



SOLANO
COMMUNITY COLLEGE

ADOPTION BUDGET 2016-17
Governing Board Meeting
SEPTEMBER 7, 2016
First Reading

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



TRANSFORMING STUDENTS' LIVES



REPORT BY:

Yulian Ligioso

VICE PRESIDENT, FINANCE & ADMINISTRATION

Adil Ahmed

INTERIM DIRECTOR, FISCAL SERVICES

Beverley Sloley

INTERIM ACCOUNTING MANAGER

Laura Convento

BUSINESS OPERATIONS COORDINATOR, FINANCE & ADMINISTRATION

SOLANO COMMUNITY COLLEGE DISTRICT

GOVERNING BOARD

Michael A. Martin

PRESIDENT

Rosemary Thurston

VICE PRESIDENT

Monica Brown

Sarah E. Chapman, Ph.D.

Denis Honeychurch, J.D.

Pam Keith

A. Marie Young

Larry Bartlow

STUDENT TRUSTEE

Celia Esposito-Noy, Ed.D.

SECRETARY

SUPERINTENDENT-PRESIDENT'S CABINET

Celia Esposito-Noy, Ed.D.

SUPERINTENDENT-PRESIDENT

Gregory Brown

VICE PRESIDENT, STUDENT SERVICES

Yulian Ligioso

VICE PRESIDENT, FINANCE & ADMINISTRATION

Leslie Minor, Ph.D.

VICE PRESIDENT, ACADEMIC AFFAIRS

Mary Jones

HUMAN RESOURCES

Sandra Therrien

EXECUTIVE COORDINATOR, SUPERINTENDENT-PRESIDENT'S OFFICE



Mission Statement

MISSION: Solano Community College’s mission is to educate a culturally and academically diverse student population drawn from our local communities and beyond. We are committed to student learning and achievement and to helping our students achieve their educational, professional, and personal goals. Solano transforms students’ lives with undergraduate education, transfer courses, career-and-technical education, certificate programs, workforce development and training, basic-skills education, and life- long-learning opportunities.

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

STRATEGIC

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

TABLE OF CONTENTS

Mission Statement	3
2016 Governing Board and CEO Goals	5
District Resources and Uses	6
Executive Summary	7
California State Budget	8
Revenue Assumptions	10
Apportionment and FTES	10
Expenditure Assumptions	11
General Fund Unrestricted	12
Proposition 30 EPA Report	13
General Fund Restricted	14
Other District Funds	15
- Debt Service	
o Measure G	16
o Measure Q	17
o Energy Conservation Bond	18
- Child Development	19
- Capital Outlay	
o Capital Outlay	20
o State Funded Theater Project	21
o Measure G	22
o Measure Q	23
- Bookstore	24
- Self- Insurance	25
- Financial Aid	26
- Local Trusts/Clubs	27
- CCLC Retiree Health Benefit JPA	28
GANN Limit Worksheet	29
Total Authorized Staff	30
Dictionary of Accounting and Budget Terms	44

Board of Trustees Goals

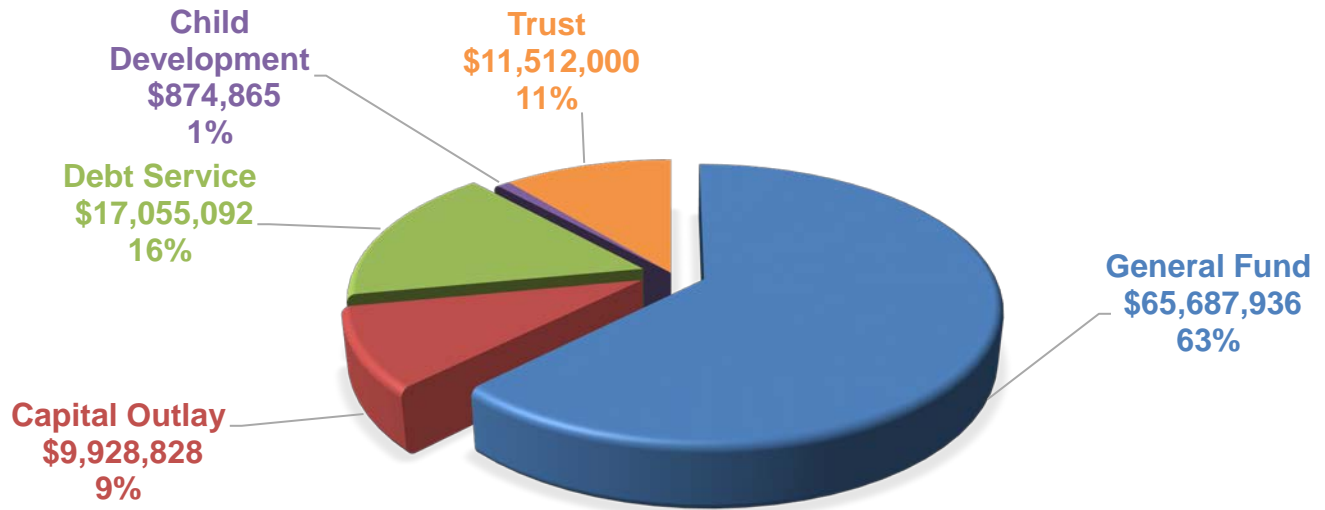
1. Monitor the status and activities related to Measure Q
2. Ensure the college has appropriately met accreditation requirements
3. Be more involved in legislative advocacy
4. Increase the level of communication and information-sharing among Board Members and the President

Chief Executive Officer (CEO) Goals

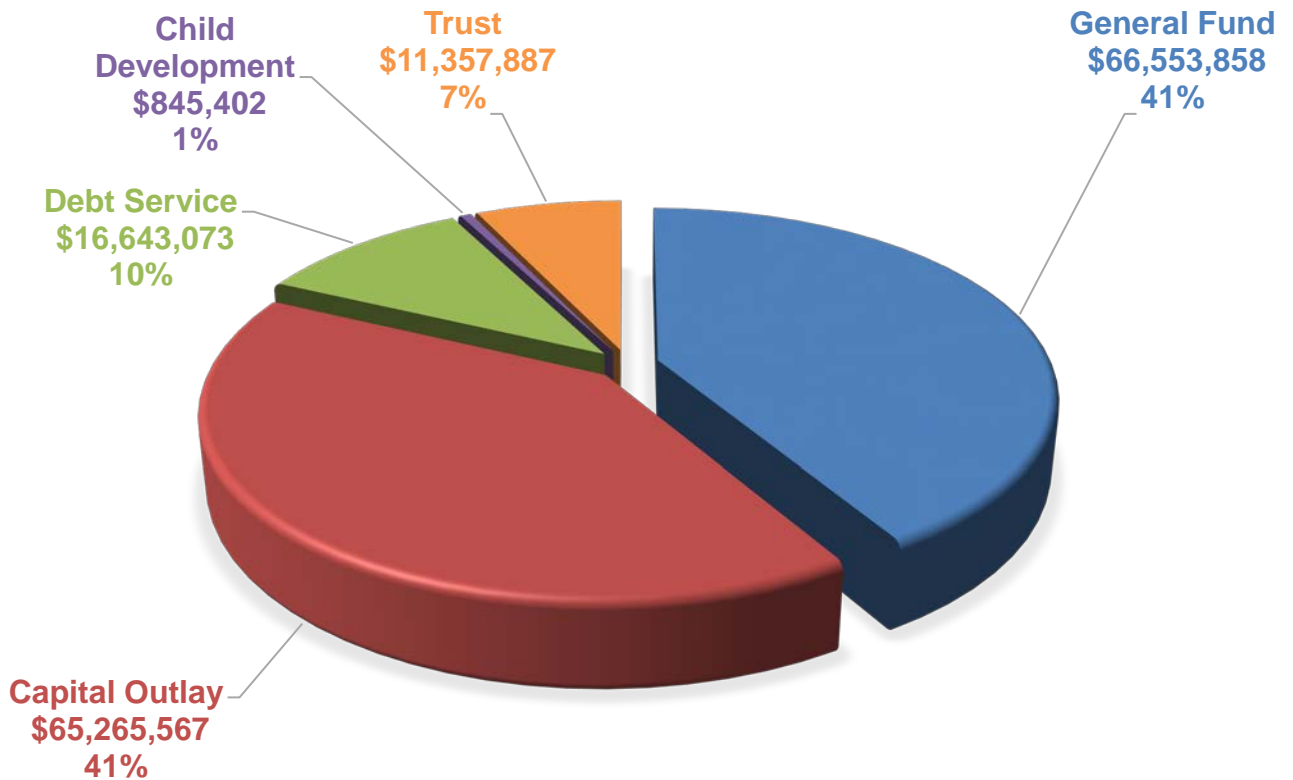
1. Develop and implement Student Success Plan and Student Equity Plan to improve student outcomes
2. Develop strategies to increase enrollment, including an image campaign
3. Involve the institution in the accreditation Self-Study preparation and Midterm Report
4. Create and support a highly qualified, professional, and cohesive administrative team
5. Ensure Human Resource policies and procedures are updated and effectively followed
6. Revise and implement the Staff Equity Plans
7. Implement the Educational and Facilities Master Plans
8. Continue to pursue collaboration with the Vallejo educational community
9. Continue to work to reduce the structural deficit

DISTRICT RESOURCES AND USES

All Funds – Revenues \$105.1 million



All Funds – Expenditures \$160.7 million



EXECUTIVE SUMMARY

Meeting its constitutional deadline, the Legislature approved Senate Bill (SB) 826, the main 2016-17 State Budget bill. On June 16, 2016, the higher education trailer bill, AB 1602, was approved. This bill includes details on the Strong Workforce Program, the Student Success for Basic Skills Program, the Zero-Textbook-Cost Degree Grant Program, and other higher education priorities included in the final 2016-17 State Budget.

