



Solano Community College District
Adoption Budgets 2010-11
Governing Board Meeting
September 15, 2010



Transforming Students' Lives
Serving Solano and Yolo Counties, California

Solano Community College District
4000 Suisun Valley Road, Fairfield, CA 94534
www.solano.edu

Jowel C. Laguerre, Ph.D.
Superintendent/President



SOLANO COMMUNITY COLLEGE DISTRICT

Governing Board

Denis Honeychurch, J.D., President
A. Marie Young, Vice President
Sarah E. Chapman
James M. Claffey
Pam Keith
Phil McCaffrey
Rosemary Thurston
John Glidden, Student Trustee
Tom Henry, Special Trustee
Jowel C. Laguerre, Ph.D., Secretary



Superintendent/President's Cabinet

Jowel C. Laguerre, Ph.D., Superintendent/President
Peter Bostic, Executive Director of Institutional Advancement
James Ennis, Interim Chief Information Systems Officer
Tom Henry, Special Trustee
Thomas "Jerry" Kea, Ph.D., Dean, Vallejo Center
Shirley V. Lewis, J.D., Dean, Vacaville Center & Travis AFB Center
Bob Myers, Dean, PE/Wellness & Athletics
Mary Lexi Parmer, President, ASSC
J. Arturo Reyes, Executive Vice President of Academic & Student Affairs
Judy Spencer, Executive Coordinator to the Superintendent/President
Roy V. Stutzman, Consultant, Finance & Administration
Karen J. Ulrich, Director, Human Resources
Erin Vines, Dean, Counseling & Special Services
Thomas Watkins, President, Academic Senate



Mission: Solano Community College prepares a diverse student population to participate successfully in today's local and global communities.

Vision: Solano Community College will be a recognized leaders 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

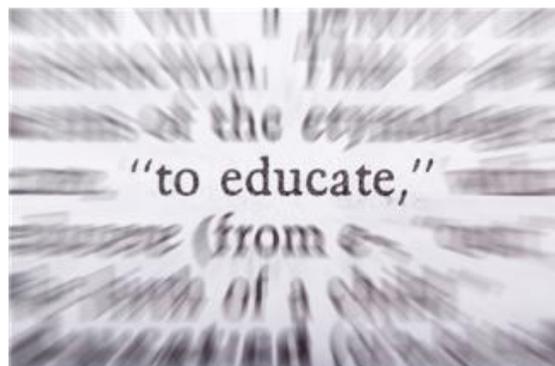


Report prepared by Roy V. Stutzman, Consultant, Finance & Administration
Teresa Ryland, CPA, Consultant, Finance & Administration
Ron Cox, Consultant, Finance & Administration
Judy Anderson, Executive Assistant, Finance & Administration

**Solano Community College District
Adoption Budgets**

Table of Contents

Principles of Sound Fiscal Management	4
Executive Summary	5
Budget Conference Committee: Major Community College Items (League-Supported Actions).....	7
Governing Board Goals	8
Looking Back...A Decade of FTES & Apportionment.....	9
Major Revenue & Expenditure Sources.....	10
Workload Adjustment (AB X4 1) from 2009-10.....	11
Solano Community College District Budget	
Summary of the Proposed Budget	19
Where Does Our Money Come From?	20
Where Does Our Money Go?	22
Comparative Revenues & Expenditures	
Between 2009-10 and 2010-11	24
The People & Things List	25
Other District Funds	
Child Development Fund 33	29
Capital Outlay Fund 41	30
Measure G Bond Fund 42	31
Bookstore Fund 51	32
Self-Insurance Fund 61	33
Budget Development Calendar 2010-11	34



Principles for Sound Fiscal Management

The following are principles for sound fiscal management adopted by the Board of Governors (CCR Title 5, Section 58311):

1. Each district shall be responsible for the ongoing fiscal stability of the district through responsible stewardship of available resources.
2. Each district will adequately safeguard and manage district assets to ensure the ongoing effective operations of the district. Management will maintain adequate cash reserves, implement and maintain effective internal controls, determine sources of revenues prior to making short-term and long-term commitments, and establish a plan for the repair and replacement of equipment and facilities.
3. District personnel practices will be consistent with legal requirements, make the most effective use of available human resources, and ensure that staffing costs do not exceed estimates of available financial resources.
4. Each district will adopt policies to ensure that all auxiliary activities that have a fiscal impact on the district comport with the educational objectives of the institution and comply with sound accounting and budgeting principles, public disclosures, and annual independent audit requirements.
5. Each district's organizational structure will incorporate a clear delineation of fiscal responsibilities and establish staff accountability.
6. Appropriate district administrators will keep the governing board current on the fiscal condition of the district as an integral part of the policy and decision-making processes.
7. Each district will effectively develop and communicate fiscal policies, objectives, procedures, and constraints to the governing board, staff, and students.
8. Each district will have an adequate management information system that provides timely, accurate, and reliable fiscal information to appropriate staff for planning, decision-making, and budgetary control.
9. Each district will adhere to appropriate fiscal policies and procedures and have adequate controls to ensure that established fiscal objectives are met.
10. District management will have a process to evaluate significant changes in the fiscal environment and make necessary, timely, financial and educational adjustments.
11. Each district's capital outlay budget will be consistent with its five-year plan and reflect regional planning and needs assessment. To the extent that the foregoing principles repeat or paraphrase mandates already in existence, these underlying mandates shall continue to be legally binding. Otherwise these principles, by themselves, shall be applied to the extent that existing state and district funding is available.

Executive Summary Adoption Budgets

The state of California is projecting a \$19.1 billion budget shortfall over the next 18 months with a budget plan for 2010-11 premised on making expenditure reductions, anticipated receipt of federal funds, and alternative borrowing/funding shifts. The May Revise on May 14 saw Governor Schwarzenegger's continued affirmation to invest in higher education by leaving the UC, CSU, and CCC proposals largely unchanged from January's budget proposal. The Governor has taken significant steps to protect college access at a very difficult fiscal time for California.

The reduction in workload measures implemented in the 2009-10 budget year and subsequent loss of FTES Apportionment revenue of 3.39% continues into the 2010-11 budget year. This loss has not been restored with no anticipation that it will be.

Clearly, available funding is insufficient for community colleges. With unprecedented enrollment demand due to the peak of high school graduations and unemployment, colleges across the state report continued increased enrollment even while course sections are reduced. Given the compelling educational and economic needs of Californians, colleges, Solano included, have utilized reserves, set priorities and stretched available funds to maximize student access and success.

The budget debate will accelerate as anticipated prolonged deliberations take place this summer moving towards a final 2010-11 state budget.

To illustrate the disconnect between demand for services and funding, enrollment has grown from 9,025 FTES in 2007-08 to a peak of 9,621 in 2009-10, representing an increase of 6.6%. The District has made every attempt, considering its resource limitations, to preserve access even though funding has not increased significantly over that same period of time. Since 2007-08, funding has increased by approximately \$800,000 or 1.7%. Over this same period the District has implemented a number of strategic expenditure reductions to accommodate unavoidable cost increases in its operation and to deal with what was called a "structural deficit" in the EdMac Report dated December 17, 2008. The 2010-11 budgets include resources to serve a projected 9,142 FTES, a reduction of 479 FTES or 5% from the high in 2009-10. The reduction in service level is based upon base FTES of 8,962 with allowance for 2% growth should growth funding materialize in the final state budget.

The 2010-11 budgets carried forward budget reductions made in 2008-09 and 2009-10 as reflected on the "People and Things List" found on page 24. Total savings to the General Fund resulting from expenditure decreases or expenditure reclassification in 2010-11 total an additional \$1.5 million. The expenditure reductions include salary savings of approximately \$400,000 resulting from the early retirement incentive program offered by the District at the end of the 2009-10 year, as well as hourly faculty cost savings of \$400,000 from schedule reductions in the summer and fall 2010.

With no additional revenue in the form of apportionment increases resulting from funded COLA or growth or other revenue from local sources, the District will be required to make expenditure reductions in some areas to compensate for cost increases in others over which it has less control such as health benefit premium costs, retirement program contributions and other statutory compensation costs.

The 2010-11 budget proposes a District reserve of \$4,213,530 which is 7.8% of District projected total general fund expenditures. This exceeds the 5% prescribed by Board Policy 3005 by \$1,521,258.



