

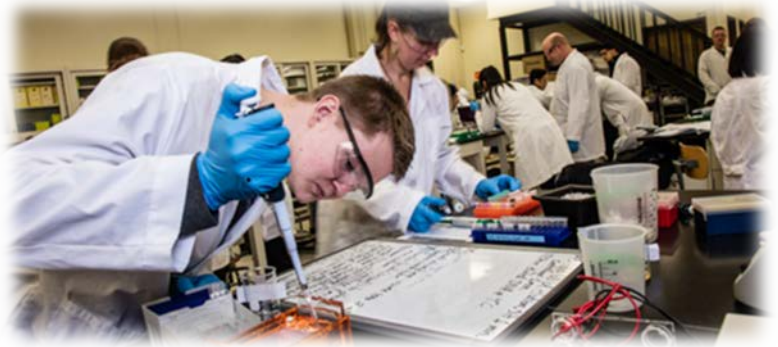


ADOPTION BUDGET 2017-18
Governing Board Meeting
SEPTEMBER 6, 2017
First Reading

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



TRANSFORMING STUDENTS' LIVES



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SOLANO COMMUNITY COLLEGE DISTRICT

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Mission Statement

MISSION: Solano Community College’s mission is to educate a culturally and academically diverse student population drawn from our local communities and beyond. We are committed to 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 life- long-learning opportunities.

VISION: Solano Community College will be a recognized leader in educational excellence – *transforming students’ lives*.

STRATEGIC

- GOALS:**
- Goal 1: Foster Excellence in Learning
 - Goal 2: Maximize Student Access and Success
 - Goal 3: Strengthen Community Connections
 - Goal 4: Optimize Resources

TABLE OF CONTENTS

Mission Statement	3
2017 Governing Board and CEO Goals	5
District Resources and Uses	6
Executive Summary	7
California State Budget	9
Revenue Assumptions	11
Computational Revenue and FTES	12
Expenditure Assumptions	14
General Fund Unrestricted	16
Proposition 30 EPA Report	17
General Fund Restricted	18
Other District Funds	18
- Debt Service	
o Measure G	20
o Measure Q	21
o Energy Conservation Bond	22
- Child Development	23
- Capital Outlay	
o Measure Q	24
o State Funded Theater Project	25
o Capital Outlay	26
- Bookstore	27
- Self- Insurance	28
- Financial Aid	29
- Local Trusts/Clubs	30
- CCLC Retiree Health Benefit JPA	31
GANN Limit Worksheet	32
Total Authorized Staff	33
Dictionary of Accounting and Budget Terms	47

2017 GOVERNING BOARD AND CEO GOALS

Board of Trustees Goals

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

Chief Executive Officer (CEO) Goals

Student Enrollment

Increase student enrollment by a strong community outreach program to local schools and communities to attract a more diverse student group and implement a comprehensive management enrollment plan. Work with Vallejo Unified School District and Benicia Unified School District to explore establishing a Middle/Early College at the Vallejo Center.

Student Success

Ensure student success and student equity plans are continually implemented and outcomes are assessed.

Accreditation

Ensure that the college maintains accreditation without sanctions

Funding and structural deficit

Explore new sources of funding for the college.

Bond

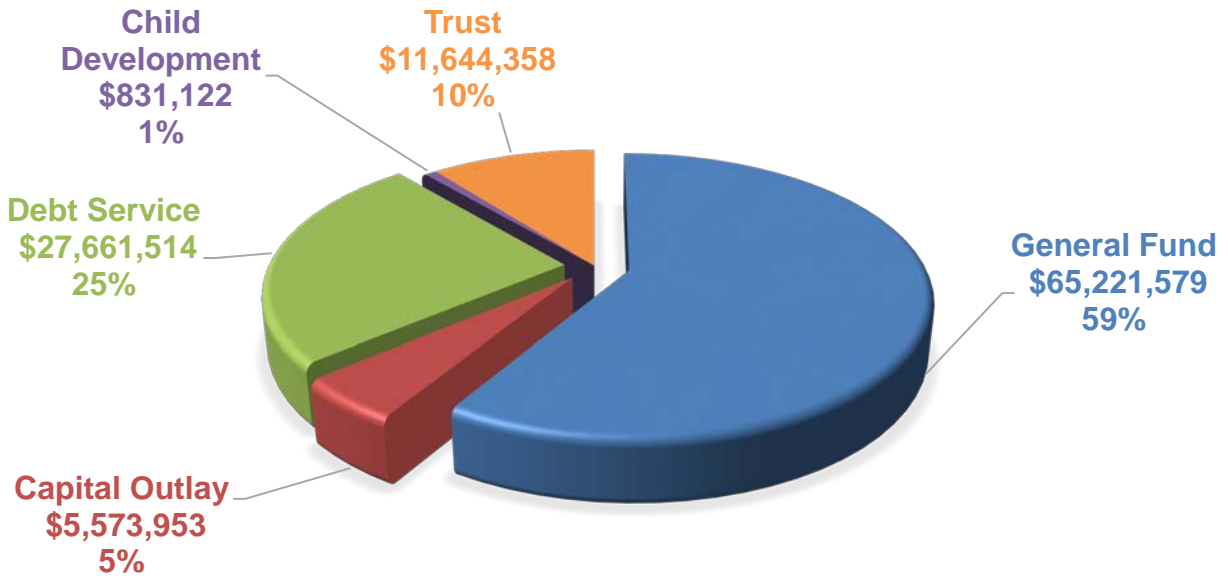
Continue to make sure projects remain on schedule and within budget. Keep updates on website for the public.

Education and Facilities Master Plans

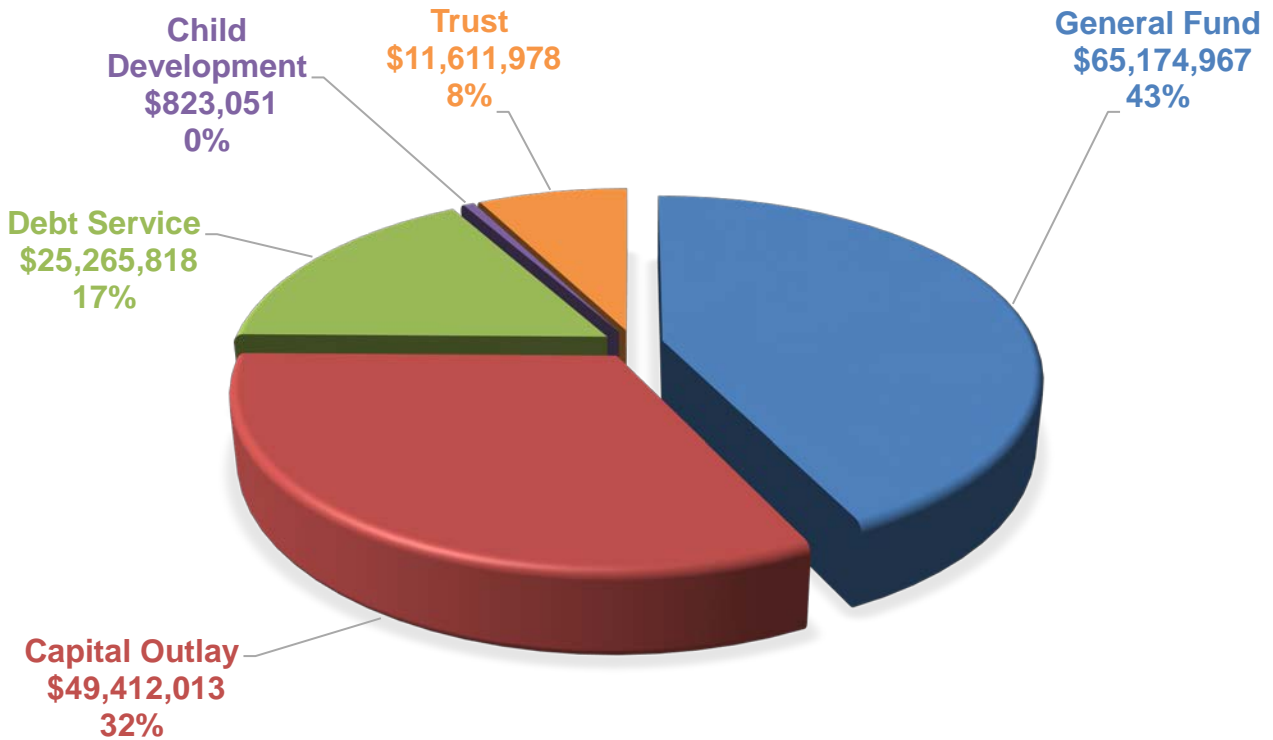
Review and update facilities master plan to also include a comprehensive plan on present and future use of all properties. Review and update educational master plan to ensure all programs will meet job skills needed for the future.

DISTRICT RESOURCES AND USES

All Funds – Revenues \$110.9 million



All Funds – Expenditures \$152.3 million



EXECUTIVE SUMMARY

The 2017 Budget Act makes additional resources available to the state's public higher education segments — the California Community Colleges (CCC), the California State University (CSU), and the University of California (UC). The Budget maintains the state's commitment to financial aid to help students defray the costs of attending college. The Budget furthers the expectation that higher education leaders ensure their institutions are "student-ready." Colleges and universities must smooth the transition between K-12 and higher education to move more students into college-level courses faster, integrate technology in new ways to improve learning, and redesign curriculum to create seamless pathways to degrees and credentials.

The Budget includes total funding of \$32.5 billion (\$17.7 billion General Fund and local property tax and \$14.8 billion other funds) for all higher education entities in 2017-18.

Student Success

The Budget includes \$150 million one-time Proposition 98 General Fund for community colleges to develop and implement "guided pathways" programs. Guided pathways programs are an integrated, institution-wide approach focused on student success. These programs include organizing students' academic choices in a way that promotes better course-taking decisions. Once implemented, guided pathways programs will also serve as a framework for colleges to better organize existing student support programs and strategically use existing funding to support student success.

The Budget also includes \$12.5 million one-time General Fund to support the CSU Graduation Initiative. This initiative aims to raise four-year graduation rates for freshmen to 40 percent and two-year rates for transfer students to 45 percent and to close achievement gaps for low-income students, first-generation students, and students from underrepresented groups.

Affordability

The Budget includes \$25 million Proposition 98 General Fund for a new CCC Completion Grant Program to provide grants of up to \$2,000 to community college students who demonstrate financial need, enroll in 15 or more credit units per semester, complete an educational plan, and meet other criteria. The grant is intended to encourage eligible students to complete their educational programs by providing them with additional financial aid to help offset the total costs of community college attendance. Additionally, the Budget augments the Full-Time Student Success Grant by \$25 million Proposition 98 General Fund, increasing the grant amount from \$300 to \$500 per semester for students who take 12 or more units each semester.

EXECUTIVE SUMMARY CONTINUED

Technology

The state's colleges and universities are expanding the number of online courses offered to students, using technology in new ways to support students taking online courses, and articulating courses across colleges to make it easier for students to apply the courses to graduation.