The Legislature approved a total 2016-17 Proposition 98 package of \$71.9 billion, up \$2.8 billion from 2015-16.

Proposition 98

The final budget agreement increases the Proposition 98 Guarantee by a total of \$626 million over the three-year period of 2014-15 to 2016-17, maintaining the Administration's May Revision adjustments. The approved Proposition 98 guarantee funding levels are as follows:

2014-15: \$67.2 billion, funding increases by \$463 million
2015-16: \$69.1 billion, funding decreases by \$125 million
2016-17: \$71.9 billion, funding increases by \$288 million

For California Community Colleges (CCC), the 2016-17 budget agreement provides just over \$500 million in new ongoing Proposition 98 resources, and approximately \$350 million in one-time funds.

For CCC, the Governor's budget increases Proposition 98 funding to \$8.3 billion, an increase of \$262 million (3 percent) from the revised current-year level. The Governor's budget increases CCC apportionments by \$115 million to fund 2 percent enrollment growth and augments various categorical programs, most notably, providing \$200 million for a new program to expand access to career technical education (CTE) and \$30 million to revamp the existing Basic Skills Initiative. The Governor provides \$290 million for CCC deferred maintenance and instructional support.

CALIFORNIA STATE BUDGET (COMMUNITY COLLEGES)

Here are the major provisions of the enacted 2016-17 State Budget for community colleges:

Apportionment Adjustments:

- A decrease of \$198.4 million Proposition 98 General Fund in 2016-17 as a result of increased offsetting local property tax revenues.
- An increase of \$114.3 million Proposition 98 General Fund for 2-percent growth in full-time equivalent student enrollment.
- An increase of \$75 million Proposition 98 General Fund to support increased community college operating expenses in areas such as employee benefits, facilities, professional development, converting faculty from part-time to full-time, and other general expenses.
- An increase of up to \$31.7 million Proposition 98 General Fund in 2015-16, provided on a contingency basis, for an anticipated shortfall in redevelopment agency property taxes for community college apportionments. Any funds not needed to support the anticipated shortfall would become available for additional mandate debt payments.

Career Technical Education:

- An increase of \$200 million Proposition 98 General Fund to establish the Strong Workforce Program, which will enable community college districts to expand access to workforce-aligned and regionally coordinated career technical education courses and programs through the existing Career Technical Education Regional Consortium structure.
- A one-time increase of \$48 million Proposition 98 General Fund to support the Career Technical Education Pathways Program. These funds provide resources for community colleges and high schools to develop, enhance, and expand career technical education programs that build upon existing regional capacity to meet regional labor market demands. Career Technical Education Pathways Program funding determinations will be aligned and integrated within the regional collaborations of the Strong Workforce Program.

Improving Student Success:

- An increase of \$30 million in one-time Proposition 98 General Fund to fund additional basic skills transformation grants in 2016-17. Commencing in 2017-18, these funds will be allocated as part of a revised Student Success for Basic Skills Students Program that focuses on implementing practices that increase students' transition to college-level courses.
- An increase of \$25 million one-time Proposition 98 General Fund for innovation awards focusing on innovations in curriculum and instruction, assessment of prior learning and experiences, and access to financial aid.
- An increase of \$15 million one-time Proposition 98 General Fund to provide California College Promise Innovation grants.

CALIFORNIA STATE BUDGET (COMMUNITY COLLEGES) CONT.

- An increase of \$10 million Proposition 98 General Fund to support the Institutional Effectiveness Partnership Initiative.

Enhancing the Use of Technology:

- An increase of \$20 million one-time Proposition 98 General Fund to expedite and enhance the adaptation and development of online courses that will be available through the online course exchange.
- An increase of \$15 million Proposition 98 General Fund, of which \$7 million is one-time, to address system-wide data security efforts and to expand broadband capacity across community college campuses.
- An increase of \$5 million one-time Proposition 98 General Fund to support the Zero-Textbook-Cost Degree program, which will provide up to \$200,000 per degree developed by colleges with the goal of reducing the cost of instructional materials for students.

Other Ongoing Adjustments:

- An increase of \$14.7 million Proposition 98 General Fund to restore the Student Services for CalWORKs Recipients, Part-Time Faculty Office Hours, and Fund for Student Success categorical programs to pre-recession funding levels.
- An increase of \$2.3 million Employment Opportunity Fund and \$2 million Proposition 98 General Fund to promote equal employment opportunities in hiring and promotion at community college districts.
- An increase of \$300,000 Proposition 98 General Fund for the Academic Senate of the California Community Colleges to develop, promote, and act upon policies in support of recent statewide community college programmatic efforts and initiatives focused on student success.

Other Limited-Term Adjustments:

- An increase of \$184.6 million in one-time Proposition 98 General Fund for deferred maintenance, instructional equipment and specified water conservation projects.
- An increase of \$105.5 million one-time Proposition 98 General Fund to pay for outstanding mandate debt on a per full-time equivalent student basis to reduce mandate debt while providing districts with discretionary one-time funding for investments in local priorities, including professional development, campus security, technology, and open education and zero-textbook-cost degrees.
- Proposition 39-The California Clean Energy Jobs Act was approved by voters in 2012 and increases state corporate tax revenues. For 2013-14 through 2017-18, the measure requires half of the increased revenues, up to \$550 million per year, to be used to support energy efficiency projects. The Budget increases the amount of energy efficiency funds available to community colleges in 2016-17 by \$10.5 million to \$49.3 million to reflect increased revenue estimates.

2016-17 REVENUE ASSUMPTIONS

BASE APPORTIONMENT COMPONENTS	
Property Taxes	16,809,174
Enrollment Fees	3,529,162
State Apportionment	28,026,517
TOTAL	48,364,853

- The budget is based on a funded FTES base of 8,309

FULL-TIME EQUIVALENT STUDENTS (FTES)					
	2012-13	2013-14	2014-15	2015-16	2016-17
Base	8,502	7,056	8,176	6,916	8,309
Stability	(1,446)		(1,260)		(1,200)
Restoration		1,120		1,384	
Adjusted Base	7,056	8,176	6,916	8,300	7,109

- | | |
|--|-------------|
| • Base Augmentation | \$543,750 |
| • COLA 0.00% | 0 |
| • Growth (State 2%) SCC – No Growth | 0 |
| • 1% Deficit Factor | -\$338,634 |
| • Mandated Costs (One-time) | \$764,875 |
| • Student Success | \$1,596,884 |
| • Student Equity | \$810,981 |
| • Deferred Maintenance/Instructional Equipment | \$1,338,569 |
| • Proposition 39 | \$303,701 |
| • Categorical No COLA 0.00% | 0 |

Sources of FTES:

1. Annual CCFS-320 Reports
2. Budget Goal/Target

2016-17 EXPENDITURE ASSUMPTIONS

Increase in Health/Welfare	67,000
Increase in Retirements	
○ STRS	376,000
○ PERS	203,000
Step/Column	518,000
OPEB	320,000

2016-17 GENERAL FUND BUDGET

UNRESTRICTED [11]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adoption Budget				
	Adopted Budget 2015-16	Projected Yr Totals 2015-16	Ongoing 2016-17	One-time Only 2016-17	Total 2016-17
REVENUES:					
Federal Sources					
State Sources	36,879,566	36,691,083	27,261,642	764,875	28,026,517
Local Sources	17,917,062	19,643,592	22,905,348		22,905,348
Other Revenue					
Total Revenue	<u>54,796,628</u>	<u>56,334,675</u>	<u>50,166,990</u>	<u>764,875</u>	<u>50,931,865</u>
EXPENDITURES:					
Academic Salaries	21,148,227	21,076,998	20,653,626	0	20,653,626
Classified Salaries	10,285,509	9,392,555	9,843,106	0	9,843,106
Benefits	14,380,193	13,596,202	14,768,511	0	14,768,511
Supplies and Materials	536,052	446,572	497,553	0	497,553
Other Operating	5,597,972	5,709,748	5,821,504	0	5,821,504
Capital Outlay	40,000	159,631	83,487	0	83,487
Strategic Proposals	300,000	98,998	100,000	0	100,000
Other Outgo	34,800	24,972	30,000	0	30,000
Reductions Needed	(750,000)				
TOTAL EXPENDITURES	<u>51,572,753</u>	<u>50,505,676</u>	<u>51,797,787</u>	<u>0</u>	<u>51,797,787</u>
NET INCREASE (DECREASE) IN FUND BALANCE	3,223,875	5,828,999	(1,630,797)	764,875	(865,922)
Beginning Fund Balance	<u>2,768,567</u>	<u>2,768,567</u>	<u>8,597,566</u>		<u>8,597,566</u>
Estimated Ending Balance	<u>5,992,442</u>	<u>8,597,566</u>	<u>6,966,769</u>		<u>7,731,644</u>
	11.62%	17.02%	13.45%		14.93%