Student Services Center,
Admissions & Records

Budget Conference Committee Status Major Community College Items				
League-Supported Action.				
	Governor	Senate	Assembly	Conference
Cost-of-Living Adjustment	-0.39% (-\$23 million)	no cut	no cut	no cut
Enrollment Growth	2.21%	2.21%	2.25%	2.21%
Part-Time Faculty Compensation	-\$10 million	no cut	no cut	no cut
EOPS	-\$10 million	no cut	no cut	no cut
Backfill ARRA money that supported categoricals in 2009-10	not proposed	not proposed	\$35 million	\$35 million
Career Technical Education	\$20 million	no increase	no increase	no increase*
Basic Skills Initiative Language	no new language	redistribute 20% of money among districts based on basic skills success	no language	compromise budget bill language to require study of performance-based funding model for basic skills program
Student Financial Aid Administration	no language	redistribute money based on Pell Grant (rather than BOG) awards	no language	no language
CalWORKs	make money flexible, conforming to CalWORKs elimination proposal	same as 2009-10	same as 2009-10	same as 2009-10
Economic/Workforce Development	same as 2009-10	same as 2009-10	+\$100 million	+\$25 million**

The Budget Conference Committee adopted the plan crafted by the Democratic Caucuses in each house. The plan provides community colleges \$83 million more than the governor's proposal, and spares the state's CalWORKs welfare-to-work program and state-funded child care. The Democratic plan would perform a complex tax swap--leading to \$1.8 billion net tax increase on individuals--while implementing an oil severance tax and delaying corporate tax cuts scheduled to take effect January 1.

The major changes to the community college budget include the rejection of a proposed negative cost-of-living adjustment, no cuts to EOPS and Part-time faculty compensation, a \$25 million augmentation for workforce development programs, and \$38 million in state funds to backfill one-time federal funds used to mitigate categorical cuts in 2009-10.

2010-11 GOVERNING BOARD GOALS (TENTATIVE)

Accreditation (Both Reports)

- Provide feedback for the follow-up report to the Accrediting Commission of Community and Junior Colleges (ACCJC)
- Approve the report on time to ACCJC
- Participate in the visiting team meetings with the Board
- Participate in the development of the 2011 Self-Study
- Approve the study to the ACCJC on time as required

Fiscal Stability

- Support the building of a balanced budget based on information available from the state
- Approve the budget in a timely fashion

Advocacy, including Foundation (future Board study session)

- Assign board liaison to the Educational Foundation and the Trustees
- Participate in giving to the Foundation
- Participate in a productive study session with the Foundation's board to build a common agenda for the college

Support/Assist the Superintendent/President

- Support the Superintendent/President's proposals for college improvement
- Participate in activities when invited by Superintendent/President
- Create opportunities to support the success of the Superintendent/President

Board Professional Development

- Participate in activities to develop and strengthen good trusteeship
- Reaffirm and follow code of conduct



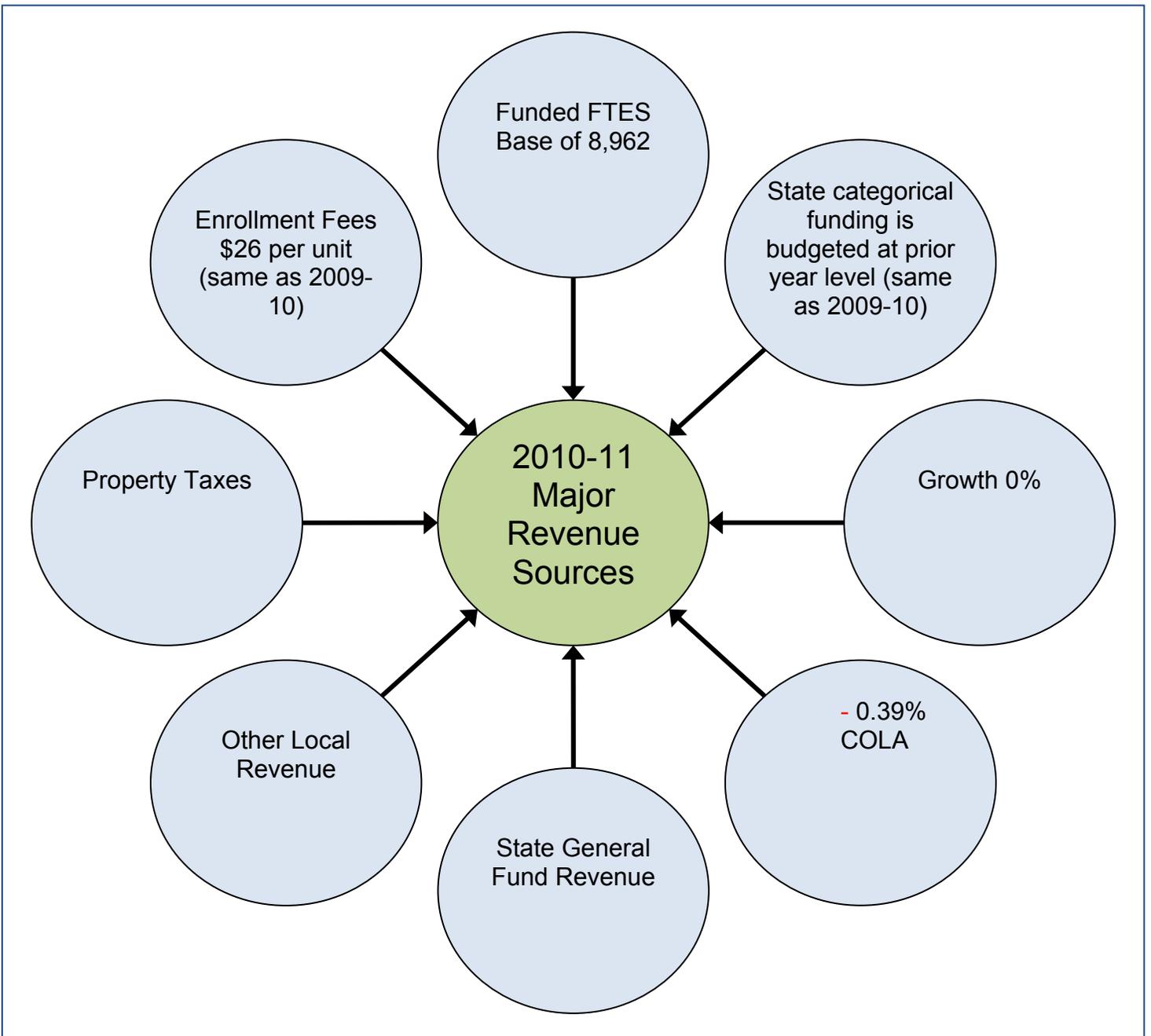
Women's Soccer Team

Looking Back at a Decade of Enrollment Growth and Apportionment Revenue at the Solano Community College District

Year	Reported FTES	Paid FTES	% Growth (actual)	\$state Apportionment
2010-11	(Projected) 9,142	(base) 8,962	- 5.0	46,258,673
2009-10	9,621	8,962	3.3	46,336,942
2008-09	9,314	9,307	3.8	46,375,619
2007-08	9,025	9,100	2.4	45,558,043
2006-07	8,810	8,810	- 4.1	44,057,479
2005-06	9,182	9,182	5.8	38,774,536
2004-05	8,681	8,681	4.9	33,737,177
2003-04	8,271	8,271	- .1	30,484,153
2002-03	8,282	8,164	4.2	30,202,711
2001-02	7,949	7,949	4.8	28,974,923



Speech & Debate Team



Major Revenue Sources and Assumptions

- ✓ State General Apportionment revenues are based upon the 2009-10 Second Principal Apportionment (P-2), adjusted by the negative 0.39% COLA and the continuation of \$1,107,182 Base Funding for the recently approved Vallejo Center (2009-10). Revenue totals \$46,258,673.
- ✓ Due to the uncertainty of enrollment growth funding in the budget year, no growth funding is being proposed at this time, although enrollment demand remains high. If growth funding materializes and District enrollment remains strong, growth to cap could provide additional revenue of \$817,102.

✓ Growth is budgeted at 0%.

• 2007-08	Base	8,810
	Restored	300
	Funded	9,100
• 2008-09	Base FTES	9,100
	Restored	72
	Plus Growth	135
	Funded FTES	9,307
• 2009-10	Base FTES	8,962 (rebenched)
2009-10	0% Funded Growth	-0-
2009-10	Actual	9,621
• 2010-11	Base FTES	8,962
2010-11	0% Funded Growth	-0-

✓ Cost of Living Adjustment (COLA): COLA for 2010-11 is projected to be a negative 0.39% per the Governor's May revise budget proposal. (Conference Committee did not support.)