To further support the online education infrastructure at the community colleges, the Budget includes \$10 million Proposition 98 General Fund to provide all colleges with access to the Online Education Initiative's learning management system. This software allows instructors to post instructional materials and assignments, and provides students with access to online courses and supports, including online tutoring.

The Budget also includes an increase of \$6 million one-time Proposition 98 General Fund to facilitate the development of an integrated library system for the community colleges.

Once operational, a system-wide integrated library system will allow community college students access to a cloud-based library and allow libraries to better coordinate acquisitions and share materials.

Finally, the Budget includes \$3 million Proposition 98 General Fund to make educational materials more publicly available, including at schools and libraries. The State Librarian will coordinate a process to select and develop these new resources.

CALIFORNIA STATE BUDGET (COMMUNITY COLLEGES)

Here are the major provisions of the enacted 2017-18 State Budget for community colleges:

- Apportionments — An increase of \$382 million Proposition 98 General Fund, which includes the following:
 - An increase of \$183.6 million Proposition 98 General Fund to support increased community college operating expenses in areas such as employee benefits, facilities, professional development, converting faculty from part-time to full-time, and other general expenses.
 - An increase of \$97.6 million Proposition 98 General Fund for a 1.56-percent cost-of-living adjustment.
 - An increase of \$76 million Proposition 98 General Fund to reflect the amounts earned back by community college districts that declined in enrollment during the previous three years.
 - An increase of \$57.8 million Proposition 98 General Fund for enrollment growth of 1-percent.
 - A decrease of \$33 million Proposition 98 General Fund to reflect unused growth provided in 2015-16.
- Guided Pathways Grant Program— An increase of \$150 million one-time Proposition 98 General Fund and settle-up for grants to community colleges to develop an integrated, institution-wide approach to student success.
- Chancellor’s Office State Operations —\$618,000 General Fund and \$458,000 in reimbursement authority, for six new positions and funding for a second Deputy Chancellor, to support the Chancellor’s priorities to provide greater leadership and technical assistance to community colleges and improve student outcomes.
- Financial Aid — An increase of \$50 million Proposition 98 General Fund to provide financial aid to community college students, which includes the following:
 - An increase of \$25 million Proposition 98 General Fund for the Community College Completion Grant to provide grants of up to \$2,000, to students who meet specified criteria.
 - An increase of \$25 million Proposition 98 General Fund to the Full-Time Student Success Grant.
- Innovation Awards — An increase of \$20 million one-time Proposition 98 General Fund to provide funding for the development and implementation of innovative practices.

CALIFORNIA STATE BUDGET (COMMUNITY COLLEGES) CONT.

- Services for Veterans — An increase of \$10 million Proposition 98 General Fund (of which \$5 million is one-time) to develop and enhance veterans' resource centers. Additionally, a one-time increase of \$2 million for allocation to Norco College to expand the capacity of its student veterans' service center and establish articulation agreements, policies, and processes related to awarding course credit for prior military service.
- Online Education Initiative — An increase of \$10 million Proposition 98 General Fund to provide system-wide access to the Initiative's learning management system.
- Integrated Library System— An increase of \$6 million one-time Proposition 98 General Fund to facilitate the development of an integrated library system that, once operational, will allow California community college students access to a cloud-based library system.
- Deferred Maintenance — An increase of \$76.9 million one-time Proposition 98 General Fund for deferred maintenance, instructional equipment, and specified water conservation projects.
- Community College Facilities — A total of \$16.9 million Proposition 51 bond funds for initial design activities for 15 community college facilities projects.

2017-18 REVENUE ASSUMPTIONS

Assumptions included in the Computational Revenue:

- COLA was included in the state final budget of 1.56% provides an additional **\$722,087**
- The \$183.6M base allocation funding provides **\$1,169,532** in ongoing dollars
- The state budget is based on many estimates, the District included the standard deficit factor of 1%, \$ 483,945 to compensate for these uncertainties which represents and increase \$143,945 from prior year.
- The District has 2.05% growth rate which equates to \$845,413. However, as a result of the enrollment planning, the District is setting FTES targets at a more realistic level, therefore no growth is included in this budget.

2016-2017 Computational Revenue	\$47,880,759
COLA	722,087
Base Allocation	1,169,532
Reduction in FTES	(1,220,000)
Change in deficit factor	(483,945)
Growth	0
2017-18 Computational Revenue	\$48,068,433

- Education Protection Account (EPA) funding is **\$6,701,266**. EPA funding does not represent an increase to overall funding but is a component of the total as are enrollment fees, property taxes and state apportionment.

2017-18 REVENUE ASSUMPTIONS (CONTINUED)

COMPONENTS OF COMPUTATIONAL REVENUE	
Property Taxes /RDA	16,758,398
Enrollment Fees	3,619,722
State Apportionment	20,989,047
Education Protection Act (EPA)	6,701,266
TOTAL	48,068,433

- Since 2012-13, the District has opted to receive annual State Mandate Cost reimbursements based on FTES. The District is choosing this option again for 2017-18 and has included **\$489,853** in the Final Budget.
- The District is re-benching FTES to provide a far more stable, sustainable funding model. The budget is built based on 8,056 FTES which represents a 244 FTES reduction from prior year for a cost of **\$1,220,000**. This target will be re assessed when data is available.
- The impact of the Bio Manufacturing 4 year degree is included in the FTES projections

FULL-TIME EQUIVALENT STUDENTS (FTES)				
	2014-15 ¹	2015-16 ¹	2016-17 ¹	2017-18 ²
Base	8,176	6,916	8,300	7,100
Stability	(1,260)		(1,200)	
Restoration		1,384		956
Adjusted Base	6,916	8,300	7,100	8,056

Assumptions for Other General Fund Unrestricted Revenue:

- Nonresident tuition rates will increase to \$227 per unit. This is at the board approved rate and is an increase of \$ 16 over prior year. The total amount budgeted is \$595,977
- The other revenues that are included in Other General Fund Revenue are:
 - Contract Education \$ 340,540
 - Facility Rental \$ 49,336
 - Bookstore \$ 132,000
 - Others Revenues \$ 252,691

2017-18 REVENUE ASSUMPTIONS (CONTINUED)

The District is taking steps to improve fiscal stability by lowering projected FTES to a more sustainable number. By projecting a lower FTES goal while improving outreach and retention efforts, the District will reduce the likelihood of moving in and out of stability by 2023.

The District FTES for 2017-18 is in line with this plan.

SIX-YEAR PLAN TO GET OFF STABILITY							
Growth = 1.75%	Stability			Stability		Stability	
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Summer	780	14	808	364	836	657	866
Fall	3,445	3,505	3,566	3,628	3,691	3,756	3,822
Spring	3,060	3,114	3,168	3,223	3,279	3,336	3,394
Summer	780	-	458		194		
Reported	8,065	6,633	8,000	7,215	8,000	7,749	8,082
Stability	-	1,432	-	785		251	
Funded	8,065	8,065	8,000	8,000	8,000	8,000	8,082

2017-18 EXPENDITURE ASSUMPTIONS

General Fund Expenditure Assumptions:

- The Full Time Faculty Obligation compliance number for fall of 2017 is 130.8. The District is above this number by 20.2 for a total of 151.0
- 16 Full time faculty took advantage of the SERP that was offered in 2015-16. These positions are being replaced with new faculty at lower levels on the salary schedule. There are also currently 6.5 still vacant positions.
- Step and column increases have been included at 4% except for the faculty salary schedule true up
- The number of classified staff and management has increased by 3. There are still 25 positions that remain vacant. Given the time to recruit, the District has included an estimated salary saving of \$1,500,000 to provide a more realistic estimate of expected costs.
- Health and Welfare increased by \$433,148
- The District negotiated a cost sharing plan for benefits which resulted in a reduction of health and welfare costs of \$218,000.
 - The STRS rate increased from 12.58% to 14.43%, for an additional cost of \$364,129.
 - The PERS rate increased from 13.888% to 15.531%, for an additional cost of \$268,109.

	ADOPTED 2016-17	PROPOSED 2017-18
Increase in Class Offerings	176,000	-
Increase in Health/Welfare	498,000	433,148
Increase in Retirements		
○ STRS 1.85%	376,000	364,129
○ PERS 2.50%	203,000	268,109
Step/Column	522,000	516,394
OPEB	692,383	320,000

2017-18 EXPENDITURE ASSUMPTIONS (CONTINUED)

- The District's contribution rate for State Unemployment Insurance is 0.05%. This is the same as prior year.
- Rate adjustments for workers compensation, property & liability, auto, and physical damage insurance have not been distributed so the prior year budget is carried over.
- Rates for student insurance currently not been distributed so prior year budget is carried over
- The District match requirement for the Student Success and Support Program will remain at 1.3 to 1 (District to State dollars) for 2017-18 funding. This will result in a cost of approximately \$2.3M.

Other State Funded Expenditures:

- \$76.9 million was disbursed for deferred maintenance, instructional equipment, library material, and specified water conservation projects. The District's share of that funding is \$489,853. All of it was allocated to instructional equipment and library materials for fiscal year 2017-18
- Proposition 39 Energy Efficiency funds were allocated to the District in the amount of \$248,309
- The District was awarded state funding for \$20,865,911. The Learning Resource Center (Library Project) was one of only 15 awarded in 2017-18.
- The allocation method of other funds set aside in the state budget are yet to be determined so no amount is added.

Reserves:

- The ending Fund Balance for the General Unrestricted Fund for 2016-17 is \$12,991,785 or 25% of General Fund Unrestricted Expenditures.
- The District is projecting a 2017-18 ending balance of \$13,038,064 which represents 25.78% of the expected General Fund Expenditures.
- The Reserve exceeds the 5% recommended prudent reserve set by the Chancellors Office.

2017-18 GENERAL FUND BUDGET

UNRESTRICTED [11]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2016-17	Unaudited Actuals for 2016-17	Proposed Budget 2017-18
REVENUES:			
Federal Sources	\$	\$ 14,940	\$
State Sources	28,026,517	30,684,409	27,690,313
Local Sources	22,905,348	22,006,428	22,923,965
Other Revenue			
Total Revenue	50,931,865	52,705,777	50,614,278
EXPENDITURES:			
Academic Salaries	20,753,626	19,725,393	19,682,643
Classified Salaries	9,843,106	8,889,054	9,824,403
Benefits	14,768,511	13,964,979	14,074,503
Supplies and Materials	497,553	551,469	549,502
Other Operating	5,821,504	7,121,803	6,222,947
Capital Outlay	83,487	142,596	183,668
Other Outgo	30,000	89,004	30,000
Reductions Needed			
TOTAL EXPENDITURES	51,797,787	50,484,298	50,567,666
NET INCREASE (DECREASE) IN FUND BALANCE	(865,922)	2,221,479	46,612
Beginning Fund Balance	8,597,566	10,769,973	12,991,452
Estimated Ending Balance	7,731,644	12,991,452	13,038,064
	14.93%	25.73%	25.78%

PROPOSITION 30 EPA REPORT

(Part of Unrestricted General Fund)

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA		Schools and Local Public Safety Protection Act Prop 30 EPA Expenditure Report			
FY: 2016-2017 Budget Year: 2017-2018		DISTRICT ID: 280		Name: Solano CCD	
ACTIVITY CLASSIFICATION	ACTIVITY CODE			UNRESTRICTED	
EPA Proceeds:	8630			6,701,266	
ACTIVITY CLASSIFICATION	ACTIVITY CODE	SALARIES & BENEFITS (1000-3000)	OPERATING EXPENSES (4000-5000)	CAPITAL OUTLAY (6000)	TOTAL
Instructional Activities	0200-5900	6,701,266			
Other Support Activities (list below)	6XXX				
Total Expenditures for EPA*				0	0
Revenue less Expenditures					6,701,266
*Total Expenditures for EPA may not include Administrator Salaries or other administrative costs.					

