

SOLANO COMMUNITY COLLEGE DISTRICT SOLANO COMMUNITY COLLEGE DISTRICT

Adoption Budgets 2011-12

**Governing Board Meeting
September 7, 2011**



Transforming Students' Lives and Our Communities
Serving Solano and Yolo Counties and the City of Winters, California

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

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

SOLANO COMMUNITY COLLEGE DISTRICT

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

Vision: Solano Community College will be a recognized 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



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Solano Community College District
Fiscal Year 2011-12 Adoption Budgets

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2011-12 GOVERNING BOARD GOALS

Support Board Development

- Two presentations on issues of national importance to be presented to the board that are tied to the mission of the college
- Two work sessions to be held for issues of importance to the college community, involving all stakeholders
- Conduct a formal survey of Board for interests in development activities

Provide Board Opportunity for Advocacy

- Forty percent of board members to participate in advocacy at local, state and national levels
- Clarify relationships between Board of Trustees and Foundation Board
- Hold joint meetings between Foundation Board and Board of Trustees at least once a year
- Participate in resource identification for the foundation

Improve Meeting Efficiencies

- Reform agenda to allow time for board in-depth discussions on a topic.
- Reduce presentation times for board meetings
- Discuss long-term ideas for board understanding prior to votes

Assist and Support the Superintendent/President

- Provide timely and no surprise feedback to CEO
- Support CEO's actions by providing policy directions and support

Lead the College to Fiscal Stability

- Support college efforts that improve fiscal picture
- Provide support for college budget challenges

Executive Summary Adoption Budgets

On June 30, 2011 Gov. Jerry Brown signed into law a state budget pact struck with Democratic lawmakers that will curb services the state offers, marking only the second time California has enacted an on-time and balanced spending plan in a decade.

Democratic lawmakers passed the plan, using a new voter-approved law (Proposition 25, November 2010) that allowed them to do so with a simple majority vote rather than the 2/3rds vote that had been required for several decades. They bridged the final \$4 billion by adopting a rosier revenue forecast and should that money fail to materialize, the state will cut deeper into the budgets of prisons, universities and courts.

The plan solves what was identified in January as a \$26.6 billion gap through major program reductions, borrowings and transfers, and an assumption of major revenue gains beyond what had been estimated in January. The following represents the Legislative Analyst's summary of the major solution categories:

- \$11.1 billion in expenditure reductions
- \$11.8 billion in baseline revenue adjustments
- \$2.9 billion in borrowing, shifts, and fund transfers
- \$1 billion in new revenue changes
- \$0.5 billion in local realignment revenue impacts

The final State budget assumes General Fund expenditures of \$85.9 billion, a decrease of \$5.5 billion from the 2010-11 fiscal year. Even with all of these actions the Department of Finance preliminarily anticipates a 2012-13 deficit of \$3.1 billion, though there are many moving pieces to account for in this estimate.

On top of the \$6.6 billion in new revenues estimated by the Department of Finance at the May Revise, the final budget assumes an additional \$4 billion in revenues to close the gap. This optimism is based in part on the fact that tax receipts for May and June were running about \$1 billion higher than estimates, giving rise to hopes of an economy improving faster than anticipated.

To allay concerns that the revenues will not match assumptions, the budget includes a control section giving the Director of Finance authority to reduce appropriations as specified below upon a finding by December 15th that revenues are not keeping pace with budget assumptions.

- Tier 0 – There will be no midyear cuts if at least \$3 billion of the \$4 billion of the higher revenues materialize.
- Tier 1 – If only \$2 billion to \$3 billion of the revenues materialize, up to \$601 million in midyear cuts could be enacted. These actions would include an additional \$100 million reduction to each of UC and CSU and a \$30 million General Fund reduction to the California Community Colleges offset by an increase in fees to \$46 per unit.

- Tier 2 – If less than \$2 billion of the revenues, over \$1.8 billion in cuts could be meted out to K-14. Specifically, K-12 could see elimination of transportation funding and a reduction of funding equivalent of 7 school days (\$1.5 billion). The California Community Colleges could receive a reduction of up to \$72 million beyond the Tier 1 cuts. These reductions would be proportionate to revenue estimates.

California Community Colleges

The major changes to the CCC budgets are as follows:

- \$400 million cut to base apportionments.
- \$110 million in increased fee revenue owing to an increase in fees from \$26 to \$36 per unit. This revenue mitigates the base cut for a net apportionment reduction of \$290 million.
- \$129 million in new deferrals, bringing the total deferrals for CCCs to \$961 million (about 17% of the budget).
- The new suspension of two mandates: 1) Sexual Assault Response Procedures and 2) Student Records.
- An extension of categorical flexibility through the 2014-15 fiscal year.
- No funding was provided for either growth or COLA.
- No restoration of the categorical program reductions that were enacted in the 2009 Budget Act.

Similar to language included in the Budget Act of 2009, the \$290 million net reduction will be allocated as a workload reduction and with the Legislature expressing intent that community college districts will prioritize courses relating to transfer, career technical education, and basic skills.

Risks

The budget contains several risks for the California Community Colleges:

Midyear Triggers – The largest risk is the threat of midyear trigger actions if revenues do not materialize at the levels assumed in the budget.

Fee shortage – Based on preliminary figures for the 2010-11 year, the system office believes there has been an increase in the percentage of fee waivers granted to students. The fee collections estimated by the Department of Finance do not appear to adequately account for this growth as they rely upon actual figures from the 2009-10 fiscal year. The Chancellor's Office believes a conservative estimate of the shortage to be approximately \$25 million. This would represent a potential deficit to apportionments unless mitigated by other factors.

Recovery – The budget assumes \$11.8 billion in revenues in excess of what was estimated in January. While a large portion of this revenue is based on actual current year tax receipts, it is difficult to square these figures with other troubling economic indicators, such as slow job growth.

The State Budget Process and Solano College

Once again, available funding is insufficient and we continue to see high enrollment demand with many offerings quickly filling to capacity, despite significant reductions of course sections to respond to the budget cuts. Given the California's compelling educational and economic needs, colleges, Solano included, have utilized reserves, set priorities and stretched available funds to maximize student access and success.

The most significant elements for the college in the State budget for 2011-12 are the following:

- Anticipated apportionment revenue loss of nearly \$3.7 million
- Workload reduction proportionate to the revenue loss, approximately 758 FTES
- No funding for growth or COLA
- An enrollment fee increase from \$26 to \$36 per unit, effective Fall Semester 2011
- Risks of midyear cuts and another enrollment fees increase from \$36 to \$46 per unit

Discussion of the proposed Fiscal Year 2011-12 Budget

The General Fund Adoption Budget has the following key elements:

- Budgeted expenditures exceed planned revenues, resulting in a net \$1,463,237 decrease to the ending Fund Balance
- The estimated ending Fund Balance for 2011-12 is \$4,325,088 or 9.04% of total Unrestricted General Fund expenditures; this exceeds the 5% Reserve prescribed by Board Policy 3005 by \$1,933,119. The projected reserve for 2010-11 is 11.86%
- Salaries include step/columns
- Class offering cuts of about 500 sections for this academic year
- Health benefits are increasing approximately \$837,000 for 2011-12
- The classified unions – CSEA and Local 39 - contracts are up for renewal; the faculty association – SCFA – contract for 2011-12 was rolled with mutually agreed upon items to be discussed

Analysis and Comparison of Revenues and Expenditures

- Projected total General Fund revenues for 2011-12 are \$50.0 million compared to \$55.9 million in 2010-11. This is a decrease of \$5.9 million or -10.6%, principally due to the apportionment revenue loss of \$3.7 million and \$1.5 million in one-time revenues realized in the 2010-11, including a prior year apportionment recalculation by the State.
- Projected total General Fund expenditures for 2011-12 are \$51.4 million compared to \$53.3 million in 2010-11; this is a decrease of \$1.9 million or -3.6%, in large part due to the reduced class offerings, the re-organization of Academic Affairs, not filling a number of vacancies, and reductions in discretionary spending.