✓ Lottery Revenue: The Lottery Commission is projecting sales of \$3.5 billion for fiscal year 2010-11. This level of sales should result in \$1.1 billion in revenues for education. Based on these projections, we estimate in 2010-11 that the lottery will provide \$115 per FTES in unrestricted and \$18 per FTES in Proposition 20 lottery revenues.

Rebenching of FTES (Workload Adjustment) from 2009-10

Assembly Bill X4 1, a revision to the 2009-10 Budget Act, included a provision authorizing the Chancellor to adjust districts' base workload measures commensurate with reductions in general apportionment revenues. The purpose of this workload adjustment was to align full-time equivalent students (FTES) workload with the reduced revenues provided to districts by the State in the 2009-10 fiscal year. The workload adjustment provision acknowledged that significant budget cuts would reduce the capacity of community colleges to offer courses and serve students and reduces workload expectations accordingly.

Consistent with this authority, the Chancellor's Office calculated a preliminary reduction to each district's base FTES workload measures for the 2009-10 fiscal year. For Solano College, this reduction was projected to be 349 FTES, corresponding to a revenue loss of \$1,591,124 (reference Table 1). This reduction in base apportionment funding continues into 2010-11. Actual reduction per the 2009-10 Second Principal Apportionment (P-2) was \$1,570,513, with workload reduction of 342 FTES.

Apportionment revenue is based on the 2009-10 Second Principal Apportionment (P-2), the 2009-10 continuation of AB X4 1 workload adjustments, and an estimated negative 0.39% COLA, amounting to \$176,453.

Component Structure of State Base Apportionment Revenue

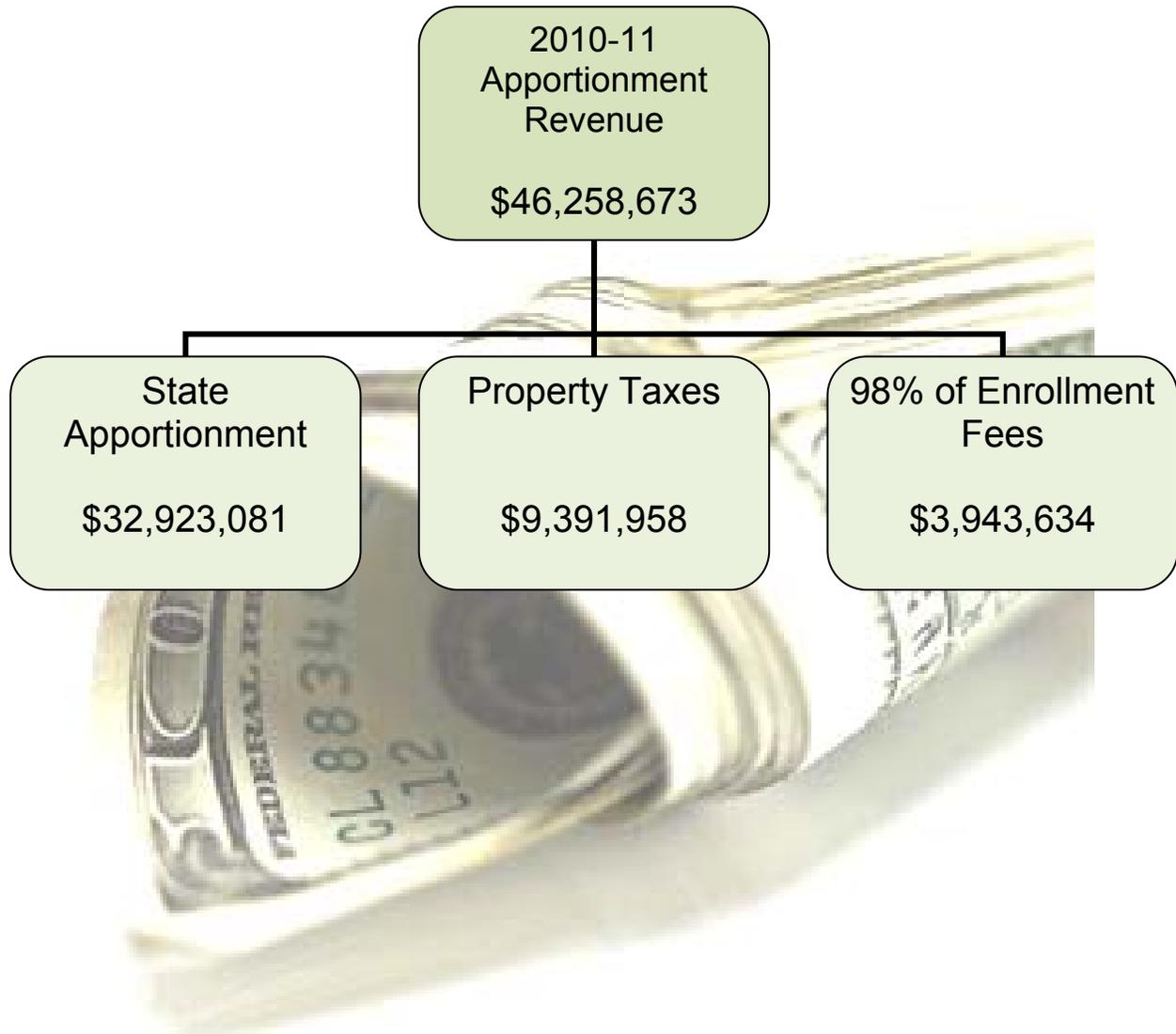


Table 1
(prepared by the Chancellor's Office)

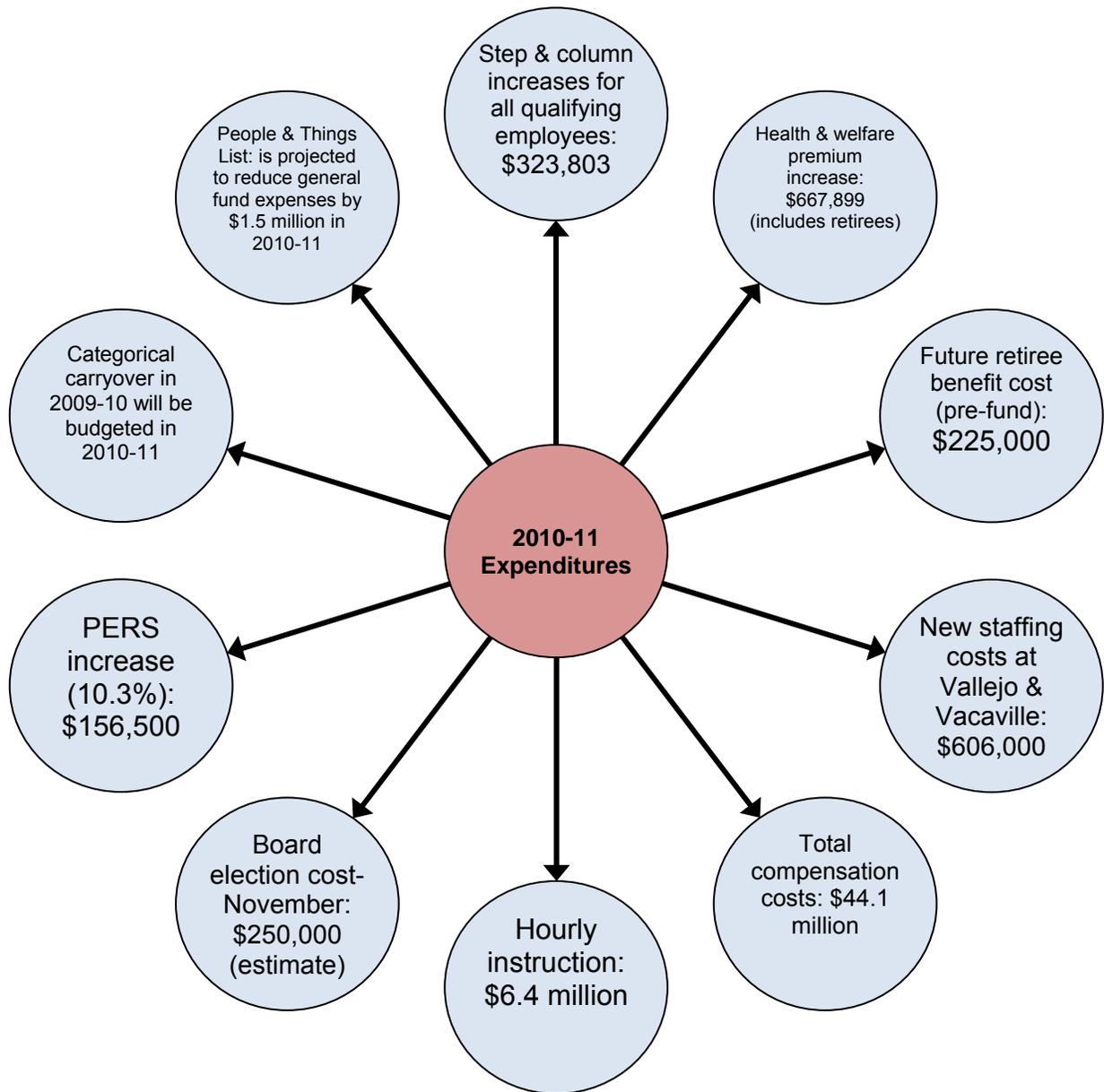
**2009-10 WORKLOAD REDUCTION DISPLAY FTES
REDUCTIONS**

