



MINUTES

Fiscal Advisory Committee
 Wednesday, November 5, 2025 - 2:00 p.m.
 Denis Honeychurch Boardroom

Voting Members

ALG

- Susan Wheet
- Sandy Lamba (Academic Mgr)
- Patrick Scott (Class. Mgr)

CTA (SCFA)

- Erin Farmer

Academic Senate

- Erica Beam
- Ruth Fuller
- Joshua Scott

Local 39

- Jeff Lehfeldt

CSEA

- Rei Leal

SCC Educational Foundation

- Carolyn Warne

Minority Coalition

- Jessica Meekins

ASSC

- Vacant

Advisory Members

- David Williams
- Lisa Neeley
- Jon Cornelison
- Virgie Bender
- Edith Sanchez

Alternates

- Shanan Danley (Minority Coalition)
- LaNae Jaimez (Faculty)

ITEM
<p>1. Opening actions - <i>The meeting was called to order at 2:08pm</i></p> <ul style="list-style-type: none"> • Roll call – <i>The above highlighted members were present. No guests.</i> • Approval of Agenda – <i>Motioned by Rei, Seconded by Erica – all in favor</i> • Approval of Minutes of October 1, 2025 – <i>Motioned by Erica, Seconded by Rei – all in favor</i>
<p>2. Comments from the public - <i>None</i></p>
<p>3. Budget Update 2025-26 <i>Susan presented the 1st quarter budget update, as well as the OPEB actuarial update (both attached). It was requested to check with the actuarial to see where our percentage of funding should be at. Susan stated that we will have a better grasp of the budget in Spring to see if we are able to contribute for 2025/26.</i></p> <ul style="list-style-type: none"> • 1st quarter budget update – draft • OPEB Actuarial update
<p>4. Requests for Future Meetings</p> <ul style="list-style-type: none"> • December 3, 2025 – next regular meeting <ul style="list-style-type: none"> ○ Categorical Funding • Topics for Future Meetings <ul style="list-style-type: none"> ○ AB19 report out – <i>to be scheduled in February</i> ○ Living Wage report – <i>to be reported on in December</i>
<p>7. Adjournment – <i>Motioned by Rei, Seconded by Patrick – meeting adjourned at 2:35pm</i></p>



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2025-26 Budget Update As of 09/30/2025

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Budget Update Summary End of 2nd Quarter 2024-25

Fund 11 - Unrestricted Revenue:

- Slight increase as we received a prior year adjustment.

Fund 11 - Unrestricted Expenses:

- Slight increase in planned expenses as the Fall semester started

Fund 11 - Unrestricted Ending Fund Balance & Composition:

- Slight decrease in the deficit due to the increased revenues
- The 2024-25 surplus payout will occur in the 2nd quarter and be moved to the expenses
- Slight changes in the ratios due to the decrease in the deficit

Fund 11 – Other Notes

- 50% Law Calculation for General Fund
 - STILL BEING CALCULATED

Federal, State, and Local Restricted Funds:

- Federal
 - Slight change in the anticipated allocations Expected to change again once Federal budget is passed.
- State
 - Slight change in the anticipated allocations.
- Local
 - Changes in available funds/revenues once final carryovers were established



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UNRESTRICTED FUND

	Adopted Budget	after 9/30 Budget Update end of Qtr 1
	2025-26	2025-26
REVENUES:		
Base Allocation (FTES & Basic Alloc.)	\$ 50,850,508	\$ 50,850,509
Supplemental Allocation	\$ 11,207,900	\$ 11,207,901
Student Success Allocation	\$ 7,058,798	\$ 7,058,798
Sub Total	\$ 69,117,206	\$ 69,117,208
23/24 FY		
Other/ Other State Revenue	\$ 2,635,394	\$ 1,912,255
Prior FY Apportionment Adjustment		\$ 2,105,481
GFU-Pell Admin & Interest	\$ 18,669	\$ 18,669
BFAP 2%	\$ 298,797	\$ 298,797
Contingency Deficit Factor 2%	\$ (1,382,344)	\$ (1,382,344)
TOTAL REVENUES	\$ 70,687,722	\$ 72,070,066
EXPENDITURES:		
Academic Salaries	\$ 28,921,500	\$ 28,921,500
Classified Salaries	\$ 14,586,350	\$ 14,586,350
Benefits	\$ 21,017,090	\$ 21,017,090
Supplies and Materials	\$ 738,660	\$ 755,460
Other Operating	\$ 10,443,113	\$ 10,369,413
Capital Outlay	\$ 257,000	\$ 281,542
Other Outgo	\$ 750,000	\$ 750,000
GFU-Pell Admin	\$ 18,669	\$ 18,669
BFAP 2%	\$ 298,797	\$ 298,797
Contingency appropriation	\$ 250,000	\$ 250,000
TOTAL EXPENDITURES	\$ 77,281,179	\$ 77,248,821
NET FUND BALANCE INCREASE (DECREASE)	\$ (6,593,457)	\$ (5,178,755)
FUND BALANCE INCREASE (DECREASE)		
BEGINNING FUND BALANCE	\$ 41,068,853	\$ 41,068,853
ENDING FUND BALANCE	\$ 34,475,396	\$ 35,890,098