Discussions of 2010-11 year-end results

- Unrestricted revenues were about \$1.5 million higher than budgeted because of unbudgeted growth funds of about \$860,000, and realization of several one-time funds of approximately \$1.6 million, including a prior apportionment recalculation, receipt of mandated and health costs reimbursements; this was offset by nearly \$1 million less in enrollment fees received in comparison to amounts budgeted. Unrestricted expenditures were about \$1.5 million less than budgeted with savings coming from three broad areas: 1) classified salaries, 2) supplies and materials, and 3) other operating expenditures. The 2010-11 budget included seven full-time and four half-time budgeted positions that were not filled; and Bookstore staffing was budgeted in the Unrestricted General Fund when salaries were paid out of that enterprise fund. Expenditure shifts of instructional supplies to categorical funds coupled with general spending freezes amounted to over half a million dollars in savings. The college also saw a quarter million dollar reprieve in election costs budgeted not spent because the three re-elected trustees ran unopposed. Additionally, the college realized savings from cutting back on mailings and limiting travel.

Short-term borrowings

- Increased State apportionment deferrals placed undue pressures on the institution's cash flows and thus the district may participate in borrowing arrangements either through the California Community College League's (CCLC) Cash Flow Borrowing program and/or the County's temporary funds transfer agreement (under Article XVI, Section 6 of the California Constitution). Both methods provide a mechanism for borrowing needed funds at an advantageous placement cost, due to the high participation rates. The CCLC Tax Revenue Anticipation Note for 2010-11 was \$5 million, and for May/June 2011, the County provided near \$8 million.

FTES Apportionment

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

Year		Reported FTES (Projected)	Paid FTES	% Growth (actual)	\$state Apportionment
2011-12	+ (c)	9200	8449	-2.2	43,881,001
2010-11	++ (b)	9408	9207	-1.4	47,309,143
2009-10	* (a)	9544	8962	2.5	46,434,688
2008-09	*	9314	9307	2.4	46,375,619
2007-08	*	9100	9100	3.3	45,558,043
2006-07	*	8810	8810	-4.1	44,057,479
2005-06	*	9182	9182	5.8	38,774,536
2004-05	*	8681	8681	4.9	33,737,177
2003-04	*	8271	8271	-0.1	30,484,153
2002-03	*	8282	8164	4.2	30,202,711

+ Source: 2011-12 Advance Apportionment; rebenched Base FTES

++ Source: 2010-11 Second Principal Apportionment

* Source: Recalculation Apportionment reports Fiscal Years 2002-3 through 2009-10

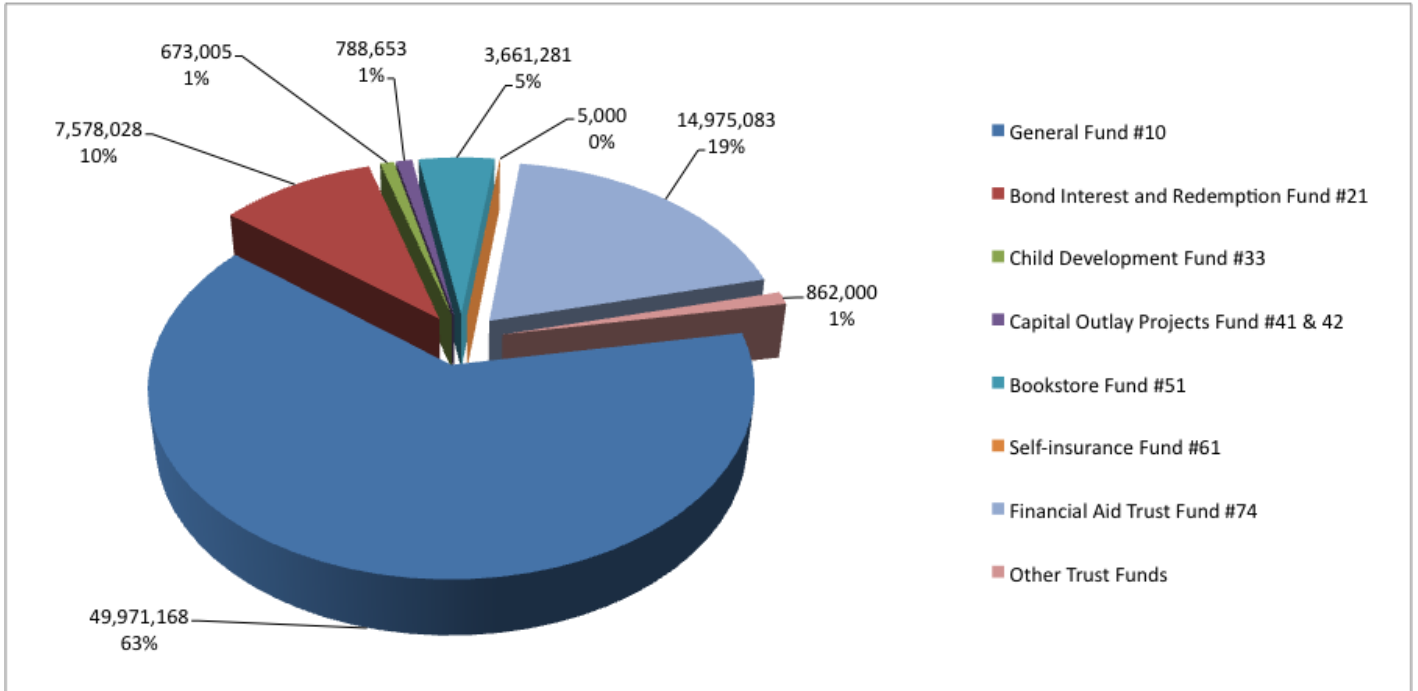
(a) FTES rebenched downward in 2009-10 by approximately 3.4%

(b) 2% Partial FTES restoration of 2009-10 workload reduction

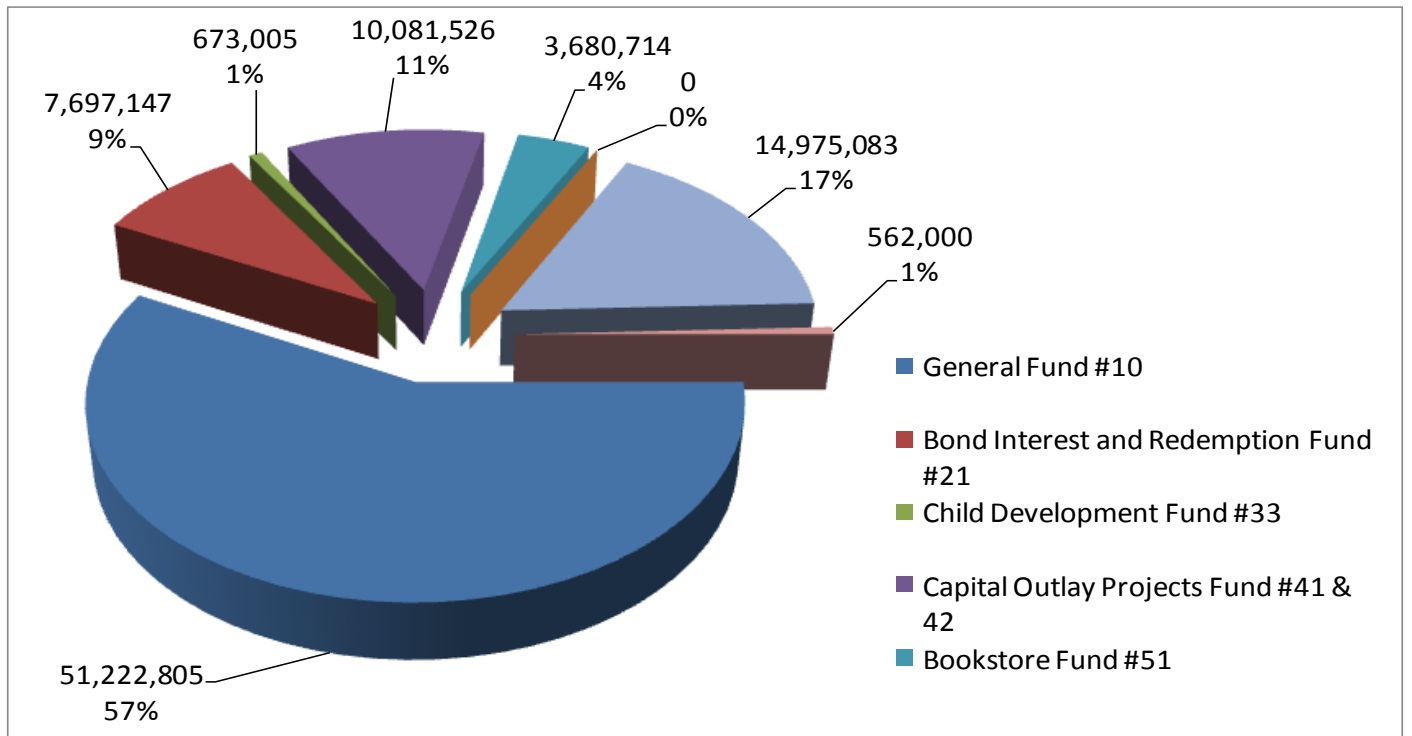
(c) FTES rebenched downward for 2011-12 by approximately 8.2%