PROPOSITION 30 EPA REPORT

(Part of Unrestricted General Fund)

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA		Schools and Local Public Safety Protection Act Prop 30 EPA Expenditure Report			
FY: 2015-2016 Budget Year: 2016-2017		DISTRICT ID: 280		Name: Solano CCD	
ACTIVITY CLASSIFICATION	ACTIVITY CODE			UNRESTRICTED	
EPA Proceeds:	8630			7,164,768	
ACTIVITY CLASSIFICATION	ACTIVITY CODE	SALARIES & BENEFITS (1000-3000)	OPERATING EXPENSES (4000-5000)	CAPITAL OUTLAY (6000)	TOTAL
Instructional Activities	0200-5900	7,164,768			
Other Support Activities (list below)	6XXX				
Total Expenditures for EPA*				0	0
Revenue less Expenditures					7,164,768
*Total Expenditures for EPA may not include Administrator Salaries or other administrative costs.					

2016-17 GENERAL FUND BUDGET

RESTRICTED [12]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Projected Yr Totals 2015-16	Proposed Budget 2016-17
REVENUES:			
Federal Sources	\$	\$	\$
College Work Study	189,000	154,382	183,920
NSF Biotech	298,019	74,077	123,399
NSF-STEM		71,482	130,543
TAACT	512,180	178,679	0
TANF	45,800	43,807	43,520
VTEA	493,585	510,493	500,310
Other Federal	496,025	432,969	722,660
Total Federal	2,034,609	1,465,889	1,704,352
State Sources			
Basic Skills	99,644	103,920	103,920
Basic Skills /Student Outcomes Transformation	-	0	358,626
Prior Year Baccalaureate Pilot Degree Program		0	350,000
EOPS	516,428	516,428	490,607
DSPS	376,011	555,119	410,500
Cal Works	196,387	189,746	198,375
Student Success & Support (3SP)	1,719,746	1,067,332	1,596,884
Prior Year Student Success & Support (3SP)	-		1,243,515
Student Equity	597,975	461,352	810,981
Prior Year Student Equity	-	0	857,660
Financial Aid Administration	379,017	384,017	328,187
Lottery Revenues	348,000	360,581	373,500
Other State Revenues	4,684,812	3,427,116	5,157,538
Total State	8,918,020	7,065,611	12,280,293
Local Sources			
Health Fees	190,000	293,047	300,000
Parking Fees/Fines	280,000	370,665	380,000
Other Local Revenue	296,428	102,817	91,426
Total Local	766,428	766,529	771,426
TOTAL REVENUES/EXPENDITURES	\$ 11,719,057	9,298,029	14,756,071

OTHER DISTRICT FUNDS

1. DEBT SERVICE
 - a. **Measure G [21]**
 - b. **Measure Q [22]**
 - c. **Energy Conservation Bond [29]**

2. CHILD DEVELOPMENT [33]

3. CAPITAL OUTLAY
 - a. **Capital Outlay [41]**
 - b. **Theater Project [416]**
 - c. **Measure G [420]**
 - d. **Measure Q [421]**

4. ENTERPRISE
 - a. **Bookstore [51]**

5. SELF-INSURANCE [61]

6. FINANCIAL AID [74]

7. LOCAL TRUSTS/CLUBS [79]

8. CCLC RETIREE HEALTH BENEFIT [84]

2016-17 PROPOSED

MEASURE G - BOND INTEREST & REDEMPTION [21]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Projected Yr Totals 2015-16	Proposed Budget 2016-17
REVENUES:			
Federal Sources	\$	\$	\$
State Sources		652,165	
Local Sources	<u>9,936,025</u>	<u>8,575,810</u>	<u>8,484,862</u>
Total Revenue	9,936,025	9,227,975	8,484,862
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating	3,000	6,964	3,000
Capital Outlay			
Total Expenditures	<u>3,000</u>	<u>6,964</u>	<u>3,000</u>
EXCESS REVENUES (EXPENDITURES)	9,933,025	9,221,011	8,481,862
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Debt Service - Principal	(6,100,000)	(6,100,000)	(6,345,000)
Debt Service - Interest	<u>(2,009,801)</u>	<u>(1,910,081)</u>	<u>(1,806,885)</u>
Total Other Sources (Uses)	<u>(8,109,801)</u>	<u>(8,010,081)</u>	<u>(8,151,885)</u>
FUND BALANCE INCREASE (DECREASE)	1,823,224	1,210,930	329,977
FUND BALANCE			
Beginning Fund Balance	<u>7,989,829</u>	<u>7,989,829</u>	<u>9,200,759</u>
ENDING FUND BALANCE	<u>\$ 9,813,053</u>	<u>\$ 9,200,759</u>	<u>\$ 9,530,736</u>

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

2016-17 PROPOSED

MEASURE Q - BOND INTEREST & REDEMPTION [22]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Projected Yr Totals 2015-16	Proposed Budget 2016-17
REVENUES:			
Federal Sources	\$	\$	\$
State Sources		159,830	
Local Sources	<u>8,686,968</u>	<u>6,952,038</u>	<u>7,391,510</u>
Total Revenue	8,686,968	7,111,868	7,391,510
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating	2,000	2,537	2,000
Capital Outlay			
Total Expenditures	<u>2,000</u>	<u>2,537</u>	<u>2,000</u>
EXCESS REVENUES (EXPENDITURES)	8,684,968	7,109,331	7,389,510
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Debt Service - Principal	(2,350,000)	(2,350,000)	(2,570,000)
Debt Service - Interest	<u>(4,836,968)</u>	<u>(4,836,968)</u>	<u>(4,737,468)</u>
Total Other Sources (Uses)	<u>(7,186,968)</u>	<u>(7,186,968)</u>	<u>(7,307,468)</u>
FUND BALANCE INCREASE (DECREASE)	1,498,000	(77,637)	82,042
FUND BALANCE			
Beginning Fund Balance	<u>5,494,530</u>	<u>5,251,704</u>	<u>5,174,067</u>
ENDING FUND BALANCE	<u>\$ 6,992,530</u>	<u>\$ 5,174,067</u>	<u>\$ 5,256,109</u>

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

2016-17 PROPOSED

ENERGY CONSERVATION BOND DEBT SERVICE [29]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Projected Yr Totals 2015-16	Proposed Budget 2016-17
REVENUES:			
Federal Sources	\$	\$	\$
State Sources			
Local Sources			
	<hr/>	<hr/>	<hr/>
Total Revenue	0	0	0
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating			
Capital Outlay			
	<hr/>	<hr/>	<hr/>
Total Expenditures	0	0	0
EXCESS REVENUES (EXPENDITURES)	0	0	0
OTHER FINANCING SOURCES (USES):			
Other Sources	1,030,817	1,199,498	1,178,720
Other Uses			
Debt Service - Principal	(699,003)	(702,064)	(709,873)
Debt Service - Interest	(500,495)	(497,434)	(468,847)
	<hr/>	<hr/>	<hr/>
Total Other Sources (Uses)	(168,681)	0	0
FUND BALANCE INCREASE (DECREASE)	(168,681)	0	0
FUND BALANCE			
Beginning Fund Balance	168,681	168,681	168,681
	<hr/>	<hr/>	<hr/>
ENDING FUND BALANCE	\$ 0	\$ 168,681	\$ 168,681

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

2016-17 PROPOSED

CHILD DEVELOPMENT [33]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Projected Yr Totals 2015-16	Proposed Budget 2016-17
REVENUES:			
Federal Sources	\$ 67,000	\$ 63,850	\$ 67,000
State Sources	697,196	683,542	734,865
Local Sources	<u>72,962</u>	<u>96,047</u>	<u>73,000</u>
Total Revenue	837,158	843,439	874,865
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries	532,322	569,680	531,569
Employee Benefits	247,668	237,007	270,544
Supplies & Materials	19,403	28,884	34,782
Services & Other Operating	14,050	5,421	5,507
Capital Outlay			<u>3,000</u>
Total Expenditures	<u>813,443</u>	<u>840,992</u>	<u>845,402</u>
EXCESS REVENUES (EXPENDITURES)	23,715	2,447	29,463
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	23,715	2,447	29,463
FUND BALANCE			
Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>2,447</u>
ENDING FUND BALANCE	<u><u>\$ 23,715</u></u>	<u><u>\$ 2,447</u></u>	<u><u>\$ 31,910</u></u>

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.