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UNRESTRICTED FUND – ENDING FUND BALANCE

	Adopted Budget		<i>after 9/30</i> Budget Update end of Qtr 1
	2025-26		2025-26
BEGINNING FUND BALANCE	\$ 41,068,853		\$ 41,068,853
ENDING FUND BALANCE	\$ 34,475,396		\$ 35,890,098
FUND BALANCE COMPOSITION/RATIO:			
2024-25 Surplus Payout	\$ 4,393,374		\$ 4,393,374
Salary Improvements from 2022-23 (taken from reserve over 5 years)	\$ 1,800,000		\$ 1,800,000
Technology/ Non- Capitol Expense Reserve	\$ 1,967,556		\$ 1,967,556
STRS/PERS Premium Reserve	\$ 4,525,000		\$ 4,525,000
Designated Reserve: OPEB Liability	\$ 4,000,000		\$ 4,000,000
Board Required Minimum 5% Reserve	\$ 3,864,059		\$ 3,862,441
Stability Reserve	\$ 13,925,407		\$ 15,341,727
ENDING FUND BALANCE	\$ 34,475,396		\$ 35,890,098
Fund Balance / Reserve Ratio	44.61%		46.46%
Required + Stability Reserve Ratiior	23.02%		24.86%

NOTE: Fund Balances subject to change.



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RESTRICTED FUNDS – FEDERAL

	Adopted Budget	<i>after 9/30</i>
	2025-26	Budget Update end of Qtr 1
	2025-26	2025-26
REVENUES:		
FEDERAL TOTAL REVENUES	\$ 656,279	\$ 646,251
PLANNED EXPENDITURES:		
Federal Programs:		
Perkins	\$ 507,651	\$ 507,651
TANF/Calworks	\$ 40,638	\$ 38,736
Veterans Resource Center	\$ 29,645	\$ 21,519
FCKE	\$ 78,345	\$ 78,345
Subtotal	\$ 656,279	\$ 646,251
NET Due to Other Sources/Agencies	\$ -	\$ -
NET Deferred Revenue (Future Committed Carryover)	\$ -	\$ -
TOTAL Federal Programs	\$ 656,279	\$ 646,251
NET FUND BALANCE INCREASE (DECREASE)		\$ -
BEGINNING FUND BALANCE	\$ 19,338	\$ 19,338
ENDING FUND BALANCE (Federal)	\$ 19,338	\$ 19,338
FUND BALANCE COMPOSITION		
Veterans Resource Center	\$ 19,338	\$ 19,338
Other (Federal only)	\$ -	\$ -
ENDING FUND BALANCE (Federal)	\$ 19,338	\$ 19,338
NOTE: Fund Balances subject to change.		



