



SOLANO

SERVING SOLANO COUNTY AND THE CITY OF WINTERS, CALIFORNIA

ADOPTED BUDGET 2023-24
Governing Board Meeting
September 2023

TRANSFORMING STUDENTS' LIVES



SOLANO
COMMUNITY COLLEGE

REPORT BY:

Susan Wheet

VICE PRESIDENT, FINANCE & ADMINISTRATION

With the hard work of the Fiscal Team:

Shannon Beckham

DIRECTOR OF BUSINESS SERVICES

Virgie Bender · Edith Sanchez

ASSISTANT CONTROLLERS

Janice David · Haley Howells · Zhiyan Huang · Sylvia Ramirez

ACCOUNTANTS

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SOLANO COMMUNITY COLLEGE DISTRICT

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 student learning and achievement and to helping our students achieve their educational, professional, and personal goals. Solano transforms students’ lives with undergraduate education, transfer courses, career and technical education, certificate programs, workforce development and training, basic-skills education, and lifelong-learning opportunities.
VISION:	Solano Community College will be a recognized leader in educational excellence – transforming students’ lives.

STRATEGIC GOALS: *(from the 2019-2022 strategic plan)*

Goal 1:	Honor and empower students by helping them succeed in achieving their educational or career goals
Goal 2:	Honor and empower students to transfer in a timely fashion
Goal 3:	Honor and empower students to attain their education goals in a timely fashion while embracing the process of learning
Goal 4:	Honor and empower students to gain meaningful employment/careers in their chosen field of study
Goal 5:	Honor and empower student equity and success by eliminating equity gaps with a focus on disproportionately impacted populations
Goal 6:	Strengthen ties to the community and local school districts to ensure access to college for all students
Goal 7:	Honor and empower the college community by maintaining adequate and sustainable financial resources to create an environment that supports teaching and learning
Goal 8:	Maintain a campus culture that honors and empowers teaching and learning

CALIFORNIA STATE BUDGET (COMMUNITY COLLEGES)

The Governor’s “May Revise” budget proposal for 2023-24 offers budget stability for California Community Colleges in order to focus on the Roadmap to the Future. Although the overall State General Fund budget is approximately \$10 billion less than 2022-23, California Community College funding remains steady. The tables on the next few pages summarize the Governor’s proposed 2023-24 budget:

Additional Resources Primarily for COLA

The Budget Act includes \$308.6 billion in policy adjustments compared with 2022-23 expenditure levels. Most notable among the ongoing adjustments, the budget includes \$790 million for an 8.22% COLA for the SCFF and some categorical programs. The budget cuts some prior-year one-time funding, but provides flexibility across several sources of one-time funds. These changes are summarized in Table 3.

Table 3: 2023-24 Changes in Proposition 98 Funding for the System (In Millions)

Program Areas	Adjustments
POLICY ADJUSTMENTS	
Ongoing (Proposition 98)	
SCFF COLA (8.22%)	\$678.0
SCFF Growth (0.5%)	\$26.4
Provide 8.22% COLA for Adult Ed	\$49.1
Provide 8.22% COLA for Extended Opportunity Programs and Services (EOPS)	\$13.9
Provide 8.22% COLA for Disabled Students Programs and Services (DSPS)	\$13.1
Provide 8.22% COLA for CalWORKs Student Services	\$4.2
Provide 8.22% COLA for NextUp	\$4.1
Provide 8.22% COLA for Basic Needs Centers	\$3.3
Provide 8.22% COLA for MESA	\$3.0
Provide 8.22% COLA and enrollment-based adjustment for Mandates Block Grant and Reimbursements	\$2.2
Provide 8.22% COLA for Cooperative Agencies Resources for Education (CARE)	\$2.5
Provide 8.22% COLA for Mental Health Services	\$2.5
Provide 8.22% COLA for Rapid Rehousing	\$1.6
Provide 8.22% COLA for Puente	\$1.0
Provide 8.22% COLA for Veterans Resource Centers	\$0.8
Provide 8.22% COLA for Umoja	\$0.7
Provide 8.22% COLA for Childcare Tax Bailout	\$0.3
Increase FCMAT funding for Professional Learning Opportunities	\$0.2
Financial Aid Administration workload adjustment	-\$3.1
Provide 8.22% COLA and technical adjustment for Apprenticeship	-\$4.9
Reduce Student Success Completion Grant for enrollment-based adjustment	-\$50.0
Subtotal Ongoing Policy Adjustments	\$748.9

Table 4 reflects the final SCFF rates for 2022-23 and the projected rates for 2023-24, as modified by COLA and other base adjustments. SCFF rates for 2023-24 are estimates and final rates will be provided at the Advance Apportionment. The distribution of funds across the three allocations (base, supplemental, and student success) is determined by changes in the underlying factors. Table 5 shows the estimated rates for college types and centers.

Table 4: 2023-24 Student Centered Funding Formula Rates (rounded)

Allocations	2022-23 Rates	2023-24 Rates	Change from 2022-23 (Amount)	Change from 2022-23 (Percent)
Base Credit ^a	\$4,840	\$5,238	\$398	8.22%
Incarcerated Credit ^a	6,788	7,346	\$558	8.22%
Special Admit Credit ^a	6,788	7,346	\$558	8.22%
CDCP	6,788	7,346	\$558	8.22%
Noncredit	4,082	4,417	\$335	8.22%
Supplemental Point Value	1145	1,239	\$94	8.22%
Student Success Main Point Value	675	730	\$55	8.22%
Student Success Equity Point Value	170	184	\$14	8.22%

^a Ten districts receive higher credit FTE rates, as specified in statute.