2016-17 PROPOSED

CAPITAL OUTLAY [41]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget <u>2015-16</u>	Projected Yr Totals <u>2015-16</u>	Proposed Budget <u>2016-17</u>
REVENUES:			
Federal Sources	\$	\$	\$
State Sources			
Local Sources	<u>500,000</u>	<u>579,611</u>	<u>580,000</u>
Total Revenue	500,000	579,611	580,000
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials		1,029	
Services & Other Operating		5,567	
Capital Outlay	<u>500,000</u>	<u>149,604</u>	<u>150,000</u>
Total Expenditures	<u>500,000</u>	<u>156,200</u>	<u>150,000</u>
EXCESS REVENUES (EXPENDITURES)	0	423,411	430,000
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	0	423,411	430,000
FUND BALANCE			
Beginning Fund Balance	<u>4,185,141</u>	<u>4,174,872</u>	<u>4,598,283</u>
ENDING FUND BALANCE	<u>\$ 4,185,141</u>	<u>\$ 4,598,283</u>	<u>\$ 5,028,283</u>

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

2016-17 PROPOSED

STATE FUNDED THEATER PROJECT [416]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Projected Yr Totals 2015-16	Proposed Budget 2016-17
REVENUES:			
Federal Sources	\$	\$	\$
State Sources	12,708,267	3,997,822	8,774,628
Local Sources			
Total Revenue	12,708,267	3,997,822	8,774,628
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials		2,081	
Services & Other Operating		1,207	
Capital Outlay	12,669,717	5,741,934	6,957,227
Total Expenditures	12,669,717	5,745,222	6,957,227
EXCESS REVENUES (EXPENDITURES)	38,550	(1,747,400)	1,817,401
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Total Other Sources (Uses)	0	0	0
FUND BALANCE INCREASE (DECREASE)	38,550	(1,747,400)	1,817,401
FUND BALANCE			
Beginning Fund Balance	(38,550)	(38,550)	(1,785,950)
ENDING FUND BALANCE	\$ 0	\$ (1,785,950)	\$ 31,451

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

2016-17 PROPOSED

MEASURE G [420]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Projected Yr Totals 2015-16	Proposed Budget 2016-17
REVENUES:			
Federal Sources	\$	\$	\$
State Sources			
Local Sources	<u>0</u>	<u>4,406</u>	<u>4,200</u>
Total Revenue	0	4,406	4,200
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials		72	
Services & Other Operating	11,250	6,396	1,140
Capital Outlay	<u>673,443</u>	<u>201,589</u>	<u>555,363</u>
Total Expenditures	<u>684,693</u>	<u>208,057</u>	<u>556,503</u>
EXCESS REVENUES (EXPENDITURES)	(684,693)	(203,651)	(552,303)
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	(684,693)	(203,651)	(552,303)
FUND BALANCE			
Beginning Fund Balance	<u>684,693</u>	<u>755,954</u>	<u>552,303</u>
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 552,303</u>	<u>\$ 0</u>

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

2016-17 PROPOSED

MEASURE Q [421]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Projected Yr Totals 2015-16	Proposed Budget 2016-17
REVENUES:			
Federal Sources	\$	\$	\$
State Sources			
Local Sources	<u>350,000</u>	<u>570,044</u>	<u>570,000</u>
Total Revenue	350,000	570,044	570,000
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries	394,614	282,711	350,874
Employee Benefits	178,248	125,393	174,876
Supplies & Materials	0	9,904	10,100
Services & Other Operating	776,250	638,928	628,944
Capital Outlay	<u>45,246,574</u>	<u>20,898,056</u>	<u>55,258,323</u>
Total Expenditures	<u>46,595,686</u>	<u>21,954,992</u>	<u>56,423,117</u>
EXCESS REVENUES (EXPENDITURES)	(46,245,686)	(21,384,948)	(55,853,117)
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses	<u>(1,030,817)</u>	<u>(1,199,498)</u>	<u>(1,178,720)</u>
Total Other Sources (Uses)	<u>(1,030,817)</u>	<u>(1,199,498)</u>	<u>(1,178,720)</u>
FUND BALANCE INCREASE (DECREASE)	(47,276,503)	(22,584,446)	(57,031,837)
FUND BALANCE			
Beginning Fund Balance	<u>86,873,850</u>	<u>86,398,301</u>	<u>63,813,855</u>
ENDING FUND BALANCE	<u>\$ 39,597,347</u>	<u>\$ 63,813,855</u>	<u>\$ 6,782,018</u>

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

2016-17 PROPOSED

BOOKSTORE [51]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Projected Yr Totals 2015-16	Proposed Budget 2016-17
INCOME:			
Federal Sources	\$	\$	\$
State Sources			
Local Sources	400	572	500
Total Income	400	572	500
COST OF SALES			
GROSS PROFIT			
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating	100	0	100
Capital Outlay			
Total Expenditures	100	0	100
EXCESS REVENUES (EXPENDITURES)	300	572	400
OTHER FINANCING SOURCES (USES):			
Other Sources		989	
Other Uses			
Total Other Sources (Uses)	0	989	0
FUND BALANCE INCREASE (DECREASE)	300	1,561	400
FUND BALANCE			
Beginning Fund Balance	967,871	967,871	969,432
ENDING FUND BALANCE	\$ 968,171	\$ 969,432	\$ 969,832

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

2016-17 PROPOSED

SELF-INSURANCE [61]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget <u>2015-16</u>	Projected Yr Totals <u>2015-16</u>	Proposed Budget <u>2016-17</u>
REVENUES:			
Federal Sources	\$	\$	\$
State Sources			
Local Sources	<u>26,914</u>	<u>566,380</u>	<u>60,000</u>
Total Revenue	26,914	566,380	60,000
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating		444,504	10,000
Capital Outlay			
Total Expenditures	<u>0</u>	<u>444,504</u>	<u>10,000</u>
EXCESS REVENUES (EXPENDITURES)	26,914	121,876	50,000
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses			
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	26,914	121,876	50,000
FUND BALANCE			
Beginning Fund Balance	<u>539,139</u>	<u>539,139</u>	<u>661,015</u>
ENDING FUND BALANCE	<u>\$ 566,053</u>	<u>\$ 661,015</u>	<u>\$ 711,015</u>

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

2016-17 PROPOSED

FINANCIAL AID [74]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Projected Yr Totals 2015-16	Proposed Budget 2016-17
REVENUES:			
Federal Sources	\$ 12,000,000	\$ 10,226,280	\$ 10,396,000
State Sources	500,000	565,434	761,000
Local Sources		96,343	
Total Revenue	12,500,000	10,888,057	11,157,000
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating			
Capital Outlay			
Total Expenditures	0	0	0
EXCESS REVENUES (EXPENDITURES)	12,500,000	10,888,057	11,157,000
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses	(12,500,000)	(10,896,170)	11,148,887
Total Other Sources (Uses)	(12,500,000)	(10,896,170)	11,148,887
FUND BALANCE INCREASE (DECREASE)	0	(8,113)	8,113
FUND BALANCE			
Beginning Fund Balance	620	0	(8,113)
ENDING FUND BALANCE	\$ 620	\$ (8,113)	\$ 0

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

2016-17 PROPOSED

LOCAL TRUSTS/CLUBS [79]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget <u>2015-16</u>	Projected Yr Totals <u>2015-16</u>	Proposed Budget <u>2016-17</u>
REVENUES:			
Federal Sources	\$	\$	\$
State Sources			
Local Sources	<u>255,000</u>	<u>780,358</u>	<u>355,000</u>
Total Revenue	255,000	780,358	355,000
EXPENDITURES:			
Academic Salaries		4,820	5,000
Other Staff Salaries		18,730	20,000
Employee Benefits			
Supplies & Materials	50,000	50,248	50,000
Services & Other Operating	235,000	109,859	110,000
Capital Outlay		<u>1,930</u>	<u>2,000</u>
Total Expenditures	<u>285,000</u>	<u>185,587</u>	<u>187,000</u>
EXCESS REVENUES (EXPENDITURES)	(30,000)	594,771	168,000
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses		<u>(21,931)</u>	<u>(22,000)</u>
Total Other Sources (Uses)	<u>0</u>	<u>(21,931)</u>	<u>(22,000)</u>
FUND BALANCE INCREASE (DECREASE)	(30,000)	572,840	146,000
FUND BALANCE			
Beginning Fund Balance	<u>512,591</u>	<u>510,708</u>	<u>1,083,548</u>
ENDING FUND BALANCE	<u>\$ 482,591</u>	<u>\$ 1,083,548</u>	<u>\$ 1,229,548</u>