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RESTRICTED FUNDS – STATE

	after 9/30	
	Adopted Budget 2025-26	Budget Update end of Qtr 1 2025-2026
REVENUES:		
STATE TOTAL REVENUES	\$ 34,712,856	\$ 34,606,466
EXPENDITURES:		
State Programs:		
Student Equity & Achievement	\$ 6,742,969	\$ 6,731,923
Strong Workforce (Local)	\$ 2,555,066	\$ 2,503,930
Strong Workforce (Regional)	\$ 1,961,980	\$ 1,673,002
Physical Plant & Instructional Support	\$ 2,173,465	\$ 2,173,465
EOPS	\$ 921,378	\$ 920,478
DSPS	\$ 1,276,385	\$ 1,275,259
College Promise	\$ 1,901,552	\$ 1,901,552
Interfund Transfers/Other Outgo (CalWorks)	\$ 260,329	\$ 275,997
Financial Aid Administration (SFAA-BFAP)	\$ 375,688	\$ 384,223
Lottery	\$ 2,312,310	\$ 2,408,980
Undocumented Rrscs Liaisons	\$ 364,473	\$ 364,473
NextUp	\$ 1,927,440	\$ 1,927,440
EEO	\$ 123,089	\$ 123,089
Equal Employment Opportunity	\$ 280,508	\$ 280,508
FCKE	\$ 165,529	\$ 177,252
Local Systemwide Tech Data Security	\$ 353,972	\$ 528,972
CARE	\$ 255,835	\$ 335,641
Culturally Responsive Pedagogy & Practices	\$ 1,618	\$ 1,618
Culturally Comp-Faculty Prof Dev (one-time)	\$ 600	\$ 600
Nursing	\$ 159,299	\$ 148,332
Student Retention and Outreach	\$ 403,730	\$ 385,367
MESA	\$ 1,157,008	\$ 1,137,926
Adult Block Ed	\$ 136,976	\$ 93,252
Zero Textbook (One-time)	\$ 99,706	\$ 99,706
Asian-American, Native Hawaiian & Pacific Islander	\$ 374,128	\$ 374,128
Financial Aid Technology	\$ 142,243	\$ 142,243
Student Success Completion	\$ 1,712,379	\$ 1,712,379
Mental Health Services	\$ 454,576	\$ 454,576
Basic Needs Services	\$ 3,967	\$ 3,967
Basic Needs Center	\$ 557,702	\$ 555,926
Student Food & Housing Supp	\$ 314,934	\$ 314,934
Rising Scholars	\$ 265,297	\$ 265,297
Textbook Reimb-Teaching Incar (one-time)	\$ 200,000	\$ 200,000
STATE SUBTOTAL (Page 1)	\$ 29,936,131	\$ 29,876,435



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RESTRICTED FUNDS – STATE (continued)

	Adopted Budget 2025-26	after 9/30 Budget Update end of Qtr 1 2025-2026
REVENUES:		
STATE TOTAL REVENUES	\$ 34,712,856	\$ 34,606,466
EXPENDITURES:		
State Programs:		
STATE SUBTOTAL (Page 1)	\$ 29,936,131	\$ 29,876,435
LGBTQ+	\$ 171,993	\$ 171,993
CCC Equitable Placement & Completion	\$ 335,905	\$ 335,905
Deaf and Hard of Hearing	\$ 110,833	\$ 110,833
Transfer Ed and Articulation - Seamless Transfer	\$ 2,387	\$ 2,387
Instructional Equipment One-Time	\$ 270	\$ 270
RERP	\$ 59,692	\$ 41,785
Rancho Santiago CCD (pass through)	\$ 18,578	\$ 18,578
Systemwide Technology and Data Security	\$ 383,577	\$ 383,577
Hunger Free Campus	\$ 10,516	\$ 10,516
Zero Textbook Cost	\$ 319,959	\$ 319,959
Veterans Resource Center (one time)	\$ 453	\$ 453
Veterans Resource Center (on-going)	\$ 335,306	\$ 335,306
Cal LAW	\$ 73,208	\$ 54,208
A2MEND	\$ 11,978	\$ 11,978
Hire UP Program	\$ 407,551	\$ 407,551
Rising School Juvenile Justice	\$ 1,043,581	\$ 1,043,581
Student Transfer Achievement	\$ 526,809	\$ 526,809
CESAP	\$ 19,791	\$ 10,004
SFAA (One-Time funds)	\$ 14,856	\$ 14,856
Common Course Numbering	\$ 893,629	\$ 893,629
AANHPI (One-time Funds)	\$ 10,000	\$ 10,000
Campus Safe	\$ 17,581	\$ 17,581
Nursing Ed (One-time funds)	\$ 8,272	\$ 8,272
SubTotal	\$ 34,712,856	\$ 34,606,466
TOTAL State Programs	\$ 34,712,856	\$ 34,606,466
NET CARRYOVER/FUND BALANCE INCREASE (DECREASE)		
BEGINNING FUND BALANCE	\$ 2,133,745	\$ 1,982,058
ENDING FUND BALANCE	\$ 2,133,745	\$ 1,982,058
FUND BALANCE COMPOSITION		
Lottery-Prop 20 (Instructional)	\$ 1,922,533	\$ 1,828,830
Maintenance Allowance-CCCCO	\$ 211,212	\$ 153,228
ENDING FUND BALANCE	\$ 2,133,745	\$ 1,982,058
NOTE: Fund Balances subject to change.		