District Resources and Uses

All Funds – Revenues \$78.4 million



All Funds – Expenditures \$88.8 million



General Fund 2011-12 Major Revenue Assumptions

- ✓ State General Apportionment revenues are based upon the Fiscal Year 2011-12 Advanced Apportionment, downward adjusted by an approximate 6.2% workload reduction, and additional anticipated midyear cuts as a result of the State not meeting revenue estimates. The apportionment revenues were further adjusted by an approximate half percent deficit factor. At its July 20, 2011 meeting FABPAC recommended that the college adopt the anticipated reduction estimates which included midyear cuts for budget planning purposes.

Base Apportionment Components	
Property Taxes	\$8,964,782
Enrollment Fees	3,802,664
State Apportionment	31,113,555
Total	\$43,881,001

- ✓ Rebenching of FTES (Workload Adjustment)
For Fiscal Year 2010-11 Solano College saw an approximate 2% workload restoration of the previous year's 3.4% workload reduction cuts, amounting to approximately \$860,000 in additional base revenues last year. However, due to continued budget pressures at the State level, the community college system and thus Solano College experienced yet another workload reduction for Fiscal Year 2011-12 of approximately 8.2%. Under the Tier 2 midyear cuts scenario this reduction is projected to be 758 FTES.

Full-Time Equivalent Students (FTES)		
2010-11	Base FTES	8,933
2010-11	Workload Restoration	274
2010-11	Funded FTES	9,207
2011-12	Workload Reduction	(758)
2011-12	Rebenched FTES	8,449

- ✓ No growth nor Cost of Living Adjustment (COLA)
- ✓ Enrollment fees increased from \$26 to \$36 per unit, effective fall 2011
- ✓ Bookstore outsourcing is being reviewed and incremental revenues of \$135,000 are included.
- ✓ For purposes of the Adoption Budget State Categorical Program funding is budgeted at the 2010-11 levels, less one-time and carryover funds. No restorations of the 2009 Budget Act reductions are anticipated.

General Fund 2011-12 Major Expenditure Assumptions

- ✓ Step and column adjustments for all qualifying employees of \$346,624
- ✓ Salary increases of 1% for SCFA, CSEA, ALG (Administrative Leadership Group) amount to \$282,108
- ✓ Increase of \$837,010 for health and welfare benefits, a 12% increase
- ✓ Increase of \$206,309 for PERS
- ✓ ALG has made the following concessions totaling \$228,140:
 - forego the 1% salary increase
 - suspend step & column movement
 - agree to eight furlough days
- ✓ Recruitment of two faculty positions: aeronautics and welding at \$127,596
- ✓ Property and liability insurance of \$419,362
- ✓ Utility costs budgeted at a 3% increase
- ✓ Retiree benefits are budgeted at \$123,000 and are transferred into an irrevocable trust, set up with the Community College League's Retiree Health Benefits JPA in which Solano College is a member district

The District has aggressively pursued several expense reduction strategies over the past year, continuing into 2011-12. The college eliminated approximately 15% or 500 course sections of its offerings, realizing savings from adjunct professor salaries. Academic Affairs further implemented a re-organization, merging six instructional divisions into four schools, and reduced faculty release time. Additional savings are anticipated as a result of spending freezes in supplies, other operating expenditures, such as consulting, travel, printing, postage and others, and equipment accounts, as well as expenditure transfers to categorical grants.

The College is also planning to realign categorical spending to be in line with certified funding.

SOLANO COMMUNITY COLLEGE DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2011-12

UNRESTRICTED GENERAL FUND

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2010-11	Projected Yr Totals 2010-11	Proposed Budget 2011-12
REVENUES:				
Federal Sources	8100-8199	\$	\$	\$ 0
State Sources	8600-8699	34,220,153	38,126,613	32,489,700
Local Sources	8800-8899	15,588,954	13,244,517	13,886,446
	Total Revenue	✓ 49,809,107	✓ 51,371,130	✓ 46,376,146
EXPENDITURES:				
Academic Salaries	1000-1999	20,161,973	20,428,859	18,631,268
Other Staff Salaries	2000-2999	9,804,067	9,174,393	9,269,875
Employee Benefits	3000-3999	12,197,793	12,230,108	13,683,717
Supplies & Materials	4000-4999	1,134,590	588,422	754,301
Services & Other Operating	5000-5999	6,681,209	6,090,986	5,698,171
Capital Outlay	6000-6999	288,534	277,037	202,754
Additional Reductions Needed				(400,703)
	Total Expenditures	✓ 50,268,166	✓ 48,789,805	✓ 47,839,383
EXCESS REVENUES (EXPENDITURES)		(459,059)	2,581,325	(1,463,237)
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999			0
Other Uses	7100-7999			0
	Total Other Sources (Uses)	✓ 0	✓ 0	✓ 0
FUND BALANCE INCREASE (DECREASE)		(459,059)	2,581,325	(1,463,237)
BEGINNING FUND BALANCE:				
Beginning Balance	✓ 9790	3,207,000	3,207,000	5,788,325
Prior Year Adjustments	9791-9792			0
	Adjusted Beginning Balance	✓ 3,207,000	✓ 3,207,000	5,788,325
ENDING FUND BALANCE		\$ 2,747,941	\$ 5,788,325	\$ 4,325,088
		5.47%	11.86%	9.04%

SOLANO COMMUNITY COLLEGE DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2011-12

RESTRICTED GENERAL FUND

REVENUES, EXPENDITURES		Adopted Budget 2010-11	Projected Yr Totals 2010-11	Proposed Budget 2011-12
		<u> </u>	<u> </u>	<u> </u>
REVENUES/EXPENDITURES:		\$	\$	\$
Federal Sources	8100-8199			
College Work Study		217,211	150,129	160,000
VTEA		446,635	284,574	5,500
Other Federal		116,854	504,073	779,500
		<u>780,700</u>	<u>938,776</u>	<u>945,000</u>
State Sources	8600-8699			
Basic Skills		90,000	102,215	90,000
EOPS/Care		311,639	274,588	356,009
DSP&S		581,927	397,159	461,161
Cal WORKS		198,303	160,030	160,030
TANF		74,551	52,237	52,237
Matriculation		298,449	323,420	298,449
Financial Aid Administration		228,976	311,863	309,226
Lottery Revenues		131,152	391,090	211,600
Other State Revenues		333,560	946,571	181,310
		<u>2,248,557</u>	<u>2,959,173</u>	<u>2,120,022</u>
Local Sources	8800-8899			
Health Fees		197,774	315,926	200,000
Parking Fees/Fines		347,000	301,090	230,000
Other Local Revenue			39,739	100,000
		<u>544,774</u>	<u>656,755</u>	<u>530,000</u>
Total Revenue/Expenditures		3,574,031	4,554,704	3,595,022

Other District Funds



Debt Service Fund 21

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.