2017-18 GENERAL FUND BUDGET

RESTRICTED [12]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2016-17	Proposed Budget 2017-18
REVENUES:		
Federal Sources	\$	\$
College Work Study	183,920	183,920
NSF Biotech	123,399	0
NSF-STEM	130,543	0
TANF	43,520	43,520
VTEA	500,310	500,310
Other Federal	<u>722,660</u>	<u>479,261</u>
Total Federal	1,704,352	1,207,011
State Sources		
Basic Skills	103,920	99,644
Basic Skills/Student Outcomes Transformation	358,626	402,306
Prior Year Basic Skills/Student Outcomes Transformation	0	221,238
Prior Year Baccalaureate Pilot Degree Program	350,000	340,692
EOPS	490,607	472,201
DSPS	410,500	430,906
Cal Works	198,375	220,205
Student Success & Support (3SP)	1,596,884	1,383,705
Prior Year Student Success & Support	1,243,515	315,626
Student Equity	810,981	820,102
Prior Year Student Equity	857,660	606,596
Financial Aid Administration	328,187	351,552
Proposition 20: Lottery Revenues	373,500	386,400
Other State Revenues	<u>5,157,538</u>	<u>6,599,117</u>
Total State	12,280,293	12,650,290
Local Sources		
Health Fees	300,000	300,000
Parking Fees/Fines	380,000	450,000
Other Local Revenue	<u>91,426</u>	<u>0</u>
Total Local	771,426	750,000
TOTAL REVENUES/EXPENDITURES	\$ <u>14,756,071</u>	\$ <u>14,607,301</u>

OTHER DISTRICT FUNDS

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

2017-18 PROPOSED

MEASURE G - BOND INTEREST & REDEMPTION [21]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2016-17	Unaudited Actuals for 2016-17	Proposed Budget 2017-18
	<u> </u>	<u> </u>	<u> </u>
REVENUES:			
Federal Sources	\$	\$	\$
State Sources		165,089	
Local Sources	<u>8,484,862</u>	<u>8,855,878</u>	<u>9,020,967</u>
Total Revenue	8,484,862	9,020,967	9,020,967
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating	3,000	6,194	3,000
Capital Outlay			
Total Expenditures	<u>3,000</u>	<u>6,194</u>	<u>3,000</u>
EXCESS REVENUES (EXPENDITURES)	8,481,862	9,014,773	9,017,967
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Debt Service - Principal	(6,345,000)	(6,700,000)	(6,870,000)
Debt Service - Interest	<u>(1,806,885)</u>	<u>(1,806,885)</u>	<u>(1,761,368)</u>
Total Other Sources (Uses)	<u>(8,151,885)</u>	<u>(8,506,885)</u>	<u>(8,631,368)</u>
FUND BALANCE INCREASE (DECREASE)	329,977	507,888	386,599
FUND BALANCE			
Beginning Fund Balance	<u>9,200,759</u>	<u>9,200,758</u>	<u>9,708,646</u>
ENDING FUND BALANCE	<u>\$ 9,530,736</u>	<u>\$ 9,708,646</u>	<u>\$ 10,095,245</u>

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

2017-18 PROPOSED

MEASURE Q - BOND INTEREST & REDEMPTION [22]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2016-17	Unaudited Actuals for 2016-17	Proposed Budget 2017-18
REVENUES:			
Federal Sources	\$	\$	\$
State Sources		181,449	
Local Sources	<u>7,391,510</u>	<u>17,301,478</u>	<u>17,482,927</u>
Total Revenue	7,391,510	17,482,927	17,482,927
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating	2,000	277,450	2,000
Capital Outlay			
Total Expenditures	<u>2,000</u>	<u>277,450</u>	<u>2,000</u>
EXCESS REVENUES (EXPENDITURES)	7,389,510	17,205,477	17,480,927
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Debt Service - Principal	(2,570,000)	(2,570,000)	(6,845,000)
Debt Service - Interest	<u>(4,737,468)</u>	<u>(4,737,468)</u>	<u>(8,626,830)</u>
Total Other Sources (Uses)	<u>(7,307,468)</u>	<u>(7,307,468)</u>	<u>(15,471,830)</u>
FUND BALANCE INCREASE (DECREASE)	82,042	9,898,009	2,009,097
FUND BALANCE			
Beginning Fund Balance	<u>5,174,067</u>	<u>5,174,704</u>	<u>15,072,713</u>
ENDING FUND BALANCE	<u>\$ 5,256,109</u>	<u>\$ 15,072,713</u>	<u>\$ 17,081,810</u>

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

2017-18 PROPOSED

ENERGY CONSERVATION BOND DEBT SERVICE [29]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2016-17	Unaudited Actuals for 2016-17	Proposed Budget 2017-18
REVENUES:			
Federal Sources	\$	\$	\$
State Sources			
Local Sources			
Total Revenue	0	0	0
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating			
Capital Outlay			
Total Expenditures	0	0	0
EXCESS REVENUES (EXPENDITURES)	0	0	0
OTHER FINANCING SOURCES (USES):			
Other Sources	1,178,720	1,178,720	1,157,620
Other Uses			
Debt Service - Principal	(709,873)	(709,873)	(720,911)
Debt Service - Interest	(468,847)	(468,847)	(436,709)
Total Other Sources (Uses)	0	0	0
FUND BALANCE INCREASE (DECREASE)	0	0	0
FUND BALANCE			
Beginning Fund Balance	168,681	168,681	168,681
ENDING FUND BALANCE	<u>\$ 168,681</u>	<u>\$ 168,681</u>	<u>\$ 168,681</u>

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

2017-18 PROPOSED

CHILD DEVELOPMENT [33]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2016-17	Unaudited Actuals for 2016-17	Proposed Budget 2017-18
REVENUES:			
Federal Sources	\$ 67,000	\$ 71,049	\$ 63,650
State Sources	734,865	676,835	698,122
Local Sources	73,000	138,702	69,350
Total Revenue	874,865	886,586	831,122
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries	531,569	557,679	528,433
Employee Benefits	270,544	240,445	256,618
Supplies & Materials	34,782	31,749	30,000
Services & Other Operating	5,507	9,778	5,000
Capital Outlay	3,000	9,240	3,000
Other Outgo	0		0
Total Expenditures	845,402	848,891	823,051
EXCESS REVENUES (EXPENDITURES)	29,463	37,695	8,071
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Total Other Sources (Uses)	0	0	0
FUND BALANCE INCREASE (DECREASE)	29,463	37,695	8,071
FUND BALANCE			
Beginning Fund Balance	2,447	30,524	68,219
ENDING FUND BALANCE	\$ 31,910	\$ 68,219	\$ 76,290

The Child Development Fund is the fund designated to account for all revenues for, or from the operation of, Child Care and Development Services, including student fees for child development services. Costs incurred in the operation and maintenance of the Child Care and Development Services are paid from this fund.

2017-18 PROPOSED

MEASURE Q [421]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2016-17	Unaudited Actuals for 2016-17	Proposed Budget 2017-18
	<u> </u>	<u> </u>	<u> </u>
REVENUES:			
Federal Sources	\$	\$	\$
State Sources			
Local Sources	<u>570,000</u>	<u>90,608,237</u>	<u>1,782,000</u>
Total Revenue	570,000	90,608,237	1,782,000
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries	350,874	269,806	304,527
Employee Benefits	174,876	116,157	131,838
Supplies & Materials	10,100	10,300	9,784
Services & Other Operating	628,944	545,798	248,920
Capital Outlay	<u>55,258,323</u>	<u>42,626,203</u>	<u>44,595,324</u>
Total Expenditures	<u>56,423,117</u>	<u>43,568,264</u>	<u>45,290,393</u>
EXCESS REVENUES (EXPENDITURES)	(55,853,117)	47,039,973	(43,508,393)
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses	<u>(1,178,720)</u>	<u>(1,178,720)</u>	<u>(1,157,620)</u>
Total Other Sources (Uses)	<u>(1,178,720)</u>	<u>(1,178,720)</u>	<u>(1,157,620)</u>
FUND BALANCE INCREASE (DECREASE)	(57,031,837)	45,861,253	(44,666,013)
FUND BALANCE			
Beginning Fund Balance	<u>63,813,855</u>	<u>86,398,301</u>	<u>132,259,554</u>
ENDING FUND BALANCE	<u>\$ 6,782,018</u>	<u>\$ 132,259,554</u>	<u>\$ 87,593,541</u>

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

2017-18 PROPOSED

STATE FUNDED THEATER PROJECT [416]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2016-17	Unaudited Actuals for 2016-17	Proposed Budget 2017-18
REVENUES:			
Federal Sources	\$	\$	
State Sources	8,774,628	8,038,968	3,206,953
Local Sources			
Total Revenue	<u>8,774,628</u>	<u>8,038,968</u>	<u>3,206,953</u>
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating			
Capital Outlay	<u>6,957,227</u>	<u>6,624,708</u>	<u>2,814,000</u>
Total Expenditures	<u>6,957,227</u>	<u>6,624,708</u>	<u>2,814,000</u>
EXCESS REVENUES (EXPENDITURES)	1,817,401	1,414,260	392,953
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	1,817,401	1,414,260	392,953
FUND BALANCE			
Beginning Fund Balance	<u>(1,785,950)</u>	<u>(1,785,950)</u>	<u>(371,690)</u>
ENDING FUND BALANCE	<u>\$ 31,451</u>	<u>(371,690)</u>	<u>21,263</u>

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

2017-18 PROPOSED

CAPITAL OUTLAY [41]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2016-17	Unaudited Actuals for 2016-17	Proposed Budget 2017-18
REVENUES:			
Federal Sources	\$	\$	\$
State Sources			
Local Sources	<u>580,000</u>	<u>598,256</u>	<u>585,000</u>
Total Revenue	580,000	598,256	585,000
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating		1,795	
Capital Outlay	<u>150,000</u>	<u> </u>	<u>150,000</u>
Total Expenditures	<u>150,000</u>	<u>1,795</u>	<u>150,000</u>
EXCESS REVENUES (EXPENDITURES)	430,000	596,461	435,000
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses	<u> </u>	<u> </u>	<u> </u>
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	430,000	596,461	435,000
FUND BALANCE			
Beginning Fund Balance	<u>4,598,283</u>	<u>4,598,283</u>	<u>5,194,744</u>
ENDING FUND BALANCE	<u>\$ 5,028,283</u>	<u>\$ 5,194,744</u>	<u>\$ 5,629,744</u>