Reduces Deferred Maintenance Funds

The 2022 Budget Act included approximately \$840 million in **one-time** funds for 2022-23 to address deferred maintenance and energy efficiency projects across the system. The 2023 Budget Act reduces that appropriation for 2022-23 by \$500 million to approximately \$340 million but appropriates \$5.7 million **one-time** for 2023-24, resulting in a total of \$346.4 million available across 2022-23 and 2023-24.

Adjusts Support for Retention and Enrollment Efforts

The 2022 Budget Act included \$150 million in **one-time** funds for student retention and recruitment activities. The 2023 Budget Act reduces that appropriation for 2022-23 by \$55.4 million to \$94.6 million but appropriates \$50 million **one-time** for 2023-24 to continue college efforts to increase student retention rates and enrollment.

STATE BUDGET IMPACT ON SOLANO COMMUNITY COLLEGE DISTRICT

Cash Impacts

Operational Impacts

The overall impact on Community Colleges is a Cost-of-Living Adjustment (COLA) increase of 8.22% in total revenues.

State Structural Deficits

The State Department of Finance has warned that they still expect the state to return to structural deficits.

Solano CCD Structural Deficits

Solano CCD is now out of Hold Harmless. With the new SCFF, the college is funded based on the base allocation, supplemental allocation, and student success allocation. Please see the breakdown on the following page.

Additionally, the district expects to have deficit spending over the next several years, anticipating increases to salaries and expenses to returning more in-person classes. This spending is planned as a way of reducing the ending fund balance.

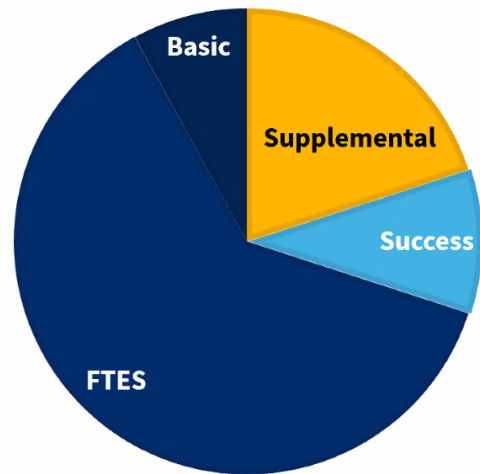
EPA Adjustments

2022-23 EPA and State General Apportionment Adjustment – Estimated September/October 2023

The 2022-23 EPA funding allocation was updated by the Department of Finance in June 2023 from \$1.56 billion to \$503 million, a decrease of \$1.057 billion. SB 117 Higher Education Trailer Bill, enacted July 2023, provides the general fund revenues needed to offset the June 2023 decrease in 2022-23 EPA funding. The 2022-23 EPA payments will be accounted for by offsetting the first quarter and second quarter 2023-24 EPA payments in September and December 2023, respectively.

Student Centered Funding Formula

- I. Base = Basic + FTES
- II. Supplemental
- III. Success



SCFF Overview

The SCFF consists of three components:

I. Base Allocation

- Basic Allocation - relies primarily on college and center size based on prior year (PY) data and current
- FTES Allocation - relies primarily on current year (CY) Full Time Equivalent Student (FTES) enrollment

II. Supplemental Allocation

- Based on PY headcounts:
- AB 540, California College Promise Grant, and Pell Grant recipients

III. Student Success Allocation

Based on an average of three prior years of data:

- Associate Degrees for Transfer
- Associate Degrees
- Baccalaureate Degrees
- Credit Certificates
- Transfer Level Math and English
- Transfer to a Four Year University
- Nine or More CTE Units
- Regional Living Wage

Additional calculated revenue if metrics are achieved by Pell or Promise Grant recipients

2023-24

ADOPTED BUDGET

2023-24 REVENUE ASSUMPTIONS

Revenue assumptions in the unrestricted general fund project an increase of 8.22% in 2023-24. The primary source of revenues, known as apportionment revenue, is shown below:

Basic Allocation	FTES Allocation	Supplemental Allocation	Success Allocation	Total Allocation
\$9,917,374	\$48,764,617	\$9,180,060	\$6,663,853	\$64,608,530

2023-24 EXPENSE ASSUMPTIONS

ITEM	Increase over Projected 2022-23 Actuals
Salaries & Benefits (including rising costs of insurance)	14% Increase
Supplies, Services, Equipment	41% Increase
OPEB contribution	-\$320,000

ADOPTED BUDGET

DISTRICT FUNDS

1. GENERAL FUNDS

- a. Unrestricted [11]
- b. Restricted [12x-13x]
- c. Local [14x]

2. DEBT SERVICE FUNDS

- a. Measures G & Q Bond Interest & Redemption [21x]

3. SPECIAL REVENUE FUNDS

- a. Child Development [33x]

4. CAPITAL PROJECTS FUNDS

- a. Capital Outlay [411]
- b. State Funded Project-Library Construction [41601]
- c. Measure Q – Construction [421x]

5. FIDUCIARY FUNDS

- a. TRUST FUNDS
 - i. Student Representation Fee [72x]
 - ii. Student Body Center Fee [73x]
 - iii. Student Financial Aid [74x]
 - iv. Student Body – ASSC/Clubs [81x]
 - v. Scholarship Funds [82x] *New

ADOPTED BUDGET

GENERAL FUND: UNRESTRICTED [11x]

