NAME	JOB #	POSITION DESCRIPTION	FTE
Vacant	M00065	Executive Bonds Manager	0.05
Vacant	M00083	Workforce Grants Coordinator	0.10
Vacant	M00046	Chief Technology Officer	1.00
Vacant	M00079	Senior HR Generalist	1.00
Vacant	M00086	Director of Records and Registration	1.00
Ahmed, Adil A.	M00051	Accounting Manager- Interim	1.00
Ancheta, Rachel M.	M00052	Human Resources Manager	1.00
Arterberry, Stan	M00040	Superintendent-President	1.00
Ballesteros, Jose M.	M00036	Director, MESA & High Sch Prog	1.00
Bilmont, John	M00072	Accounting Manager - Bonds	0.05
Brown, Gregory	M00043	VP - Student Services	1.00
Buchanan, James B.	M00001	Asst Dir/Facilities/Energy Mgmt	1.00
Calara, Marielle S.	M00033	Human Resource Generalist	1.00
Calilan, James D.	M00026	Director/Technology Svcs/Suppo	1.00
Calloway, Dwight D.	M00019	Director/Facilities	0.90
Cammish, Peter J.	M00064	Dean, Research, Planning & Inst	0.80
Chappel, Monique R.	M00069	Human Resource Recruiter	1.00
Crawford, Yashica J.	M00074	Chief of Staff	1.00
Crompton, Jill M.	TBD	Exec Coordinator-CSSO	1.00
Darcangelo, Robin D.	M00012	Assoc Dean,Stu,FA,EOPS,Vet	1.00
Drake, Tracy M.	M00034	Human Resource Generalist	1.00
Gabriel, Robert	M00062	Interim Dean,Health Sciences	1.00
Garcia, Cynthia K.	M00054	Grants & Resource Develop Mgr	1.00
Glines, Neil	M00058	Dean-School of Liberal Arts	1.00
Gorman, Laurie	M00076	Exec Coordinator-Acad Affairs	1.00
Guinn, Keydron (Interim)	M00063	Dean, Social & Behavioral Sci	1.00
Hord, Myron D.	M00059	Custodial Supervisor	1.00
Johnson, Shemila R.	M00053	Director of Enrollment Services	1.00
Killingsworth, Patrick R.	M00020	Director/Fiscal Services	1.00
Laraya-Convento, Laura	M00028	Business Operations Coordinator	1.00
Larson, Wade M.	M00022	Assoc VP, Human Resources	1.00
Lewis, Shirley V.	M00006	Dean - Vallejo Center	1.00
Ligioso, Yulian I.	M00042	VP-Finance & Administration	1.00
Minor, Leslie B.	M00041	Vice President - Acad Affairs	1.00
Mitchell, Karen	M00029	Human Resource Exec Asst	1.00
Monahan, Charles	M00087	Dir, Workforce Trng & Grants Mgmt (Interim)	0.25
Morinec, Maire A.	M00055	Dean-Sch of App Tech & Business	1.00
Mouton, Jocelyn	M00011	Dean/Counseling & Special Srvs	0.90
Pegues, Rene	M00073	Business Op Coordinator-Bond	0.05
Preciado, Brian	M00084	Fire Academy Administrator	1.00
Slade, Rischa W.	M00025	Director, Student Life	1.00
Speck, Christie J.	M00045	Director/Children's Programs	1.00
Therrien, Alexandra J.	M00031	Exec Coordinator-Supt/Pres	1.00
Visser, Erik	M00080	Athletic Director	1.00
Yu, Zhanjing	M00016	Dean/Sch of Math & Sciences	1.00
		TOTAL GENERAL FUND UNRESTRICTED - ALG:	40.10
		TOTAL - GENERAL FUND UNRESTRICTED:	327.41