District	FTES Reductions				Rebench Base FTES
	Credit	Non-Cr	CDCP	Total	2009-10
Allan Hancock	(310.59)	(61.78)	(24.06)	(396.43)	9,700.67
Antelope Valley	(422.27)	(3.08)	-	(425.35)	11,107.54
Barstow	(99.43)	(14.73)	-	(114.16)	2,310.84
Butte	(365.66)	(81.69)	(1.63)	(448.98)	11,421.47
Cabrillo	(425.59)	(20.71)	-	(446.30)	11,399.43
Cerritos	(605.31)	(17.75)	-	(623.06)	16,700.46
Chabot-Las Positas	(613.22)	(27.56)	-	(640.78)	16,544.44
Chaffey	(526.99)	(30.81)	-	(557.80)	14,283.03
Citrus	(369.79)	(81.41)	(1.23)	(452.43)	11,521.90
Coast	(1,260.06)	(36.74)	-	(1,296.80)	34,351.79
Compton	(189.54)	(6.30)	-	(195.84)	4,819.62
Contra Costa	(1,039.27)	(16.78)	-	(1,056.05)	27,467.15
Copper Mt.	(78.34)	(4.30)	-	(82.64)	1,476.18
Desert	(255.85)	(6.14)	(41.96)	(303.95)	7,786.37
El Camino	(739.22)	(2.28)	-	(741.50)	18,940.84
Feather River	(82.27)	(2.93)	-	(85.20)	1,558.83
Foothill-DeAnza	(1,172.49)	(44.54)	-	(1,217.03)	32,311.72
Gavilan	(179.94)	(39.89)	(2.59)	(222.42)	5,268.89
Glendale	(459.25)	(18.48)	(125.87)	(603.60)	15,571.10
Grossmont-Cuyamaca	(644.24)	(54.10)	-	(698.34)	18,052.17
Hartnell	(268.21)	(0.99)	-	(269.20)	6,819.17
Imperial	(262.73)	(7.04)	(1.51)	(271.28)	6,963.33
Kern	(770.28)	(20.40)	(0.05)	(790.73)	19,332.27
Lake Tahoe	(86.78)	(4.67)	(3.98)	(95.43)	1,774.44
Lassen	(81.57)	(1.73)	-	(83.30)	1,479.05
Long Beach	(722.04)	(37.13)	(28.90)	(788.07)	20,741.09
Los Angeles	(3,517.65)	(245.09)	(110.18)	(3,872.92)	101,583.44
Los Rios	(1,902.34)	(43.46)	-	(1,945.80)	51,115.77
Marin	-	-	-	-	4,418.04
Mendocino-Lake	(128.59)	(6.47)	(1.88)	(136.94)	2,884.81
Merced	(310.69)	(49.23)	(41.30)	(401.22)	9,853.29
Mira Costa	-	-	-	-	9,271.83
Monterey Peninsula	(214.23)	(112.25)	-	(326.48)	7,992.06
Mt. San Antonio	(796.51)	(82.01)	(228.73)	(1,107.25)	29,443.16
Mt. San Jacinto	(383.01)	(14.78)	(6.50)	(404.29)	10,212.30
Napa Valley	(194.16)	(55.69)	-	(249.85)	5,919.10
North Orange County	(925.20)	(244.49)	(150.46)	(1,320.15)	34,223.11
Ohlone	(316.97)	(2.72)	-	(319.69)	8,127.43
Palo Verde	(87.89)	(8.48)	-	(96.37)	1,809.46
Palomar	(672.55)	(27.12)	(42.85)	(742.52)	19,452.89
Pasadena Area	(753.43)	(30.90)	(41.78)	(826.11)	21,822.28
Peralta	(755.32)	(18.81)	-	(774.13)	19,050.94
Rancho Santiago	(679.74)	(132.42)	(380.81)	(1,192.97)	30,644.19
Redwoods	(211.56)	(0.14)	-	(211.70)	5,002.65

Table 1
(prepared by the Chancellor's Office)

District	FTES Reductions				Rebench
	Credit	Non-Cr	CDCP	Total	Base FTES 2009-10
Rio Hondo	(457.71)	(34.20)	(1.36)	(493.27)	12,913.22
Riverside	(970.55)	(12.32)	-	(982.87)	26,255.41
San Bernardino	(538.41)	(0.43)	-	(538.84)	13,780.24
San Diego	(1,107.03)	(187.50)	(343.07)	(1,637.60)	41,279.13
San Francisco	(837.56)	(221.83)	(379.16)	(1,438.55)	36,068.67
San Joaquin Delta	(570.32)	(36.91)	-	(607.23)	16,031.37
San Jose-Evergreen	(565.06)	(2.55)	-	(567.61)	14,648.99
San Luis Obispo	(338.13)	(16.53)	(4.92)	(359.58)	9,177.72
San Mateo	(811.70)	(3.06)	-	(814.76)	21,024.87
Santa Barbara	(472.14)	(96.57)	(47.77)	(616.48)	15,514.40
Santa Clarita	(539.54)	(25.55)	(7.38)	(572.47)	14,952.85
Santa Monica	(782.39)	(38.26)	(5.55)	(826.20)	21,515.99
Sequoias	(338.50)	(9.26)	(1.67)	(349.43)	8,691.50
Shasta-Tehama-Trinity	(273.01)	(24.97)	-	(297.98)	7,637.24
Sierra	(564.99)	(10.61)	-	(575.60)	15,109.03
Siskiyou	(108.45)	(11.00)	-	(119.45)	2,486.16
Solano	(348.56)	-	-	(348.56)	8,965.32
Sonoma	(616.80)	(163.79)	(28.49)	(809.08)	20,436.18
South Orange	-	-	-	-	25,739.16
Southwestern	(551.93)	(39.99)	(0.99)	(592.91)	15,481.58
State Center	(988.60)	(44.25)	-	(1,032.85)	26,785.34
Ventura	(967.16)	(30.36)	-	(997.52)	25,849.14
Victor Valley	(349.52)	(21.33)	-	(370.85)	9,488.96
West Hills	(200.90)	(34.60)	-	(235.50)	4,985.13
West Kern	(144.19)	(2.24)	-	(146.43)	2,330.11
West Valley-Mission	(586.81)	(68.39)	-	(655.20)	16,874.03
Yosemite	(606.11)	(52.81)	(8.49)	(667.41)	17,152.31
Yuba	(328.04)	(9.10)	-	(337.14)	7,858.74
	(38,844.88)	(2,916.43)	(2,065.12)	(43,826.43)	1,161,563.33

NOTE: Credit funding per FTES equals \$4,564.82; Non-credit funding per FTES equals \$2,744.95;
Career development & college preparation funding per FTES equals \$3,232.06



Major Expenditures and Assumptions

- ✓ Compensation funds provided to support all 2010-11 approved positions – including step & column, longevity, etc.
- ✓ Health benefit premiums:
 - Active Employees \$5,866,225
 - Retirees \$1,371,650
- ✓ Retirement contributions:
 - PERS \$1,507,282
 - STRS \$1,118,924

- ✓ Utility expenditure budgets have increased by \$115,000 over 2009-10, as a result of higher usage due to completed construction of new facilities.
- ✓ CMF clean-up cost will be funded from the Capital Projects Fund.
- ✓ Additional \$606,000 compensation costs in support of the Vacaville and Vallejo Centers.
- ✓ Hourly instruction is budgeted at \$6.4 million to provide funding for approximately 1,828 class sections for the year.
- ✓ The District has aggressively pursued several expense reduction measures over the past year. The College projects a total of approximately \$1,513,084 savings in the general fund for 2010-11. Savings were realized from several faculty and classified staff positions remaining vacant, reducing consultant and legal services, offering an early retirement incentive and other actions that in aggregate comprise the cost reductions. For example, an early retirement incentive program resulted in a total of 17 employees participating (11-faculty, 6-classified and management). The total savings estimated to be \$400,000. The District's "People & Things List," located at the end of this budget document, identifies all expense reductions undertaken to mitigate the shortfall.
- ✓ Banner implementation and support costs of \$1,129,056 were approved by the Board at a special March 31, 2010 meeting. The two-year agreement with Sungard Higher Education includes software and maintenance agreements to support the District's integrated database management system to stabilize it and assist in its migration to Banner 8. **Funding is derived from Measure G bond funds, as an allowable funded project in the bond program.**
- ✓ Statutory benefits are budgeted as follows:

	2009-10	2010-11	Change
STRS	8.25 %	8.25 %	No Change
PERS (District portion)	9.709 %	10.707 %	+ 10.3 %
FICA	6.2 %	6.2 %	No Change
PERS (Employee-District portion)	8.24 %	8.24 %	No Change
Medicare	1.45 %	1.45 %	No Change
SUI	0.30 %	0.72 %	+ 240 %
Workers' Comp	1.48 %	1.5682 %	+ 6 %

Looking Back and Moving Forward...