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

2016-17 PROPOSED

CCLC RETIREE HEALTH BENEFIT JPA [84]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget <u>2015-16</u>	Projected Yr Totals <u>2015-16</u>	Proposed Budget <u>2016-17</u>
REVENUES:			
Federal Sources	\$	\$	\$
State Sources			
Local Sources	<u>360,089</u>	<u>285,605</u>	<u>320,089</u>
Total Revenue	360,089	285,605	320,089
EXPENDITURES:			
Academic Salaries			
Other Staff Salaries			
Employee Benefits			
Supplies & Materials			
Services & Other Operating	375	500	375
Capital Outlay			
Total Expenditures	<u>375</u>	<u>500</u>	<u>375</u>
EXCESS REVENUES (EXPENDITURES)	359,714	285,105	319,714
OTHER FINANCING SOURCES (USES):			
Other Sources			
Other Uses		0	
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	359,714	285,105	319,714
FUND BALANCE			
Beginning Fund Balance	<u>2,512,867</u>	<u>2,512,867</u>	<u>2,797,972</u>
ENDING FUND BALANCE	<u>\$ 2,872,581</u>	<u>\$ 2,797,972</u>	<u>\$ 3,117,686</u>

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

CALIFORNIA COMMUNITY COLLEGES

2016-2017 GANN LIMIT WORKSHEET

DISTRICT NAME: Solano Community College District
 DATE: August 17, 2016

I.	2016-17 Appropriations Limit:		
A.	2015-16 Appropriations Limit		\$ 43,783,927
B.	2016-17 Price Factor:	<u>1.0537</u>	
C.	Population factor:		
	1 2014-15 Second Period Actual FTES	<u>7,615.15</u>	
	2 2015-16 Second Period Actual FTES	<u>8,308.80</u>	
	3 2016-17 Population change factor (line C.2. divided by line C.1.)	<u>1.0911</u>	
D.	2015-16 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		\$ 50,338,034
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility	\$ -	
	2 Temporary voter approved increases	<u>0</u>	
	3 Total adjustments - increase		
	Sub-Total		\$ -
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility	\$ -	
	2 Temporary voter approved increases	<u>0</u>	
	3 Total adjustments - decrease		\$ -
G.	2016-17 Appropriations Limit		<u>\$ 50,338,034</u>
II.	2016-17 Appropriations Subject to Limit:		
A.	State Aid (General Apportionment, Apprenticeship Allowance, Prop 30 Education Protection Account tax revenue)		28,026,517
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		123,900
C.	Local Property taxes		<u>16,809,174</u>
D.	Estimated excess Debt Service taxes		<u> </u>
E.	Estimated Parcel taxes, Square Foot taxes, etc.		<u> </u>
F.	Interest on proceeds of taxes		<u>96,000</u>
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		<u> </u>
H.	2016-17 Appropriations Subject to Limit		<u>45,055,591</u>

2016-17 TOTAL AUTHORIZED STAFF

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

2016-17 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED FACULTY

NAME	JOB #	POSITION DESCRIPTION	FTE
Abel-Quintero, Margaret M.	FT0090	Spanish	1.00
Allen, Darryl G.	FT0118	Mathematics	1.00
Anderson, Isabel M.	FT0074	English FT Instructor	1.00
Anderson, James	FT0024	Counselor (Matriculation)	1.00
Anderson, Kevin L.	FT0003	FT Business/CIS Instructor	1.00
Arce, Michelle	FT0096	History	1.00
Averett, Joyce	FT0132	FT-Nursing Instructor	1.00
Ayala, Anthony P.	FT0187	Child & Fam Dev-FT Instructor	1.00
Barsness, Sara	FT0055	Photography -FT-Instructor	1.00
Beam, Erica	FT0012	Accounting FT-Instructor	1.00
Berrett, Debra	FT0042	Instruct. Coordinator/Work Experience	1.00
Berrett, Mark W.	FT0013	CIS	1.00
Blair, Emily	FT0080	English	1.00
Boerner, Howard C.	FT0094	Reading	1.00
Bolz, C. Sabine	FT0069	Psychology/Human Services	1.00
Borchert, Matthew J.	FT0151	PE/Head Coach/Women's Basketball	1.00
Bourdon, Ingeborg A.	FT0063	Nutrition	1.00
Brewer, Kevin	FT0123	Mathematics	1.00
Brown, Curtiss R.	FT0147	FT Instructor - Kinesiology	1.00
Bundenthal, Thomas	FT0102	Political Science	1.00
Burgess, D. Glenn	FT0129	FT Nursing Instructor	1.00
Cabrera, Saki	FT0072	Psychology/Human Services	1.00
Cain, Ginger L.	FT0152	PE	1.00
Cardinal, Jeffrey S.	FT0146	PE/Head Coach Women's Soccer	1.00
Carpenter, Dawn M.	FT0001	Office Technology Instructor	1.00
Cary, Adrienne	FT0002	CIS	1.00
Cittadino, Nicholas J.	FT0017	Counselor	1.00
Cobene, Harold L.	FT0075	English	1.00
Conrad, Joseph F.	FT0110	Mathematics	1.00
Conrad, Kathleen M.	FT0188	FT Chemistry Instructor	1.00
Cook, Karen S.	FT0039	Drafting Instructor	1.00
Cortes, Jose	FT0086	English Comp/ESL	1.00
Craig, Erin L.	FT0130	Nursing(MedSurg/MntlHealth) FT	0.60
Crandall-Bear, Dale	FT0104	History FT Instructor	1.00
Dauffenbach, Amy E.	FT0015	Counselor	1.00
Dekloe, James D.	FT0158	Biology	1.00
Diehl, Sandra	FT0184	FT Instructor -Horticulture/Agriculture	0.50
Donovan, Sarah M.	FT0111	Mathematics	1.00
Duane, Erin E.	FT0109	Librarian - Full Time	1.00
East, Evangeline	FT0056	Speech	1.00
Enemmuo, Vitalis	FT0177	Nursing FT Instructor	1.00
Esteve, Carlos M.	FT0112	FT Instructor - Mathematics	1.00
Farmer, Erin D.	FT0085	English FT Instructor	1.00
Feighner, Mark A.	FT0164	Geology/Astronomy/Physics	1.00

2016-17 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED FACULTY (CONT.D)

NAME	JOB #	POSITION DESCRIPTION	FTE
Flatland, Marianne	FT0016	Counselor	1.00
Florence, Ferdinanda P.	FT0050	Art History	1.00
Freed, Elizabeth	FT0139	FT-Nursing Instructor	1.00
Fuller, Ruth	FT0107	Librarian - Access Services	1.00
Giambastiani, Lisa K.	FT0076	English	1.00
Goodwin, Michael W.	FT0036	Criminal Justice	1.00
Gotch-Posta, Mary L.	FT0068	Psychology	1.00
Grube, Thomas E.	FT0125	Mathematics- FT Instructor	1.00
Gumlia, Mary J.	FT0021	Counselor	1.00
Gunther, Susanna E.	FT0124	Mathematics FT Instructor	1.00
Hannan, Zachary	FT0119	Mathematics	1.00
Hidy, Paul D.	FT0178	FT Instructor-Automotive Tech	1.00
Higashi, John M.	FT0160	Chemistry	1.00
Itaya, Patricia W.	FT0171	Anatomy/Biology	1.00
Jacobo, Isaias	FT0092	Spanish	1.00
Jaimez, Theresa L.	FT0062	Psychology	1.00
Jian, Alan S.	FT0122	Mathematics	1.00
Johnson, Tonmar	FT0066	Sociology	1.00
Juliano, Kristy L.	FT0053	Music	1.00
Kaplan, Lisa	FT0197	English FT-Instructor	1.00
Kargbo, Myra L.	FT0133	Nursing FT Instructor	1.00
Kaur, Kiran	FT0170	Chemistry	1.00
Kirkbride, Corrine R.	FT0114	Mathematics	1.00
Kissinger, Jeffrey L.	FT0043	Welding	1.00
Lacount, Rebecca A.	FT0027	Counselor	1.00
Lam, Oanh P.	FT0191	Chemistry Instructor	1.00
Lancet, Marc K.	FT0045	Art	1.00
Long, Darsen B.	FT0180	FT Instructor-Theater-Tech	1.00
Long, James	FT0198	Biology(Anatomy) Instructor	1.00
Lorenz, Jeanne M.	FT0044	Art	1.00
Lutz, Melanie P.	FT0165	Physics	1.00
Macalino, Marivic	FT0142	Nursing FT Instructor	1.00
Maghoney, Laura	FT0005	Economics	1.00
Marks, Kevin W.	FT0148	FT Instructor - Kinesiology	1.00
Marlow-Munoz, Lorna S.	FT0087	French/Spanish	1.00
Marshall, Ricky E.	FT0178	FT Instructor-Automotive Tech	1.00
Martinelli, Willie J.	FT0126	Mathematics	1.00
Mayes, Brooks R.	FT0186	FT Aeronautics Instructor	1.00
McBride, Christopher M.	FT0093	English	1.00
McDaniels, Marcie B.	FT0025	Counselor (Matriculation)	1.00
McDonald, Cheryl A.	FT0035	Cosmetology	1.00
McKinnon, Sarah N.	FT0078	Full-Time Instructor - English	1.00
Molnar, Margherita	FT0176	Biology Instructor - Full Time	1.00
Moore, Rennee A.	FT0167	Biology/Physiology	1.00