	Estimated Year-End 2022-23	Tentative Budget 2023-24	Proposed Adopted Budget 2023-24
REVENUES:			
Base Allocation (FTES & Basic Alloc.)	\$ 44,385,330.00	\$ 52,813,122	\$ 48,764,617
Supplemental Allocation	\$ 8,482,775.00	\$ 9,926,398	\$ 9,180,060
Student Success Allocation	\$ 6,167,502.00	\$ 7,208,735	\$ 6,663,853
Sub Total	\$ 59,035,607.00	\$ 69,948,255	\$ 64,608,530
Property Tax & ERAF			
Student Enrollment Fees			
Education Protection Account (EPA)	\$ (6,391,764.00)		
State General Fund Allocation			
Other State Revenue	\$ 2,873,942.84		\$ 1,269,217
GFU-Pell Admin & Interest	\$ 55,666.56	\$ 41,775	\$ 45,877
TOTAL REVENUES	\$ 55,573,452.40	\$ 69,990,030	\$ 65,923,624
EXPENDITURES:			
Academic Salaries	\$ 22,073,273.84	\$ 27,107,643	\$ 25,604,998
Classified Salaries	\$ 11,680,021.11	\$ 14,419,019	\$ 13,315,224
Benefits	\$ 15,317,382.60	\$ 16,853,187	\$ 16,893,937
Supplies and Materials	\$ 798,364.84	\$ 865,929	\$ 865,929
Other Operating	\$ 7,087,908.79	\$ 11,514,049	\$ 10,163,330
Capital Outlay	\$ 221,049.54	\$ 392,970	\$ 392,970
Other Outgo	\$ 546,553.26	\$ 340,000	\$ 340,000
Contingency appropriation		\$ 250,000	\$ 250,000
Interfund Transfers/Other Outgo	\$ 649,950.28		
GFU-Pell Admin	\$ 9,789.87	\$ 41,775	\$ 45,877
TOTAL EXPENDITURES	\$ 58,384,294.13	\$ 71,784,572	\$ 67,872,265
(DECREASE)	\$ (2,810,841.73)	\$ (1,794,542)	\$ (1,948,640)
OTHER FINANCING SOURCES (USES):			
BEGINNING FUND BALANCE	\$ 33,196,719.00	\$ 33,196,719	\$ 30,385,877
ENDING FUND BALANCE	\$ 30,385,877.27	\$ 31,402,177	\$ 28,437,237
Fund Balance / Reserve Ratio	52.04%	43.75%	41.90%
FUND BALANCE COMPOSITION			
Salary improvements 2022-23 (taken from reserve over 5 years)	\$ 7,200,000.00	\$ 5,400,000	\$ 5,400,000
STRS/PERS Premium Reserve	\$ 4,525,000.00	\$ 4,525,000	\$ 4,525,000
Designated Reserve: OPEB Liability	\$ 4,000,000.00	\$ 4,000,000	\$ 4,000,000
Board Required Minimum 5% Reserve	\$ 2,919,214.71	\$ 3,589,229	\$ 3,393,613
Stability Reserve	\$ 11,741,662.56	\$ 12,211,209	\$ 11,118,624
ENDING FUND BALANCE	\$ 30,385,877.27	\$ 29,725,438	\$ 28,437,237

NOTE: Fund Balances currently under review - 'subject to change'.

2023-24

ADOPTED BUDGET

GENERAL FUND: RESTRICTED [12x-13x]

	Estimated Year-End	Tentative Budget	Proposed
	2022-23	2023-24	Adopted Budget 2023-24
REVENUES:			
Federal Sources	\$ 2,560,233.62	\$ 943,683	\$ 770,766
State Sources	\$ 14,496,119.81	\$ 40,337,190	\$ 40,485,834
TOTAL REVENUES	\$ 17,056,353.43	\$ 41,280,873	\$ 41,256,600
EXPENDITURES:			
Federal Programs -			
CARES/HEERF	\$ 1,951,834.46	\$ -	\$ -
College Work Study	\$ 143,187.00	\$ 360,683	\$ 175,855
Perkins	\$ 337,114.93	\$ 437,000	\$ 448,867
TANF/Calworks	\$ 46,069.00	\$ 46,000	\$ 46,000
Veterans 38	\$ 1,949.23	\$ 20,000	\$ 20,044
FCKE	\$ 80,079.00	\$ 80,000	\$ 80,000
TOTAL Federal Programs	\$ 2,560,233.62	\$ 943,683	\$ 770,766

(Continued on next page for State Programs)