- 2007-08
 - COLA at 4.53%
 - Growth – 0% (restoration)

- 2008-09
 - No funded COLA
 - Growth funding \$845,000 - giving
 - Apportionment deficit \$558,000 – taking away

- 2009-10
 - No funded COLA
 - General apportionment reduction \$1.5 M
 - State categorical funding reduction \$1.2 M

...Moving Forward

- 2010-11
 - No funded COLA
 - Assume no increase in state revenue due to state budget crisis



Adoption Budgets

*Summary of Proposed Budgets
Revenue & Expenditure Sources
Where Does Money Come From?
Where Does The Money Go?*

**SUMMARY - GENERAL FUND
ADOPTION BUDGETS**

YEAR	COLA	FTES CAP	FTES TARGET
2010-11	- 0.39%	8,962	9,142 Base + 2%

SUMMARY

Sources, Uses, and Reserves	Total General Fund	Percent
Revenues and Other Sources (8000 - 8999)		
Federal Revenues	\$ 780,700	1.5%
State Revenues	36,468,710	68.3%
Local Revenues and Other Sources	16,136,986	30.2%
Total Revenues and Other Sources	\$ 53,386,396	100.0%
Expenditures and Other Uses (1000 - 7999)		
Academic Salaries	\$ 20,441,380	38.0%
Classified Salaries	10,999,009	20.4%
Employee Benefits	12,741,049	23.7%
Subtotal Salaries and Benefits	44,181,438	82.1%
Books and Supplies	1,582,436	2.9%
Services and Other Operating Expenses	7,155,224	13.3%
Capital Outlay	713,226	1.3%
Other Uses	213,131	0.4%
Total Expenditures and Other Uses	\$ 53,845,455	100.0%
Expenditures/Uses Over Revenues/Sources	\$ (459,059)	
Projected Ending Fund Balance (Reserves)	\$ 4,213,530 *	7.8%

* - District reserves projected at \$4,213,530 exceed District Board Policy 3005 prescribed reserve of 5% by \$1,521,258

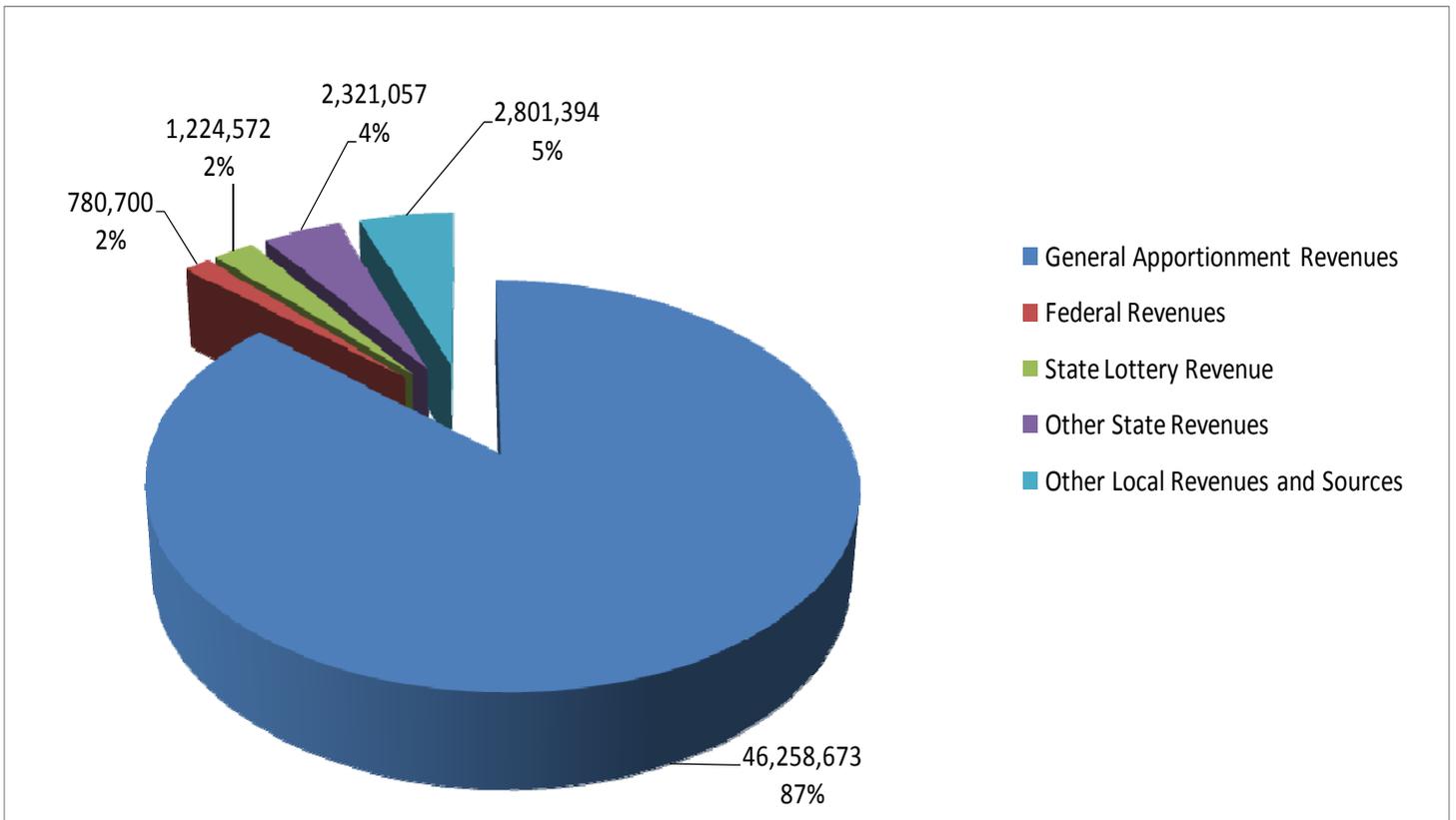
GENERAL FUND ADOPTION BUDGETS

DISTRICT REVENUE

WHERE DOES THE MONEY COME FROM?

The District derives revenue from a number of sources as shown below. The major sources of revenue are:

General Apportionment (State General Fund, Property Taxes and 98% of Enrollment Fees)	46,258,673
State Revenue	2,321,057
Lottery	1,224,572
Federal Revenue	780,700
Local Revenue & Other Sources	2,801,394
Total	<u>\$53,386,396</u>





DISTRICT REVENUE - BY OBJECT DETAIL

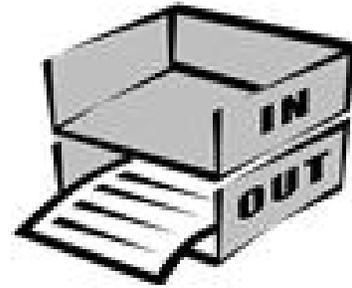
The following is a summary of District income by account within each major category:

WHERE DOES OUR MONEY COME FROM?

