MINUTES

Fiscal Advisory Committee
Wednesday, September 2, 2026 - 2:00 p.m.
Denis Honeychurch Boardroom

Voting Members

ALG
Susan Wheet
Jessica Cromheecke (Academic Mgr)
Patrick Scott (Class. Mgr)

CTA (SCFA)
Erica Beam

Academic Senate
Vacant
Rennee Moore
Rachel Purdie

Local 39
Jeff Lehfeldt

CSEA
Rei Leal

SCC Educational Foundation
Carolyn Warne

Minority Coalition
Jessica Meekins

ASSC
Vacant

Advisory Members
David Williams
Lisa Neeley
Jon Cornelison
Virgie Bender
Edith Sanchez

Alternates
Iralyn Eleazar (Local 39)
LaNae Jaimez (Faculty)

Recorder (Non-Voting)
Cody Wippern

ITEM

1. **Opening actions** - *The meeting was called to order at 2:00pm.*
   - **Roll call** – *The above highlighted members were present.*
   - **Approval of Agenda** – *Motioned by* **Rei, seconded by Patrick to approve with the additions of Cody as Recorder and Jessica as the new academic manager – all in favor**
   - **Approval of Minutes** - *Motioned by Erica, seconded by Carolyn, abstained by Rachel and Jessica – all in favor*
     - **May 6, 2026**
     - **May 20, 2026**

2. **Comments from the public** – *None.*

3. **2026-27 Proposed Adopted Budget –** *Susan presented the proposed adopted budget (attached). Revenue higher, adopted budget higher, however $9.6m deficit. On par with prior year forecast. 50% law is estimated at 50.54 %.*

4. **Categorical Funds Update –***Susan presented the categorical funds summary (attached). New survey form coming for budget manager's grants. Suggestion to review quarterly.*

5. **Requests for Future Meetings –October 7, 2026 – Next Regular Meeting**
   - **Topics for Future Meetings**
     - **AB19 update**
     - **ASC update**
     - *Cal-Green Requirements*
     - *Categorical funds survey*

6. **Adjournment** – *Motioned by Rei. Seconded by Patrick. Adjourned at 2:34pm*

SOLANO COMMUNITY COLLEGE

ADOPTED BUDGET PRESENTATION

2026-27

STATE BUDGET CHANGES



- 2.87 % to the Student-Centered Funding Formula (SCFF) and selected categorical programs
- 1.44% for paid pregnancy leave





Credits the Student-Centered Funding Formula (SCFF) at the higher of the three-year average or the amount reported in the current year (rather than just using the three-year average)

2.5% Enrollment Growth Funding over two years ($55.3M for 2025-26 and $97.8M for 2026-27)

STATE BUDGET CHANGES (CONTINUED)



VISION 2030

A Roadmap for California Community Colleges

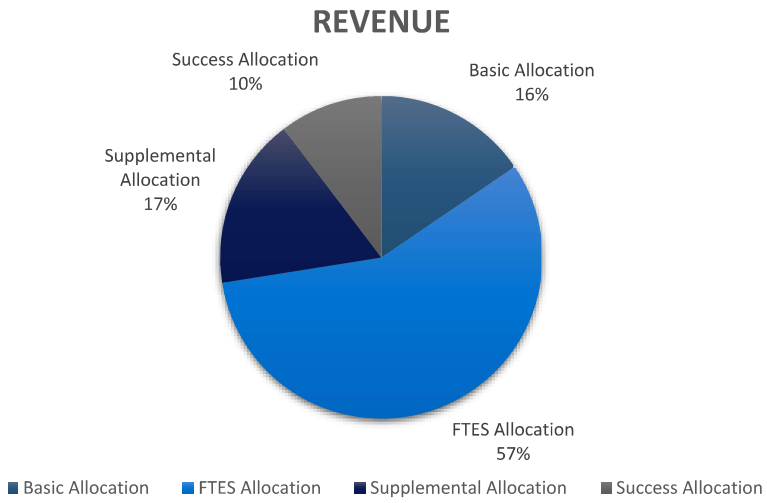
- $147.2M for the Student Support Block Grant
- $120.7M for Deferred Maintenance
- $71.1M for Dreamer Resource Liaisons