2023-24

ADOPTED BUDGET

	Estimated Year-End	Tentative Budget	Proposed
	2022-23	2023-24	Adopted Budget 2023-24
State Programs -			
Student Equity & Achievement	\$ 3,055,768.87	\$ 7,720,725	\$ 7,138,071
Strong Workforce (Local)	\$ 346,203.28	\$ 4,970,700	\$ 4,886,353
Strong Workforce (Regional)	\$ 724,969.14	\$ 2,694,700	\$ 2,397,860
Physical Plant & Instructional Support	\$ 2,324,611.11	\$ 5,475,374	\$ 3,731,805
EO/ES	\$ 495,143.88	\$ 1,253,092	\$ 1,121,697
DS/PS	\$ 629,907.95	\$ 932,904	\$ 870,857
College Promise	\$ 799,791.50	\$ 1,788,600	\$ 1,654,841
Interfund Transfers/Other Outgo	\$ 244,842.70	\$ 412,788	\$ 349,765
Financial Aid Administration (SFAA-BFAP)	\$ 373,390.00	\$ 313,612	\$ 371,290
Lottery	\$ 2,699.96	\$ 1,526,186	\$ 1,422,296
Covid Recovery Block Grant (one-time fund)	\$ 2,120,394.20	\$ (48,252)	\$ 1,788,430
LAEP	\$ 1,111.75	\$ 1,201,742	\$ 1,200,630
Undocumented Rscs Liaisons	\$ 36,977.87	\$ 248,800	\$ 183,539
NextUp	\$ 32,586.92	\$ 1,324,887	\$ 1,351,276
EEO Best Practice	\$ 31,575.34	\$ 463,990	\$ 315,558
Equal Employment Opportunity	\$ 112,737.35	\$ 447,847	\$ 261,269
FCOE	\$ 157,674.46	\$ 206,107	\$ 175,563
Local Systemwide Tech Data Security	\$ -	\$ 335,000	\$ 335,000
CARE	\$ 98,295.88	\$ 294,456	\$ 267,141
Culturally Responsive Pedagogy & Practices	\$ 3,510.43	\$ 296,980	\$ 296,490
Culturally Comp-Faculty Prof Dev (one-time)	\$ 47,973.82	\$ -	\$ 2,461
Culturally Comp-Faculty Prof Dev	\$ -	\$ -	\$ 150,000
Nursing	\$ 183,539.26	\$ 210,000	\$ 178,670
Student Retention and Outreach	\$ 342,747.48	\$ 1,542,533	\$ 1,716,326
MESA	\$ -	\$ 1,548,576	\$ 1,548,576
Cafence	\$ 72,542.39	\$ -	\$ -
Sm Bs Sector	\$ 144,763.58	\$ -	\$ -
Adult Block Ed	\$ 60,487.05	\$ 105,062	\$ 44,784
Zero Textbook	\$ -	\$ 180,000	\$ 180,000
Asian-American, Native Hawaiian & Pacific Islander	\$ -	\$ -	\$ 150,697
Financial Aid Technology	\$ 28,372.38	\$ 139,100	\$ 164,568
Student Success Completion	\$ 1,058,445.00	\$ 1,054,695	\$ 1,635,072
Guided Pathways	\$ 206,063.55	\$ 611,357	\$ 591,004
Mental Health Services	\$ 182,172.38	\$ 339,600	\$ 354,959
CCPG (BFAP Admin)	\$ 1,901.87	\$ 419,536	\$ 412,820
Classified Prof Development (One-time)	\$ 15,073.86	\$ 13,700	\$ 12,892
Basic Needs Services	\$ 47,488.79	\$ 611,700	\$ 603,016
Basic Needs Center	\$ -	\$ 542,117	\$ 569,234
Student Food & Housing Supp	\$ 30,740.36	\$ 659,700	\$ 632,016
Student Housing (Planning)	\$ 150,000.00	\$ 150,000	\$ -
Rising Scholars	\$ 95,540.87	\$ 209,200	\$ 212,459
Textbook Reimb-Teaching Incar (one-time)	\$ 170,315.78	\$ 5,104	\$ 200,000
LGBTQ+	\$ 3,267.42	\$ 135,022	\$ 63,918
CCC Equitable Placement & Completion	\$ -	\$ -	\$ 504,623
Deaf and Hard of Hearing	\$ -	\$ -	\$ 110,833
Transfer Ed and Articulation - Seamless Transfer	\$ -	\$ -	\$ 48,695
Others			
1339 - Instructional Equipment One-Time	\$ -	\$ 107,652	\$ 107,562
1322% - RERP	\$ -	\$ 119,384	\$ 59,692
137417 - Rancho Santiago CCD	\$ -	\$ 18,578	\$ 18,578
1378% - Systemwide Technology and Data Security	\$ 40,861.56	\$ 50,000	\$ 59,138
138120 - Hunger Free Campus	\$ 3,509.29	\$ 11,631	\$ 11,631
1397% - Zero Textbook Cost	\$ 18,120.58	\$ 40,000	\$ 21,879
130 - xx	\$ -	\$ 52,755	\$ -
TOTAL State Programs	\$ 14,496,119.81	\$ 40,337,190	\$ 40,485,834
TOTAL EXPENDITURES	\$ 17,056,353.43	\$ 41,280,873	\$ 41,256,600

2023-24

ADOPTED BUDGET

GENERAL FUND: RESTRICTED LOCAL [14x]

	Estimated Year-End	Tentative Budget	Proposed Adopted Budget
	2022-23	2023-24	2023-24
REVENUES:			
Local Sources	\$ 1,544,072.01	\$ 6,130,220	\$ 5,696,597
Local Programs -			
Facilities-Campus Reservations	\$ 152,293.16	\$ 358,841	\$ 370,869
President's SCC-Local Funds	\$ 275,194.68	\$ 672,227	\$ 680,462
Health Center	\$ 219,589.00	\$ 852,927	\$ 617,177
Parking	\$ 248,250.11	\$ 553,835	\$ 418,828
Graphics Dept	\$ -	\$ 35,783	\$ 52,418
SCC Theatre	\$ 1,650.00	\$ 53,597	\$ 53,597
UC Berkeley-Puente	\$ 8,432.85	\$ 16,419	\$ 53,067
Athletic Teams		\$ 70,440	
CIRM (5-year grant) - reimbursable	\$ 82,056.87	\$ 2,891,359	\$ 2,812,443
NIIMBL - reimbursable	\$ 15,238.15		\$ 31,788
Other Local Programs	\$ 38,956.22	\$ 624,794	\$ 605,947
Interfund Transfers/Other outgo	\$ (21,760.63)		
TOTAL EXPENDITURES	\$ 1,019,900.41	\$ 6,130,220	\$ 5,696,597