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

2017-18 PROPOSED

BOOKSTORE [51]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2016-17	Unaudited Actuals for 2016-17	Proposed Budget 2017-18
	<u> </u>	<u> </u>	<u> </u>
INCOME:			
Federal Sources	\$	\$	\$
State Sources			
Local Sources	500	1,739	1,700
Total Income	<u>500</u>	<u>1,739</u>	<u>1,700</u>
COST OF SALES	<u> </u>	<u> </u>	<u> </u>
GROSS PROFIT			
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating	100	56	100
Capital Outlay			
Total Expenditures	<u>100</u>	<u>56</u>	<u>100</u>
EXCESS REVENUES (EXPENDITURES)	400	1,683	1,600
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	400	1,683	1,600
FUND BALANCE			
Beginning Fund Balance	<u>969,432</u>	<u>969,432</u>	<u>971,115</u>
ENDING FUND BALANCE	<u>\$ 969,832</u>	<u>\$ 971,115</u>	<u>\$ 972,715</u>

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

2017-18 PROPOSED

SELF-INSURANCE [61]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2016-17	Unaudited Actuals for 2016-17	Proposed Budget 2017-18
	<u> </u>	<u> </u>	<u> </u>
REVENUES:			
Federal Sources	\$	\$	\$
State Sources			
Local Sources	<u>60,000</u>	<u>111,694</u>	<u>100,000</u>
Total Revenue	60,000	111,694	100,000
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating	10,000	249,648	90,000
Capital Outlay			
Total Expenditures	<u>10,000</u>	<u>249,648</u>	<u>90,000</u>
EXCESS REVENUES (EXPENDITURES)	50,000	(137,954)	10,000
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	50,000	(137,954)	10,000
FUND BALANCE			
Beginning Fund Balance	<u>661,015</u>	<u>661,015</u>	<u>523,061</u>
ENDING FUND BALANCE	<u>\$ 711,015</u>	<u>\$ 523,061</u>	<u>\$ 533,061</u>

The Self-Insurance Fund was established from excess equity from the District's membership in the Northern California Community Colleges Self-Insurance Authority JPA. Its purpose is to pay for potential property and indemnity claims not covered by the JPA.

2017-18 PROPOSED

FINANCIAL AID [74]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2016-17	Unaudited Actuals for 2016-17	Proposed Budget 2017-18
REVENUES:			
Federal Sources	\$ 10,396,000	\$ 9,015,259	\$ 10,460,000
State Sources	761,000	689,248	842,000
Local Sources			
Total Revenue	11,157,000	9,704,507	11,302,000
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating			
Capital Outlay			
Total Expenditures	0	0	0
EXCESS REVENUES (EXPENDITURES)	11,157,000	9,704,507	11,302,000
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses	11,148,887	9,632,726	11,305,178
Total Other Sources (Uses)	11,148,887	9,632,726	11,305,178
FUND BALANCE INCREASE (DECREASE)	8,113	71,781	(3,178)
FUND BALANCE			
Beginning Fund Balance	(8,113)	(68,603)	3,178
ENDING FUND BALANCE	\$ 0	\$ 3,178	\$ 0

Financial Aid funds are intended to help students pay educational expenses including tuition and fees, books and supplies, etc. for education and are comprised of federal and state sources and available amounts are primarily driven by the number of FAFSA (Free Application for Federal Student Aid) applications submitted by students and processed by the college.

2017-18 PROPOSED

LOCAL TRUSTS/CLUBS [79]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2016-17	Unaudited Actuals for 2016-17	Proposed Budget 2016-17
REVENUES:			
Federal Sources	\$	\$	
State Sources			
Local Sources	<u>355,000</u>	<u>329,391</u>	<u>330,000</u>
Total Revenue	355,000	329,391	330,000
EXPENDITURES:			
Academic Salaries	5,000	0	0
Other Staff Salaries	20,000	31,671	36,000
Employee Benefits	0	178	200
Supplies & Materials	50,000	81,595	76,000
Services & Other Operating	110,000	178,926	190,000
Capital Outlay	<u>2,000</u>	<u>3,874</u>	<u>4,600</u>
Total Expenditures	<u>187,000</u>	<u>296,244</u>	<u>306,800</u>
EXCESS REVENUES (EXPENDITURES)	168,000	33,147	23,200
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses	<u>(22,000)</u>	<u>15,485</u>	<u>12,358</u>
Total Other Sources (Uses)	<u>(22,000)</u>	<u>15,485</u>	<u>12,358</u>
FUND BALANCE INCREASE (DECREASE)	146,000	48,632	35,558
FUND BALANCE			
Beginning Fund Balance	<u>1,083,548</u>	<u>1,082,885</u>	<u>1,229,548</u>
ENDING FUND BALANCE	<u>\$ 1,229,548</u>	<u>1,131,517</u>	<u>1,265,106</u>

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

2017-18 PROPOSED

CCLC RETIREE HEALTH BENEFIT JPA [84]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2016-17	Unaudited Actuals for 2016-17	Proposed Budget 2017-18
REVENUES:			
Federal Sources	\$	\$	\$
State Sources			
Local Sources	<u>320,089</u>	<u>578,881</u>	<u>320,089</u>
Total Revenue	320,089	578,881	320,089
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating	375	500	500
Capital Outlay			
Total Expenditures	<u>375</u>	<u>500</u>	<u>500</u>
EXCESS REVENUES (EXPENDITURES)	319,714	578,381	319,589
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	319,714	578,381	319,589
FUND BALANCE			
Beginning Fund Balance	<u>2,797,972</u>	<u>2,797,972</u>	<u>3,376,353</u>
ENDING FUND BALANCE	<u>\$ 3,117,686</u>	<u>\$ 3,376,353</u>	<u>\$ 3,695,942</u>

The District is a member of The Community College League of California Retiree Health Benefits Program, which is an investment program used to set aside funds for future retiree benefits. Funds reside in an irrevocable trust, and contributions are actuarially determined.

CALIFORNIA COMMUNITY COLLEGES

2017-2018 GANN LIMIT WORKSHEET

DISTRICT NAME: Solano Community College District
 DATE: June 30, 2017

I. 2017-18 Appropriations Limit:			
A.	2016-17 Appropriations Limit		\$ <u>50,338,034</u>
B.	2017-18 Price Factor:	<u>1.0369</u>	
C.	Population factor:		
	1 2015-16 Second Period Actual FTES	<u>8,308.80</u>	
	2 2016-17 Second Period Actual FTES	<u>7,232.26</u>	
	3 2017-18 Population change factor (line C.2. divided by line C.1.)	<u>.8704</u>	
D.	2016-17 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		\$ <u>45,430,970</u>
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility	\$ <u>0</u>	
	2 Temporary voter approved increases	<u>0</u>	
	3 Total adjustments - increase		<u>0</u>
	Sub-Total		\$ <u>45,430,970</u>
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility	\$ <u>0</u>	
	2 Temporary voter approved increases	<u>0</u>	
	3 Total adjustments - decrease		<u>0</u>
G.	2017-18 Appropriations Limit		\$ <u>45,430,970</u>
II. 2017-18 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Education Protection Account tax revenue		\$ <u>28,166,241</u>
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		
C.	Local Property taxes		<u>16,758,398</u>
D.	Estimated excess Debt Service taxes		
E.	Estimated Parcel taxes, Square Foot taxes, etc.		
F.	Interest on proceeds of taxes		
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		
H.	2017-18 Appropriations Subject to Limit		\$ <u>44,924,639</u>

2017-18 TOTAL AUTHORIZED STAFF

	FACULTY	CLASSIFIED CSEA	CLASSIFIED LOCAL 39	ALG	TOTAL
General Fund Unrestricted	142.30	88.38	48.50	35.35	315.53
General Fund Restricted	8.70	21.76		3.20	33.66
SPECIAL FUNDS					
Child Development		7.34			7.34
Revenue Bond Construction		1.50		1.45	2.95
TOTAL DISTRICT AUTHORIZED STAFF	151.00	119.98	48.50	40.00	359.48

2016-17 TOTAL AUTHORIZED STAFF

	FACULTY	CLASSIFIED CSEA	CLASSIFIED LOCAL 39	ALG	TOTAL
General Fund Unrestricted	135.00	87.00	44.00	37.70	303.70
General Fund Restricted	8.25	18.88		3.90	31.03
SPECIAL FUNDS					
Child Development		6.50	0.84		7.34
Revenue Bond Construction		1.70		3.20	4.90
TOTAL DISTRICT AUTHORIZED STAFF	143.25	114.08	44.84	44.80	346.97

2017-18 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED FACULTY

NAME	JOB #	POSITION DESCRIPTION	FTE
Abel-Quintero, Margaret M.	FT0090	Spanish	1.00
Allen, Darryl G.	FT0118	Mathematics	1.00
Anderson, Isabel M.	FT0074	English FT Instructor	1.00
Anderson, James	FT0024	Counselor (Matriculation)	1.00
Anderson, Kevin L.	FT0003	FT Business/CIS Instructor	1.00
Arce, Michelle	FT0096	History	1.00
Averett, Joyce E.	FT0132	Nursing FT Instructor	1.00
Ayala, Anthony P.	FT0187	Child & Fam Dev-FT Instructor	1.00
Barsness, Sarah L.	FT0055	Photography	1.00
Beam, Erica L.	FT0012	Accounting Instructor	1.00
Berrett, Debra	FT0042	Instr Coord/Work Experience	1.00
Berrett, Mark W.	FT0013	CIS	1.00
Blair, Emily	FT0080	English	1.00
Boerner, Howard C.	FT0094	Reading	1.00
Bolz, C. Sabine	FT0069	Psychology/Human Services	1.00
Borchert, Matthew J.	FT0151	PE/Head Coach/Wmns Basketball	1.00
Bourdon, Ingeborg A.	FT0063	Nutrition	1.00
Bower, Brian	FT0205	Director, EMT (FT Instructor)	0.20
Brewer, Kevin	FT0123	Mathematics	1.00
Brown, Curtiss R.	FT0147	FT Instructor - Kinesiology	1.00
Bundenthal, Thomas	FT0102	Political Science	1.00
Burgess, D. Glenn	FT0129	FT Nursing Instructor	1.00
Cabrera, Saki	FT0072	Psychology/Human Services	1.00
Cain, Ginger L.	FT0152	PE	1.00
Cardinal, Jeffrey S.	FT0146	PE/Head Coach Wmns Soccer	1.00
Carpenter, Dawn M.	FT0001	Office Technology Instructor	1.00
Cary, Adrienne	FT0002	CIS	1.00
Cittadino, Nicholas J.	FT0017	Counselor	1.00
Cobene, Harold L.	FT0075	English	1.00
Conrad, Joseph F.	FT0110	Mathematics	1.00
Conrad, Kathleen M.	FT0188	FT Chemistry Instructor	1.00
Cook, Karen S.	FT0039	Drafting Instructor	1.00
Cortes, Jose	FT0086	English Comp/ESL	1.00
Craig, Erin L.	FT0130	Nursing(MedSurg/MntlHealth) FT	1.00
Crandall-Bear, Dale	FT0104	History FT Instructor	1.00
Dauffenbach, Amy E.	FT0015	Counselor	0.75
DeKloe, James D.	FT0158	Biology	1.00
Diehl, Sandra	FT0184	FT Instr-Horticul/Agriculture	0.00
Donovan, Sarah M.	FT0111	Mathematics	1.00
Duane, Erin E.	FT0109	Librarian - Full Time	1.00
East, Evangeline	FT0056	Speech	1.00
Enemmuo, Vitalis	FT0177	Nursing FT Instructor	1.00

