MINUTES

Fiscal Advisory Committee
Wednesday, September 3, 2025 - 2:00 p.m.
Denis Honeychurch Boardroom

Voting Members

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

CTA (SCFA)
Erin Farmer

Academic Senate
Erica Beam
Ruth Fuller
Joshua Scott

Local 39
Jeff Lehfeldt

CSEA
Rei Leal

SCC Educational Foundation
Carolyn Warne

Minority Coalition
Jessica Meekins

ASSC
Vacant

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

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

ITEM
1. **Opening actions** - *called to order at 2:01 pm* • **Roll call –** *The above highlighted members were present – no visitors* • **Approval of Agenda** - *Motioned by Rei, seconded by Jeff, all in favor* • **Approval of Minutes of May 14, 2025** – *Motioned by Rei, seconded by Sandy – all in favor*
2. **Comments from the public** - *None*
3. **District Adopted Budget 2025-26 (draft)** *VP Wheet present the draft of the 2025-26 adopted budget (see attached)*

4. **Requests for Future Meetings**
• **October 1, 2025 – next regular meeting** – *SEA Plan- VP Neeley*
• **Topics for Future Meetings**
  ○ *AB19 report out (Dean Scott)*
  ○ *OPEB Actuarial (in Nov.)*
  ○ *Categorical Funding (in Nov.)*

7. **Adjournment** – *Motioned by Sandy, seconded by Jeff*

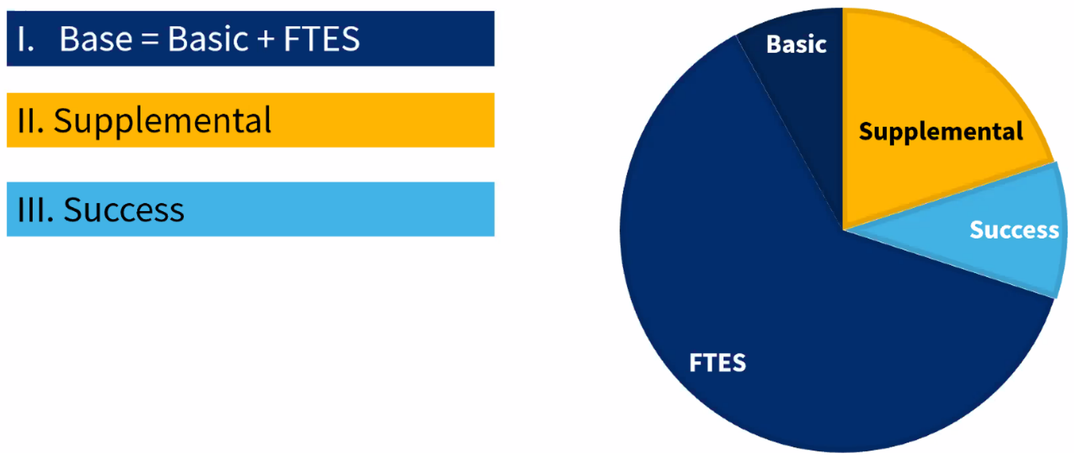
SOLANO
COMMUNITY COLLEGE

ADOPTED BUDGET PRESENTATION

2025-2026

STUDENT-CENTERED FUNDING FORMULA

Student Centered Funding Formula



SCFF Overview

The SCFF consists of three components:

I. Base Allocation

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

II. Supplemental Allocation

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

III. Student Success Allocation

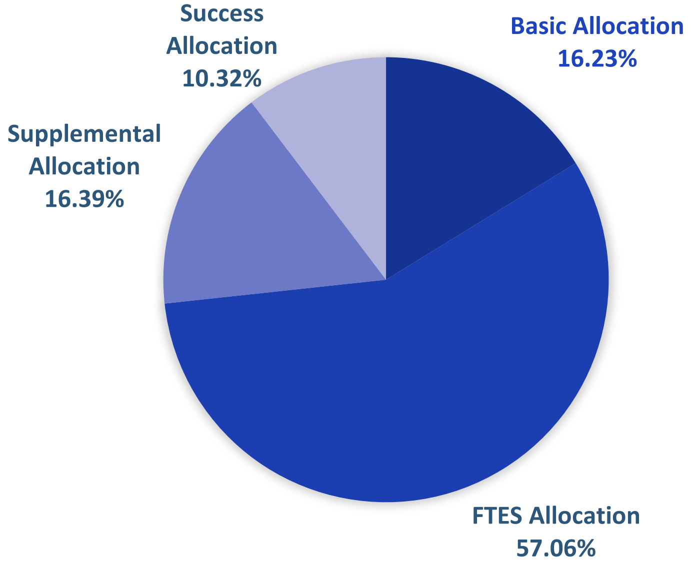
Based on an average of three prior years of data:

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

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

SCFF BREAKDOWN FOR SOLANO COMMUNITY COLLEGE

Basic Allocation	FTES Allocation	Supplemental Allocation	Success Allocation	Total Allocation
$11,096,908	$39,023,364	$11,207,901	$7,058,798	$68,386,971

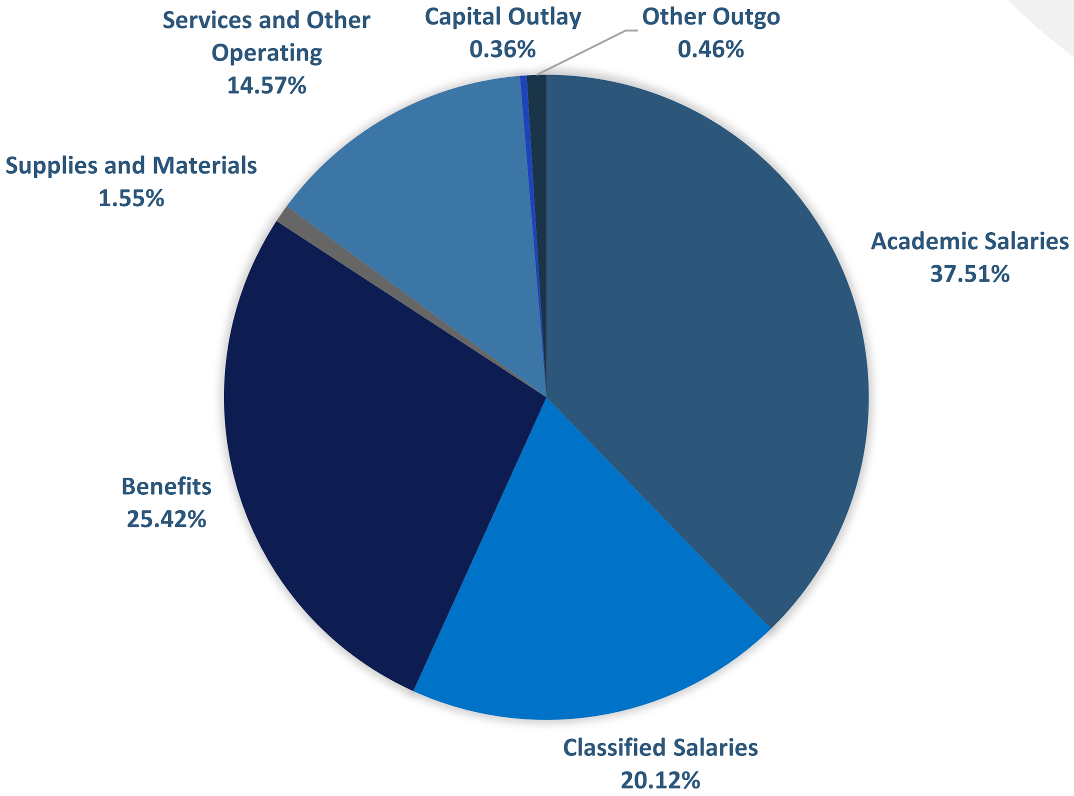


NOTE:

- FTES allocation will change as the new FTES for 25/26 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
$28,921,500	$14,586,350	$21,017,090	$689,160	$10,407,713	$257,000	$750,000	$ 76,628,813