ADOPTED BUDGET

**DEBT SERVICE: MEASURE G and Q-
BOND INTEREST & REDEMPTION [21x]**

	Estimated Year- End 2022-23	Tentative Budget 2023-24	Proposed Adopted 2023-24
REVENUES:			
Local Sources			
Other Sources	18,342,782	30,006,671	30,017,597
TOTAL REVENUES	18,342,782	30,006,671	30,017,597
EXPENDITURES:			
General Obligation Bonds (GOB) 2005 Refunding	7,345,042	3,705,041	5,517,755
GOB 2006 Series-Series B	0	2,735,317	4,073,588
GORB 2014 Series A-Meas G	7,220,833	969,724	1,444,167
GORB 2014 Series B-Meas G	555,833	0	0
2019 GenOb Refunding Bonds-Series A	245,000	357,561	532,500
2021 GenOb Ref Bonds-Series A	2,120,833	681,548	1,015,000
2021 GenOb Ref Bonds-Series B	0	0	0
2021 GenOb Ref Bonds-Series C	0	0	0
GOB Measure Q-Series A -QA	580,000	67,707	100,833
GOB Measure Q-Series B -QB	875,833	60,992	90,833
GOB Measure Q-Series C -QC	0	106,317	158,333
GOB Measure Q-Series D -QD	2,065,833	231,659	345,000
SCC GOB Measure Q-Series E -QE	0	0	0
Sub-Total (Principal)	21,009,209	8,915,867	13,278,010
General Obligation Bonds (GOB) 2005 Refunding	1,500,132	771,836	3,581,417
GOB 2006 Series-Series B	449,750	602,116	2,793,896
GORB 2014 Series A-Meas G	433,250	7,781	36,104
GORB 2014 Series B-Meas G	9,738	0	0
2019 GenOb Refunding Bonds-Series A	3,391,828	732,051	3,396,811
2021 GenOb Ref Bonds-Series A	1,808,417	274,362	1,273,073
2021 GenOb Ref Bonds-Series B	313,090	161,939	751,416
2021 GenOb Ref Bonds-Series C	212,920	110,128	511,008
GOB Measure Q-Series A -QA	19,288	167,735	778,313
GOB Measure Q-Series B -QB	20,067	338	1,567
GOB Measure Q-Series C -QC	1,206,074	312,524	1,450,150
GOB Measure Q-Series D -QD	780,817	150,449	698,100
SCC GOB Measure Q-Series E -QE	2,443,556	313,958	1,456,806
Sub-Total (Interest)	12,588,926	3,605,217	16,728,661
Other Fees	10,926	3,500	10,926
TOTAL EXPENDITURES	33,609,061	12,524,584	30,017,597
REVENUES OVER (UNDER) EXPENDITURES		17,482,087	0
(DECREASE)	(15,266,279)	17,482,087	0
Prior Year Adjustments to Fund Balance			
BEGINNING FUND BALANCE	18,995,267	18,995,267	3,728,988
ENDING FUND BALANCE	\$ 3,728,988	\$ 36,477,354	\$ 3,728,988

NOTE: Fund Balances currently under review - 'subject to change'.

2023-24

ADOPTED BUDGET

CHILD DEVELOPMENT [33x]

	Estimated Year-End	Tentative Budget	Proposed Adopted Budget
	2022-23	2023-24	2023-24
REVENUES:			
CSPP- CA State PreSchool Program	\$ 529,603.09	\$ 784,047	\$ 821,518
CCTR- Child Center	\$ 344,919.49	\$ 469,703	\$ 448,449
Child Care Food Program	\$ 22,510.14	\$ 60,000	\$ 60,000
Child Dev Training Consortium			\$ 375
Reserves-CCTR and CSPP	\$ 104.23	\$ -	\$ 2
ARPA- State Stipends (AB131)	\$ -	\$ 3,750	\$ 3,750
TOTAL REVENUES	\$ 897,136.95	\$ 1,317,500	\$ 1,334,094
EXPENDITURES:			
CSPP- CA State PreSchool Program	\$ 522,906.23	\$ 784,047	\$ 886,260
CCTR- Child Center	\$ 386,238.64	\$ 469,703	\$ 193,796
Child Care Food Program	\$ 18,799.60	\$ 60,000	\$ 108,065
Child Dev Training Consortium	\$ (375.00)	\$ -	\$ 15,995
Reserves-CCTR and CSPP	\$ -	\$ -	\$ -
ARPA- State Stipends (AB131)	\$ -	\$ 3,750	\$ 109,635
TOTAL EXPENDITURES	\$ 927,569.47	\$ 1,317,500	\$ 1,313,751
FUND BALANCE INCREASE (DECREASE)	\$ (30,432.52)		\$ 20,343
BEGINNING FUND BALANCE	\$ 89,355.00	\$ 58,922	\$ 58,922
ENDING FUND BALANCE	\$ 58,922.48	\$ 58,922	\$ 79,265

NOTE: Fund Balances currently under review

- 'subject to change'.

2023-24

ADOPTED BUDGET

CAPITAL OUTLAY [411]

	Estimated Year-End	Tentative Budget	Proposed Adopted Budget
	2022-23	2023-24	2023-24
REVENUES:			
Federal Sources			\$ -
State Sources			\$ -
Local Sources	\$ 118,767.42	\$ 860,000	\$ 119,000
TOTAL REVENUES	\$ 118,767.42	\$ 860,000	\$ 119,000
EXPENDITURES:			
Academic Salaries-411	\$ -		
Other Staff Salaries-41601	\$ -		\$ -
Capital Projects	\$ 462,766.27	\$ 860,000	\$ 600,000
TOTAL EXPENDITURES	\$ 462,766.27	\$ 860,000	\$ 600,000
NET FUND BALANCE INCREASE (DECREASE)	\$ (343,998.85)	\$ -	\$ (481,000)
BEGINNING FUND BALANCE	\$ 5,604,927.85	\$ 6,120,929	\$ 5,260,929
ENDING FUND BALANCE	\$ 5,260,929.00	\$ 6,120,929	\$ 4,779,929

NOTE: Fund Balances currently under review - 'subject to change'.