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2010-11	Projected Yr Totals 2010-11	Proposed Budget 2011-12
		<u> </u>	<u> </u>	<u> </u>
REVENUES:				
Federal Sources	8100-8199	\$	\$	\$
State Sources	8600-8699	80,000	80,000	
Local Sources	8800-8899	<u>7,546,788</u>	<u>7,546,788</u>	<u>7,578,028</u>
Total Revenue		7,626,788	7,626,788	7,578,028
EXPENDITURES:				
Academic Salaries	1000-1999			
Other Staff Salaries	2000-2999			
Employee Benefits	3000-3999			
Supplies & Materials	4000-4999			
Services & Other Operating	5000-5999			
Capital Outlay	6000-6999			
Total Expenditures		<u>0</u>	<u>0</u>	<u>0</u>
EXCESS REVENUES (EXPENDITURES)		7,626,788	7,626,788	7,578,028
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999			
Other Uses	7100-7999			
Debt Service - Principal		(3,825,000)	(3,825,000)	(4,160,000)
Debt Service - Interest		<u>(3,691,272)</u>	<u>(3,691,272)</u>	<u>(3,537,147)</u>
Total Other Sources (Uses)		<u>(7,516,272)</u>	<u>(7,516,272)</u>	<u>(7,697,147)</u>
FUND BALANCE INCREASE (DECREASE)		110,516	110,516	(119,119)
BEGINNING FUND BALANCE:				
Beginning Balance	9790	6,072,120	6,072,120	6,182,636
Prior Year Adjustments	9791-9792			
Adjusted Beginning Balance		<u>6,072,120</u>	<u>6,072,120</u>	<u>6,182,636</u>
ENDING FUND BALANCE		<u>\$ 6,182,636</u>	<u>\$ 6,182,636</u>	<u>\$ 6,063,517</u>

Child Development Fund 33

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.

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2010-11	Projected Yr Totals 2010-11	Proposed Budget 2011-12
REVENUES:			
Federal Sources	8100-8199\$ 66,844	\$ 179,240	\$ 32,300
State Sources	8600-8699 709,495	639,057	622,822
Local Sources	8800-8899 55,821	19,233	17,883
Total Revenue	832,160	837,530	673,005
EXPENDITURES:			
Academic Salaries	1000-1999		
Other Staff Salaries	2000-2999 462,834	443,698	390,637
Employee Benefits	3000-3999 276,287	277,800	267,108
Supplies & Materials	4000-4999 23,270	33,006	7,296
Services & Other Operating	5000-5999 69,769	83,026	7,964
Capital Outlay	6000-6999 0	0	0
Total Expenditures	832,160	837,530	673,005
EXCESS REVENUES (EXPENDITURES)	0	0	0
OTHER FINANCING SOURCES (USES):			
Other Sources	8980-8999		
Other Uses	7100-7999		
Total Other Sources (Uses)	0	0	0
FUND BALANCE INCREASE (DECREASE)	0	0	0
BEGINNING FUND BALANCE:			
Beginning Balance	9790		0
Prior Year Adjustments	9791-9792		
Adjusted Beginning Balance	0	0	0
ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0

Capital Outlay Fund 41

The Capital Outlay Fund is used to account for the collection of redevelopment property tax revenues allocated exclusively for educational facilities, which are exempt from inclusion in the calculation of the District's revenue level for each fiscal year.

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2010-11	Projected Yr Totals 2010-11	Proposed Budget 2011-12
REVENUES:			
Federal Sources	8100-8199	\$	\$
State Sources	8600-8699		
Local Sources	8800-8899	571,356	427,816
Total Revenue	571,356	427,816	485,653
EXPENDITURES:			
Academic Salaries	1000-1999		
Other Staff Salaries	2000-2999		
Employee Benefits	3000-3999		
Supplies & Materials	4000-4999		
Services & Other Operating	5000-5999	15,000	27,172
Capital Outlay	6000-6999	100,000	850,000
Total Expenditures	115,000	27,172	850,000
EXCESS REVENUES (EXPENDITURES)	456,356	400,644	(364,347)
OTHER FINANCING SOURCES (USES):			
Other Sources	8980-8999		
Other Uses	7100-7999	(97,887)	(97,265)
Total Other Sources (Uses)	(97,887)	(97,265)	(96,526)
FUND BALANCE INCREASE (DECREASE)	358,469	303,379	(460,873)
BEGINNING FUND BALANCE:			
Beginning Balance	9790	3,190,175	3,190,175
Prior Year Adjustments	9791-9792		
Adjusted Beginning Balance	3,190,175	3,190,175	3,493,554
ENDING FUND BALANCE	\$ 3,548,644	\$ 3,493,554	\$ 3,032,681

Measure G Bond Fund 42

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

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2010-11	Projected Yr Totals 2010-11	Proposed Budget 2011-12
REVENUES:			
Federal Sources	8100-8199	\$	\$
State Sources	8600-8699		
Local Sources	8800-8899	240,000	157,354
Total Revenue		240,000	157,354
EXPENDITURES:			
Academic Salaries	1000-1999		
Other Staff Salaries	2000-2999		42,817
Employee Benefits	3000-3999		15,763
Supplies & Materials	4000-4999		
Services & Other Operating	5000-5999	1,500,000	856,704
Capital Outlay	6000-6999	11,087,702	2,267,095
Total Expenditures		12,587,702	3,182,379
EXCESS REVENUES (EXPENDITURES)		(12,347,702)	(3,025,025)
OTHER FINANCING SOURCES (USES):			
Other Sources	8980-8999		1,051,106
Other Uses	7100-7999		99,000
Total Other Sources (Uses)		0	1,051,106
FUND BALANCE INCREASE (DECREASE)		(12,347,702)	(1,973,919)
BEGINNING FUND BALANCE:			
Beginning Balance	9790	24,436,340	22,462,421
Prior Year Adjustments	9791-9792		
Adjusted Beginning Balance		24,436,340	22,462,421
ENDING FUND BALANCE		\$ 12,088,638	\$ 22,462,421
		\$	\$ 13,630,421

Bookstore Fund 51

The Bookstore Fund is the fund designated to receive the proceeds derived from the District's operation of a community college bookstore. Necessary expenses, including salaries, wages and cost of capital improvements for the bookstore may be paid from the generated revenue.

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2010-11	Projected Yr Totals 2010-11	Proposed Budget 2011-12
INCOME:			
Federal Sources	8100-8199	\$	\$
State Sources	8600-8699		
Local Sources	8800-8899	3,670,000	3,814,638
Total Income		3,670,000	3,814,638
COST OF SALES		2,900,000	3,014,292
GROSS PROFIT		770,000	800,346
EXPENDITURES:			
Academic Salaries	1000-1999		
Other Staff Salaries	2000-2999	425,275	400,746
Employee Benefits	3000-3999	160,000	130,173
Supplies & Materials	4000-4999	17,000	25,146
Services & Other Operating	5000-5999	160,000	126,352
Capital Outlay	6000-6999	25,000	0
Total Expenditures		787,275	682,417
EXCESS REVENUES (EXPENDITURES)		(17,275)	117,929
OTHER FINANCING SOURCES (USES):			
Other Sources	8980-8999		
Other Uses	7100-7999	(35,000)	(20,707)
Total Other Sources (Uses)		(35,000)	(20,707)
FUND BALANCE INCREASE (DECREASE)		(52,275)	97,222
BEGINNING FUND BALANCE:			
Beginning Balance	9790	1,309,630	1,309,630
Prior Year Adjustments	9791-9792		1,406,852
Adjusted Beginning Balance		1,309,630	1,309,630
ENDING FUND BALANCE		\$ 1,257,355	\$ 1,406,852
		\$ 1,406,852	\$ 1,387,419

Self-Insurance Fund 61

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

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2010-11	Projected Yr Totals 2010-11	Proposed Budget 2011-12
	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
REVENUES:			
Federal Sources	8100-8199 \$	\$	\$
State Sources	8600-8699		
Local Sources	8800-8899	5,000	5,000
Total Revenue	<u>5,000</u>	<u>119,927</u>	<u>5,000</u>
EXPENDITURES:			
Academic Salaries	1000-1999		
Other Staff Salaries	2000-2999		
Employee Benefits	3000-3999		
Supplies & Materials	4000-4999		
Services & Other Operating	5000-5999	419,362	445,976
Capital Outlay	6000-6999		
Total Expenditures	<u>419,362</u>	<u>445,976</u>	<u>0</u>
EXCESS REVENUES (EXPENDITURES)	(414,362)	(326,049)	5,000
OTHER FINANCING SOURCES (USES):			
Other Sources	8980-8999		
Other Uses	7100-7999		
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	(414,362)	(326,049)	5,000
BEGINNING FUND BALANCE:			
Beginning Balance	9790	878,089	552,040
Prior Year Adjustments	9791-9792		
Adjusted Beginning Balance	<u>878,089</u>	<u>878,089</u>	<u>552,040</u>
ENDING FUND BALANCE	<u>\$ 463,727</u>	<u>\$ 552,040</u>	<u>\$ 557,040</u>

Financial Aid Fund 74

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.