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RESTRICTED FUNDS – LOCAL

	Adopted Budget	After 9/30 Budget Update end of Qtr 1
	2025-26	2025-26
LOCAL TOTAL REVENUES	\$ 7,106,841	\$ 5,415,642
EXPENDITURES:		
Local Programs -		
Facilities-Campus Reservations	\$ 595,676	\$ 433,524
President's SCC-Local Funds	\$ 341,407	\$ 237,120
Health Center	\$ 1,024,363	\$ 830,622
Parking	\$ 715,042	\$ 444,671
Graphics Dept	\$ 137,545	\$ 85,890
SCC Theatre	\$ 155,850	\$ 112,375
UC Berkeley-Puente	\$ 134,210	\$ 128,357
Athletic Teams	\$ 52,096	\$ 45,787
CIRM (5-year grant) - reimbursable	\$ 1,922,257	\$ 1,922,257
Other Local Programs	\$ 2,028,396	\$ 1,175,039
TOTAL EXPENDITURES	\$ 7,106,842	\$ 5,415,642
FUND BALANCE INCREASE (DECREASE)	\$ -	\$ -



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OUTLOOK ON OTHER FUNDS

Fund Number	Fund Name	Adjusted Beginning Fund Balance	Revenues Projected as of 1st Quarter	Expenses/ Disbursements Projected as of 1st Quarter	Ending Fund Balance Projected as of 1st Quarter
Fund 21	Debt Services	\$0	\$21,339,170	\$21,339,170	\$0
Fund 33	Child Development	\$413,677	\$1,658,336	\$2,032,519	\$39,494
Fund 41	Capital Outlay	\$5,717,972	\$1,330,000	\$750,000	\$6,297,972
Fund 42	Measure Q	\$47,372,259	\$2,266,000	\$34,134,068	\$15,504,191
Fund 61	Self-Insurance	\$127,449	\$755,000	\$750,000	\$132,449
Fund 72	Student Rep Fee	\$113,038	\$4,596	\$2,298	\$115,336
Fund 73	Student Body Center Fee	\$364,379	\$25,996	\$0	\$390,375
Fund 74	Finance Aid	\$0	\$18,871,532	\$18,872,532	\$0
Fund 81	ASSC and Clubs	\$132,407	\$133,637	\$133,637	\$132,407
Fund 84	OPEB Retiree Trust	\$7,431,748	\$460,000	\$9,000	\$7,882,748



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SCC EDUCATIONAL FOUNDATION BUDGET UPDATE

NOTE: Foundation Budget update prepared as in point in time look between the budget and the actuals

Foundation Budget	Adopted Budget 2025-26	Actuals as of September 30,2025	% of Budget
REVENUES:			
Restricted	\$ 104,500	\$ 46,530	44.5%
Unrestricted	\$ 105,323	\$ 16,443	15.6%
TOTAL REVENUES	\$ 209,823	\$ 62,973	30.0%
EXPENDITURES:			
Scholarships - Restricted	\$ 107,500	\$ 24,199	22.5%
College Programs - Restricted	\$ 30,000	-	0.0%
Scholarships/Donations - Unrestricted	\$ 3,500	\$ 800	22.9%
Administrative Costs - Unrestricted	\$ 57,875	\$ 5,878	10.2%
Special Events - Unrestricted	\$ 57,855	\$ 23,282	40.2%
TOTAL EXPENDITURES	\$ 256,730	\$ 54,159	21.1%
NET FUND BALANCE INCREASE (DECREASE)	\$ (46,907)	\$ 8,814	-18.79%
BEGINNING FUND BALANCE	\$ 633,957		
ENDING FUND BALANCE	\$ 587,050		
FUND BALANCE COMPOSITION			
Restricted	\$ 531,990		
Unrestricted	\$ 55,060		
ENDING FUND BALANCE	\$ 587,050		