2017-18 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED FACULTY (CONT.D)

NAME	JOB #	POSITION DESCRIPTION	FTE
Eskandari, Vahid	FT0202	Biotechnology Instr FT	1.00
Esteve, Carlos M.	FT0112	FT Instructor - Mathematics	1.00
Farmer, Erin D.	FT0085	English FT Instructor	1.00
Feighner, Mark A.	FT0164	Geology/Astronomy/Physics	1.00
Flatland, Marianne	FT0016	Counselor	1.00
Florence, Ferdinanda P.	FT0050	Art History	1.00
Freed, Elizabeth A.	FT0139	Nursing FT Instructor	1.00
Frey, Atticus M.	FT0105	Librarian - Public Svcs	1.00
Fuller, Ruth	FT0107	Librarian - Access Services	1.00
Gallagher, Hui H.	FT0200	ASL Instructor FT	1.00
Giambastiani, Lisa K.	FT0076	English	1.00
Goodwin, Michael W.	FT0036	Criminal Justice	1.00
Gotch-Posta, Mary L.	FT0068	Psychology	1.00
Green, Douglas	FT0203	Adv Robotics/Mechatronics FT	0.20
Grube, Thomas E.	FT0125	Mathematics- FT Instructor	1.00
Gumlia, Mary J.	FT0021	Counselor	1.00
Gunther, Susanna E.	FT0124	Mathematics FT Instructor	1.00
Hannan, Zachary	FT0119	Mathematics	1.00
Hidy, Paul D.	FT0178	FT Instructor-Automotive Tech	1.00
Higashi, John M.	FT0160	Chemistry	1.00
Itaya, Patricia W.	FT0171	Anatomy/Biology	1.00
Jacobo, Isaias	FT0092	Spanish	1.00
Jaimez, Theresa L.	FT0062	Psychology	1.00
Jian, Alan S.	FT0122	Mathematics	1.00
Johnson, Tonmar	FT0066	Sociology	1.00
Juliano, Kristy L.	FT0053	Music	1.00
Kaplan, Lisa R.	FT0197	English Instructor	1.00
Kargbo, Myra L.	FT0133	Nursing FT Instructor	1.00
Kaur, Kiran	FT0170	Chemistry	1.00
Kissinger, Jeffrey L.	FT0043	Welding	1.00
LaCount, Rebecca A.	FT0027	Counselor	0.75
Lam, Oanh P.	FT0191	Chemistry Instructor	1.00
Lancet, Marc K.	FT0045	Art	1.00
Long, Darsen B.	FT0180	FT Instructor-Theater-Tech	1.00
Long, James H.	FT0198	Biology (Anatomy) Instructor	1.00
Lorenz, Jeanne M.	FT0044	Art Instructor	1.00
Luce, Katherine V.	FT0108	Librarian - Access Services	1.00
Lutz, Melanie P.	FT0165	Physics	1.00
Macalino, Marivic	FT0142	Nursing FT Instructor	1.00
Maghoney, Laura	FT0005	Economics	1.00
Marks, Kevin W.	FT0148	FT Instructor - Kinesiology	1.00
Marlow-Munoz, Lorna S.	FT0087	French/Spanish	1.00

2017-18 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED FACULTY (CONT.D)

NAME	JOB #	POSITION DESCRIPTION	FTE
Marshall, Ricky E.	FT0178	FT Instructor-Automotive Tech	1.00
Martinelli, Willie J.	FT0126	Mathematics	1.00
Mayes, Brooks R.	FT0186	FT Aeronautics Instructor	1.00
McBride, Christopher M.	FT0093	English	1.00
McDaniels, Marcie B.	FT0025	Counselor (Matriculation)	1.00
McDonald, Cheryl A.	FT0035	Cosmetology	1.00
McGee, Andrew W.	FT0204	Automotive Tech Instructor	0.20
McKinnon, Sarah N.	FT0078	Full-Time Instructor - English	1.00
Minor, Leslie B.	FT0071	Sociology FT Instructor	1.00
Molnar, Margherita	FT0176	Biology Instructor - Full Time	1.00
Moore, Rennee A.	FT0167	Biology/Physiology	1.00
Mungin, Douglas	FT0196	Communications Instructor	1.00
Nagle, John J.	FT0149	PE/Head Coach/Mens Basketball	1.00
Niffenegger, Anne M.	FT0195	FT Inst - Nursing Skills Lab	1.00
Nordin, Sarah P.	FT0038	Criminal Justice	1.00
Obegi, Amy C.	FT0047	ECE	1.00
Pandone, Marc V.	FT0046	Art - FT Instructor	1.00
Parrish, Scott L.	FT0143	Head Coach/Swim/Diving	1.00
Paschal, Robert B.	FT0155	Biology FT Instructor	1.00
Pearson-Bloom, Theresa L.	FT0150	PE/Head Coach/Womens Softball	1.00
Pirott, Laura E.	FT0091	Spanish	1.00
Podkolzina, Svetlana	FT0128	Mathematics	1.00
Poff, Greg B.	FT0060	Speech	1.00
Powell, Joel J.	FT0103	Political Science FT Instr	1.00
Preciado, Brian J.	FT0041	Fire Technology Instructor	1.00
Re, Edward B.	FT0168	Biology/Bio-Technology	1.00
Reeve, Melissa M.	FT0079	FT Instructor English/ESL	1.00
Rhoads, Genele G.	FT0121	Mathematics FT Instructor	0.80
Robertson, Randall J.	FT0115	Mathematics	1.00
Roe, Candace T.	FT0030	Couns/Disability Svcs Coord	1.00
Santiago, Maria E.	FT0162	Chemistry	1.00
Schneider, Tracy L.	FT0098	English FT Instructor	0.80
Schouten, Jonathan W.	FT0073	English Instructor	1.00
Scott, Joshua R.	FT0081	FT Instructor - English	0.60
Sendlakowski-Mani, Christine R.	FT0058	Theater Arts Instructor	1.00
Sengmany, Kheck	FT0127	Mathematics	1.00
Silva, Michael E.	FT0201	Instructor - Full Time	0.20
Silva-Attianese, Belinda T.	FT0037	Cosmetology	1.00
Slaton, La Vonne D.	FT0009	Business Administration	1.00
Smith, Michelle L.	FT0157	FT Biology Instructor	1.00

2017-18 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED FACULTY (CONT.D)

NAME	JOB #	POSITION DESCRIPTION	FTE
Smith, Rachel A.	FT0182	FT Instr-Graphic Art & Design	1.00
Smith, Tasha R.	FT0048	ECE/Human Developmt Instructor	1.00
Spoelstra, Kevin J.	FT0032	Aeronautics Instructor	1.00
Stover, Scott E.	FT0144	PE/Head Coach/Mens Baseball	1.00
Sytsma, Robin L.	FT0061	Nutrition	1.00
Taylor, Mark	FT0007	CIS Instructor	1.00
Taylor-Hill, Lauren M.	FT0179	FT Instructor - Anthropology	1.00
Tucker, Brenda T.	FT0022	Counselor	1.00
Urrutia, John T.	FT0004	CIS	1.00
Valch, Mary A.	FT0192	Mathematics Instructor	1.00
Villatoro, Barbara R.	FT0113	Mathematics FT Instructor	0.80
Watson-Perez, Heather L.	FT0083	English	1.00
Whitesell, Janene C.	FT0057	Speech	1.00
Widemann, Danielle C.	FT0169	Geography/Geology	1.00
Williams, Darla R.	FT0154	PE/Head Coach/Wmns Volleyball	1.00
Williams, Kenneth W.	FT0184	FT Instr-Horticul/Agriculture	0.00
Word, James M.	FT0171	Anatomy/Biology	1.00
Wyly, Michael J.	FT0095	English FT Instructor	1.00
Young, Maria Cristina	FT0181	FT Instructor-Biol/Anat/Phys	1.00
Yumae, Teresa M.	FT0051	Music	1.00
Zhiv, Dmitriy	FT0193	Mathematics Instructor	1.00
Vacant	FT0031	FT Counselor DSP	1.00
Vacant	FT0114	FT Faculty Math	1.00
Vacant	FT0166	FT Faculty Biology	1.00
Vacant	New	Dir-NATP/Health Science	1.00
TOTAL GENERAL FUND UNRESTRICTED – FACULTY:			142.30

2017-18 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED CLASSIFIED CSEA

NAME	JOB #	POSITION DESCRIPTION	FTE
Abbate, Salvatore J.	C00017	Admin Asst 4-AppliedTech & Bus	1.00
Abbate, Tina R.	C00113	Admissions & Records Analyst	1.00
Abbott, Lisa A.	C00053	Curriculum Analyst	1.00
Amick, Eileen J.	C00167	Admin Assist 2-Inst Advancemen	1.00
Anderson, Gale	C00094	Admissions & Records Analyst	1.00
Athey, Timothy A.	C00025	Aeronautics Lab Technician	1.00
Bains, Rashmi	C00170	Learning Resources Tech 1	1.00
Bates, Maureen C.	C00131	Admin Asst 3 - Vallejo	1.00
Beavers, Susan J.	C00147	StudentServices Generalist-OAR	1.00
Bender, Virginia F.	C00082	Payroll Analyst - Lead	1.00
Bennet, Cory J.	C00147	Stud Svcs Gen-Vac/TAFB	1.00
Blanc, Nancy E.	C00096	Admissions & Records Analyst	1.00
Brooks, George C.	C00116	Technology Specialist	1.00
Calvo, Julene A.	C00161	Occ Ed Assistant (Work Exp)	1.00
Ceja, Patricia A.	C00075	Instructional Asst - OT	1.00
Collins, Alice L.	C00004	Accounting Spec 1 - Cash Ctrl	1.00
Dagcuta, Bernardita M.	C00001	Accountant	0.20
Dipasquale, Nancy G.	C00105	Financial Aid Specialist	0.15
Do, Harry V.	C00112	Admissions & Records Analyst	1.00
Dunn, Kendra M.	C00148	Admissions & Records Analyst	1.00
Escobar, Steve	C00119	Technology Specialist	1.00
Gaines, John A.	C00089	Reading/Writing Lab Tech	0.50
Gonzalez, Danielle M.	C00138	Admin Asst 3-Math & Science	1.00
Gonzalez, Jenny	C00062	Stu Svcs Generalist/Vacaville	1.00
Gover, Claire G.	C00139	Admin Asst 3 - Athletics	1.00
Graham, Debbie L.	C00061	Student Svcs Generalist-VACA	1.00
Gravelly, Barbara A.	C00050	Cosmetology Lab Assistant	1.00
Guerra, Candyce I.	C00179	Facilities Operation Assistant	1.00
Hale, Tracy M.	C00135	Student Services Ass 2-Fin Aid	0.50
Hesling, Jennifer	C00154	Payroll Specialist	1.00
Houssein, Hared Y.	C00005	Acctng Spec 2 - Genrl Accts	1.00
Hudson, Dena	C00172	Admin Asst 3	1.00
Jones, Leigh A.	C00144	Administrative Asst 3-Lib Arts	1.00
Kaushal, Sheila	C00007	Admin Asst 1-Acad Senate .5FTE	0.50
Kearns, Kathryn M.	C00027	Art Lab Technician	1.00
Kennedy, Amy L.	C00125	Veterans Affairs Coordinator	1.00
Laroski, Donna R.	C00130	Admin Asst 4 - Vacaville Ctr	1.00
Latimer, Lorrie V.	C00006	Acctng Spec 2 - Student Accts	1.00
Latimer, Lorrie V.	C00002	Acctng Spec 2 - Accts Payable	1.00
Leary, Janet E.	C00149	Admin Asst 4 - Social&Beh Sci	1.00
Leon, Gema	C00087	Reading/Writing Lab Tech	0.50
Lim, Amanda	C00173	Accountant	1.00

2017-18 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED CLASSIFIED CSEA (CONT.)