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2010-11	Projected Yr Totals 2010-11	Proposed Budget 2011-12
		<u> </u>	<u> </u>	<u> </u>
REVENUES:				
Federal Sources	8100-8199	\$ 12,000,000	\$ 13,132,255	\$ 14,472,083
State Sources	8600-8699		620,071	503,000
Local Sources	8800-8899			
	Total Revenue	<u>12,000,000</u>	<u>13,752,326</u>	<u>14,975,083</u>
EXPENDITURES:				
Academic Salaries	1000-1999			
Other Staff Salaries	2000-2999			
Employee Benefits	3000-3999			
Supplies & Materials	4000-4999			
Services & Other Operating	5000-5999	6,000		
Capital Outlay	6000-6999			
	Total Expenditures	<u>6,000</u>	<u>0</u>	<u>0</u>
EXCESS REVENUES (EXPENDITURES)		11,994,000	13,752,326	14,975,083
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999			
Other Uses	7100-7999			
PELL		(8,500,000)	(11,098,688)	(10,500,000)
FSEOG		(150,000)	(163,950)	(172,083)
ACG			(36,213)	
Direct Loans		(3,000,000)	(1,833,404)	(3,800,000)
Cal Grants		(350,000)	(473,867)	(503,000)
EOPS			(146,204)	
	Total Other Sources (Uses)	<u>(12,000,000)</u>	<u>(13,752,326)</u>	<u>(14,975,083)</u>
FUND BALANCE INCREASE (DECREASE)		(6,000)	0	0
BEGINNING FUND BALANCE:				
Beginning Balance	9790	68,232	68,232	68,232
Prior Year Adjustments	9791-9792			
	Adjusted Beginning Balance	<u>68,232</u>	<u>68,232</u>	<u>68,232</u>
ENDING FUND BALANCE		<u>\$ 62,232</u>	<u>\$ 68,232</u>	<u>\$ 68,232</u>

Other Trust Funds

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

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2010-11	Projected Yr Totals 2010-11	Proposed Budget 2011-12
REVENUES:			
Federal Sources	8100-8199 \$ 275,000	\$ 93,280	\$ 100,000
State Sources	8600-8699 0	0	0
Local Sources	8800-8899 676,655	732,844	762,000
Total Revenue	951,655	826,124	862,000
EXPENDITURES:			
Academic Salaries	1000-1999 0	0	0
Other Staff Salaries	2000-2999 20,388	9,552	10,000
Employee Benefits	3000-3999 612	1,385	1,500
Supplies & Materials	4000-4999 17,500	5,689	5,500
Services & Other Operating	5000-5999 314,650	244,895	266,000
Capital Outlay	6000-6999 31,000	29,625	30,000
Total Expenditures	384,150	291,146	313,000
EXCESS REVENUES (EXPENDITURES)	567,505	534,978	549,000
OTHER FINANCING SOURCES (USES):			
Other Sources	8980-8999 0	16,153	0
Other Uses	7100-7999 (238,372)	(1,249,472)	(249,000)
Total Other Sources (Uses)	(238,372)	(1,233,319)	(249,000)
FUND BALANCE INCREASE (DECREASE)	329,133	(698,341)	300,000
BEGINNING FUND BALANCE:			
Beginning Balance	9790 1,839,847	1,839,847	1,141,506
Prior Year Adjustments	9791-9792 0	0	0
Adjusted Beginning Balance	1,839,847	1,839,847	1,141,506
ENDING FUND BALANCE	\$ 2,168,980	\$ 1,141,506	\$ 1,441,506

INFORMATION DOCUMENTS

OVERVIEW

The objective of this section of the budget document is to provide the reader with the information documents utilized as supplementary material to the budget development presentation. These documents are:

GANN Appropriation Limit Worksheet

It is legislatively mandated that the appropriations limit be approved as part of the Adoption Budget presentation. The worksheet summarizes the calculation to estimate the GANN Limit is displayed.

2011-12 Authorized Staffing

A list of all full-time equivalent staff and positions.

Dictionary of Accounting and Budgeting Terms

A dictionary of commonly used accounting and budgeting terms is presented for the user's reference.

CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2011-12

DISTRICT NAME: Solano Community College District

I. 2011-12 APPROPRIATIONS LIMIT

A.	2010-11 Appropriations Limit		\$ <u>46,652,761</u>
B.	Price Factor	1.025100	
C.	Population Factor		
	1. 2009-10 second period actual FTES	9,398	
	2. 2010-11 second period actual FTES	9,408	
	3. Population change factor (line C.2 / C.1)	1.0011	
D.	2010-11 Limit Adjusted by Inflation and Population Factors (line A times B and C.3)		\$ 47,876,351
E.	Adjustments to Increase Limit		
	1. Transfers in of financial responsibility	\$ 0	
	2. Temporary voter approved increases	<u>0</u>	
	3. Total adjustments - increase		<u>0</u>
	Subtotal		47,876,351
F.	Adjustments to Decrease Limit		
	1. Transfers out of financial responsibility	\$ 0	
	2. Lapses of voter approved increases	<u>0</u>	
	3. Total adjustments - decrease		<u>0</u>
G.	2011-12 Appropriation Limit		\$ <u><u>47,876,351</u></u>

II. 2011-12 APPROPRIATIONS SUBJECT TO LIMIT

A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills)		\$ 31,203,555
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield Tax, etc.)		40,000
C.	Local Property Taxes		8,924,782
D.	Estimated Excess Debt Service Taxes		0
E.	Estimated Parcel Taxes, Square Foot Taxes, etc.		0
F.	Interest on Proceeds of Taxes		27,821
G.	Local Appropriations from Taxes for Unreimbursed State, Court, and Federal Mandates		<u>0</u>
H.	2011-12 Appropriations Subject to Limit		\$ <u><u>42,432,860</u></u>

**Solano Community College District
Total Authorized Staffing
2011-12 Fiscal Year**

	Faculty	Classified	ALG	Total
General Fund Unrestricted	149.32	122.34	33.40	305.06
General Fund Restricted	3.96	9.00	5.85	18.81
Special Funds				
• Bookstore		4.00		4.00
• Child Development		8.86		8.86
• Measure G		0.35	0.50	0.85
Total District Authorized Staffing	153.28	144.55	39.75	<u>337.58</u>

General Fund Unrestricted—Faculty

Name		Position Description	FTE
Abel-Quintero	Margaret M.	Spanish	1.00
Allen	Darryl G.	Mathematics	1.00
Anderson	James	Counselor (Matriculation)	1.00
Anderson	Kevin L.	CIS/Business Mgmt/Law	1.00
Arce	Michelle	History	1.00
Arie-Donch	Robin	Counselor/Articulation Officer	1.00
Berger	Jane L.	English Comp/ESL	1.00
Berrett	Debra	Instr Coord/Work Experience	1.00
Berrett	Mark W.	Electronics	1.00
Bevilacqua	Anne C.	Sociology	0.60
Blair	Emily	English	1.00
Boerner	Howard C.	Reading	1.00
Bolz	C. Sabine	Psychology/Human Services	1.00
Borchert	Matthew J.	PE/Head Coach/Wmns Basketball	1.00
Bourdon	Ingeborg A.	Nutrition	1.00
Brewer	Kevin	Mathematics	1.00
Brown	Curtiss R.	PE	1.00
Bundenthal	Thomas	Political Science	1.00
Burgess	D. Glenn	Nursing	1.00
Burnsed	Frank F.	PE/Head Coach/Football	1.00
Cabrera	Saki	Psychology/Human Services	1.00
Cain	Ginger L.	PE	1.00
Cardinal	Jeffrey S.	PE/Head Coach Wmns Soccer	1.00
Carter	Quentin R.	Librarian - Public Svcs	1.00
Cary	Adrienne	CIS Instructor	1.00
Christiansen	Abla	Counselor	1.00
Cittadino	Nicholas J.	Counselor	1.00
Clement	Susan E.	Nursing (EMT Prog Coord)	1.00
Cobene	Harold L.	English	1.00
Codina	Salvador	History	1.00
Conrad	Joseph F.	Mathematics	1.00
Cook	Karen S.	Drafting	1.00
Cowee	Marion H.	ECE-Early Childhood Education	1.00
Crandall-Bear	Dale	History	1.00
Crawford	Susanna E.	Mathematics	0.60
Dambrosio	Annette	Reading	1.00