INDEX OF CATEGORICAL GRANT NAMES

Categorical Fund Name	Definition/Usage
CCC Equitable Placement & Completion	Assembly Bill 183 (2022) established the California Community Colleges Equitable Placement and Completion Grant Program and appropriated \$64 million (one-time) from the General Fund to the Board of Governors of the California Community Colleges to ensure the maximum implementation of equitable placement and completion reforms at California community colleges. These funds support AB (Assembly Bill) 1705 work and other matriculation and education planning services to increase student success
CESAP CLASSIFIED EMPLOYEE SUMMER ASSISTANCE PROGRAM	The Classified Community College Employee Summer Assistance Program was created to provide classified employees who meet certain requirements additional assistance during the summer months, when they are typically not working or provided less work. The program provides up to a dollar-for-dollar match on amounts withheld from a participating district's classified employees' monthly paychecks. The classified employees' pay withheld, along with state match funds, will be paid by participating districts to eligible employees in the summer months following the academic year. Availability of state match funds is determined each year in the Budget Act and districts may determine whether to participate on an annual basis by Jan. 1 of each year.
CIRM Grant - California Institute for Regenerate Medicine (Local)	The objective of the program is to prepare a diverse cadre of undergraduate students for careers in regenerative medicine through the creation of novel recruitment and support mechanisms that identify and foster untapped talent within populations that are historically under-represented in the biomedical sciences, and by combining hands-on research opportunities with strategic and structured mentorship experiences to enhance transition of students to successful careers.
College Promise	Funds are provided annually for community colleges to achieve the following goals: <ul style="list-style-type: none"> • Place high school graduates directly into transfer-level math and English. • Increase the number of students who earn associate degrees or career technical education certificates and increase the percentage of student who are subsequently employed in their chosen field of study. • Increase the percentage of students who successfully transfer to UC or CSU and graduate with a bachelor's degree. • Reduce or eliminate regional achievement gaps and achievement gaps for underrepresented students including low-income students, former foster youth, students with disabilities, formerly incarcerated students, undocumented students, students meeting AB 540 requirements and students who are veterans.



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<p>Common Course Numbering</p>	<p>The goal is for the California Community Colleges to “streamline transfer from two- to four-year postsecondary educational institutions and reduce excess credit (unit) accumulation.” Common Course Numbering (CCN) funds support colleges in their efforts to align existing course curricula to a CCN system and incorporate CCNs into student facing documentation, such as course catalogs, schedules, and transcripts as required Education Code section 66725.5 et seq. and the Higher Education Trailer Bill, Sec.56 require.</p>
<p>Culturally Comp-Faculty Prof Dev (one-time) and Culturally Responsive Pedagogy & Practices (CRPP)</p>	<p>The 2021 Budget Postsecondary Education Trailer Bill (AB 132) appropriated one-time funding for allocation to community college districts to support a systemwide effort to provide culturally competent professional development, with an emphasis on improving learning outcomes. The additional appropriation came from 2021 Institutional Effectiveness Partnership Initiative Specialized Training grant funds. The funds of this grant must be used to accomplish the intended goals of the CRPP Innovative Best Practices Grants: 1. To aid institutions in developing innovative Diversity, Equity, Inclusion and Accessibility (DEIA)-minded and culturally competent professional development training for faculty. 2. To develop DEIA-focused professional development opportunities to upskill faculty and successfully expand their capacities to serve students, improving students’ experiences and outcomes.</p>
<p>DSPS DISABLED STUDENT PROGRAMS AND SERVICES and Deaf and Hard of Hearing</p>	<p>These funds are provided to support academic adjustments, auxiliary aids, services and/or instruction to serve students with disabilities, including deaf and hard of hearing students and access to print and electronic information funding and resources.</p>
<p>EEO EQUAL EMPLOYMENT OPPORTUNITY – INNOVATIVE BEST PRACTICES GRANTS (one-time) and (on-going)</p>	<p>The 2021 Budget Postsecondary Education Trailer Bill (AB 123) appropriated one-time funding for allocation to community college districts to aid institutions that pilot or create innovative DEIA-minded practices related to EEO in the Pre-Hiring Interventions, Post Hiring Interventions or Diversity Promising Interventions. The EEO Innovative Best Practices Grants are competitive, one-time grants to aid institutions that pilot or create innovative DEIA-minded practices related to EEO in the categories listed below. Funding will also be allocated to enhance or expand existing EEO efforts that support faculty and staff diversity. Activities proposed must result in one or more of the following intervention efforts highlighted below.</p> <ul style="list-style-type: none"> • Pre-Hiring Interventions: Strategies that support and equitable and inclusive environment that helps to attract and retain candidates from underrepresented groups and other nontraditional candidates. • Post- Hiring Interventions: Strategies that promote development of diverse and qualified candidate pools and/or eliminate bias in hiring decisions. See below for possible interventions. • Diversity Promising Interventions: Strategies that gather and utilize hiring and workforce data, support new employees or manage and respond to EEO complaints.