2016-17 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED FACULTY (CONT.D)

NAME	JOB #	POSITION DESCRIPTION	FTE
Mungin, Douglas	FT0196	Communications Instructor	1.00
Nagle, John J.	FT0149	PE/Head Coach/Men's Basketball	1.00
Niffenegger, Anne	FT0195	FT-Nursing Instructor	1.00
Nordin, Sarah P.	FT0038	Criminal Justice	1.00
Obegi, Amy C.	FT0047	ECE	1.00
Ozbirinci, Purnur	FT0084	English FT-Instructor	1.00
Padilla, Lindsay M.	FT0071	Sociology FT Instructor	1.00
Pandone, Marc V.	FT0046	Art - FT Instructor	1.00
Parrish, Scott L.	FT0143	Head Coach/Swim/Diving	1.00
Paschal, Robert B.	FT0155	Biology FT Instructor	1.00
Pearson-Bloom, Theresa	FT0150	PE/Head Coach/Women's Softball	1.00
Pirott, Laura E.	FT0091	Spanish	1.00
Podkolzina, Svetlana	FT0128	Mathematics	1.00
Poff, Greg B.	FT0060	Speech	1.00
Powell, Joel J.	FT0103	Political Science FT Instructor	1.00
Re, Edward B.	FT0168	Biology/Bio-Technology	1.00
Reeve, Melissa M.	FT0079	FT Instructor English/ESL	1.00
Rhoads, Genele G.	FT0121	Mathematics FT Instructor	0.80
Robertson, Randall J.	FT0115	Mathematics	1.00
Roe, Candace T.	FT0030	Disability Services Coordinator/Counselor	0.20
Santiago, Maria E.	FT0162	Chemistry	1.00
Schneider, Tracy L.	FT0098	English FT Instructor	0.80
Schouten, Jonathan W.	FT0073	English Instructor	1.00
Scott, Joshua R.	FT0081	FT Instructor - English	0.60
Sendlakowksimani, Christine	FT0058	Theatre(Acting/Directing) FT-Instructor	1.00
Sengmany, Kheck	FT0127	Mathematics	1.00
Silva-Attianese, Belinda	FT0037	Cosmetology	1.00
Slaton, La Vonne D.	FT0009	Business Administration	1.00
Smith, Michelle L.	FT0157	FT Biology Instructor	1.00
Smith, Rachel A.	FT0182	FT Instructor-Graphic Art & Design	1.00
Smith, Tasha R.	FT0048	ECE/Human Development Instructor	1.00
Spoelstra, Kevin J.	FT0032	Aeronautics Instructor	1.00
Stover, Scott E.	FT0144	PE/Head Coach/Men's Baseball	1.00
Sytsma, Robin L.	FT0061	Nutrition	1.00
Taylor, Mark	FT0007	CIS Instructor	1.00
Taylor-Hill, Lauren M.	FT0179	FT Instructor - Anthropology	1.00
Thomas, Gene M.	FT0166	Biology	1.00
Tucker, Brenda T.	FT0022	Counselor	1.00
Urrutia, John T.	FT0004	CIS	1.00
Valch, Mary A.	FT0192	Mathematics Instructor	1.00
Villatoro, Barbara R.	FT0113	Mathematics FT Instructor	1.00
Whitesell, Janene C.	FT0057	Speech	1.00
Widemann, Danielle C.	FT0169	Geography/Geology	1.00

2016-17 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED FACULTY (CONT.D)

NAME	JOB #	POSITION DESCRIPTION	FTE
Williams, Darla R.	FT0154	PE/Head Coach/Women's Volleyball	1.00
Williams, Kenneth W.	FT0184	FT Instructor-Horticulture/Agriculture	0.50
Word, James M.	FT0171	Anatomy/Biology	1.00
Wyly, Michael J.	FT0095	English FT Instructor	1.00
Young, Maria Cristina	FT0181	FT Instructor-Biol/Anat/Phys	1.00
Yumae, Teresa M.	FT0051	Music	1.00
Zhiv, Dmitriy	FT0193	Mathematics Instructor	1.00
TOTAL GENERAL FUND UNRESTRICTED – FACULTY:			135.00

2016-17 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED CLASSIFIED CSEA

NAME	JOB #	POSITION DESCRIPTION	FTE
Vacant	C00007	Admin Assistant 1-Academic Senate .5FTE	0.50
Vacant	C00053	Scheduling Specialist	1.00
Vacant	C00058	Foundation	1.00
Vacant	C00082	Payroll Technician	0.50
Vacant	C00082	Payroll Analyst	1.00
Vacant	C00122	Technology Specialist (Lead)	1.00
Vacant	C00124	TV & Cinematography Lab Tech	1.00
Vacant	C00128	Financial Aid Systems Analyst	1.00
Vacant	C00147	Student Services Generalist-OAR(Erica)	1.00
Vacant	C00156	Accounting Specialist 2 (AP)	1.00
Vacant	C00161	Occupational Ed Assistant (Work Experience)	0.50
Vacant	TBD	Financial Aid Specialist-Default Prevention	1.00
Vacant	C00112	Admissions & Records Analyst	1.00
Abbate, Salvatore J.	C00017	Admin Assistant 4-AppliedTech & Bus	1.00
Abbate, Tina R.	C00110	Admissions & Records Analyst	1.00
Abbott, Lisa A.	C00053	Curriculum Analyst	1.00
Anderson, Gale	C00094	Admissions & Records Analyst	1.00
Athey, Timothy A.	C00025	Aeronautics Lab Technician	1.00
Bains, Rashmi	C00077	Learning Resources Technician	1.00
Bates, Maureen C.	C00131	Admin Assistant 3 - Vallejo	1.00
Beavers, Susan J.	C00147	Student Services Generalist-OAR	1.00
Blanc, Nancy E.	C00096	Admissions & Records Analyst	1.00
Brooks, George C.	C00116	Technology Specialist	1.00
Burtenshaw, Judith K.	C00150	Admin Assistant 4-Ed. Foundation	1.00
Ceja, Patricia A.	C00075	Instructional Assistant - OT	1.00
Cheatham, Amber R.	C00023	Admin Assistant 3-Fin Aid/EOPS/VA	0.25
Collins, Alice L.	C00004	Accounting Spec 1 - Cash Ctrl	1.00
Dagcuta, Bernardita M.	C00005	Accounting Spec 2 - Gen Accts	1.00
Dipasquale, Nancy G.	C00105	Financial Aid Specialist	1.00
Eaves, Janice E.	C00093	Admin Assistant 3-Community Services	1.00
Escobar, Steve	C00119	Technology Specialist	1.00
Gaines, John A.	C00089	Reading/Writing Lab Tech	0.50
Gonzalez, Danielle M.	C00138	Admin Assistant 3-Math & Science	1.00
Gonzalez, Jenny	C00062	Stu Services Generalist/Vacaville	1.00
Gover, Claire G.	C00139	Admin Assistant 3 - Athletics	1.00
Graham, Debbie L.	C00061	Student Services Generalist-VACA	1.00
Gravely, Barbara A.	C00050	Cosmetology Lab Assistant	1.00
Gross, Tracy M.	C00135	Student Services Ass 2-Fin Aid	0.50
Guerra, Candyce I.	C00020	Admin Assistant 3 - Facilities	1.00
Hentzen, Casey	C00115	Technology Specialist	1.00
Hentzen, Leslie Ann A.	C00098	Scheduling Specialist	1.00
Hesling, Jennifer	C00154	Payroll Specialist	1.00
Hudson, Dena	C00024	Admin Assistant 2-Student Development/Mesa	1.00
Jones, Leigh A.	C00144	Administrative Assistant 3-Lib Arts	1.00

2016-17 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED CLASSIFIED CSEA (CONT.)