2023-24

ADOPTED BUDGET

MEASURE Q CAPITAL PROJECTS [421x]

	Estimated Year-End 2022-23	Tentative Budget 2023-24	Proposed Adopted Budget 2023-24
REVENUES:			
Measure Q - Series B	\$ 243,447.11	\$ 250,000	\$ 250,000
Measure Q - Series C	\$ 81,933.32	\$ 82,000	\$ 82,000
Measure Q - Series D	\$ 314,400.97	\$ 315,000	\$ 315,000
Measure Q - Series E	\$ 1,123,770.46	\$ 853,000	\$ 1,124,000
TOTAL REVENUES	\$ 1,763,551.86	\$ 1,500,000	\$ 1,771,000
EXPENDITURES:			
Measure Q - Series B	\$ 6,883.06	\$ 983,600	\$ 1,067,169
Measure Q - Series C	\$ 1,534,759.83	\$ 2,680,922	\$ 2,908,696
Measure Q - Series D	\$ 10,543,319.42	\$ 5,212,940	\$ 5,655,838
Measure Q - Series E	\$ 5,661,314.25	\$ 38,202,760	\$ 41,448,518
TOTAL EXPENDITURES	\$ 17,746,276.56	\$ 47,080,222	\$ 51,080,221
NET FUND BALANCE INCREASE (DECREASE)	\$ (15,982,724.70)	\$ (45,580,222)	\$ (49,309,221)
FUND BALANCES			
Measure Q - Series B Fund Balance	\$ 10,547,930.98	\$ 8,101,439	\$ 10,784,495
Interfund Transfers/Other Outgo	\$ 4,772,203.68	\$ 2,493,555	\$ 3,319,377
Measure Q - Series D Fund Balance	\$ 17,352,737.43	\$ 5,351,496	\$ 7,123,819
Measure Q - Series E Fund Balance	\$ 46,440,966.74	\$ 31,478,343	\$ 41,903,423
BEGINNING FUND BALANCE (Total)	\$ 79,113,838.83	\$ 47,424,833	\$ 63,131,114
Measure Q - Series B Fund Balance	\$ 10,784,495.03	\$ 1,330,197	\$ 9,967,326
Interfund Transfers/Other Outgo	\$ 3,319,377.17	\$ 65,751	\$ 492,681
Measure Q - Series D Fund Balance	\$ 7,123,818.98	\$ 237,949	\$ 1,782,981
Measure Q - Series E Fund Balance	\$ 41,903,422.95	\$ 210,714	\$ 1,578,905
ENDING FUND BALANCE	\$ 63,131,114.13	\$ 1,844,611	\$ 13,821,893

NOTE: Fund Balances currently under review - 'subject to change'.

2023-24

ADOPTED BUDGET

STUDENT REPRESENTATION FEE [72]

	Estimated Year-End 2022-23	Tentative Budget 2023-24	Proposed Adopted Budget 2023-24
REVENUES:			
Federal Sources		\$ -	\$ -
State Sources		\$ -	\$ -
Local Sources	\$ 3,108.00	\$ 47,729	\$ 66,966
	\$ 3,108.00	\$ 47,729	\$ 66,966
EXPENDITURES:			
Academic Salaries		\$ -	\$ -
Other Staff Salaries		\$ -	\$ -
Employee Benefits		\$ -	\$ -
Supplies & Materials		\$ -	\$ -
Indirect Cost	\$ 3,108.00	\$ 3,342	\$ 3,108
<i>Due to Students</i>		\$ -	\$ -
Services & Other Operating		\$ -	\$ -
Capital Outlay		\$ -	\$ -
Due Back to CCCCCO- PY		\$ -	\$ -
Due Back to CCCCCO		\$ 20,523	\$ 19,094
TOTAL EXPENDITURES	\$ 3,108.00	\$ 23,865	\$ 22,202
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ 23,864	\$ 44,764
BEGINNING FUND BALANCE	\$ 22,232.00	\$ 56,140	\$ 22,232
ENDING FUND BALANCE	\$ 22,232.00	\$ 80,004	\$ 66,996

NOTE: Fund Balances currently under review - 'subject to change'.

2023-24

ADOPTED BUDGET

STUDENT BODY CENTER FEE [72]

	Estimated Year-End	Tentative Budget	Proposed Adopted Budget
	2022-23	2023-24	2023-24
REVENUES:			
Federal Sources			
State Sources			
Local Sources	\$ 18,558.86	\$ 25,253	\$ 25,253
TOTAL REVENUES	\$ 18,558.86	\$ 25,253	\$ 25,253
EXPENDITURES:			
Academic Salaries	\$ -	\$ -	\$ -
Other Staff Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Supplies & Materials	\$ -	\$ -	\$ -
Services & Other Operating	\$ 11,411.93	\$ 11,467	\$ 11,412
Capital Outlay	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 11,411.93	\$ 11,467	\$ 11,412
EXCESS REVENUES (EXPENDITURES)	\$ 7,146.93	\$ 13,786	\$ 13,841
BEGINNING FUND BALANCE	\$ 188,394.07	\$ 195,541	\$ 195,541
ENDING FUND BALANCE	\$ 195,541.00	\$ 209,327	\$ 209,382

NOTE: Fund Balances currently under review - 'subject to change'.