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<p>EOPS EXTENDED OPPORTUNITY PROGRAMS AND SERVICES</p>	<p>The EOPS program was established statewide in 1969 through Senate Bill 164 to serve the economically and academically disadvantaged students. The intended outcome is to increase the number and percentage of EOPS students who successfully complete their chosen educational objectives.</p>
<p>FCKE FOSTER AND KINSHIP CARE EDUCATION</p>	<p>Funds are exclusively for Resource Parent and Tribally Approved Homes education as established in the California Department of Social Services Resource Family Approval program and as specified by the chancellor.</p>
<p>Financial Aid Technology</p>	<p>These funds are provided to support technology advancements and innovations that enable more efficient processing of state and federal financial aid.</p>
<p>Hire UP Program</p>	<p>Higher Education Trailer Bill, Assembly Bill 183, established the Hire UP pilot program to provide stipends to formerly incarcerated students, CalWORKs recipients and former foster youth to help them meet the true cost of college attendance and gain clear access to credential programs and workforce support needed to enter, participate and succeed in California’s economy. The Chancellor’s Office will enter into one-time agreements with up to 10 community college districts for a five-year pilot program to provide funding for stipends for eligible students.</p>
<p>Hunger Free Campus</p>	<p>One-time allocation in 2018-19 to support students in addressing food insecurity, including meal donation programs, food pantries services, CalFresh application assistance, or other means of directly providing nutrition assistance to students.</p>
<p>Instructional Equipment One-Time</p>	<p>One time funds to assists districts with their ever-growing need for instructional equipment, library materials, and technology on community college campuses due to aging equipment and inadequate funding.</p>
<p>LGBTQ+</p>	<p>SB 108 Budget Act 2024 appropriates \$10 million in one-time funding for allocation by the Chancellor’s Office community college districts to provide additional funds to support LGBTQ+ students. The purpose of the funds is to continue the momentum that participating community college districts established to provide support for LGBTQ+ students. Maximum funding a participating community college district can receive is \$900,000. This allocation intends to provide additional funding to support LGBTQ+ students; districts and colleges must not use this funding to replace or reimburse any current funding sources or existing efforts without meaningfully increasing direct support for LGBTQ+ students. Due to the one-time nature of this funding, districts are encouraged to focus on the sustainability of LGBTQ+ student support efforts by ensuring student-centered redesign with LGBTQ+ students in mind, prioritizing the build out of critical service delivery infrastructure that addresses the unique needs of LGBTQ+ students and identifying additional funding sources to sustain the momentum of LGBTQ+ student support in the long term.</p>



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Local Systemwide Tech Data Security	The 2024 Budget Act provides these funds for districts to implement local and systemwide technology and data security measures and hire local cybersecurity staff to support improved oversight of fraud mitigation, online learning quality, and cybersecurity efforts. Funds are also provided for statewide measures that benefit all community colleges including, but not limited to, security upgrades for CCCApply and education technology platforms and the establishment of systemwide cybersecurity teams
Lottery (restricted)	In March 2000, Proposition 20, the Cardenas Textbook Act of 2000, was passed by California voters and amended the California State Lottery Act of 1984. Proposition 20 created restrictions for a portion of the lottery funds. More specifically, it required that beginning in 1998–99, 50 percent of the statewide growth in lottery funds for public education over the level set in the 1997–98 fiscal year be allocated on a per average daily attendance (ADA) basis to community colleges and to kindergarten and grades one through twelve (K–12) local educational agencies (LEAs), consisting of school districts, county offices of education, and charter schools for the purposes of instructional materials .
Mental Health Services	The legislative intent for the mental health funds is to provide and expand mental health resources for students.
MESA MATHEMATICS, ENGINEERING AND SCIENCE ACHIEVEMENT	California community college MESA programs work in partnership with the University of California Office of the President (UCOP) MESA statewide, proprietor and trademark holder of the MESA program. All university, community college and college-prep MESA programs work in concert to provide support to underserved and underrepresented students majoring in calculus-based Science, Technology, Engineering and Mathematics (STEM) fields who seek to transfer to a four-year institution. Aligned with Vision 2030 goals, the community college segment of MESA grants support equity in success, equity in access and equity in support.
NextUp	The NextUp program aims to increase participation in the number of current, and former foster youth who attend community college and help youth realize and achieve their educational and career goals. It is the intent of the legislation, per Education Code 79220—79228, to provide services to eligible current, and former foster youth.
Nursing & Nursing Ed	Funds are provided for diagnostic and support services, pre-entry coursework, alternative program delivery model development and other services to reduce student attrition in nursing programs. For colleges to qualify for nursing grant funding, they must reduce the student attrition rate to 15%, increase completion and expand nursing program enrollment.