NAME	JOB #	POSITION DESCRIPTION	FTE
Logarta, Carmela	C00146	Student Srvs Generalist-A/R	1.00
Luttrell-Williams, Donna	C00137	Stu Services Generalist (OAR)	1.00
Maguire, Carla J.	C00169	Learning Resources Tech II	1.00
Makosa, Seweryn	C00085	Information Analyst	1.00
Mayne, Marie A.	C00123	Tutoring Center Specialist	1.00
Meachum, Amy	C00021	Admin Asst 4-School of Science	1.00
Mejia, Ricardo	C00106	Student Svcs Assi 2-FinAid	1.00
Meyer, Donna	C00016	Admin Asst 4 -Sch Liberal Arts	1.00
Miller, Diana C.	C00066	Financial Aid Specialist	1.00
Miranda, Maria A.	C00051	Cosmetology Lab Technician	1.00
Monroy, Rosa N.	C00103	Stu Services Generalist-Matric	1.00
Moore, Carolyn F.	C00055	DSP Specialist	0.42
Murphy, Dawna L.	C00152	Accounting Spec 2/AP-Bond	0.40
Nalley, Anita S.	C00030	Bkstr Assistant - Cashiering	1.00
Olgin, George F.	C00090	Reading/Writing Lab Technician	1.00
Ota, Scott	C00126	Webmaster	1.00
Pegg, Melissa R.	C00136	Admin Asst 2 - Small Business	1.00
Pierce, Douglas A.	C00080	Math Act Ctr Lab Tech (Lead)	1.00
Robinson, Edna M.	C00054	Customer Support Technician	1.00
Roman, Rhonda R.	C00083	Photography Lab Technician	0.63
Schwartz, Janet M.	C00143	Admin Asst 4 - Health Sciences	1.00
Scoccia, Hai Yen H.	C00081	Payroll Analyst (Lead)	1.00
Scott, Laura G.	C00151	Purchasing Tech/Buyer-Bond	0.10
Siefert, John	C00110	Admissions & Records Analyst	1.00
Simmons, Sara	C00088	Reading/Writing Lab Tech	0.50
Simon, Cynthia	C00057	EOPS & CARE Coordinator	0.70
Slade, Risha W.	C00181	Student Affairs Specialist	1.00
Sloley, Beverley O.	C00155	Senior Accountant	1.00
Smith, Carol T.	C00030	Bookstore Asst - Cashiering	0.00
Smith, Erika A.	C00145	Student Srvs Generalist-Couns.	1.00
Swanson, Steven G.	C00117	Technology Specialist	1.00
Tanaka, Ray H.	C00120	Technology Specialist	1.00
Tom, Galen J.	C00122	Technology Specialist (Lead)	1.00
Troupe, Anna M.	C00067	Financial Aid Specialist	1.00
Uhl, Andrea	C00084	Police Services Technician	0.50
Valenzuela, Juan	C00033	Bookstore/Retail-Merch	0.00
Van'T Hul, Pei-Lin	C00141	Principal Res. & Data Analyst	0.78
Weng, Tingan C.	C00178	Information Analyst	1.00
Young, Patricia D.	C00134	Career&Job Placement Coord	1.00
Zadnik, Carol J.	C00157	Distance Education Technician	1.00
Zavala, Pete	C00142	Information Analyst	1.00

2017-18 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED CLASSIFIED CSEA (CONT.)

NAME	JOB #	POSITION DESCRIPTION	FTE
Vacant	C00006	Acctng Spec 2 - Student Accts	1.00
Vacant	C00072	InfoAnal/Database Admin (Lead)	1.00
Vacant	C00081	Payroll Lead	1.00
Vacant	C00086	Purchasing Technician/Buyer	1.00
Vacant	C00093	Admin Asst 3	1.00
Vacant	C00094	Admissions & Records Analyst	1.00
Vacant	C00098	Scheduling Specialist	1.00
Vacant	C00115	Technology Specialist	1.00
Vacant	C00128	Financial Aid Systems Analyst	1.00
Vacant	C00168	Admin Asst 4	1.00
Vacant	C00171	Admin Asst 4	1.00
Vacant	New	Academic Support Specialist	1.00
Vacant		Instructional Lab Graphic Vacaville	1.00
Vacant		Internship Site Developer	1.00
Vacant		Science Lab Technician- Chem Vacaville	1.00
Vacant		Student Services Generalist	1.00
TOTAL GENERAL FUND UNRESTRICTED CLASSIFIED CSEA			88.38

2016-17 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED CLASSIFIED LOCAL 39

NAME	JOB #	POSITION DESCRIPTION	FTE
Ashburn, Andrew P.	E00028	Grounds Maintenance Technician	1.00
Atoigue, Sandra A.	E00049	Custodian	1.00
Aubert, Alison	E00001	Athletic Trainer	1.00
Augustus, James	E00044	Telecommunication Network Tech	1.00
Balabis, Gavino R.	E00022	Custodian-Vallejo Center	1.00
Barron-Griffin, Connie	E00047	Warehouse Operator	1.00
Brown, Robert B.	E00051	Custodian	1.00
Camins, Irene M.	E00042	Science Lab Tech - Vallejo	1.00
Ceja, Robert	E00014	Custodian	1.00
Corpus, Jose G.	E00013	Custodian	1.00
Crapuchettes, Richard	E00040	Phy Sci/Eng Lab Technician	1.00
Cross, Richard B.	E00024	Electrician	1.00
Cunningham, Vernon R.	E00021	Custodian	1.00
Eason, Angela	E00002	Biology Lab Technician	1.00
Ercole, Steven L.	E00029	Grounds Maintenance Technician	1.00
Estantino, Teddy F.	E00035	Lead Engineer	1.00
Finley, Paul C.	E00016	Custodian	1.00
Garcia, Arthur	E00027	Grounds Maintenance Technician	1.00
Green, Christy A.	E00005	Chemistry Lab Technician	1.00
Howell, Justin	E00045	Telecommunication Network Tech	1.00
Jones, Steven D.	E00025	Engineer	1.00
Kassa, Kahsay	E00048	Custodian-Vacaville Campus	1.00
Kucala, Christine R.	E00052	Science Lab Tech-Vacaville	1.00
Lehfeldt, Jeffery	E00046	Vehicle & Equipment Mechanic	1.00
Low, Jennifer E.	E00003	Biotechnology Lab Tech- Grant	1.00
Loza, Isaias	E00050	Grounds Maintenance Technician	1.00
Loza, Porfirio	E00012	Courier	1.00
Macariola, Carica S.	E00038	Kinesiology/Ath Asst-11 mo	1.00
McKinney, Samuel C.	E00039	Kinesiology/Athletic Assistant	1.00
Moreno, David A.	E00031	Grounds Maintenance Technician	1.00
Murillo, Alfredo D.	E00004	Carpenter	1.00
Nguyen, Dao T.	E00015	Custodian	1.00
Pederson, Donald L.	E00032	Lead Carpenter	1.00
Porter, Herman	E00017	Custodian	1.00
Robinson, Laura S.	E00018	Custodian	1.00
Rose, Michael D.	E00019	Custodian-Vacaville	1.00
Russo, Gloria	E00023	Custodian	1.00
Srisung, Padungsak	E00020	Custodian	1.00
Tipton, Darcia A.	E00056	Theater Technician	1.00
Trujillo, Kelly R.	E00030	Grounds Maintenance Technician	1.00
Uquillas, Jerry	E00026	General Maintenance Worker	1.00
Willmschen, Keith A.	E00058	Custodian	1.00

2017-18 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED CLASSIFIED LOCAL 39 (CONT.)

NAME	JOB #	POSITION DESCRIPTION	FTE
Vacant	E00013	Custodian	1.00
Vacant	E00033	Lead Custodian	1.00
Vacant	E00057	Theater Production Tech	1.00
Vacant	New	Auto Lab Tech	0.50
Vacant		Custodian	1.00
Vacant		Science Lab Technician- Vacaville	1.00
Vacant		Auto Lab Tech	1.00
TOTAL GENERAL FUND UNRESTRICTED CLASSIFIED LOCAL 39			48.50

2017-18 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED ADMINISTRATIVE LEADERSHIP GROUP

NAME	JOB #	POSITION DESCRIPTION	FTE
Adjabeng, Khadijah A.	M00088	Executive Coord, Student Svcs	1.00
Ahmed, Adil A.	M00020	Director/Fiscal Services	0.80
Ancheta, Rachel M.	M00052	Human Resources Manager	1.00
Beckham, Shannon	M00047	Dean, Enrollment Services	1.00
Brown, Gregory	M00043	Vice President-Student Svcs	1.00
Calilan, James D.	M00026	Director/Technology Svcs/Suppo	1.00
Cammish, Peter J.	M00064	Dean, Research, Planning & Inst	0.80
Conner, Kristin	M00093	Dean, Counseling	1.00
Convento, Laura	M00028	Business Operations Coordinat	0.80
Del Pilar, Eduardo M.	M00059	Custodial Supervisor	1.00
Drake, Tracy M.	M00034	Senior HR Generalist	1.00
Esposito-Noy, Celia M.	M00040	Superintendent-President	1.00
Follett, Naomi	M00090	Director, Financial Aid	1.00
Gabriel, Robert	M00062	Dean, School of Health Sciences	1.00
Glines, Neil	M00058	Dean-School of Liberal Arts	1.00
Gorman, Laurie	M00076	Exec Coordinator-Acad Affairs	1.00
Hord, Myron D.	M00001	Asst Dir/Facilities/EnergyMgmt	0.90
Lamba, Sandy S.	M00089	Dean, Social & Behavioral Sci.	1.00
Lewis, Shirley V.	M00006	Dean - Vallejo Center	1.00
Lofton, Lucky	M00065	Executive Bonds Manager	0.05
Lopez, Celia E.	M00079	Senior HR Generalist	1.00
Mitchell, Karen	M00029	Human Resource Exec Asst	1.00
Morinec, Maire A.	M00055	Dean-Sch of App Tech & Busines	1.00
Mouton, Jocelyn	M00011	Dean/Counseling & Special Svcs	1.00
Ryan, Joseph M.	M00016	Dean, Math & Science	1.00
Speck, Christie J.	M00045	Director, Early Learning Ctr	1.00
Therrien, Alexandra J.	M00031	Exec Coordinator, S/P Gov Bd.	1.00
Trujillo, Thomas	M00004	Bookstore Supervisor	0.00
Vest, Tracy J.	M00033	Human Resource Generalist	1.00
Visser, Erik	M00080	Athletic Director	1.00
Williams, David A.	M00041	Vice President-Acad Affairs	1.00
Vacant	M00001	Dir/Facilities/EnergyMgmt	1.00
Vacant	M00022	VP, Human Resources	1.00
Vacant	M00042	VP-Finance & Administration	1.00
Vacant	M00046	Chief Technology Officer	1.00
Vacant	M00051	Accounting Manager	1.00
Vacant	M00069	Human Resources Generalist	1.00
Vacant	M00078	Assoc Dean, WDCE/SBDC	1.00
TOTAL GENERAL FUND UNRESTRICTED - ALG:			35.35
TOTAL - GENERAL FUND UNRESTRICTED:			315.53