General Fund Unrestricted—Faculty (continued)

Name		Position Description	FTE
Daprato	Robert M.	Psychology	1.00
Daugavietis	George	Mathematics	1.00
Dekloe	James D.	Biology	1.00
Denham-Martin	Lynn C.	Nursing	1.00
Donovan	Sarah M.	Mathematics	1.00
Duane	Erin E.	Librarian - Full Time	1.00
Ducong	Christine G.	Chemistry	1.00
East	Evangeline	Speech	1.00
Esteve	Carlos M.	Mathematics	1.00
Farmer	Erin D.	English	1.00
Feighner	Mark A.	Geology/Astronomy/Physics	1.00
Fields	Tracy L.	Nursing Skills Lab	1.00
Flatland	Marianne	Counselor	1.00
Florence	Ferdinanda P.	Art History	1.00
Fracisco	Marylou H.	Office Technology	1.00
Fuller	Ruth	Librarian - Access Services	1.00
Gaylor	Amy E.	Counselor	1.00
Giambastiani	Lisa K.	English	1.00
Glines	Neil	Speech	1.00
Goodwin	Michael W.	Criminal Justice	1.00
Gotch-Posta	Mary L.	Psychology	1.00
Grube	Thomas E.	Mathematics	0.60
Gumlia	Mary J.	Counselor	0.90
Hairston	Alena A.	English	1.00
Haley	Mary A.	Cosmetology	1.00
Hannan	Zachary	Mathematics	1.00
Harris	Meredith	Nursing	1.00
Higashi	John M.	Chemistry	1.00
Hubbard	Leslie V.	Accounting	1.00
Itaya	Patricia W.	Anatomy/Biology	1.00
Jacobo	Isaias	Spanish	1.00
Jaimez	Theresa L.	Psychology	1.00
Jian	Alan S.	Mathematics	1.00
Johnson	Tonmar	Instructor - Full Time	1.00
Juliano	Kristy L.	Music	1.00
Kaur	Kiran	Chemistry	1.00

General Fund Unrestricted—Faculty (continued)

Name		Position Description	FTE
Kirkbride	Corrine R.	Biology	0.80
Kissinger	Jeffrey	Welding	1.00
Kleeberg	Richard N.	Business Management/Law	1.00
Knuckles	Bonita A.	Nursing (Med Surg/Mntl Health)	1.00
Konecny	Nancy G.	Reading Instructor	1.00
Kropp	Gail E.	German/English	1.00
Lancet	Marc K.	ART	1.00
Lorenz	Jeanne M.	Art	1.00
Lutz	Melanie P.	Physics	1.00
Maghoney	Laura	Economics	1.00
Maguire	George	Drama	1.00
Mallory	Patrick J.	Biology	0.80
Marks	Kevin W.	PE/Asst Coach - Football	1.00
Marlow-Munoz	Lorna S.	French/Spanish	1.00
Martinelli	Willie J.	Instructor - Full Time	1.00
McBride	Christopher M.	English	1.00
McCarthy	Jeanette E.	Office Technology Instructor	1.00
McCord	Karen M.	Ethnic Studies/Social Sciences	1.00
McDaniels	Marcie	Counselor (Matriculation)	1.00
McDonald	Cheryl A.	Cosmetology	1.00
McSweeney	Maureen H.	ECE	1.00
Molnar	Margherita	Biology	1.00
Moore	Renee A.	Biology/Physiology	1.00
Moreno	Erma B.	Counselor	0.80
Mouton	Jocelyn	Counselor	0.30
Nagle	John J.	PE/Head Coach/Mens Basketball	1.00
Nogue	John	Biology	0.53
Nordin	Sarah P.	Criminal Justice	1.00
Obegi	Amy C.	ECE	1.00
Pandone	Marc V.	Art	1.00
Parrish	Scott L.	PE/Head Coach/Polo/Swim	1.00
Paschal	Robert B.	Biology	1.00
Pavao	Barbara J.	Counselor	0.65
Pearson-Bloom	Theresa L.	PE/Head Coach/Women's Softball	1.00
Perry	Joann	Special Srvs/EOPS Counselor	0.54
Petersen	Philip S.	Astronomy/Physics	1.00

General Fund Unrestricted—Faculty (continued)

Name		Position Description	FTE
Pike	Roy	Instr/Coord Fire Technology	1.00
Pirott	Laura E.	Spanish	1.00
Plant	Diana	Accounting	1.00
Podkolzina	Svetlana	Mathematics	1.00
Poff	Greg B.	Speech	1.00
Pryor	Esther J.	PE	1.00
Re	Edward B.	Biology/Bio-Technology	1.00
Reeve	Melissa M.	English/ESL	1.00
Rhoads	Genele G.	Mathematics	1.00
Robertson	Randall J.	Mathematics	1.00
Roe	Candace T.	Disability Svcs Coord/Couns	0.50
Romero	Lisa C.	Nursing	1.00
Rotenberg	Sandra	Librarian - Access Services	1.00
Santiago	Maria E.	Chemistry	1.00
Schneider	Tracy L.	English	1.00
Schouten	Jonathan W.	English	1.00
Scott	Joshua R.	English	0.80
Sengmany	Kheck	Mathematics	1.00
Silva-Attianese	Belinda T.	Cosmetology	1.00
Smith	Tasha R.	ECE-Human Development	1.00
Snow	Charlene	Mathematics	1.00
Spillner	Charles J.	Chemistry	0.90
Spoelstra	Kevin	Aeronautics Instructor	1.00
Springer	Steven C.	Counselor	1.00
Stein	Joshua E.	English	1.00
Stever	Sharyn J.	English	1.00
Stover	Scott E.	PE/Head Coach/Mens Baseball	1.00
Summers	Philip J.	Biology/Human Physiology	1.00
Sytsma	Robin L.	Nutrition	1.00
Taylor	Mark	CIS	1.00
Thomas	Gene M.	Biology	1.00
Tucker	Brenda	Counselor	1.00
Ulrich	Daniel	Auto Body Repair	1.00
Urrutia	John T.	CIS	1.00
Vacant (Diresta, Theresa)		Nursing	1.00

General Fund Unrestricted—Faculty (continued)

Name		Position Description	FTE
Wanek	Karen L.	Nursing	1.00
Warren	Thomas H.	Philosophy	1.00
Watkins	Thomas D.	Business Management	1.00
White	Diane M.	History	1.00
Whitesell	Janene C.	Speech	1.00
Widemann	Danielle C.	Geography/Geology	1.00
Williams	Darla R.	PE/Head Coach/Wmns Volleyball	1.00
Wylie	Earl T.	CIS	1.00
Wyly	Michael J.	English	1.00
Yumae	Teresa M.	Music	1.00
Zak	Ronald A.	Photography	1.00
Total General Fund Unrestricted—Faculty			149.32