Sources of Financial Resources	Unrestricted	Restricted	Total General Fund
General Apportionment Revenues			
State General Apportionment	\$ 32,923,081	\$	\$ 32,923,081
Property Taxes	9,391,958		9,391,958
Enrollment Fees	3,943,634		3,943,634
Total Apportionment Revenues	\$ 46,258,673	\$ 0	\$ 46,258,673
Total Federal Revenues	\$	\$ 780,700	\$ 780,700
Other State Revenues			
Basic Skills	\$	\$ 90,000	\$ 90,000
EOPS / CARE		311,639	311,639
DSP&S		581,927	581,927
Cal WORKS		198,303	198,303
TANF		74,551	74,551
Matriculation		298,449	298,449
BFAP		228,976	228,976
Lottery Revenues	1,093,420	131,152	1,224,572
Other State Revenues	203,652	333,560	537,212
Total Other State Revenues	\$ 1,297,072	\$ 2,248,557	\$ 3,545,629
Other Local Revenues			
Contributions & Gifts	\$ 105,000	\$	\$ 105,000
Contract Services	464,400		464,400
Sales	369,000		369,000
Rents & Leases	60,000		60,000
Interest on Deposit	35,000		35,000
Nonresident Tuition	350,000		350,000
Other Student Fees	559,106		559,106
Health Fees		197,774	197,774
Parking Fees / Fines	20,000	347,000	367,000
Other Local Revenue	290,856		290,856
Total Other Local Revenues	\$ 2,253,362	\$ 544,774	\$ 2,798,136
Total Other Sources	\$	\$ 3,258	\$ 3,258
TOTAL SOURCES	\$ 49,809,107	\$ 3,577,289	\$ 53,386,396

DISTRICT EXPENDITURES - BY OBJECT DETAIL

The following is a summary of District expenditures by account within each major category:

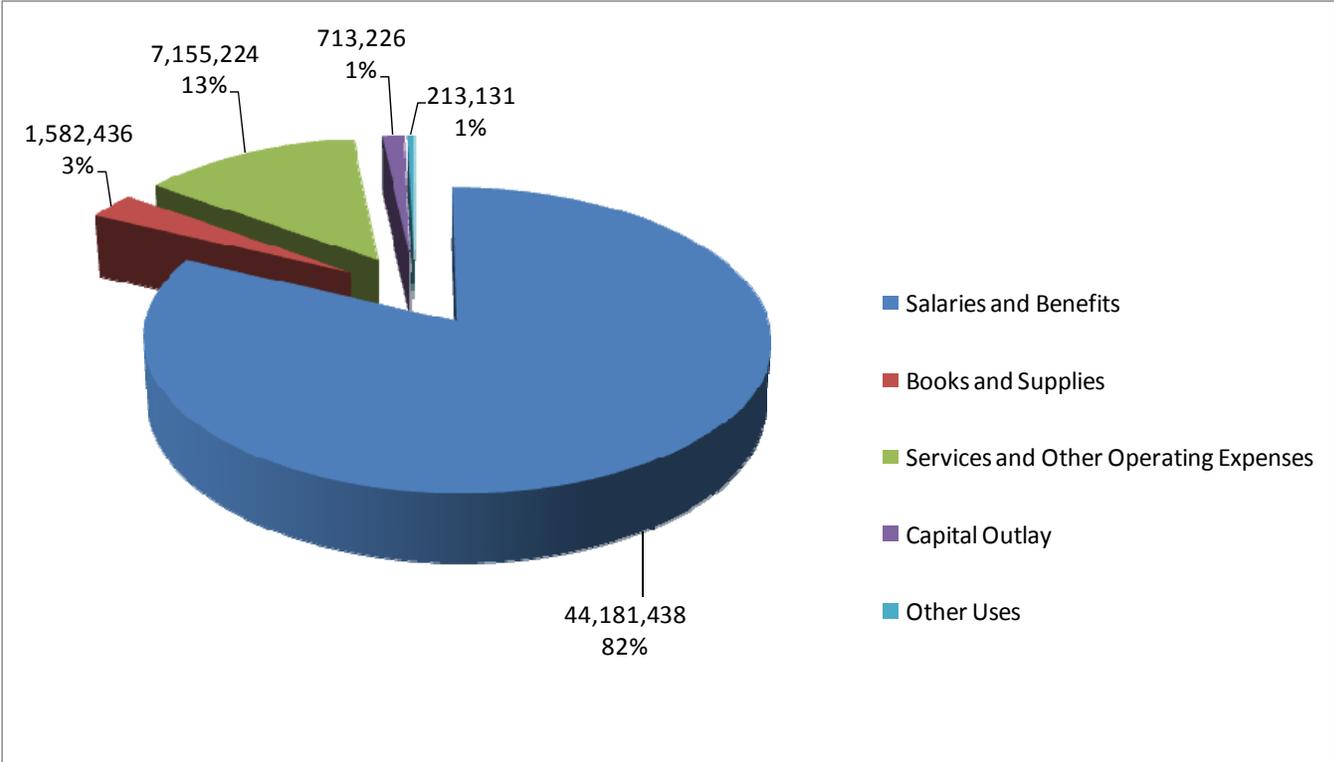


WHERE DOES OUR MONEY GO?

Uses of Financial Resources	Unrestricted	Restricted	Total General Fund
Academic Salaries			
1100 Instructional - Contract	\$ 9,652,572	\$ 77,187	\$ 9,729,759
1200 Non-Instructional - Contract	2,047,557	55,835	2,103,392
1230 Librarians	247,179		247,179
1240 Counselors	801,770	116,385	918,155
1300 Instructional – Other	7,070,526		7,070,526
1400 Non-Instructional - Other	342,369	30,000	372,369
Total Academic Salaries	\$ 20,161,973	\$ 279,407	\$ 20,441,380
Classified Salaries			
2100 Non-Instructional - Regular	\$ 6,458,797	\$ 684,329	\$ 7,143,126
2110 Management & Supervisory	1,052,321	159,506	1,211,827
2200 Instructional – Regular	1,527,735	28,708	1,556,443
2300 Non-Instructional – Hourly	596,371	247,398	843,769
2400 Instructional Aides – Hourly	168,843	75,000	243,843
Total Classified Salaries	\$ 9,804,067	\$ 1,194,941	\$ 10,999,008
Total Employee Benefits	\$ 12,197,793	\$ 543,257	\$ 12,741,050
Total Supplies	\$ 1,134,590	\$ 447,846	\$ 1,582,436
Other Operating Expenses & Services			
5100 Contract Services	\$ 2,283,207	\$ 358,583	\$ 2,641,790
5200 Travel & Student/Staff Expenses	235,254	75,000	310,254
5300 Dues & Memberships	187,415		187,415
5400 Insurance	66,236	38,000	104,236
5500 Utilities & Housekeeping	1,903,255		1,903,255
5600 Rents, Leases & Repairs	755,623		755,623
5700 Services and Other Operating Expenses advertising, etc.	1,205,519		1,205,519
5800 Other Services & Expenses	44,700	2,432	47,132
Total Operating Expenses & Services	\$ 6,681,209	\$ 474,015	\$ 7,155,224
Capital Outlay			
6100 Site Improvement	\$	\$ 150,000	\$ 150,000
6300 Library Books	40,224		40,224
6400 Equipment	248,310	274,692	523,002
Total Capital Outlay	\$ 288,534	\$ 424,692	\$ 713,226
Total Transfers and Other Uses	\$	\$ 213,131	\$ 213,131
TOTAL USES	\$ 50,268,166	\$ 3,577,289	\$ 53,845,455

GENERAL FUND ADOPTION BUDGETS

DISTRICT EXPENDITURES (continued from previous page)



Unrestricted General Fund Comparative Revenue & Expenditures 2009-10 and 2010-11

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2009-10	Working Budget 2009-10	Projected Yr Totals 2009-10	Proposed Budget 2010-11
REVENUES:					
Federal Sources	8100-8199	\$	\$	\$ 173,433	\$ 0
State Sources	8600-8699	33,518,992	33,518,992	34,511,076	34,220,153
Local Sources	8800-8899	15,731,075	15,731,075	15,731,684	15,588,954
Total Revenue		49,250,067	49,250,067	50,416,193	49,809,107
EXPENDITURES:					
Academic Salaries	1000-1999	20,531,207	20,497,807	21,475,028	20,161,973
Other Staff Salaries	2000-2999	9,320,928	9,334,214	9,099,940	9,804,068
Employee Benefits	3000-3999	10,964,804	10,964,804	11,317,473	12,197,792
Supplies & Materials	4000-4999	1,383,302	1,443,477	1,183,984	1,134,590
Services & Other Operating	5000-5999	7,440,178	7,417,209	7,562,904	6,681,209
Capital Outlay	6000-6999	493,251	525,413	276,294	288,534
Total Expenditures		50,133,670	50,182,924	50,915,623	50,268,166
EXCESS REVENUES (EXPENDITURES)		(883,603)	(932,857)	(499,430)	(459,059)
OTHER FINANCING SOURCES (USES):					
Other Sources	8980-8999	55,000		126,217	0
Other Uses	7100-7999	(25,000)		(182,421)	0
Total Other Sources (Uses)		30,000	0	(56,204)	0
FUND BALANCE INCREASE (DECREASE)		(853,603)	(932,857)	(555,634)	(459,059)
BEGINNING FUND BALANCE:					
Beginning Balance	9790	3,419,596	3,419,596	3,419,596	4,672,589
Prior Year Adjustments	9791-9792			1,808,627	0
Adjusted Beginning Balance		3,419,596	3,419,596	5,228,223	4,672,589
ENDING FUND BALANCE		\$ 2,565,993	\$ 2,486,739	\$ 4,672,589	\$ 4,213,530