2023-24

ADOPTED BUDGET

FINANCIAL AID [74]

	Estimated Year-End	Tentative Budget	Proposed Adopted Budget
	2022-23	2023-24	2023-24
REVENUES:			
Federal/State Sources			
PELL (estimate)	\$ 7,737,256.00	\$ 6,500,000	\$ 6,500,000
FSEOG-Fed.Supp.Educ.Oppor.Grany	\$ 174,729.00	\$ 166,841	\$ 169,485
Federal Direct Loan (estimate)	\$ 1,169,991.00	\$ 1,000,000	\$ 705,018
CalGrant (CSAC) A/B/C	\$ 1,235,947.93		\$ 1,253,222
Emergency Financial Assistance	\$ 1,754.00		\$ 892,221
Emerg Financial Assist-Supp	\$ -	\$ 1,000,000	\$ 121,426
TOTAL REVENUES	\$ 10,319,677.93	\$ 9,866,841	\$ 9,641,372
EXPENDITURES:			
Federal/State Sources			
PELL (estimate)	\$ 7,737,256.00	\$ 6,500,000	\$ 6,500,000
FSEOG-Fed.Supp.Educ.Oppor.Grany	\$ 174,729.00	\$ 166,841	\$ 169,485
Federal Direct Loan (estimate)	\$ 1,169,991.00	\$ 1,000,000	\$ 705,018
CalGrant (CSAC) A/B/C	\$ 1,238,836.11	\$ 1,200,000	\$ 1,253,222
Emergency Financial Assistance	\$ 1,754.00		\$ 892,221
Emerg Financial Assist-Supp	\$ -	\$ 1,000,000	\$ 121,426
TOTAL EXPENDITURES	\$ 10,322,566.11	\$ 9,866,841	\$ 9,641,372
EXCESS REVENUES (EXPENDITURES)	\$ (2,888.18)	\$ -	\$ -
BEGINNING FUND BALANCE			
	\$ 17,549,454.18	\$ 17,546,566	\$ 17,546,566
ENDING FUND BALANCE			
	\$ 17,546,566.00	\$ 17,546,566	\$ 17,546,566

NOTE: Fund Balances currently under review - 'subject to change'.

2023-24

ADOPTED BUDGET

STUDENT BODY – ASSC/CLUBS [81]

	Budget Update end of Qtr 4	Tentative Budget	Proposed Adopted Budget
	2022-23	2023-24	2023-24
REVENUES:			
State Sources	\$ -	\$ -	
Local Sources	\$ 32,129.09	\$ 224,001	\$ 223,767
TOTAL REVENUES		\$ 224,001	\$ 223,767
EXPENDITURES:			
8100 Student Clubs (ASSC)	\$ 27,769.06	\$ 196,097	\$ 195,998
ASSC-Drama Club	\$ 194.09	\$ 2,582	\$ 2,582
Alpha Gamma Sigma		\$ 910	\$ 393
Phi Theta Kappa	\$ 1,429.90	\$ 6,596	\$ 5,451
French Club	\$ 150.00	\$ 1,110	\$ 1,110
Gamers Club		\$ 130	\$ 37
The Human Collective	\$ 92.39	\$ 3,682	\$ 3,682
Robotics Club		\$ 100	\$ 100
Student Veterans Org		\$ 191	\$ 191
Environmental Club		\$ 760	\$ 760
Cinema Club		\$ 270	\$ 270
Campus Cat Club		\$ 733	\$ 733
Drama Club		\$ 61	\$ 61
LGBTQ+ Club		\$ 206	\$ 206
Cosplaying 101		\$ 6	\$ 6
Interfund Transfers/Other Outgo		\$ 771	\$ 771
Clothes 4 Hope		\$ 424	\$ 424
Legal Scholars Club		\$ 480	\$ 480
Professional Development		\$ 1,020	\$ 1,020
ASL American Sign Language		\$ 335	\$ 335
K-Pop/Media Club		\$ -	\$ -
Puente Club		\$ 712	\$ 712
Black Student Union		\$ 400	\$ 400
Filipino American Student Union		\$ 717	\$ 717
Rotaract Club		\$ 300	\$ 300
STEM Club	\$ 675.51	\$ 946	\$ 463
A2MEND		\$ 300	\$ 300
Pride Club		\$ 300	\$ 300
Dance Club	\$ 383.44	\$ 453	\$ 418
The Creative's Collective		\$ 300	\$ 300
Muslim Student Association		\$ 300	\$ 300
Intersarsity Christian Fellowship		\$ 300	\$ 300
Arts and Crafts Club		\$ 604	\$ 604
International Society of Pharm Engineers (ISPE)		\$ 420	\$ 420
Photography Club	\$ 245.00	\$ 745	\$ 745
Cosmetology Club		\$ -	\$ -
Horticulture Club		\$ -	\$ -
PreMed Club 2023		\$ 740	\$ 740
Auto Tech Club		\$ 623	\$ 623
TOTAL EXPENDITURES	\$ 30,939.39	\$ 224,001	\$ 222,252
EXCESS REVENUES (EXPENDITURES)	\$ 1,189.70	\$ (0)	\$ 1,515
BEGINNING FUND BALANCE	\$ 254,067.30	\$ 255,257	\$ 255,257
ENDING FUND BALANCE	\$ 255,257.00	\$ 255,257	\$ 256,772

NOTE: Fund Balances currently under review - 'subject to change'.

2023-24

ADOPTED BUDGET

Scholarship Funds [82]

	Estimated Year-End	Tentative Budget	Proposed Adopted Budget
	2022-23	2023-24	2023-24
REVENUES:			
Local Sources (Internal)			\$ 5,000.00
Local Sources (AmeriCorp)			\$ 2,000.00
Local Sources (External)			\$ 85,000.00
TOTAL REVENUES		\$ -	\$ 92,000.00
EXPENDITURES:			
Local Sources (Internal)			\$ 5,000.00
Local Sources (AmeriCorp)			\$ 2,000.00
Local Sources (External)			\$ 85,000.00
TOTAL EXPENDITURES		\$ -	\$ 92,000.00
FUND BALANCE INCREASE (DECREASE)		\$ -	\$ -
BEGINNING FUND BALANCE		\$ -	\$ -
ENDING FUND BALANCE		\$ -	\$ -

NOTE: Fund Balances currently under review - 'subject to change'.