General Fund Unrestricted—Classified

Name		Position Description	FTE
Abbate	Tina R.	Scheduling Specialist	1.00
Almonte	Leslie Ann E.	Stu Srvs Generalist/Vaca.55FTE	0.55
Anderson	Gale	Records Evaluation Technician	1.00
Andrus	Ralphine M.	Exec Assistant-Tchnlgy-Lrng Rs	1.00
Atoigue	Sandra A.	Custodian	1.00
Aubert	Alison	Athletic Trainer	0.91
Augustus	James	Telecommunication Network Tech	1.00
Austin	Betty E.	PE/Athletic Assistant 2	0.93
Balabis	Gavino R.	Custodian	1.00
Barron-Griffin	Connie	Warehouse Operator	1.00
Bates	Maureen C.	Admin Asst 3 - Vallejo Ctr	1.00
Brown	Keith W.	Telecommun Network Engineer	1.00
Brown	Robert B.	Custodian	1.00
Bryant	Kenneth	Custodian	1.00
Burtenshaw	Judith K.	Admin Assistant 3 - Stu Dvlpmt	0.98
Callison	Kathleen J.	Admin Assist 3 - Couns/DSP	1.00
Cappel	Barbara D.	Acctng Spec 2 - Accts Payable	0.95
Carlsmith	Kandy J.	College Police Officer	1.00
Ceja	Patricia A.	Instruc Assist-Office Tech	0.98
Ceja	Robert	Custodian	1.00
Cheatham	Laurie	Stu Svcs Assist 3- Adm & Recrd	1.00
Collins	Alice L.	Acctng Speclst 1 - Cash Cntrl	1.00
Cortes	Jose	Reading/Writing Lab Tech	0.91
Crapuchettes	Richard W.	Physical Science/Engineering	1.00
Crompton	Jill M.	Admin Assistant 3 - Math/Scien	1.00
Cross	Richard B.	Electrician	1.00
Dagcuta	Bernardita M.	Acctng Spec 2 - Genrl Accts	1.00
Del Pilar	Eduardo M.	Custodian	1.00
Dipasquale	Nancy G.	Student Svcs Assist 2 -FinAid	1.00
Doty	David P.	Technology Specialist (Lead)	1.00
Eason	Angela	Biology Lab Technician	1.00
Eaves	Janice E.	Admin Assistant 2 - Comm Svcs	1.00
Ennis	Juliet C.	Student Svcs Assist 2-Regis	1.00
Ercole	Steven L.	Grounds Maintenance Technician	1.00
Gonzalez	Jenny	Stu Srvs Generalist/Vaca/.4FTE	0.40
Gorman	Laurie	Exec Asst-Student Affairs	1.00

General Fund Unrestricted—Classified (continued)

Name		Position Description	FTE
Gravelly	Barbara A.	Cosmetology Lab Assistant	0.67
Green	Christy A.	Chemistry Lab Technician	1.00
Gunn	Shirley A.	Instruc Assistant-Adapted PE	0.46
Hentzen	Casey	Technology Specialist	1.00
Hiner	Lisa P.	Technology Specialist	1.00
Howell	Justin	Telecommunication Network Tech	1.00
Jackson	Karen M.	Reading/Writing Lab Tech	0.37
Johal	Rashmi	Lrng Res Tech-Access Svcs	0.99
Jones	Leigh A.	Reading/Writing Lab Tech	0.37
Kassa	Kahsay	Custodian	1.00
Kearns	Kathryn M.	Art Lab Technician	1.00
Kroll	Rosemary	Courier	1.00
Kucala	Christine	Science Lab Tech-OpEng/Vallejo	1.00
Kulmus	Martin W.	Technology Specialist	1.00
Lehfeltdt	Jeffery	Vehicle & Equipment Mechanic	1.00
Lewis	James R.	Engineer	1.00
Lim	Amanda	Acctng Spec 2 - Student Accts	1.00
Low	Jennifer E.	Biotechnology Lab Tech	1.00
Lowe	Jerry E.	Cosmetology Lab Technician	0.92
Lugatiman	Chris P.	Reprographics Systems Tech	1.00
Lukehart	Tracy L.	Photography Lab Technician	0.57
Luttrell-Williams	Deborah L.	Admin Assist 3 - Health Occup	1.00
Luttrell-Williams	Donna	Commun Svcs Reg Aide Assistant	0.50
Maguire	Carla J.	Lrng Res Tech-Access Svcs	0.98
Maher	Sam	Technology Specialist	1.00
Makosa	Seweryn	IProgrammer Analyst	1.00
McKinney	Samuel C.	PE/Athletic Assistant	0.95
McLeod	M. Teresa	Stu Svcs Generalist/Vaca/FT	1.00
Meyer	Deborah A.	Custodian	1.00
Meyer	Donna	Admin Assist 3 - Fine Arts	1.00
Meyer	Patricia L.	Admin Assist 3 - Maintenance	0.75
Meyer	Ralph	Lead Engineer	1.00
Mitchell	Karen	Exec Asst-Institutional Advanc	1.00
Mitchell	Patricia L.	Admin Asst 3-Special Services	1.00
Monroy	Rosa N.	Student Svcs Assist I - Matric	1.00
Morgan	Roxie L.	Admin Assistant 3 - PE/Athletics	1.00

General Fund Unrestricted—Classified (continued)

Name		Position Description	FTE
Moss	Deidra	Acctng Spec 1 - Accts Recvbl	1.00
Murashige	Cynthia	Police Services Technician	0.50
Murillo	Alfredo D.	Carpenter	1.00
Nesler	Kathy A.	Grounds Maintenance Technician	1.00
Nguyen	Dao T.	Custodian	1.00
Nichols	Evette A.	Information Analyst	1.00
Olgin	George F.	Reading/Writing Lab Technician	0.93
Ota	Scott	Webmaster	1.00
Panduro	Maria L.	Accountant	1.00
Pederson	Donald L.	Lead Carpenter	1.00
Pierce	Douglas A.	Math Act Ctr Lab Tech (Lead)	1.00
Ramos	Jose E.	College Police Officer	1.00
Ramos	Michelle A.	Science Lab Technician	0.50
Raquel	Lisa A.	Admin Asst 3 - Vacaville Ctr	1.00
Rieschick	Diane P.	Instructional Lab Assistant	0.91
Rivera	Ignacio	Custodian	1.00
Rivera	Lourdes N.	Custodian	1.00
Rivera	Vincent W.	Grounds Maintenance Technician	1.00
Robinson	Edna M.	Customer Support Technician	1.00
Robinson	Jay O.	Information Analyst (Lead)	1.00
Robinson	Laura S.	Custodian	1.00
Scoccia	Hai Yen H.	Payroll Coordinator	1.00
Scott	Laura G.	Purchasing Technician/Buyer	0.95
Scott	Sheryl M.	Admin Assist 3 -Career Tech Ed	1.00
Short	Ann H.	Commun Svcs Public Info Spec	1.00
Siefert	John	Stu Srvs Generalist/VJO FT	1.00
Smith	Erika	Cosmetology Lab Technician	0.45
Smith	Ona L.	Financial Aid Systems Analyst	1.00
Srisung	Padungsak	Custodian	1.00
Takahashi	April-Love D.	StuSvcsAssist 3-Adm & Reocrds	1.00
Tanaka	Ray H.	Technology Specialist	1.00
Tatum	Douglas G.	Grounds Maintenance Technician	1.00
Tom	Galen J.	Technology Specialist	1.00
Troupe	Anna M.	Financial Aid Analyst	1.00
Trujillo	Kelly R.	Grounds Maintenance Technician	1.00
Uhl	Andrea	Admin Asst 2 - Contract Ed	0.50

General Fund Unrestricted—Classified (continued)