The People & Things List

Item	People	Actual 2008-09 Finalized 5/6/09	Projected 2009-10	Actual 2009-10	Projected 2010-11
1.1	(1) Associate VP-Workforce/Comm Dev. Retreating to instruction (salary savings)	0	39,000		
1.2	Replacing 10 sections of adjunct faculty (hourly instructional savings)	0	34,000		
1.3	(2) Deans-Educational Administrators	0	272,134		
1.4	(3) (2) Classified Managers (Asst Facilities Director) (plus IT Manager & Program Developer)	0	111,253		
1.5	(1) Confidentials Re-Org				TBD
1.6	(6) Vacant faculty positions due to retirements - (3) replaced		273,000		
1.7	(3) Vacant Staff Positions: IT Tech Specialist, Admin Asst III- Humanities, Adm & Records**	69,323	138,646		
1.8	Instructional Assistants (TBD)	0			Under Review
1.9	Contract Out Services for Bookstore, Graphics, Custodial, Groundskeeping, Warehouse & Police Services	0	To be reviewed		Under Review
1.10	Maintenance/Operations (5 positions)-vacancy; (1) police officer. Vacancies used with the 2008-09 budget reductions- 1 police sergeant, 1 custodian. Current positions TBD (2)	69,264	169,264		
1.11	Faculty release time (10.80 FTEF Fall 2008/Spring 2009)	0	Under Review		Under Review
1.12	VP-ABS (partial year)	0	26,632		
1.13	Early Retirement Incentive Program				400,000
1.14	Custodial shift change to swing				15,000
1.15	Reclassify appropriate polices services expenses to parking fund				65,000
1.16	a. Reduce hourly instructional budget: summer-59 sections x \$3500				206,500
	b. Reduce hourly instructional budget: fall-33 sections x \$3500				115,000
1.17	Allowable District personnel charges to Bond Fund				Under Review
	TOTAL	\$ 138,587	\$ 1,037,297	\$ -	\$ 801,500

2.2 Dean of Financial & Special Services - Vacant	On Going	On Going
Dean of Admissions & Records - Vacant	One-Time	One-Time
2.3 Manager for Technology Services and Support Program Developer		
Assistant Director of Facilities - Vacant		

Item	Things	Actual 2008-09 Finalized 5/6/09	Projected 2009-10	Actual 2009-10	Projected 2010-11
2.1	Evaluate platform for online classes (move away from eCollege to something else)	0	150,000		
2.2	Legal Fees - options for delivery method	0	50,000		200,000
2.3	Elections	13,820	250,000		(250,000)
2.4	Evaluate encroachment of co-curricular & categorical programs	Under Review			
	a. Theater Program (50 percent reduction for 2 years)		358,039		220,000
	b. Contract Education	n/a	n/a		
	c. Community Services				48,226
	d. SBDC				
2.5	Dues & Subscriptions-20 percent (\$35,702)	23,279	12,423		
2.6	Magazines & Periodicals-40 percent (\$37,431)	30,000	7,431		
2.7	Non-instructional supplies-20 percent (\$97,000)	97,000			
2.8	Graphics	110,000			
2.9	Travel & Conference-50 percent (\$82,086)	41,043	41,043		
2.10	Marketing (5995s) - all elements other than enrollment	100,000			
2.11	Overtime-20 percent (\$89,438)		89,438		
2.12	Capital Outlay-Equipment	50,000	50,000		
2.13	Capital Outlay-Equipment Replacement	90,000	200,000		
2.14	Evaluate Programs-Instruction and Non-Instructional Expenditures (including Personnel) be to determined (Program Discontinuance)	0	Watch List - Under Review		Program Review Process
2.15	Energy Conservation Strategies - utility contracts, swimming pool solar panels, etc.	0	Under Review		Under Review

Item	Things	Actual 2008-09 Finalized 5/6/09	Projected 2009-10	Actual 2009-10	Projected 2010-11
2.16	CMF Clean-up (reclassify expenditure to capital projects)				200,000
2.17	Consulting Contract (Interim Supt/President)				65,000
2.18	Special Trustee Contract (EdMAC)				48,000
2.19	Vacaville Center Lease (base rent reduction lease to 12/31/10 and reclassified to capital projects)				266,358
	Total	\$ 555,142	\$ 1,208,374		\$ 797,584

Total Savings and Reductions - People AND Things	\$ 693,729	\$ 2,245,671		\$ 1,599,084
Other Savings	\$ 387,658			
	\$ 1,081,387			
2008-09 Budget Deficit (as of 5/6/09)	\$1,791,577			
Actual Reported on CCFS-311 Annual Report	\$710,190			

2008-09 Finalized on 5/6/09 at Board Meeting: Drafts have been: Shared/Reviewed with Shared Governance Council Shared/Reviewed with FABPAC Board Presentation	All positions requiring lay-off notices: Evaluate July 1 Re-evaluate Sept. 1 & Dec. 1
	On Going On Going
	One-Time One-Time



Other District Funds

CHILD DEVELOPMENT FUND 33

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2009-10	Working Budget 2009-10	Projected Yr Totals 2009-10	Proposed Budget 2010-11
REVENUES:				
Federal Sources 8100-8199	\$ 75,000	\$ 75,000	\$ 61,380	\$ 66,844
State Sources 8600-8699	764,659	764,659	798,733	709,495
Local Sources 8800-8899	0	0	33,863	55,821
Total Revenue	839,659	839,659	893,976	832,160
EXPENDITURES:				
Academic Salaries 1000-1999		0		
Other Staff Salaries 2000-2999	466,767	466,767	490,230	462,834
Employee Benefits 3000-3999	241,325	241,325	260,008	276,287
Supplies & Materials 4000-4999	52,329	52,329	40,477	23,270
Services & Other Operating 5000-5999	79,238	79,238	98,796	69,769
Capital Outlay 6000-6999	0	0	0	0
Total Expenditures	839,659	839,659	889,511	832,160
EXCESS REVENUES (EXPENDITURES)	0	0	4,465	0
OTHER FINANCING SOURCES (USES):				
Other Sources 8980-8999				
Other Uses 7100-7999			(4,466)	
Total Other Sources (Uses)	0	0	(4,466)	0
FUND BALANCE INCREASE (DECREASE)	0	0	(1)	0
BEGINNING FUND BALANCE:				
Beginning Balance 9790	1	1	1	0
Prior Year Adjustments 9791-9792				
Adjusted Beginning Balance	1	1	1	0
ENDING FUND BALANCE	\$ 1	\$ 1	\$ 0	\$ 0

CAPITAL OUTLAY FUND 41

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2009-10	Working Budget 2009-10	Projected Yr Totals 2009-10	Proposed Budget 2010-11
REVENUES:				
Federal Sources	8100-8199	\$ 0	\$ 0	\$ 0
State Sources	8600-8699	0	0	0
Local Sources	8800-8899	568,331	568,331	571,356
Total Revenue	568,331	568,331	506,105	571,356
EXPENDITURES:				
Academic Salaries	1000-1999	0	0	0
Other Staff Salaries	2000-2999	0	0	0
Employee Benefits	3000-3999	0	0	0
Supplies & Materials	4000-4999	135,206	135,206	135,206
Services & Other Operating	5000-5999	0	18,355	15,000
Capital Outlay	6000-6999	0	0	100,000
Total Expenditures	135,206	135,206	18,355	115,000
EXCESS REVENUES (EXPENDITURES)	433,125	433,125	487,750	456,356
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999	0	0	0
Other Uses	7100-7999	(96,526)	(96,526)	(97,887)
Total Other Sources (Uses)	(96,526)	(96,526)	(98,004)	(97,887)
FUND BALANCE INCREASE (DECREASE)	336,599	336,599	389,746	358,469
BEGINNING FUND BALANCE:				
Beginning Balance	9790	2,649,095	2,649,095	3,038,841
Prior Year Adjustments	9791-9792	0	0	0
Adjusted Beginning Balance	2,649,095	2,649,095	2,649,095	3,038,841
ENDING FUND BALANCE	\$ 2,985,694	\$ 2,985,694	\$ 3,038,841	\$ 3,397,310