SCFF BREAKDOWN FOR SOLANO COMMUNITY COLLEGE

Basic Allocation	FTES Allocation	Supplemental Allocation	Success Allocation	Total Allocation
$11,575,184	$42,539,731	$12,826,524	$7,727,465	$74,668,904

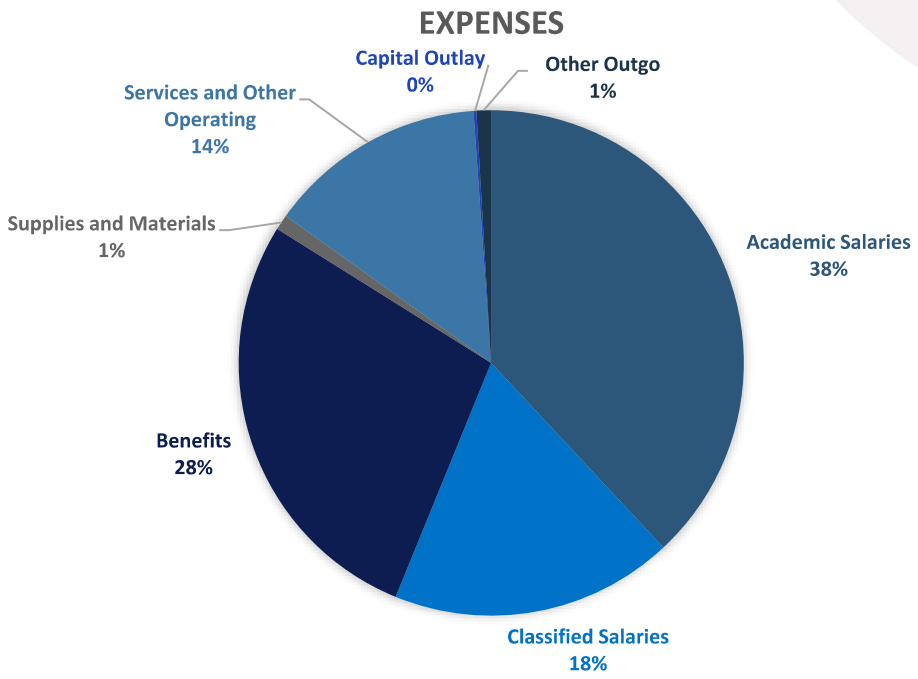


NOTE:

- FTES allocation will change as the new FTES for 26/27 are known
- Supplemental & Success Allocations will change once the annual certifications are completed

GENERAL FUND EXPENSES BREAKDOWN

Academic Salaries	Classified Salaries	Benefits	Supplies and Materials	Services and Other Operating	Capital Outlay	Other Outgo	TOTAL
$31,024,553	$14,793,389	$22,596,923	$806,200	$11,414,950	$139,000	$770,000	$81,545,015



REVENUES – UNRESTRICTED FUND



	after 6/30 YTD (Estimated) Update end of Qtr 4 2025-26	Tentative/ TEMP Budget 2026-27	Adopted Budget 2026-27
REVENUES:			
Base Allocation (FTES & Basic Alloc.)	$ 49,818,559	$ 51,995,128	$ 54,114,915
Supplemental Allocation	$ 12,296,544	$ 13,130,606	$ 12,826,524
Student Success Allocation	$ 7,221,462	$ 7,920,484	$ 7,727,465
Sub Total	$ 69,336,565	$ 73,046,218	$ 74,668,904
Other Revenue			
Other/ Other State Revenue	$ 3,985,463	$ 2,900,000	$ 1,286,405
Prior FY Apportionment Adjustment	$ (2,171,857)	$ 2,000,000	$ 3,473,137
Contigency Deficit Factor 2%			
GFU-Pell Admin & Interest	$ 16,748	$ 3,612	$ 23,253
BFAP 2%	$ 81,664	$ 301,075	$ 358,627
TOTAL REVENUES	$ 71,248,583	$ 78,250,905	$ 79,810,325

Notes:

- 2025-26 estimated revenues came in approx. $8 million more than the tentative budget
- Includes 2.87% statutory COLA and 1.44% COLA for paid pregnancy leave
- Conservative projections on other state revenue

EXPENSES – UNRESTRICTED FUND



	after 6/30 YTD (Estimated) Update end of Qtr 4 2025-26	*Tentative/ TEMP Budget* 2026-27	*Adopted Budget* 2026-27
EXPENDITURES:			
Academic Salaries	$ 31,252,718	$ 31,023,838	$ 31,024,553
Classified Salaries	$ 15,121,823	$ 14,779,931	$ 14,793,389
Benefits	$ 21,949,537	$ 22,098,046	$ 22,596,923
Supplies and Materials	$ 1,077,730	$ 812,200	$ 806,200
Other Operating	$ 10,610,168	$ 11,026,150	$ 11,414,950
Capital Outlay	$ 104,634	$ 128,000	$ 139,000
Other Outgo	$ 750,000	$ 825,000	$ 770,000
Contingency appropriation		$ 250,000	$ 250,000
GFU-Pell Admin	$ 14,054	$ 3,612	$ 23,253
BFAP 2%	$ 36,708	$ 301,075	$ 358,627
TOTAL EXPENDITURES	$ 80,917,373	$ 81,247,852	$ 82,176,894
NET FUND BALANCE INCREASE (DECREASE)	$ (9,668,790)	$ (2,996,947)	$ (2,366,569)

Notes:

- Adjustments to Salaries & Benefits based on actuals from 2025-26, less the one-time surplus payment
- Slight change from Tentative Budget in Supplies, Other Operating, & Capital Outlay as adjustments made at beginning of fiscal year
- Includes contingency of $250,000
- 50% law calculation at approx. 50.42%

ENDING FUND BALANCE – UNRESTRICTED FUND

	after 6/30 YTD (Estimated) Update end of Qtr 4 2025-26	*Tentative/ TEMP Budget* 2026-27	*Adopted Budget* 2026-27
NET FUND BALANCE INCREASE (DECREASE)	$ (9,668,790)	$ (2,996,947)	$ (2,366,569)
BEGINNING FUND BALANCE	$ 37,786,124	$ 29,922,912	$ 28,117,334
ENDING FUND BALANCE	**$ 28,117,334**	**$ 26,925,965**	**$ 25,750,765**
FUND BALANCE COMPOSITION/RATIO:			
Potential Surplus Payout			
Salary Improvements 2022-23 (taken from reserve over 5 years)	$ 1,800,000		
Technology/ Non- Capitol Expense Reserve	$ 869,212	$ 869,212	$ 869,212
STRS/PERS Premium Reserve	$ 4,525,000	$ 4,525,000	$ 4,525,000
Designated Reserve: OPEB Liability	$ 4,000,000	$ 4,000,000	$ 4,000,000
Board Required Minimum 5% Reserve	$ 4,045,869	$ 4,062,393	$ 4,108,845
Stability Reserve	$ 12,877,254	$ 13,469,361	$ 12,247,709
ENDING FUND BALANCE	**$ 28,117,334**	**$ 26,925,966**	**$ 25,750,765**
Fund Balance / Reserve Ratio	34.75%	33.14%	31.34%
Required + Stability Reserve Ratior	20.91%	21.58%	19.90%
NOTE: Fund Balances subject to change.			

Notes:

- 2025-26 Ending Fund Balance deficit lower than at temp budget by approx. $7.5 million
- Reduced 2026-27 Deficit by approx. $600 thousand from temp budget
- Required + stability reserve estimated at 19.90% in 2026-27