Name		Position Description	FTE
Uquillas	Jerry	General Maintenance Worker	1.00
Utt	Amy L.	Veterans Certification Speclst	1.00
Vacant (Position #E00053)		Community Service Officer-Vaca	0.50
Vacant (Position #E00054)		Community Service Officer-VJO	0.50
Vacant (Position #C00132)		Read/Writ Lab Tech-Vaca .5	0.50
Vacant (Position #C00133)		Read/Writ Lab Tech-Vallejo .5	0.50
Vacant (Financial Aid Advisor)		Financial Aid Advisor	1.00
Vacant (Uhl, Andrea)		Student Svcs Assist 2-Regis	1.00
Vacant (Aquitania)		Lead Custodian	1.00
Vacant (Alexander, Brenda)		Admin Assist 3 - OAR	1.00
Vacant (Caruso, Katie)		Tutoring Center Specialist	1.00
Vacant (Defreece, Dale A.)		Lead Custodian	1.00
Vacant (Vessels, Donna)		Research & Planning Technician	1.00
Vacant (Duleck, Michelle)		Aeronautics Lab Technician	1.00
Vacant (Petrie, Esther M.)		Payroll Technician	1.00
Vacant (Sun, Zafer)		Employment Development Officer	1.00
Vacant (Swayne, Mary)		Admin Asst 1-Acad Senate .5FTE	0.50
Vacant (Sickle-Ward, Van)		Comp Lab Tech -Math Actvty Ctr	1.00
Van'T Hul	Pei-Lin	Curriculum Analyst	1.00
Vlnar	Eric W.	Grounds Maintenance Technician	1.00
Washington	Anthony C.	Custodian	1.00
Weaver	Kelli	Cosmetology Lab Assistant	1.00
Wollrich	Kristine R.	Reading/Writing Lab Tech	0.95
Young	Patricia D.	Records Evaluation Technician	1.00
Total General Fund Unrestricted—Classified			122.34

General Fund Unrestricted—Administration Leadership Group (ALG)

Name		Position Description	FTE
Albarran	Charo	Human Resources Manager	1.00
Ballard	Shanna L.	Human Resources Specialist	1.00
Bostic	Peter F.	Ex Dir, Institutional Advancement	1.00
Calilan	James D.	Mgr, Technology Svcs/Support	1.00
Cammish	Peter	Director/Research & Planning	1.00
Darcangelo	Robin	Director/Financial Aid	1.00
Dawson	Steven J.	Chief, College Police/Pub Safe	1.00
Dillon	Sandra	Interim Director/Human Resources	1.00
Ennis	James	Director/Technology Svcs/Support	1.00
Foft	Susan C.	Director/Fiscal Services	1.00
Fountain	Barbara L.	Director/Admissions & Records	1.00
Froehlich	David V.	Director/Facilities	0.50
Ghous	Mostafa	Director, Student Development	1.00
Gilley	Zandra R.	Exec Asst-Human Resources	1.00
Gray	Lynette	Grants & Resource Develop Mgr	0.50
Guptill	Christopher M.	Managing Director/Theater Op	1.00
Julian	Frances E.	Dean/Math-Science	1.00
Kea	Thomas G.	Dean - Vallejo Center	1.00
Laguerre	Jowel	Superintendent-President	1.00
Lamb	Jeffrey N.	Dean-Acad Success/Lrng Resrce	1.00
Laroski	Donna	Human Resources Specialist	1.00
Lewis	Shirley V.	Dean-Vacaville & Travis	1.00
Ligioso	Yulian I.	VP-Finance & Administration	1.00
Mann	Deborah	Director, Work Force & Econ Dev	0.50
Morinec	Maire A.	Dean/Hlth,PublicSafety& FamStu	1.00
Reyes	J. Arturo	Exec VP-Acad & Student Affairs	1.00
Speck	Christie J.	Director - Children's Programs	1.00
Spencer	Judy K.	Exec Coord-Supt/Gov Board	1.00
Trolinder	Marjorie L.	Graphics Arts Svcs Supvr	1.00
Vacant (Anderson, Judy K.)		Exec Asst-Finance & Admin	1.00
Vacant (CISO)		Chief Info Systems Officer	1.00
Vacant (Mkt & Recruit)		Coord, Marketing & Stu Recruit	1.00
Vacant (Myers, Robert L.)		Dean/PE, Wellness & Athletics	1.00
Vines	Erin	Dean/Counseling & Special Srvs	0.90
Yu	Judy H.	Accounting Manager	1.00
Total General Fund Unrestricted—Administration Leadership Group (ALG)			33.40
Total Authorized Staffing - General Fund Unrestricted			305.06

General Fund Restricted-DSPS			
Name		Position Description	FTE
Apostal	Angela T.	DSP Counselor	1.00
Hartman	Christopher M.	Alternate Media Specialist	0.75
Moore	Carolyn F.	DSP Specialist	1.00
Nash	Judy J.	Student Svcs Assist I - DSP	1.00
Parker	Sidne	Student Svcs Assist II - DSP	1.00
Roe	Candace T.	Disability Svcs Coord/Couns	0.50
Williams	Cheryl	Student Svcs Assist 2 - DSP	1.00
Total DSPS			6.25
General Fund Restricted-Cal Works			
Mouton	Jocelyn	Counselor	0.70
Total Cal Works			0.70
General Fund Restricted-Matriculation—CR			
Abdullah	Fawziya	Assessment Center Specialist	1.00
Khosh-Khoo	Farida	Student Svcs Assist I - Matric	1.00
Vines	Erin	Dean/Counseling & Special Svcs	0.10
Total Matriculation—CR			2.10
General Fund Restricted-MESA			
Hudson	Dena	Admin Assistant 1 - MESA	0.50
Total MESA			0.50
General Fund Restricted-CARE			
Simon	Cynthia	EOPS & CARE Coordinator	0.20
Total CARE			0.20
General Fund Restricted-Small Businss Development Center			
Eason	Charles D.	Director/Small Bus Dev Ctr	1.00
Pfeiffer	Beverly	Admin Assist 1 - Small Business	0.50
Total Econ Dev-SBDC			1.50

General Fund Restricted (continued)-SFAA-BFAP				
Name		Position Description	FTE	
Martinez	Julie	Student Svcs Assist 2-FinAid	1.00	
Mason-Muyco	J. M.	Financial Aid Outreach Spec	1.00	
Miller	Diana C.	Student Svcs Assist 2-FinAid	1.00	
Total SFAA-BFAP			3.00	
General Fund Restricted-Basic Skills				
Crawford	Susanna E.	Mathematics	0.40	
Kirkbride	Corrine R.	Biology	0.20	
Scott	Joshua R.	English	0.20	
Total Basic Skills			0.80	
General Fund Restricted-CTE				
Mann	Deborah	Director, Work Force & Econ Dev	0.50	
Uhl	Andrea	Admin Asst 2 - Contract Ed	0.50	
Total CTE			1.00	
General Fund Restricted-Parking				
Corbin	Caryl	Parking Enforcement Rep	1.00	
Murashige	Cynthia	Police Services Technician	0.50	
Total Parking			1.50	
General Fund Restricted-EOPS				
Perry	Joann	Special Svcs/EOPS Counselor	0.46	
Simon	Cynthia	EOPS & CARE Coordinator	0.80	
Total EOPS			1.26	
Total Authorized Staffing - General Fund Restricted				18.81

Special Funds-Bookstore				
Name		Position Description	FTE	
Murphy	Dawna L.	Bookstore Operations Coord	1.00	
Smith	Carol T.	Bkstr Assistant - Cashiering	1.00	
Trujillo	Thomas	Bkstr Assistant/Shipping-Recvg	1.00	
Valenzuela	Juan	Bkstr Evng Oper/Retail-Merch	1.00	
Total Bookstore—Classified			4.00	
Special Funds—Child Development				
Alsip	Dana G.	Cook – Preschool	0.84	
Dillard	Yvonne T.	Children’s Program Specialist	0.94	
Drake	Sabrina	Children’s Prog Assistnt Dirctr	1.00	
Miranda	Sharon	Children’s Program Specialist	0.94	
Muhammad	Sharon	Children’s Program Specialist	0.96	
Park	Nedra H.	Admin Assistant 1 - Preschool	0.86	
Spann	Patrice E.	Children’s Program Assistant	0.69	
Stedman	Lisa G.	Children’s Program Specialist	0.94	
Vartanian	Juwan	Children’s Program Specialist	1.00	
Worthy	Renee M.	Children’s Program Assistant	0.69	
Total Child Development			8.86	
Special Funds—Measure G				
Cappel	Barbara D.	Accounting Spec 2—Accts Payable	0.05	
Froehlich	David V.	Director/Facilities	0.50	
Meyer	Patricia L.	Admin Assist 3 - Maintenance	0.25	
Scott	Laura G.	Purchasing Technician/Buyer	0.05	
Total Measure G			0.85	
Total Authorized Staffing - Special Funds				13.71
TOTAL District Authorized Staffing			<u>337.58</u>	<u>337.58</u>

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.

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.

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).

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, memberships 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 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

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.