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<p>Physical Plant & Instructional Support</p>	<p>The physical plant component of the Physical Plant and Instructional Support program consists of the following areas: 1) scheduled maintenance/special repairs, including architectural barrier removal, seismic retrofit, hazardous substances; 2) water conservation, including landscape/synthetic turf, building improvements, drip/low-flow irrigation system, and well meter installation; 3) support for energy efficiency; and 4) affordable student housing. The Instructional Support program assists districts with their ever-growing need for instructional equipment, library materials, and technology on community college campuses due to aging equipment and inadequate funding. Instructional support is acceptable for either the repair or replacement of instructional equipment and library materials but is unacceptable for instructional supplies.</p>
<p>RERP REGIONAL EQUITY AND RECOVERY PARTNERSHIP</p>	<p>The purpose of these investments is for community colleges to establish a Regional Equity and Recovery Partnership (RERP) with a local workforce development board Regional Planning Unit (RPU) of the California Workforce Development Board. The partnership will connect workers most impacted by the COVID-19 pandemic to high-quality jobs in target and growth industry sectors. The grant funding will support educational programming by the recipient college for disproportionately impacted students (participants) identified by the RPU. The educational program includes credit for prior learning, work-based learning opportunities, academic and career supports and the award of industry valued credentials or degrees, consistent with Assembly Bill 132 (Chapter 144, Statutes of 2021).</p>
<p>Rising Scholars</p>	<p>The Rising Scholars Network aims to enhance the participation and success of justice involved students in community colleges. Key objectives include increasing degree and certificate attainment, boosting transfer rates to four-year institutions, reducing units for associate degrees and closing equity gaps, especially for underrepresented groups.</p>
<p>Rising School Juvenile Justice</p>	<p>These funds aim to increase participation and success of juvenile justice-involved students in community colleges, increase degree and certificate completions, enhance job-related skills, facilitate transfers to four-year institutions, reduce the average number of units for degree completion and close equity gaps. The program focuses on on-site programming in juvenile facilities, smooth transitions to college campuses upon release, and fostering college commitment through dedicated staff, spaces and community partnerships.</p>



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<p>SFAA (One-Time funds) STUDENT FINANCIAL AID ADMINISTRATION</p>	<p>SFAA funds are for the provision of CCPG awards and direct contact with potential and current financial aid applicants. Funds allocated to a community college district must supplement, not supplant, the level of funds allocated for the administration of student financial aid programs during the 2001–02 or 2006–07 fiscal year, whichever is greater. BFAP 2% provides reimbursement of 2% of total waiver value to community college districts for the provision of California College Promise Grants. One-Time SFAA funding of \$20 million is provided on a one-time basis to immediately support financial aid offices with increased workload due to Free Application for Federal Student Aid (FAFSA) delays and to assist students in completing the FAFSA.</p>
<p>Strong Workforce (Local) and (Regional)</p>	<p>SWP funding allocations should be used to meet the intent of the program to accomplish the following: • Increase the number of students in quality career technical education courses, programs, and pathways that will achieve successful workforce outcomes; and • Increase the number of quality career technical education courses, programs, and pathways that lead to successful workforce outcomes, or invest in new or emerging career technical education courses, programs, and pathways that may become operative in subsequent years and are likely to lead to successful workforce outcomes.</p>
<p>Student Equity & Achievement (SEA)</p>	<p>The SEA Program supports the California Community Colleges in advancing the systemwide goal to boost achievement for all students with an emphasis on eliminating achievement gaps for students from traditionally underrepresented groups. Per Education Code 78222, SEA Program funds support all of the following: • Implementing activities and practices pursuant to the California Community Colleges Guided Pathways Grant Program. Ed Code 88921 • Ensuring students complete their educational goals and a defined course of study. • Providing quality curriculum, instruction and support services to students who enter college deficient in English and mathematics to ensure these students complete a course of study in a timely manner.</p>
<p>Student Food & Housing Supp</p>	<p>One-time funds in 2021-22 budget to address food and housing insecurities for students.</p>
<p>Student Retention and Outreach</p>	<p>Funds are provided to support enrollment and retention at community colleges as they face enrollment challenges caused by the COVID-19 pandemic.</p>
<p>Student Success Completion (SSCG)</p>	<p>It is the intent of the SSCG program to support student persistence, retention and success by providing students additional assistance who are attending at a 12 to 15 plus units per term or 24 to 30 plus units per academic year or quarterly unit equivalent and/or complete their programs in scheduled full-time timeframes and to offset the total cost of community college attendance.</p>