RESTRICTED FUND - FEDERAL

	YTD (Estimated) Update end of Q4	Carryover (Avail Bal as of 06/30/26) Estimates	Known New Allocations 26FY	Tentative Budget	Adopted Budget
	2025-26	*2025-26*	*2026-27*	*2026-27*	*2026-27*
REVENUES:					
FEDERAL TOTAL REVENUES	**$ 543,888**	$ 22,283	$ 649,548	**$ 649,061**	**$ 671,831**
PLANNED EXPENDITURES:					
Federal Programs:					
Perkins	$ 424,766	$ -	$ 519,855	$ 507,651	$ 519,855
TANF/Calworks	$ 38,736	$ -	$ 38,736	$ 38,736	$ 38,736
Veterans Resource Center	$ 4,962	$ 22,283	$ -	$ 24,329	$ 22,283
FCKE	$ 75,424	$ -	$ 90,957	$ 78,345	$ 90,957
Subtotal	$ 543,888	$ 22,283	$ 649,548	**$ 649,061**	**$ 671,831**
TOTAL Federal Programs	**$ 543,888**	$ 22,283	$ 649,548	**$ 649,061**	**$ 671,831**
NET FUND BALANCE INCREASE (DECREASE)					

Notes:

- Slight change from Tentative Budget as new information is provided
- Will continue to change as the Federal Budget is approved

RESTRICTED FUND - STATE



	YTD (Estimated) Update end of Q4	Carryover (Avail Bal as of 06/30/26) Estimates	Known New Allocations 26FY	Tentative Budget	Adopted Budget
	2025-26	*2025-26*	*2026-27*	*2026-27*	*2026-27*
REVENUES:					
STATE TOTAL REVENUES	$ 17,711,795	$ 16,720,683	$ 14,276,335	$ 29,701,672	$ 30,997,018
EXPENDITURES:					
State Programs:					
TOTAL State Programs	$ 17,711,795	$ 16,720,683	$ 14,276,335	$ 29,701,672	$ 30,997,018
NET CARRYOVER/FUND BALANCE INCREASE (DECREASE)					
BEGINNING FUND BALANCE	$ 1,888,661			$ 1,888,661	$ 1,888,661
Prior Year Adjustments to Fund Balance	$ -			$ -	$ -
Adjusted Beginning Fund Balance (Audited Fin Stmnts)	$ -			$ -	$ -
ENDING FUND BALANCE	$ 1,888,661			$ 1,888,661	$ 1,888,661
FUND BALANCE COMPOSITION					
Lottery-Prop 20 (Instructional)	$ 1,637,965			$ 1,637,965	$ 1,637,965
Instructional Equipment One Time	$ -			$ -	$ -
Maintenance Allowance-CCCCO	$ 250,696			$ 250,696	$ 250,696
ENDING FUND BALANCE	$ 1,888,661			$ 1,888,661	$ 1,888,661
NOTE: Fund Balances subject to change.					

Notes:

- A breakout of the State funds can be seen in the full budget report
- Change from the Tentative Budget, due to carry-over amounts
- Will continue to change as all of the grants are updated

OUTLOOKS FOR OTHER FUNDS

Fund	Revenues	Expenses	Ending Fund Balance	Notes
14 – Local Funds	$3,917,724	$3,917,724	$2,661,243	
21 – Debt Services	$24,272,821	$24,272,821	$0	Zero Based Budget
33 – Child Development	$1,618,408	$2,135,435	$499,670	
41 – Capital Outlay	$1,345,000	$90,000	$7,814,758	
42 – Measure Q Construction	$2,266,000	$31,904,402	$32,103,837	
61 – Self-Insurance	$139,000	$890,373	$81,893	Property/Liability Insurance
72 – Student Representation Fee	$183,418	$45,355	$159,918	
73 – Student Body Center Fee	$509,555	$0	$509,555	
74 – Student Financial Aid	$18,705,620	$18,871,532	$0	Had $183,717 carryover from 2025-26
81 – Student Body – ASSC/Clubs	$111,065	$113,053	$132,407	
84 – Retiree Health Benefit JPA Fund (OPEB)	$21,250,561	$334,997	$92,62,876	Plus $4M in the unrestricted general fund
Education Foundation	$347,000	$332,325		$14,675 Change in Net Assets