MEASURE G BOND FUND 42

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2009-10	Working Budget 2009-10	Projected Yr Totals 2009-10	Proposed Budget 2010-11
REVENUES:				
Federal Sources	8100-8199	\$ 0	\$ 0	\$ 0
State Sources	8600-8699		0	
Local Sources	8800-8899	980,000	980,000	240,000
Total Revenue		<u>980,000</u>	<u>980,000</u>	<u>240,000</u>
EXPENDITURES:				
Academic Salaries	1000-1999		0	
Other Staff Salaries	2000-2999		0	
Employee Benefits	3000-3999		0	
Supplies & Materials	4000-4999		87,209	
Services & Other Operating	5000-5999	12,752,000	12,752,000	1,500,000
Capital Outlay	6000-6999		0	11,087,702
Total Expenditures		<u>12,752,000</u>	<u>12,752,000</u>	<u>12,587,702</u>
EXCESS REVENUES (EXPENDITURES)		(11,772,000)	(11,772,000)	(12,347,702)
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999		0	
Other Uses	7100-7999		0	
Total Other Sources (Uses)		<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)		(11,772,000)	(11,772,000)	(12,347,702)
BEGINNING FUND BALANCE:				
Beginning Balance	9790	39,150,203	39,150,203	24,433,159
Prior Year Adjustments	9791-9792			
Adjusted Beginning Balance		<u>39,150,203</u>	<u>39,150,203</u>	<u>24,433,159</u>
ENDING FUND BALANCE		<u>\$ 27,378,203</u>	<u>\$ 27,378,203</u>	<u>\$ 12,085,457</u>

BOOKSTORE FUND 51

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2009-10	Working Budget 2009-10	Projected Yr Totals 2009-10	Proposed Budget 2010-11
INCOME:				
Federal Sources	8100-8199	\$	\$	\$
State Sources	8600-8699		0	
Local Sources	8800-8899	4,014,546	4,014,546	3,669,514
Total Income		4,014,546	4,014,546	3,669,514
COST OF SALES		3,184,192	3,184,192	2,910,525
GROSS PROFIT		830,354	830,354	758,989
EXPENDITURES:				
Academic Salaries	1000-1999		0	
Other Staff Salaries	2000-2999	466,054	466,054	438,719
Employee Benefits	3000-3999	180,574	180,574	159,136
Supplies & Materials	4000-4999	47,694	47,694	16,434
Services & Other Operating	5000-5999	369,096	369,096	163,399
Capital Outlay	6000-6999	8,600	8,600	27,242
Total Expenditures		1,072,018	1,072,018	804,930
EXCESS REVENUES (EXPENDITURES)		(241,664)	(241,664)	(45,941)
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999	28,270	28,270	
Other Uses	7100-7999	(75,371)	(75,371)	(35,855)
Total Other Sources (Uses)		(47,101)	(47,101)	(35,855)
FUND BALANCE INCREASE (DECREASE)		(288,765)	(288,765)	(81,796)
BEGINNING FUND BALANCE:				
Beginning Balance	9790	1,285,260	1,285,260	722,577
Prior Year Adjustments	9791-9792	(273,918)	(273,918)	640,781
Adjusted Beginning Balance		1,011,342	1,011,342	722,577
ENDING FUND BALANCE		\$ 722,577	\$ 722,577	\$ 640,781
		\$ 588,506	\$ 588,506	\$ 588,506

SELF-INSURANCE FUND 61

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2009-10	Working Budget 2009-10	Projected Yr Totals 2009-10	Proposed Budget 2010-11
REVENUES:				
Federal Sources	8100-8199	\$ 0	\$ 0	\$ 0
State Sources	8600-8699	0	0	0
Local Sources	8800-8899	0	878,089	5,000
Total Revenue	0	0	878,089	5,000
EXPENDITURES:				
Academic Salaries	1000-1999	0	0	0
Other Staff Salaries	2000-2999	0	0	0
Employee Benefits	3000-3999	0	0	0
Supplies & Materials	4000-4999	0	0	0
Services & Other Operating	5000-5999	0	0	419,362
Capital Outlay	6000-6999	0	0	0
Total Expenditures	0	0	0	419,362
EXCESS REVENUES (EXPENDITURES)	0	0	878,089	(414,362)
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999	0	0	0
Other Uses	7100-7999	0	0	0
Total Other Sources (Uses)	0	0	0	0
FUND BALANCE INCREASE (DECREASE)	0	0	878,089	(414,362)
BEGINNING FUND BALANCE:				
Beginning Balance	9790	0	0	878,089
Prior Year Adjustments	9791-9792	0	0	0
Adjusted Beginning Balance	0	0	0	878,089
ENDING FUND BALANCE	\$ 0	\$ 0	\$ 878,089	\$ 463,727

Solano Community College District **2010-11 Budget Development Calendar**

January		April		August	
15	Governor's expected release date of 2010-11 State budget proposal.	1	No purchases greater than \$25,000 to be processed after April 30.		FABPAC-Special Meeting during Flex-Cal, review of 2010-11 Proposed Adoption Budget.
20	FABPAC Meeting: Report of Governor's 2010-11 budget proposal.	10	Tentative Budget sent to Vice Presidents for review with Budget Managers.	26	Present 2010-11 Proposed Adoption Budget to S/P Cabinet.
22	FY 2010-11 revenue & expenditure projections. Full-time salaries & benefits projected.	May		September	
To Board: Mid-Year Financial Status Review		1	Close out all open item PO's by 6/30 to minimize "carry-over" charges.	1	Board Study Session: Workshop on 2010-11 Proposed Adoption Budgets. *
February		3	Budget Managers transmit corrections/adjustments to Fiscal Services for data entry (2nd submission).	12	Publication of legal notice.
1	Position Budget Worksheets, budget worksheets, instructions and District Budget Assumptions distributed to Budget Managers.	7	Governor's May Revise expected release date.	15	Board Meeting: Public Hearing and Adoption of the 2010-11 Proposed Adoption Budget. *
15	FROM Integrated Planning Process (IPP): FABPAC to provide budgeting recommendations & report the results to the Review Groups (RGs) and college community by Feb. 15 of planning year.	12	Vice Presidents transmit budget changes & corrections to Fiscal Services for Tentative Budget (2nd submission).	FY 2011-12 Budget Cycle Begins October	
15	Review early purchasing deadline for current fiscal year.	14	Draft Tentative Budget prepared for the SPC.	To Board & Campus Community: Staff & FABPAC develop 2011-12 Budget Development Calendar and distribute.	
17	Budget Managers transmit position corrections/adjustments to Fiscal Services.	19	FABPAC meeting: Review of Tentative 2010-11 General Fund budget in light of May Revise.	1	From IPP: RG forwards all reasonable strategies to Shared Governance Council by October 1 of planning year.
17-23	Vice Presidents review restricted & unrestricted funds with program budget managers and prepare preliminary budget projections.	June		November	
17	FABPAC meeting: 2010-11 financial projections update.	2	Board Meeting: 2010-11 Tentative Budget presented for information.	1	From IPP: Strategic proposals requiring funding will be forwarded to FABPAC by November 1 of planning year.
26	Vice Presidents forward preliminary budget worksheets to Fiscal Services.	16	Board Meeting: 2010-11 Tentative Budget adopted by Board.		
March		July			
1	From IPP: The SPC (Supt/President & Cabinet) identify proposals to be implemented and report these to the campus community by March 1 of planning year.	2	Budget Managers transmit position corrections/adjustments to Fiscal Services (final submission).		
9	Present Preliminary 2010-11 General Fund Budget to the SPC.	9	Final budget worksheets returned to Vice Presidents for review with Budget Managers.		
17	Present Preliminary 2010-11 General Fund Budget to the Governing Board.	16	Vice Presidents submit Final Budgets to Fiscal Services.		

Preliminary Budget Phase

Tentative Budget Phase

Publication Budget

Budget Adoption Phase

FY 2011-12 Budget Cycle Begins
From Integrated Planning Process Calendar

* - Dates in September are contingent on the State budget passage and could impact subsequent dates in the calendar.

This Page Intentionally Left Blank



SOLANO

COMMUNITY COLLEGE

Transforming Students' Lives