REVENUES – UNRESTRICTED FUND

	YTD (Estimatedl) Update end of Qtr 4 2024-25		*Tentative/ TEMP Budget 2025-26*		*Adopted Budget 2025-26*	
REVENUES:						
Base Allocation (FTES & Basic Alloc.)	$	47,851,164	$	48,300,775	$	50,850,508
Supplemental Allocation	$	10,955,915	$	11,222,143	$	11,207,900
Student Success Allocation	$	6,824,275	$	7,070,229	$	7,058,798
Sub Total	$	65,631,354	$	66,593,147	$	69,117,206
Other/ Other State Revenue	$	7,631,522	$	2,800,000	$	2,635,394
Prior FY Apportionment Adjustment	$	3,662,337	$	-	$	-
GFU-Pell Admin & Interest	$	19,041	$	28,212	$	18,669
BFAP 2%	$	71,040	$	308,191	$	298,797
Contingency Deficit Factor 2%	$	-	$	-	$	(1,382,344)
TOTAL REVENUES	$	77,015,294	$	69,729,550	$	70,687,722

Notes:

- 2024-25 estimated actuals came in higher than previously anticipated, with no deficit factor and additional funding for growth factors
- Includes 2.3% COLA
- Conservative projections on other state revenue
- Includes Contingency for possible deficit factor

EXPENSES – UNRESTRICTED FUND

	YTD (Estimatedl) Update end of Qtr 4 2024-25	*Tentative/ TEMP Budget* 2025-26	*Adopted Budget* 2025-26
EXPENDITURES:			
Academic Salaries	$ 27,524,733	$ 28,579,000	$ 28,921,500
Classified Salaries	$ 13,716,126	$ 14,681,350	$ 14,586,350
Benefits	$ 20,589,790	$ 20,342,415	$ 21,017,090
Supplies and Materials	$ 585,876	$ 688,660	$ 738,660
Other Operating	$ 8,826,695	$ 11,243,113	$ 10,443,113
Capital Outlay	$ 67,108	$ 257,000	$ 257,000
Other Outgo	$ 112	$ -	$ 750,000
GFU-Pell Admin	$ 25,789	$ 28,212	$ 18,669
BFAP 2%	$ 187,348	$ 308,191	$ 298,797
Contingency appropriation	$ -	$ 250,000	$ 250,000
TOTAL EXPENDITURES	$ 71,523,576	$ 76,377,941	$ 77,281,179

Notes:

- 2024-25 expenses came in slightly lower than anticipated
- Increases in Supplies/Materials, as the budget was refined
- Moving Property/Liability Insurance to Fund 61, thus the reason for the Other Outgo and the decrease in Other Operating Services
- Includes contingency of $250,000
- 50% law calculation at approx. 50.92%

ENDING FUND BALANCE – UNRESTRICTED FUND

	YTD (Estimatedl) Update end of Qtr 4 2024-25	*Tentative/ TEMP Budget 2025-26*	*Adopted Budget 2025-26*
NET FUND BALANCE INCREASE (DECREASE)	$ 5,491,718	$ (6,648,391)	$ (6,593,457)
FUND BALANCE INCREASE (DECREASE)			
BEGINNING FUND BALANCE	$ 35,577,135	$ 26,854,274	$ 41,068,853
ENDING FUND BALANCE	**$ 41,068,853**	**$ 20,205,883**	**$ 34,475,396**
FUND BALANCE COMPOSITION/RATIO:			
Potential Surplus Payout			$ 4,393,374
Salary Improvements 2022-23 (taken from reserve over 5 years)	$ 3,600,000	$ 1,800,000	$ 1,800,000
Potential Technology/ Non- Capitol Expense Reserve	$ 869,212	$ 869,212	$ 1,967,556
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	$ 3,576,179	$ 3,818,897	$ 3,864,059
Stability Reserve	$ 24,498,462	$ 5,192,774	$ 13,925,407
ENDING FUND BALANCE	**$ 41,068,853**	**$ 20,205,883**	**$ 34,475,396**
Fund Balance / Reserve Ratio	57.42%	26.46%	44.61%
Required + Stability Reserve Ratior	39.25%	11.80%	23.02%

NOTE: Fund Balances subject to change.