SOLANO
COMMUNITY COLLEGE

THANK YOU

Fund	Fund Title	FY26 - Estimated Year End Expenses	Prior FY Carryover	FY26 Carryover	FY27 Allocations	FY27 Available Funds	Notes
1210 Total	Veterans 38	$ 4,962	$ 14,683	$ 7,600	$ -	$ 22,283	Yet Unknown 26/27 funds
1214 Total	Perkins (previously VTEA)	$ 424,766	$ -	$ -	$ 519,855	$ 519,855	
1219 Total	TANF	$ 39,284	$ -	$ -	$ 38,736	$ 38,736	
122426 Total	FCKE_ Federal Funds	$ 75,424	$ -	$ -	$ 90,957	$ 90,957	
1314 Total	Dreamer Rsrc Liaison26FY (one-time)	$ 44,028	$ -	$ 103,128	$ -	$ 103,128	
1329 Total	SFAA-BFAP Admin Allowance	$ 399,079	$ -	$ -	$ 387,764	$ 387,764	
1330 Total	Lottery - Prop 20	$ 512,988	$ 1,295,769	$ 442,185	$ 610,932	$ 2,348,886	
1337 Total	Nursing Education	$ 156,604	$ -	$ -	$ 119,022	$ 119,022	
1339 Total	Instructional Equipment One Time	$ -	$ 270	$ -	$ -	$ 270	
1358 Total	Stu. Support Block 26FY(one-time)	$ -	$ -	$ 425,986	$ -	$ 425,986	
1375 Total	Crdt 4 Prior Learning 26FY (1-time)	$ 68	$ -	$ 49,932	$ -	$ 49,932	
1310xx Total	EOPS	$ 791,749	$ -	$ 220,263	$ 784,784	$ 1,005,047	
1311xx Total	ASC (DSPS)	$ 803,441	$ -	$ 471,818	$ 816,763	$ 1,288,581	
1314xx Total	Undocumented Resources Liaisons	$ 44,028	$ 135,099	$ 185,347	$ 81,173	$ 401,619	
1315xx Total	A2MEND	$ 8,689	$ 3,289	$ 10,000	$ -	$ 13,289	Yet Unknown 26/27 funds
131721 Total	VRC One-time Funding (20-21 FY)	$ 420	$ 33	$ -	$ -	$ 33	
1318xx Total	VRC On-going Funds	$ 142,247	$ 78,135	$ 114,924	$ 103,432	$ 296,491	
1319xx Total	NextUp	$ 1,022,859	$ 429,122	$ 475,732	$ 491,831	$ 1,396,685	
132022 Total	EEO Best Practices (21/22 FY)	$ 3,207	$ 119,882	$ -	$ -	$ 119,882	
1321xx Total	Equal Employment Oppurtunity	$ 188,661	$ 104,114	$ 118,055	$ 138,888	$ 361,057	
132223 Total	RERP (22-23 FY)	$ 41,785	$ 41,785	$ -	$ -	$ 41,785	
1324xx Total	FCKE_State Funds	$ 171,326	$ -	$ 5,916	$ 184,229	$ 190,145	
1325xx Total	Local Systemwide Tech & DataSecurity	$ 198,421	$ 155,551	$ 175,000	$ -	$ 330,551	
1326xx Total	CARE	$ 84,300	$ 87,751	$ 200,303	$ 226,615	$ 514,669	
133122 Total	Culturally Comp-Faculty Prof Dev	$ -	$ 600	$ -	$ -	$ 600	
1341xx Total	PPIS (Physical Plant & Instructional Svcs)	$ 556,410	$ 1,617,055	$ -	$ -	$ 1,617,055	New allocation est to be approx $700k
1342xx Total	Student Retention and Outreach	$ 340,125	$ 45,242	$ -	$ -	$ 45,242	
134324 Total	Cal LAW Round 2 (24 FY)	$ 5,000	$ 68,208	$ -	$ -	$ 68,208	
135024 Total	CCC Equitable Plcmt&Compl	$ 62,480	$ 273,425	$ -	$ -	$ 273,425	
135124 Total	Deaf & Hard of Hearing	$ -	$ 110,833	$ -	$ -	$ 110,833	
1356xx Total	SEA	$ 4,623,004	$ -	$ 2,097,863	$ 3,425,023	$ 5,522,886	