2023-24

ADOPTED BUDGET

5-Year Outlook – Unrestricted Fund

	<i>Adopted Budget 2022-23</i>	<i>Projected Budget 2023-24</i>	<i>Projected Budget 2024-25</i>	<i>Projected Budget 2025-26</i>	<i>Projected Budget 2026-27</i>
REVENUES:					
Base Allocation (FTES & Basic Alloc.)	48,764,617	50,227,556	51,232,107	51,744,428	52,261,872
Supplemental Allocation	9,180,060	9,455,462	9,644,571	9,837,462	10,034,212
Student Success Allocation	6,663,853	6,863,769	7,001,044	7,141,065	7,283,886
Other State Revenue	1,269,217	1,307,294	1,333,439	1,360,108	1,387,310
GFU-Pell Admin & Interest	45,877	47,253	48,199	49,162	50,146
TOTAL REVENUES	65,923,624	67,901,333	69,259,360	70,132,226	71,017,426
Academic Salaries	25,604,998	26,373,148	27,032,476	27,708,288	27,985,371
Classified Salaries	13,315,224	13,714,681	14,057,548	14,408,987	14,553,076
Benefits	16,893,937	17,400,755	17,085,774	17,512,918	17,688,048
Supplies and Materials	865,929	791,907	711,705	729,497	736,792
Other Operating	10,163,330	9,468,230	9,704,935	9,022,559	9,062,784
Capital Outlay	392,970	404,759	414,878	425,250	429,503
Other Outgo	340,000	15,000	15,000	15,000	15,000
Contingency appropriation 45,877	250,000	250,000	250,000	250,000	250,000
EXPENDITURES:	67,826,387	68,418,479	69,272,316	70,072,499	70,720,574
NET INCREASE (DECREASE) IN FUND BALANCE	(1,902,763)	(517,146)	(12,957)	59,727	296,852
Beginning Fund Balance	30,385,877	28,483,114	27,965,968	27,953,011	28,012,738
Estimated Ending Balance	28,483,114	27,965,968	27,953,011	28,012,738	28,309,590
Fund Balance / Expenditures Ratio	42.0%	40.9%	40.4%	40.0%	40.0%
FUND BALANCE COMPOSITION					
Potential Salary Improvements	5,400,000	3,600,000	1,800,000	-	-
STRS/PERS Premium Reserve	4,525,000	4,525,000	4,525,000	4,525,000	4,525,000
Designated Reserve: OPEB Liability	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Board Required Minimum 5% Reserve	3,393,613	3,420,924	3,463,616	3,503,625	3,536,029
Stability Reserve	11,118,624	12,420,044	14,164,395	15,984,113	16,248,561
	\$ 28,483,114	\$ 27,965,968	\$ 27,953,011	\$ 28,012,738	\$ 28,309,590
Board Required Reserve and Stability Reserve/Expenditure Ratio	21.40%	23.15%	25.45%	27.81%	27.98%

NOTE: Fund Balances currently under review - 'subject to change'.

ADOPTED BUDGET

GANN Limit Report

California Community Colleges Gann Limit Worksheet Budget Year 2023-24			
DISTRICT:	SOLANO		
DATE:	May 11, 2023		
I. Appropriations Limit:			
A. Appropriations Limit			\$ 58,477,616
B. Price Factor:		1.0444	
C. Population factor:			
1 2021-22	Second Period Actual FTES	5,567.2800	
2 2022-23	Second Period Actual FTES	6,164.1700	
	Population Change Factor	1.1072	
	(C.2. divided by C.1.)		
D. Limit adjusted by inflation and population factors			\$ 65,308,438
(line A multiplied by line B and line C.3.)			
E. Adjustments to increase limit:			
1 Transfers in of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - increase			-
F. Adjustments to decrease limit:			
1 Transfers out of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - decrease			-
G. Appropriations Limit			\$ 65,308,438
II. Appropriations Subject to Limit			
A. State Aid ¹			\$ 34,619,502
B. State Subventions ²			
C. Local Property taxes			20,685,196
D. Estimated excess Debt Service taxes			
E. Estimated Parcel taxes, Square Foot taxes, etc.			
F. Interest on proceeds of taxes			
G. Less: Costs for Unreimbursed Mandates ³			
H. Appropriations Subject to Limit			\$ 55,304,698
Please contact Jubilee Smallwood, jsmallwood@cccco.edu , for any instructions regarding the Gann Limit.			
¹ Includes Unrestricted General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, Part-Time Faculty Office Hours			
² Home Owners Property Tax Relief, Timber Yield Tax, etc...			
³ Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.			

ADOPTED BUDGET

**Proposition 30 EPA (Education Protection Account) Report
(showing decrease)**

(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: 2022-23 Budget Year: 2023-24		DISTRICT ID: 280		Name: Solano CCD	
ACTIVITY CLASSIFICATION	ACTIVITY CODE			UNRESTRICTED	
EPA Proceeds:	8630			4,4,64,340	
ACTIVITY CLASSIFICATION	ACTIVITY CODE	SALARIES & BENEFITS (1000-3000)	OPERATING EXPENSES (4000-5000)	CAPITAL OUTLAY (6000)	TOTAL
Instructional Activities	0200-5900	4,348,082			4,348,082
Other Support Activities (list below)	6XXX				
Total Expenditures for EPA*					4,348,082
Revenue less Expenditures					0
*Total Expenditures for EPA may not include Administrator Salaries or other administrative costs. Note: using CCCC Exhibit C, 22/23 FY, P1 (2/21/2023).					