Notes:

- 2024-25 ending with surplus due to the extra funding
- 2025-26 Ending Fund Balance deficit slightly lower than at temp budget,
- Includes approx. $1.6m in contingencies
- Includes possible payout to employees and an increase in technology/non-capital reserve due to surplus in 2024-25
- Required + stability reserve estimated at 23.02% in 2025-26

RESTRICTED FUND - FEDERAL

	YTD (Estimated) Update end of Q4 2024-25	Tentative Budget 2025-26	Adopted Budget 2025-26
REVENUES:			
FEDERAL TOTAL REVENUES	$ 483,862	$ 661,523	$ 656,279
PLANNED EXPENDITURES:			
Federal Programs:			
Perkins	$ 370,541	$ 507,651	$ 507,651
TANF/Calworks	$ 40,638	$ 40,638	$ 40,638
Veterans Resource Center	$ 6,528	$ 34,889	$ 29,645
FCKE	$ 66,155	$ 78,345	$ 78,345
Subtotal	$ 483,862	$ 661,523	$ 656,279
TOTAL Federal Programs	$ 483,862	$ 661,523	$ 656,279
NET FUND BALANCE INCREASE (DECREASE)	$ -	$ -	
BEGINNING FUND BALANCE	$ 19,338	$ 19,338	$ 19,338
ENDING FUND BALANCE (Federal)	$ 19,338	$ 19,338	$ 19,338
FUND BALANCE COMPOSITION			
Veterans Resource Center	$ 19,338.00	$ 19,338.00	$ 19,338
Other (Federal only)	$ -	$ -	$ -
ENDING FUND BALANCE (Federal)	$ 19,338.00	19,338.00	$ 19,338
NOTE: Fund Balances subject to change.			

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 2024-25	Tentative Budget 2025-26	Adopted Budget 2025-26
REVENUES:			
STATE TOTAL REVENUES	$ 20,265,347	$ 33,508,121	$ 34,712,856
EXPENDITURES:			
State Programs:			
TOTAL State Programs	$ 20,265,347	$ 33,508,121	$ 34,712,856
NET CARRYOVER/FUND BALANCE INCREASE (DECREASE)	$ -	$ -	$ -
BEGINNING FUND BALANCE	$ 2,133,745	$ 2,462,345	$ 2,133,745
ENDING FUND BALANCE	$ 2,133,745	$ 2,462,345	$ 2,133,745
FUND BALANCE COMPOSITION			
Lottery-Prop 20 (Instructional)	$ 1,922,533	$ 2,140,571	$ 1,922,533
Instructional Equipment One Time	$ -	$ 107,562	$ -
Maintenance Allowance-CCCCO	$ 211,212	$ 214,512	$ 211,212
ENDING FUND BALANCE	$ 2,133,745	$ 2,462,645	$ 2,133,745

NOTE: Fund Balances subject to change.

Notes:

- A breakout of the State funds can be seen in the full budget report
- Slight change from the Tentative Budget
- 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	$7,106,841	$7.080.842	$3,519,378	
21 – Debt Services	$21,339,170	$21,339,170	$0	Zero Based Budget
33 – Child Development	$2,015,005	$2,014,805	$200	
41 – Capital Outlay	$750,000	$750,000	$5,717,972	
42 – Measure Q Construction	$2,266,000	$28,946,258	$20,517,449	Subject to change once new tranche is allocated
61 – Self-Insurance	$35,000	$893,700	$18,750	Prop/Liab Insurance to be paid from this fund
72 – Student Representation Fee	$161,176	$25,754	$135,422	
73 – Student Body Center Fee	$364,378	$240	$440,403	
74 – Student Financial Aid	$18,871,352	$18,872,352	$0	Zero Based Budget
81 – Student Body – ASSC/Clubs	$120,769	$120,769	$330,144	
84 – Retiree Health Benefit JPA Fund (OPEB)	$210,000	$201,000	$7,882,748	Plus $4M in the unrestricted general fund

SOLANO

COMMUNITY COLLEGE

THANK YOU