2017-2018 TOTAL AUTHORIZED STAFF

GENERAL FUND RESTRICTED

NAME	JOB #	POSITION DESCRIPTION	FTE
Bower, Brian	FT0205	Director, EMT (FT Instructor)	0.80
Dauffenbach, Amy E.	FT0015	Counselor	0.25
Green, Douglas	FT0203	Adv Robotics/Mechatronics FT	0.80
Gulnur, Sanden	FT0199	Biotechnology (Biomanf Focus)	1.00
Jones-Foster, Priscilla J.	FT0019	Counselor/CalWorks Coordinator	1.00
LaCount, Rebecca A.	FT0027	Counselor	0.25
McGee, Andrew W.	FT0204	Automotive Tech Instructor	0.80
Ramos, Kimberly R.	FT0189	FT Counselor/Non-Tenure SSSP	1.00
Rhoads, Genele G.	FT0121	Mathematics FT Instructor	0.20
Schneider, Tracy L.	FT0098	English FT Instructor	0.20
Scott, Joshua R.	FT0081	FT Instructor - English	0.40
Silva, Michael E.	FT0201	Instructor - Full Time	0.80
Sta Maria, Kamber M.	FT0174	Counselor, EOPS/Special Svcs	1.00
Villatoro, Barbara R.	FT0113	Mathematics FT Instructor	0.20
		TOTAL GENERAL FUND RESTRICTED CTA:	8.70
Aten, Maeghan R.	C00163	Stud Svcs Generalist-Fairfield	1.00
Bains, Ruhpreet K.	C00164	Student Services Generalist	1.00
Britto, Sarah A.	C00104	Stu Services Gen-Counseling	1.00
Cheatham, Amber R.	C00023	Admin Asst 3- Academic Support	1.00
Dagcuta, Bernardita M.	C00001	Accountant	0.80
Dipasquale, Nancy G.	C00105	Financial Aid Specialist	0.85
Hale, Tracy M.	C00135	Student Services Ass 2-Fin Aid	0.50
Hernandez, Sandra	C00174	Stud Svcs Gen - Fairfield	1.00
Hockman, Krystina M.	C00028	Stud Svcs Gen-FF/Vallejo	1.00
Larot, Zyra D.	C00153	Stu Services Asst 2-Fin Aid	1.00
Moore, Carolyn F.	C00055	DSP Specialist	0.58
Nash, Judy J.	C00100	Student Svcs Asst 1 - DSP	1.00
Nunez, Robert L.	C00162	Student Services Generalist	1.00
Park, Nedra H.	C00165	Admin Asst 1 - TRIO .5 FTE	1.00
Parker, Sidne	C00101	Student Svcs Asst 2 - DSP	1.00
Simon, Cynthia	C00057	EOPS & CARE Coordinator	0.30
Sloan, Robin M.	C00061	Student Svcs Generalist-VACA	1.00
Smith, Tempest D.	C00145	Student Svcs Generalist-OAR	1.00
Starkey-Owens, Bradley	C00026	Alternate Media Specialist	1.00
Stewart, Ward	C00175	Admissions & Records Analyst	1.00
Tenty, Claudia A.	C00166	Senior Information Reporter	1.00
Thomas, Makesha L.	C00044	Clerical Spec-CalWrks(Crd Off)	1.00
Troupe-Gardner, Antoinette	C00107	Student Svcs Asst 2-Fin Aid	1.00
Uhl, Andrea	C00084	Police Services Technician	0.50
Van'T Hul, Pei-Lin	C00141	Principal Res. & Data Analyst	0.23
		TOTAL GENERAL FUND RESTRICTED CSEA:	21.76

2017-2018 TOTAL AUTHORIZED STAFF

GENERAL FUND RESTRICTED (CONT.)

NAME	JOB #	POSITION DESCRIPTION	FTE
Cammish, Peter J.	M00064	Dean, Research, Planning & Inst	0.20
Eason, Charles D.	M00067	Small Business Section Navigator	1.00
Hunt, Dwayne A.	M00091	Dean, Academic Support Svcs	1.00
Payawal, Robert E.	M00036	MESA - Trio Program Director	1.00
		TOTAL GENERAL FUND RESTRICTED ALG:	3.20
		TOTAL - GENERAL FUND RESTRICTED:	33.66

2017-18 TOTAL AUTHORIZED STAFF

SPECIAL FUNDS

NAME	JOB #	POSITION DESCRIPTION	FTE
		Child Development	
Alsip, Dana G.	C00180	Cook, Early Learning Ctr	0.84
Drake, Sabrina	C00038	Asst Dir, Early Learning Ctr	1.00
Smith, Dyan	C00037	Asst, Early Learning Ctr	0.50
Spann, Patrice E	C00043	Early Learning Ctr Specialist	1.00
Stedman, Lisa G.	C00041	Early Learning Ctr Specialist	1.00
Takhar, Jotinder K.	C00036	Early Learning Ctr Specialist	1.00
Vartanian, Juwan	C00042	Early Learning Ctr Specialist	1.00
Zimmer, Katherine H.	C00040	Early Learning Ctr Specialist	1.00
		Revenue Bond Construction	
Ahmed, Adil A.	M00020	Director/Fiscal Services	0.20
Convento, Laura	M00028	Business Operations Coordinat	0.20
Hord, Myron D.	M00001	Asst Dir/Facilities/EnergyMgmt	0.10
Lofton, Lucky	M00065	Executive Bonds Manager	0.95
Murphy, Dawna L.	C00152	Accounting Spec 2/AP-Bond	0.60
Scott, Laura G.	C00151	Purchasing Tech/Buyer-Bond	0.90
		TOTAL - SPECIAL FUNDS:	10.29
		TOTAL DISTRICT AUTHORIZED STAFF:	359.48

DICTIONARY OF ACCOUNTING AND BUDGET TERMS

Abatement

The cancellation of part or all of a receipt or expense previously recorded.

Accounts Payable

Amounts due and owing to persons, business firms, governmental units or others for goods or services purchased and received but unpaid as of June 30. This is different from an *encumbrance*, which is goods or services purchased but not received or paid by June 30.

Accounts Receivable

Amounts due and owing from persons, business firms, governmental units or others for goods or services provided but uncollected prior to June 30.

American Recovery and Reinvestment Act of 2009 (ARRA)

Also known as The Recovery Act or Stimulus, this act was signed into law as a direct result of the economic crisis and intended to restart the economy. The stimulus contained extensive funding for science, engineering research, and infrastructure, and more limited funding for education, social sciences and the arts.

Apportionments

Allocations of state or federal aid, local taxes, or governmental units. Solano Community College's *base revenue* provides most of the district's revenue. The state general apportionment is equal to the base revenue less budgeted property taxes and student fees. There are other, but smaller, apportionments for programs such as special education, apprenticeship, and EOPS.

Appropriations

Funds set aside or budgeted for a specific time period and specific purpose. The state legislature sets the appropriations for community colleges and other agencies through the Budget Act each year. The deadline for the Budget Act to be passed is July 1, but the legislature and governor rarely adhere to this deadline. The Board of Trustees sets the appropriations limits for the district when it approves the budget. The tentative budget must be approved prior to July 1, and the final budget must be approved prior to September 15. The trustees must approve revisions and changes to the appropriations limits by resolution.

Appropriation for Contingency

An official budget category established by the state for schools to budget contingency funds. Expenditures are not to be made from this category. Rather, transfers are made as required to the appropriate expenditure categories.

Appropriations Limitation

See Gann Limitation.

Assessed Valuation

A value of land, residential or business property set by the county assessor for property tax purposes. The value is the cost of any newly built or purchased property, or the value on March 1, 1975, of continuously owned property plus an annual increase of 2% (see Proposition 13). The assessed value is not equivalent to the market value, due to limitations of annual increase.

Associated Students Funds

These funds are designated to account for monies held in trust by the district for organized student body associations established pursuant to Chapter 1, Division 7, Part 47, of the Education Code (commencing with Section 76060). The governing board must provide for the supervision of all monies raised by any student body or student organization using the name of the college (ECS 76065).

Audit

An examination of documents, records and accounts for the purpose of determining (1) that all present fairly the financial position of the district; (2) that they are in conformity with prescribed accounting procedures; and (3) that they are consistent with the preceding year.

Balance Sheet

A statement that shows assets, liabilities, reserves and fund balance or fund deficit of the community college district as of a specified date. It exhibits the financial condition of a district. Balance sheets are provided in the "311" report and in the district's external auditor's report.

Basic Skills

This program provides funding for pre-collegiate courses to correct skills deficiencies. Districts can get additional funding for basic skills enrollment only when the total district enrollment exceeds its regularly funded enrollment "cap."

Board Financial Assistance Program (BFAP)

The purpose of BFAP is to offset the impact of the mandatory community college enrollment fee on low-income students who cannot afford to pay. AB 1XX (Chapter 1, Statutes of 1984, Second Extraordinary Session) imposed a mandatory fee for community college credit courses.

Bonded Debt Limit

The maximum amount of bonded debt for which a community college district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district. General Obligation Bond issues require a 55% vote of the electorate. These are known as Prop 39 Bonds, replacing the law that lowered the approval limit from 66-2/3 to 55%.

Measure G Bond

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

Bonded Indebtedness

A district's debt obligation incurred by the sale of bonds.

Bookstore Fund

This fund has been classified as an enterprise fund designated to receive the proceeds derived from the district's operation of the colleges' bookstores. All necessary expenses, including salaries, wages, and costs of capital improvements for the bookstores may be paid from generated revenue.

Capital Outlay

Capital outlay expenditures are those that result in the acquisition of or addition to, fixed assets. They are expenditures for land or existing buildings, improvement of sites, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment. Construction-related salaries and expenses are included.

Capital Project Funds

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of capital outlay items.