NAME	JOB #	POSITION DESCRIPTION	FTE
Kearns, Kathryn M.	C00027	Art Lab Technician	1.00
Kennedy, Amy L.	C00125	Veterans Affairs Coordinator	1.00
Laroski, Donna R.	C00130	Admin Assistant 4 - Vacaville Center	1.00
Leary, Janet E.	C00149	Admin Assistant 4 – Social & Behavioral Science	1.00
Lee, Crishna S.	C00086	Purchasing Technician/Buyer	1.00
Leon, Gema	C00087	Reading/Writing Lab Tech	0.50
Lim, Amanda	C00006	Accounting Spec 2 - Stu Accts	1.00
Lowe, Jerry E.	C00051	Cosmetology Lab Technician	1.00
Luttrell-Williams, Donna	C00137	Stu Services Generalist (OAR)	1.00
Maguire, Carla J.	C00078	Learning Resources Technician	1.00
Makosa, Seweryn	C00085	Information Analyst	1.00
Mayne, Marie A.	C00123	Tutoring Center Specialist	1.00
McGee, Andrew W.	C00159	Automotive Lab Technician	1.00
Meachum, Amy	C00021	Admin Assistant 4-School of Science	1.00
Mejia, Ricardo	C00106	Student Services Assistant 2-FinAid	1.00
Meyer, Donna	C00016	Admin Assistant 4 –School of Liberal Arts	1.00
Meyer, Patricia L.	C00015	Admin Assistant 3 - Counseling/DSP	1.00
Miller, Diana C.	C00066	Financial Aid Specialist	1.00
Monroy, Rosa N.	C00103	Stu Services Generalist-Matric	1.00
Moore, Carolyn F.	C00055	DSP Specialist	0.42
Moss, Deidra	C00002	Accounting Spec 2 - Accts Payable	1.00
Murphy, Dawna L.	C00152	Accounting Spec 2/AP-Bond	0.40
Nalley, Anita S.	C00003	Accounting Specialist 1-AR	1.00
Nichols, Evette A.	C00071	Information Analyst	1.00
Olgin, George F.	C00090	Reading/Writing Lab Technician	1.00
Ota, Scott	C00126	Webmaster	1.00
Pierce, Douglas A.	C00080	Math Act Center Lab Tech (Lead)	1.00
Rieschick, Diane P.	C00076	Instructor Lab Assistant 2-R/W Lab	1.00
Robinson, Edna M.	C00054	Customer Support Technician	1.00
Robinson, Jay O.	C00072	Information Analyst/Database Admin (Lead)	1.00
Roman, Rhonda R.	C00083	Photography Lab Technician	0.63
Schwartz, Janet M.	C00143	Admin Assistant 4 - Health Sciences	1.00
Scoccia, Hai Yen H.	C00081	Payroll Analyst (Lead)	1.00
Scott, Laura G.	C00151	Purchasing Tech/Buyer-Bond	0.10
Siefert, John	C00065	Stu Services Generalist/Vallejo	1.00
Simmons, Sara	C00088	Reading/Writing Lab Tech	1.00
Simon, Cynthia	C00057	EOPS & CARE Coordinator	0.70
Sloley, Beverley O.	C00155	Senior Accountant	1.00
Smith, Carol T.	C00030	Bookstore Assistant - Cashiering	0.00
Swanson, Steven G.	C00117	Technology Specialist	1.00
Takahashi, April-Love D.	C00113	Admissions & Records Analyst	1.00
Tanaka, Ray H.	C00120	Technology Specialist	1.00
Tenty, Claudia A.	C00148	Admissions & Records Analyst	1.00
Tom, Galen J.	C00121	Technology Specialist	1.00

2016-17 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED CLASSIFIED CSEA (CONT.)

NAME	JOB #	POSITION DESCRIPTION	FTE
Troupe, Anna M.	C00067	Financial Aid Specialist	1.00
Uhl, Andrea	C00084	Police Services Technician	0.50
Van't Hul, Pei-Lin	C00141	Principal Res. & Data Analyst	1.00
Watson, Karen M.	C00092	Reading/Writing Lab Tech	1.00
Young, Patricia D.	C00134	Career & Job Placement Coordinator	1.00
Zadnik, Carol J.	C00157	Distance Education Technician	1.00
Zavala, Pete	C00142	Information Analyst	1.00
TOTAL GENERAL FUND UNRESTRICTED CLASSIFIED CSEA			87.00

2016-17 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED CLASSIFIED LOCAL 39

NAME	JOB #	POSITION DESCRIPTION	FTE
Vacant	E00043	Telecommunication Network Engineer	1.00
Vacant	E00054	Community Service Officer	0.50
Vacant	E00027	Grounds Maintenance Technician	1.00
Vacant	E00017	Custodian	2.00
Ashburn, Andrew P.	E00028	Grounds Maintenance Technician	1.00
Atoigue, Sandra A.	E00049	Custodian	1.00
Aubert, Alison	E00001	Athletic Trainer	1.00
Augustus, James	E00044	Telecommunication Network Tech	1.00
Bailey, Adam Z.	E00055	Science Lab Tech -.5FTE/FF	0.50
Balabis, Gavino R.	E00022	Custodian-Vallejo Center	1.00
Barrett, Donshekie F.	E00025	Engineer	1.00
Barron-Griffin, Connie	E00047	Warehouse Operator	1.00
Brown, Robert B.	E00051	Custodian	1.00
Camins, Irene M.	E00042	Science Lab Tech - Vallejo	1.00
Ceja, Robert	E00014	Custodian	1.00
Corpus, Jose G.	E00013	Custodian	1.00
Crapuchettes, Richard W	E00040	Phy Sci/English Lab Technician	1.00
Cross, Richard B.	E00024	Electrician	1.00
Cunningham, Vernon R.	E00021	Custodian	1.00
Del Pilar, Eduardo M.	E00033	Lead Custodian	1.00
Eason, Angela	E00002	Biology Lab Technician	1.00
Ercole, Steven L.	E00029	Grounds Maintenance Technician	1.00
Estantino, Teddy F.	E00035	Lead Engineer	1.00
Finley, Paul C.	E00016	Custodian	1.00
Green, Christy A.	E00005	Chemistry Lab Technician	1.00
Kassa, Kahsay	E00048	Custodian-Vacaville Campus	1.00
Kucala, Christine R.	E00052	Science Lab Tech-Vacaville	1.00
Lehfeldt, Jeffery	E00046	Vehicle & Equipment Mechanic	1.00
Low, Jennifer E.	E00003	Biotechnology Lab Tech- Grant	1.00
Loza, Isaias	E00050	Grounds Maintenance Technician	1.00
Loza, Porfirio	E00012	Courier	1.00
Macariola, Carica S.	E00038	Kinesiology/Athletic Assistant-11 month	1.00
McKinney, Samuel C.	E00039	Kinesiology/Athletic Assistant	1.00
Moreno, David A.	E00031	Grounds Maintenance Technician	1.00
Murillo, Alfredo D.	E00004	Carpenter	1.00
Nguyen, Dao T.	E00015	Custodian	1.00
Pederson, Donald L.	E00032	Lead Carpenter	1.00
Robinson, Laura S.	E00018	Custodian	1.00
Rose, Michael D.	E00019	Custodian-Vacaville	1.00

2016-17 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED CLASSIFIED LOCAL 39 (CONT.)

NAME	JOB #	POSITION DESCRIPTION	FTE
Russo, Gloria	E00023	Custodian	1.00
Srisung, Padungsak	E00020	Custodian	1.00
Tipton, Darcia A.	E00056	Theater Technician	1.00
Trujillo, Kelly R.	E00030	Grounds Maintenance Technician	1.00
Uquillas, Jerry	E00026	General Maintenance Worker	1.00
TOTAL GENERAL FUND UNRESTRICTED CLASSIFIED LOCAL 39			44.00

2016-17 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED ADMINISTRATIVE LEADERSHIP GROUP

NAME	JOB #	POSITION DESCRIPTION	FTE
Vacant	M00047	Dean, Enrollment Services	1.00
Vacant	M00016	Dean/Math-Science	1.00
Vacant	M00022	Associate VP, Human Resources	1.00
Vacant	M00072	Accounting Manager - Bonds	0.05
Vacant	M00073	Business Op Coordinator-Bond	0.05
Vacant	M00046	Chief Technology Officer	1.00
Vacant	M00001	Assistant Dir/Facilities/Energy Management	1.00
Vacant	M00033	Human Resources Generalist	2.00
Adjabeng, Khadijah A.	M00088	Executive Coordinator, Student Services	1.00
Ahmed, Adil A.	M00051	Accounting Manager	0.80
Ancheta, Rachel M.	M00052	Human Resources Manager	1.00
Brown, Gregory	M00043	Vice President-Student Services	1.00
Buchanan, James B.	M00019	Director, Facilities	0.90
Calara, Marielle S.	M00033	Human Resource Generalist	1.00
Calilan, James D.	M00046	Interim Chief Tech Officer	1.00
Cammish, Peter J.	M00064	Dean, Research, Planning & Inst	1.00
Conklin-Penwell, Kelly	M00078	Associate Dean, WDCE/SBDC	0.35
Convento, Laura	M00028	Business Operations Coordinator	0.80
Drake, Tracy M.	M00034	Human Resource Generalist	1.00
Esposito-Noy, Celia M.	M00040	Superintendent-President	1.00
Gabriel, Robert	M00062	Dean, School of Health Sciences	1.00
Glines, Neil	M00058	Dean-School of Liberal Arts	1.00
Gorman, Laurie	M00076	Executive Coordinator-Academic Affairs	1.00
Hord, Myron D.	M00001	Assistant Dir/Facilities/Energy Management	1.00
Howell, Justin	M00037	Interim Manager, Tech Support	1.00
Killingsworth, Patrick R.	M00020	Director/Fiscal Services	1.00
Lamba, Sandy S.	M00089	Dean, Social & Behavioral Sci.	1.00
Lewis, Shirley V.	M00006	Dean - Vallejo Center	1.00
Ligioso, Yulian I.	M00042	VP-Finance & Administration	1.00
Lopez, Celia E.	M00079	HR Generalist	1.00
Mason-Muyco, J. M.	M00090	Director, Financial Aid	1.00
Minor, Leslie B.	M00041	Vice President-Academic Affairs	1.00
Mitchell, Karen	M00029	Human Resource Executive Assistant	1.00
Morinec, Maire A.	M00055	Dean- School of Applied Technology & Business	1.00
Mouton, Jocelyn	M00011	Dean/Counseling & Special Services	0.75
Preciado, Brian J.	M00084	Director, Fire Academy	1.00
Slade, Rischa W.	M00025	Director, Student Life	1.00
Speck, Christie J.	M00045	Director, Early Learning Center	1.00
Therrien, Alexandra J.	M00031	Executive Coordinator-Supt/Pres	1.00
Visser, Erik	M00080	Athletic Director	1.00
TOTAL GENERAL FUND UNRESTRICTED - ALG:			37.70
TOTAL - GENERAL FUND UNRESTRICTED:			303.70