2015-2016 TOTAL AUTHORIZED STAFF

GENERAL FUND RESTRICTED

NAME	JOB #	POSITION DESCRIPTION	FTE
Department of Labor – TAACT Grant			
Vacant	C00021	Admin Asst 4-Math&Science	0.10
Vacant	M00083	Workforce Grants Coordinator	0.40
Amick, Eileen J.	C00129	Admin Asst 2-WkfrceTrng&Grants	0.50
Lacount, Rebecca A.	FT0027	Counselor	0.33
Low, Jennifer E.	E00003	Biotechnology Lab Tech- Grant	0.50
Monahan, Charles	M00087	Dir, Workforce Trng & Grants Mgmt (Interim)	0.35
Basic Skills			
Rhoads, Genele G.	FT0121	Mathematics FT Instructor	0.20
Schneider, Tracy L.	FT0098	English FT Instructor	0.20
Scott, Joshua R.	FT0081	FT Instructor - English	0.40
Spillner, Charles J.	FT0163	Chemistry	0.20
CalWorks			
Thomas, Makesha L.	C00044	Clerical Spec-CalWrks(Crd Off)	0.75
Vacant	FT0019	Calworks Coordinator/Counselor	1.00
CARE			
Simon, Cynthia	C00057	EOPS & CARE Coordinator	0.15
Disabled Students Programs & Services - DSPS			
Vacant	C00026	Alternate Media Specialist	1.00
Apostal, Angela T.	FT0031	DSP Counselor	1.00
Moore, Carolyn F.	C00055	DSP Specialist	0.50
Nash, Judy J.	C00100	Student Svcs Asst 1 - DSP	0.50
Parker, Sidne	C00101	Student Svcs Asst 2 - DSP	0.50
Roe, Candace T.	FT0030	Disability Svcs Coord/Couns	0.80
Econ Development SBDC			
Pegg, Melissa R.	C00136	Admin Asst 2 - Small Business	1.00
Penwell, Kelly	M00078	Assoc Dean, WDCE/SBDC	1.00
Extended Opportunity Programs & Services (EOPS)			
Cheatham, Amber R.	C00023	Admin Asst 3-Fin Aid/EOPS/VA	0.25
Simon, Cynthia	C00057	EOPS & CARE Coordinator	0.15
Sta Maria, Kamber M.	FT0174	Special Svcs/EOPS Counselor	1.00
NCCPA-Career Pathways Alliance			
Vacant	M00083	Workforce Grants Coordinator	0.50
Amick, Eileen J.	C00129	Admin Asst 2- Wkfrce Trng & Grants	0.25
Monahan, Charles	M00087	Dir, Workforce Trng & Grants Mgmt (Interim)	0.15
Parking			
Branch, Jesse J.	E00054	Community Service Officer	0.25
Uhl, Andrea	C00084	Police Services Technician	0.50
Sector Navigator Healthcare 14/15			
Brock, Barbara K.	M00068	DeputySectorNavigator-HC	1.00

2015-2016 TOTAL AUTHORIZED STAFF

GENERAL FUND RESTRICTED (CONT.)

NAME	JOB #	POSITION DESCRIPTION	FTE
		SFAA-BFAP Admin Allowance	
Cheatham, Amber R.	C00023	Admin Asst 3-Fin Aid/EOPS/VA	0.50
Gross, Tracy M.	C00135	Student Services Ass 2-Fin Aid	0.50
Larot, Zyra D.	C00153	Stu Services Asst 2-Fin Aid	1.00
Mason-Muyco, J. M.	C00068	Financial Aid Lead Specialist	1.00
Payne, Antoinette M.	C00107	Student Svcs Asst 2-Fin Aid	1.00
Vacant	C00106	Student Svcs Asst 2-Fin Aid	1.00
		Small Business Sector Navigator - 2015	
Eason, Charles D.	M00067	Small Business Section Navigator	1.00
		Student Success & Support (3SP)	
Abbate, Salvatore J.	TBD	Student Services Generalist-OAR	1.00
Bains, Ruhpreet	C00164	Student Services Generalist-OAR	1.00
Cammish, Peter J.	M00064	Dean, Research, Planning & Inst	0.20
Mouton, Jocelyn	M00011	Dean/Counseling & Special Svcs	0.10
Nunez, Robert	C00162	Student Services Generalist-OAR	1.00
Stewart, Ward	C00163	Student Services Generalist-OAR	1.00
		CA Career Pathways Trust Funding	
Monahan, Charles	M00087	Dir, Workforce Trng & Grants Mgmt (Interim)	0.15
		Vallejo Career Pathways Trust-VCUSD	
Monahan, Charles	M00087	Dir, Workforce Trng & Grants Mgmt (Interim)	0.10
		Career Technical Education - CTE	
Amick, Eileen J.	C00129	Admin Asst 2-WkfrceTrng&Grants	0.15
TOTAL - GENERAL FUND RESTRICTED:			26.13

2015-16 TOTAL AUTHORIZED STAFF

SPECIAL FUNDS

NAME	JOB #	POSITION DESCRIPTION	FTE
		Child Development	
Vacant	C00037	Children's Program Assistant	0.50
Alsip, Dana G.	E00011	Cook - Preschool	0.84
Drake, Sabrina	C00038	Children's Prog Asst Director	1.00
Muhammad, Sharon	C00040	Children's Program Specialist	1.00
Spann, Patrice E.	C00043	Children's Program Specialist	1.00
Stedman, Lisa G.	C00041	Children's Program Specialist	1.00
Takhar, Jotinder K.	C00036	Children's Program Specialist	0.91
Vartanian, Juwan	C00042	Children's Program Specialist	1.00
		Revenue Bond Construction	
Vacant	M00065	Executive Bonds Manager	0.95
Bilmont, John	M00072	Accounting Manager - Bonds	0.95
Calloway, Dwight D.	M00019	Director/Facilities	0.10
Murphy, Dawna L.	C00152	Accounting Spec 2/AP-Bond	0.60
Pegues, Rene	M00073	Business Op Coordinator-Bond	0.95
Scott, Laura G.	C00151	Purchasing Tech/Buyer-Bond	0.95
		TOTAL - SPECIAL FUNDS:	11.75
		TOTAL DISTRICT AUTHORIZED STAFF:	365.29

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, membership 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.