Categorical Funds

Money from the state or federal government granted to qualifying districts for special programs, such as Matriculation or Vocational Education. Expenditure of categorical funds is restricted to the fund's particular purpose. The funds are granted to districts in addition to their general apportionment.

Child Development Fund

The Child Development Fund is the fund designated to account for all revenues for or from the operation of childcare and development services under Chapter 2, Division 1, Part 5, of the Education Code (commencing with Section 8200).

COLA

Cost of Living Adjustment – change in state apportionment funding related to the CPI.

Computational Revenue

Sum of Base revenue, inflation adjustment, restoration, growth, other revenue adjustments and stability.

Consumer Price Index (CPI)

A measure of change in the cost of living compiled by the United States Bureau of Labor Statistics. Consumer price indices are calculated regularly for the United States, California, some regions within California, and selected cities. (See Gann Limit.)

COP

Certificates of Participation are used to finance the lease/purchase of capital projects. Essentially, they are the issuance of shares in the lease for a specified term.

Current Assets

Assets that are available to meet the cost of operations or to pay current liabilities.

Current Expense of Education

Usually regarded as expenses other than capital outlay, community services, and selected categorical funds.

Current Liabilities

Amounts due and payable for goods and services received prior to the end of the fiscal year.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Disabled Student Programs & Services (DSP&S)

The purpose of these special programs and services is to integrate disabled students into the general college population; to provide educational intervention leading to vocational preparation, transfer or general education; to increase independence; or to refer students to the community resources most appropriate to their needs.

EPA

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

Employee Benefits

Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS-State Teachers Retirement System or PERS-Public Employees Retirement System); (3) OASDI (Social Security) and Medicare taxes; (4) workers' compensation payments; and (5) unemployment insurance.

Encumbrances

Obligations in the form of purchases, contracts, and other commitments that have been ordered but not yet received. At year-end, there are often many such orders. For year-end encumbrances, the budgets are carried over to the next fiscal year to cover the expenses that are recorded when the items have been received or services rendered. Year-end encumbrances tend to distort both the year-end balance of the just-completed fiscal

year and the new year's expense budget. When reviewing year-end reports and new budgets, one must be especially careful regarding encumbrances so as not to misinterpret the true financial condition of the district.

EOPS

Extended Opportunity Programs and Services. Amounts apportioned for the purpose of providing allowable supplemental services through EOPS to encourage enrollment of students challenged by language, social and/or economic disadvantages.

Fifty Percent Law

Section 84362 of the Education Code, commonly known as the Fifty Percent Law, requires each community college district to spend at least half of its "current expense of education" each fiscal year on the "salaries of classroom instructors." Salaries include benefits and the salaries of instructional aides.

Fiscal Year

Twelve calendar months; in California, it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government's fiscal year.

Fixed Assets

Property of a permanent nature having continuing value; e.g. land, buildings and equipment.

Full-time Equivalent Student (FTES)

The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. Every 525 hours of actual attendance counts as one FTES. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes three hours per day for 175 days will be in attendance for 525 hours. That is, three times 175 equals 525. FTES has replaced ADA. Districts complete Apportionment Attendance Reports (CCFS-320) and Apprenticeship Attendance Reports (CCFS-321) to report attendance. These are carefully reviewed by auditors. The importance of these reviews lies in the fact that the two reports serve as the basis for allocating state general apportionment to community college districts.

Funds, Restricted

Those monies designated by law or a donor agency for specific purposes, such as Matriculation, Vocational Education or Health Services. Some restricted fund monies which are unspent may be carried over to the next fiscal year. The use of the carryover funds is usually limited by law to the specified purpose(s) for which the funds were originally collected. The Board of Trustees may *designate* funds for a restricted purpose, but the funds remain *unrestricted* and must be reported as such on state documents.

Funds, Unrestricted

Generally, those monies of the general fund that are not designated by law or a donor agency for a specific purpose. Unrestricted funds may need to be accounted for separately or may have been designated by the Board for a specific purpose, but they are still legally regarded as unrestricted since the designation may be changed at the Board's discretion.

Gann Limitation

A ceiling on each year's appropriations supported by tax dollars. The limit applies to all governmental entities, including school districts. The base year was 1978/79. The amount is adjusted each year, based on a price index and the growth of the student population.

General Ledger

A basic group of accounts in which all transactions of a fund are recorded.

General Purpose Tax Rate

The district's tax rate, determined by statute as interpreted by the county controller. Base rate was established in 1978, after the passage of Proposition 13, and changes have occurred based on a complex formula using tax rate areas.

Governmental Funds

These are accounting segregations of financial resources for attaining institutional objectives. Expendable assets are assigned to the various governmental funds according to the purposes for which they may, or must, be used. Governmental accounting measurements focus on determining financial flow of operating revenues and expenditures, rather than net income.

Income

Includes both revenue and non-revenue receipts. Revenue receipts are derived from taxation. Nonrevenue receipts come from the sale of an asset, product or service. The general apportionment is *revenue*; money from community education registration is *income*.

Inflation Factor

Adjustments for inflation, which are prescribed by law for school district apportionments. The factor is more commonly referred to as COLA (Cost of Living Adjustment).

JPA

Joint Powers Authority.

LEA

Local Educational Agency.

Mandated Costs

School district expenses which occur because of federal or state laws, decisions of federal or state courts, federal or state administrative regulations, or initiative measures (See SB 90, 1977).

Matriculation

The Seymour-Campbell Matriculation Act of 1986 was enacted through Chapter 1467 of the California Statutes of 1986. The purpose of Matriculation is to promote and sustain the efforts of students to reach their educational goals through a program of support services tailored to the needs of the individual students. Students are obligated to express at least a broad educational intent upon entrance, and to declare a specific educational objective within a reasonable time after enrolling.

Non-Resident Tuition

A student who is not a resident of California is required, under the uniform student residency requirements, to pay a tuition fee as prescribed by ECS 76140.

Objects of Expenditure

Objects of expenditure are articles purchased or services obtained by a school district, such as: Certificated Salaries (account series 1000). Includes expenditures for full-time, part-time and prorated portions of salaries for all certificated personnel. Classified Salaries (account series 2000). Includes expenditures for full-time, part-time and prorated portions of salaries for all classified personnel. Employee Benefits (account series 3000). Includes all expenditures for employers' contributions to retirement plans, and for health and welfare benefits for employees or their dependents, retired employees, and Board members. Books, Supplies & Misc. (account series 4000). Includes expenditures for books, supplies, materials, and miscellaneous. Operating Expenses (account series 5000). Includes expenditures for consultants, travel, conferences, membership dues, insurance, utilities, rentals, leases, elections, audits, repair, and maintenance contracts, and other contracted services. Capital Outlay (account series 6000). Includes expenditures for sites, improvement of buildings, books and media for libraries, and new equipment. Other Outgo (account series 7000). Includes expenditures for retirement of debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

PERS

Public Employees' Retirement System. State law requires school district classified employees, school districts and the state to contribute to the fund for full-time classified employees.

Prior Years Taxes

Amounts provided from tax levies of prior years and adjustments to taxes reported in prior years. These include delinquent secured and unsecured tax receipts, applicable penalties and any tax sale proceeds of prior years.

Proceeds of Taxes

Defined in the Gann Amendment as revenues from taxes plus regulatory licenses, user charges and user fees, to the extent that such proceeds exceed the costs reasonably borne in providing the regulation, product or service.

Program-Based Funding

Under the provisions of AB 1725, beginning in 1991/92, community colleges were no longer funded on the basis of ADA. Rather, the allocation of general apportionment revenue resources is based upon "workload" measures in the categories of: Instruction, Student Services, Instructional Administration, Facilities and Instructional Administration.

Proposition 13 (1978)

An initiative amendment passed in June 1978, which added Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The measure also defines assessed value and the voting requirements to levy new taxes.

Proposition 30 – Education Protection Account

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

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

Proposition 98 (1988)

An amendment to the California Constitution establishing minimum funding levels for K-14 education and changing some of the provisions of Proposition 4 (Gann limit).

Reserves

Funds set aside to provide for estimated future expenditures or deficits, for working capital, or for other purposes. Districts that have less than a 5% reserve are subject to a fiscal 'watch' to monitor their financial condition.

Revenue

Addition to assets not accompanied by an obligation to perform services or deliver products. This is in contrast to *income*, which is accompanied by an obligation to perform services or deliver products. General apportionment is generally regarded as revenue while categorical funds are treated as income. Proceeds, on the other hand, are cash receipts recorded appropriately as revenue or income. The three terms are often treated, albeit incorrectly, as interchangeable terms.

Revolving Fund

The district is authorized (ECS 85400-85405) to establish a revolving cash account for the use of the chief business official in securing or purchasing services or materials.

Scheduled Maintenance

For several years, the state has provided special funding to community colleges for approved projects. The state provides for half the cost and the district provides for the other half. In instances of financial hardship, some districts may qualify for 90% state funding.

Secured Property

Property that cannot be moved, such as homes and business buildings (business property that is leased is unsecured property). Secured taxes are assessed against secured property.

Senate Bill 90 (1977), Chapter 1135/77

A law passed by the California legislature in 1977 that allowed districts to submit claims to the state for reimbursement for increased costs resulting from increased services mandated by the state or by executive orders. Mandated cost provisions were added to the California Constitution upon the passage of Proposition 4 in 1979.

STRS

State Teachers' Retirement System. State law requires school district employees, school districts, and the state to contribute to the fund for full-time certificated employees.

Student Financial Aid Funds

Funds designated to account for the deposit and direct payment of government-funded student financial aid. Federal Aid: Pell Grants, SEOG (Supplemental Educational Opportunity Grant), Perkins

State Aid: EOPS (Extended Opportunity Programs & Services), CAL Grants

Total Computational Revenue (TCR)

District's total entitlement.

TOP - Taxonomy of Program.

This was formerly called the Classification of Instructional Disciplines. Districts are required for state purposes to report expenditures by categories identified in the "311." The major categories are: Instructional, Instructional Administration, Instructional Support Services, Admissions and Records, Counseling and Guidance, Other Student Services, Operations and Maintenance, Planning and Policymaking, General Institutional Support, Community Services, Ancillary Services, Property Acquisitions, Long-term Debt, Transfers, Appropriation for Contingencies

TRANS

Tax Revenue Anticipation Notes. These are issued to finance short-term cash flow needs. The notes are paid off within a 13-month period using the proceeds of current fiscal year taxes.

Unsecured Property

Moveable property such as boats, airplanes, furniture, and equipment in a business. This property is taxed at the previous year's secured property tax rate.

Vocational Training Education Funds

Amounts provided through the Vocational Training Education Act (VTEA) for special studies, demonstration projects, and improvement and expansion of vocational instruction programs, special student service programs, etc.

Warrant

A written order drawn to pay a specified amount to a designated payee. For example, the district issues payroll warrants to employees each month. Payroll warrants are commonly referred to as “A” warrants, while warrants for goods and services are referred to as “B” warrants. When there aren’t enough funds to back warrants, they may be registered. That means they act as IOUs. In July of 1992, for example, the state issued registered warrants until it had enough cash to pay for them.