2016-2017 TOTAL AUTHORIZED STAFF

GENERAL FUND RESTRICTED

NAME	JOB #	POSITION DESCRIPTION	FTE
		AB104 Adult Education Block Grant	
Conklin-Penwell, Kelly	M00078	Associate Dean, WDCE/SBDC	0.08
		Basic Skills	
Rhoads, Genele G.	FT0121	Mathematics FT Instructor	0.20
Schneider, Tracy L.	FT0098	English FT Instructor	0.20
Scott, Joshua R.	FT0081	FT Instructor - English	0.40
		CA Career Pathways Trust Funding	
Amick, Eileen J.	C00129	Admin Assistant 2-WorkforceTrng & Grants	0.33
Vacant	M00087	Director, Workforce Training & Grants Management	0.16
		Cal Works	
Jones-Foster, Priscilla J.	FT0019	CalWorks Coordinator/Counselor	0.85
Thomas, Makesha L.	C00044	Clerical Spec-CalWorks(Crd Off)	0.75
		CARE	
Simon, Cynthia	C00057	EOPS & CARE Coordinator	0.15
		Disabled Student Program Services - DSPS	
Apostal, Angela T.	FT0031	DSP Counselor	1.00
Moore, Carolyn F.	C00055	DSP Specialist	0.58
Nash, Judy J.	C00100	Student Services Assistant 1 - DSP	1.00
Parker, Sidne	C00101	Student Services Assistant 2 - DSP	1.00
Roe, Candace T.	FT0030	Disability Services Coord/Couns	0.80
Starkey-Owens, Bradley S.	C00026	Alternate Media Specialist	1.00
		Econ Development SBDC	
Pegg, Melissa R.	C00136	Admin Assistant 2 - Small Business	1.00
Conklin-Penwell, Kelly	M00078	Associate Dean, WDCE/SBDC	0.25
		Extended Opportunity Programs & Services (EOPS)	
Cheatham, Amber R.	C00023	Admin Assistant 3-Fin Aid/EOPS/VA	0.25
Simon, Cynthia	C00057	EOPS & CARE Coordinator	0.15
Sta Maria, Kamber M.	FT0174	Special Services/EOPS Counselor	1.00
		MESA/TRIO	
Vacant	M00036	Director of MESA & HS Programs	1.00
Park, Nedra H.	C00007	Admin Assistant 1-TRIO .5FTE	0.50
		NCCPA-Career Pathways Alliance	
Vacant	M00087	Director, Workforce Training & Grants Management	0.46
Amick, Eileen J.	C00129	Admin Assistant 2-WorkforceTrng&Grants	0.32
		Nursing: Enrollment Growth 10-116-047	
Craig, Erin L.	FT0130	Nursing(MedSurg/MntlHealth) FT	0.40

2016-2017 TOTAL AUTHORIZED STAFF

GENERAL FUND RESTRICTED (CONT.)

NAME	JOB #	POSITION DESCRIPTION	FTE
		Parking	
Uhl, Andrea	C00084	Police Services Technician	0.50
		Small Business Sector Navigator - 2015	
Eason, Charles D.	M00067	Small Business Section Navigator	1.00
		Student Success & Support (3SP)	
Vacant	C00028	Student Services Generalist (Assessment)	1.00
Vacant	C00061	Student Services Generalist-VACA	1.00
Vacant	C00145	Student Services Generalist-OAR	1.00
Vacant	C00146	Student Services Generalist-OAR	1.00
Vacant	FT0105	Librarian - Public Services	1.00
Bains, Ruhpreet K.	C00164	Student Services Generalist	1.00
Mouton, Jocelyn	M00011	Dean/Counseling & Special Services	0.25
Nunez, Robert L.	C00162	Student Services Generalist	1.00
Ramos, Kimberly R.	FT0189	FT Counselor/Non-Tenure SSSP	1.00
Smith, Erika A.	C00104	Stu Services Generalist-Matric	1.00
Stewart, Ward	C00163	Student Services Generalist	1.00
Young, Jeffrey G.	FT0190	FT Counselor/Non-Tenure SSSP	1.00
		TANF	
Jones-Foster, Priscilla J.	FT0019	CalWorks Coordinator/Counselor	0.15
		Vallejo Career Pathways Trust-VCUSD	
Vacant	M00087	Director, Workforce Training & Grants Management	0.38
Amick, Eileen J.	C00129	Admin Assistant 2-WkfrceTrng&Grants	0.35
		Work Base Learning Grant	
Conklin-Penwell, Kelly	M00078	Associate Dean, WDCE/SBDC	0.32
TOTAL - GENERAL FUND RESTRICTED:			31.03

	FACULTY	CLASSIFIED CSEA	CLASSIFIED LOCAL 39	ALG	TOTAL
General Fund Restricted	8.25	18.88		3.90	31.03
TOTAL DISTRICT AUTHORIZED STAFF	8.25	18.88		3.90	31.03

2016-17 TOTAL AUTHORIZED STAFF

SPECIAL FUNDS

NAME	JOB #	POSITION DESCRIPTION	FTE
		Early Learning Center	
Alsip, Dana G.	E00011	Cook - Preschool	0.84
Stedman, Lisa G.	C00041	Early Learning Center Specialist	1.00
Vartanian, Juwan	C00042	Early Learning Center Specialist	1.00
Drake, Sabrina	C00038	Assistant Director, Early Learning Center	1.00
Spann, Patrice E.	C00043	Early Learning Center Specialist	1.00
Takhar, Jotinder K.	C00036	Early Learning Center Specialist	1.00
Zimmer, Katherine H.	C00040	Early Learning Center Specialist	1.00
Smith, Dyan	C00037	Assistant, Early Learning Center	0.50
		SUBTOTAL- EARLY LEARNING CENTER	7.34
		Revenue Bond Construction	
Vacant	M00073	Business Op Coordinator-Bond	0.95
Vacant	M00072	Accounting Manager - Bonds	0.95
Ahmed, Adil A.	M00051	Accounting Manager	0.20
Buchanan, James B.	M00019	Director, Facilities	0.10
Convento, Laura	M00028	Business Operations Coordinator	0.20
Lofton, Lucky	M00065	Executive Bonds Manager	1.00
Murphy, Dawna L.	C00152	Accounting Spec 2/AP-Bond	0.60
Scott, Laura G.	C00151	Purchasing Tech/Buyer-Bond	0.90
		SUBTOTAL- REVENUE BOND CONST.	4.90
		TOTAL - SPECIAL FUNDS:	12.24
		TOTAL DISTRICT AUTHORIZED STAFF:	346.97

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.

EPA

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

Employee Benefits

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

Encumbrances

Obligations in the form of purchases, contracts, and other commitments that have been ordered but not yet received. At year-end, there are often many such orders. For year-end encumbrances, the budgets are carried over to the next fiscal year to cover the expenses that are recorded when the items have been received or services rendered. Year-end encumbrances tend to distort both the year-end balance of the just-completed fiscal year and the new year's expense budget. When reviewing year-end reports and new budgets, one must be especially careful regarding encumbrances so as not to misinterpret the true financial condition of the district.

EOPS

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

Fifty Percent Law

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

Fiscal Year

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

Fixed Assets

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

Full-time Equivalent Student (FTES)

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

Funds, Restricted

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

Funds, Unrestricted

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

Gann Limitation

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

General Ledger

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

General Purpose Tax Rate

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

Governmental Funds

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

Income

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

Inflation Factor

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

JPA

Joint Powers Authority.

LEA

Local Educational Agency.

Mandated Costs

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

Matriculation

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

Non-Resident Tuition

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

Objects of Expenditure

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

PERS

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

Prior Years Taxes

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

Proceeds of Taxes

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

Program-Based Funding

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

Proposition 13 (1978)

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

Proposition 30 – Education Protection Account

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

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

Proposition 98 (1988)

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

Reserves

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

Revenue

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

Revolving Fund

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

Scheduled Maintenance

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

Secured Property

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

Senate Bill 90 (1977), Chapter 1135/77

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

STRS

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

Student Financial Aid Funds

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

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

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.