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<p>Student Transfer Achievement</p>	<p>Student Transfer Achievement Reform Act Funds are provided to support colleges in their efforts to auto-enroll students on an Associate Degree for Transfer (ADT) pathway when a student declares a goal for transfer on their mandatory education plans, as required by AB 928 (Berman, 2021). The goal of this new procedure is to maximize the probability that students will transfer into a four-year post-secondary educational institution and earn a degree in their chosen field of study in a timely manner with minimal accrual of excess units.</p>
<p>Systemwide Technology and Data Security</p>	<p>In 2022-23 each college received \$50,000 of one-time funds to support completion of the Cybersecurity Self-Assessment due in September 2022. The results of the self-assessments will be used to determine how remaining funds will be allocated to make the greatest impact on improving data security, fraud mitigation, and IT infrastructure across the system.</p>
<p>Textbook Reimb-Teaching Incar (one-time)</p>	<p>Allocated in 2019-20, funds were to be used to help offset textbook costs when teaching incarcerated students.</p>
<p>Transfer Ed and Articulation - Seamless Transfer</p>	<p>The primary purpose of these funds is to ensure the seamless transfer of community college students to the California State University given the ethnic studies general education requirements. Institutions may collaborate with key stakeholder groups, review regulations and standards and establish a plan for implementation. As a secondary activity, funds may be used to assist with advancing anti-racism initiatives at California community colleges.</p>
<p>Undocumented Rrscs Liaisons</p>	<p>Funds are provided to ensure each college has a staff person designated as a Dream Resource Liaison, or UndocuLiaison, who is knowledgeable in available financial aid, social services, state-funded immigration legal services, internships, externships and academic opportunities for all students meeting the requirements set forth in Section 68130.5, including undocumented students.</p>
<p>Veterans Resource Center (one-time) and (on-going)</p>	<p>Funds are provided for colleges to establish and maintain a high functioning, student-centered Veterans Resource Center (VRC).</p>
<p>Zero Textbook Cost (Planning) and (Implementation)</p>	<p>All colleges received \$20,000 for the Planning grant in June 2022 and \$180,000 for the Implementation grant in March 2023 for development and implementation of at least one ZTC degree or Career Technical Education (CTE) certificate program pathway. The intent of the legislation is for community colleges to develop and implement zero textbook-cost degrees and CTE certificates that are non-duplicative, sustainable and reduce the overall cost of education for students and decrease the time it takes students to complete degree and CTE certificate programs.</p>

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Total Liability *	\$ 14,121,453	\$ 14,629,817	\$ 13,339,432	\$ 12,739,722	\$ 12,911,164	\$ 12,348,936	\$ 12,598,520	\$ 13,762,283	\$ 14,030,951	\$ 18,605,704
OPEB Trust Balance Reserve	\$ 2,797,972	\$ 3,376,353	\$ 3,695,978	\$ 4,154,020	\$ 4,667,390	\$ 5,360,590	\$ 5,875,671	\$ 6,030,623	\$ 6,718,815	\$ 7,431,748
General Fund Reserve	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Total Reserve	\$ 2,797,972	\$ 3,376,353	\$ 3,695,978	\$ 8,154,020	\$ 8,667,390	\$ 9,360,590	\$ 9,875,671	\$ 10,030,623	\$ 10,718,815	\$ 11,431,748
% Funded	19.81%	23.08%	27.71%	64.00%	67.13%	75.80%	78.39%	72.88%	76.39%	61.44%

* From actuarial

Notes from 2024/25 actuarial:

A significant change this year is that the actuarial assumptions have been updated to include the value of an implicit rate subsidy. Page 2 of the report explains the implicit subsidy in detail, but the short version is that it typically applies to an OPEB valuation when the same medical premium rate applies to both active employees and pre-65 retirees. In reality, pre-65 retirees are more expensive to insure than active employees since they are older, and GASB 75 requires that the difference between the actual premium rate and the true cost of providing coverage to pre-65 retirees be assigned as an employer liability unless an exception is applied. Geoffrey Kischuk had previously signed your GASB 75 report as he was the only actuary in California (and possibly the country) willing to apply such an exception. Unfortunately, Geoff has retired and is no longer available to sign the report, and therefore we must include the value of the implicit rate subsidy in the measured liability as of June 30, 2025.

This year the measured liability increased by \$4.6M for a couple of reasons:

* A \$2.5M experience loss primarily due to much larger than expected increased in CalPERS Medical premiums. The previous valuation expected medical premiums to increase by 4% per year (8% over the two years since the prior full valuation), but CalPERs Medical premiums increased by 15% to 35%. This was especially true of the medicare supplemental premiums for 65+ retirees. Those premiums had remained relatively flat over the last several years but saw a very large increase for 2025. This increase is hitting all districts that participate in CalPERS Medical and is not specific to Solano CCCD.

* A \$1.8M increase due to the required addition of the implicit rate subsidy as described above.