1357xx Total	MESA	$ 482,940	$ 244,330	$ 410,656	$ 372,980	$ 1,027,966	
1359xx Total	CESAP	$ 8,317	$ -	$ 1,720	$ 3,441	$ 5,161	
136325 Total	Common Course Numbering (24-25FY)	$ 149,143	$ 744,486	$ -	$ -	$ 744,486	
1367xx Total	CAEP AB1491 -Adult Ed	$ 85,917	$ -	$ 7,189	$ 48,510	$ 55,699	
137223 Total	Student Transfer Achievement-23 FY	$ 5,045	$ 521,764	$ -	$ -	$ 521,764	
1373xx Total	SWP Local Funds	$ 1,327,960	$ -	$ 988,837	$ -	$ 988,837	Yet Unknown 26/27 funds
137417 Total	Rancho Santiago CCD (16-17 FY)	$ -	$ 18,578	$ -	$ -	$ 18,578	
1376xx Total	SWP Regional Funds	$ 519,424	$ -	$ 479,347	$ 463,970	$ 943,317	
137723 Total	Zero Textbook (One-Time) 22-23 FY	$ 69,773	$ 29,933	$ -	$ -	$ 29,933	
137824 Total	Systemwide Tech and Data Secur 24FY	$ 212,108	$ 171,469	$ -	$ -	$ 171,469	
1380xx Total	AANHPI	$ 142,098	$ 119,731	$ 112,299	$ 112,262	$ 344,292	
138A25 Total	AANHPI (One-time funds) 24-25FY	$ -	$ 10,000	$ -	$ -	$ 10,000	
138120 Total	Hunger Free Campus (19-20 FY)	$ -	$ 10,516	$ -	$ -	$ 10,516	
1382xx Total	Financial Aid Technology	$ 56,196	$ 38,390	$ 47,657	$ 48,072	$ 134,119	
1383xx Total	California College Promise	$ 1,094,303	$ -	$ 807,429	$ 875,103	$ 1,682,352	
1384xx Total	Student Success Completion	$ 1,659,992	$ -	$ 52,387	$ 1,926,840	$ 1,979,227	
1386xx Total	Mental Health	$ 171,269	$ 64,307	$ 219,000	$ 221,944	$ 505,251	
138918 Total	Campus Safe (17-18 FY)	$ -	$ 17,581	$ -	$ -	$ 17,581	
1389xx Total	Rising Scholars_Juvenile Justice	$ 38,062	$ 710,599	$ 427,933	$ 427,933	$ 1,566,465	
139222 Total	Basic Needs (21-22 FY) One time funds	$ -	$ 3,967	$ -	$ -	$ 3,967	
1393xx Total	Basic Needs Center	$ 378,494	$ -	$ 177,432	$ 302,132	$ 479,564	
1394xx Total	Student Food/Housing Supplement	$ 238,318	$ 76,616	$ -	$ -	$ 76,616	
1396xx Total	Rising Scholars Network	$ 182,403	$ -	$ 82,894	$ 214,827	$ 297,721	
139725 Total	Zero Textbook Cost (ZTC) 24-25 FY	$ -	$ 319,959	$ -	$ -	$ 319,959	
139820 Total	Txtbk Reimb-Teaching Incar(19-20FY)	$ 90,802	$ -	$ -	$ 200,000	$ 200,000	
1399xx Total	LGBTQ+ Support	$ 50,202	$ 58,199	$ 63,592	$ -	$ 121,791	
131A/B% Total	CalWorks	$ 224,389	$ -	$ 19,450	$ 187,665	$ 207,115	
132727 Total	Rebuilding Nursing Infrastructure	$ -	$ -	$ -	$ 1,500,200	$ 1,500,200	
	GRAND TOTAL	**$ 17,932,509**	**$ 7,741,272**	**$ 9,001,874**	**$ 14,925,883**	**$ 31,668,849**	

Federal Funds	$ 544,436	$ 14,683	$ 7,600	$ 649,548	$ 671,831
State Funds	$ 17,388,073	$ 7,726,589	$ 8,994,274	$ 14,276,335	$ 30,997,018
Total	**$ 17,932,509**	**$ 7,741,272**	**$ 9,001,874**	**$ 14,925,883**	**$ 31,668,849**

Legend:

12xx *Federal Funds*

13xx *State Funds*