



**SOLANO**

**SERVING SOLANO COUNTY AND THE CITY OF WINTERS, CALIFORNIA**

**TENTATIVE BUDGET 2024-25**  
**Governing Board Meeting**  
**June 5, 2024**

***TRANSFORMING STUDENTS' LIVES***



**SOLANO**  
COMMUNITY COLLEGE

**REPORT BY:**

**Susan Wheet**

**VICE PRESIDENT, FINANCE & ADMINISTRATION**

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**With the hard work of the Fiscal Team:**

**Shannon Beckham**

**DIRECTOR OF BUSINESS SERVICES**

**Virgie Bender · Edith Sanchez**

**ASSISTANT CONTROLLERS**

**Janice David · Haley Howells · Zhiyan Huang · Sylvia Ramirez**

**ACCOUNTANTS**

# **SOLANO COMMUNITY COLLEGE DISTRICT**

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**Amanda Lopez-Lara**  
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Area # 2

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Area # 6

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STUDENT TRUSTEE

**Celia Esposito-Noy, Ed.D.**  
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**Sandra Therrien**  
EXECUTIVE COORDINATOR, SUPERINTENDENT-PRESIDENT'S OFFICE

# SOLANO COMMUNITY COLLEGE DISTRICT

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## Mission Statement

<b>MISSION:</b>	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 lifelong-learning opportunities.
<b>VISION:</b>	Solano Community College will be a recognized leader in educational excellence – transforming students' lives.

## STRATEGIC GOALS: *(from the 2019-2022 strategic plan)*

<b>Goal 1:</b>	Honor and empower students by helping them succeed in achieving their educational or career goals
<b>Goal 2:</b>	Honor and empower students to transfer in a timely fashion
<b>Goal 3:</b>	Honor and empower students to attain their education goals in a timely fashion while embracing the process of learning
<b>Goal 4:</b>	Honor and empower students to gain meaningful employment/careers in their chosen field of study
<b>Goal 5:</b>	Honor and empower student equity and success by eliminating equity gaps with a focus on disproportionately impacted populations
<b>Goal 6:</b>	Strengthen ties to the community and local school districts to ensure access to college for all students
<b>Goal 7:</b>	Honor and empower the college community by maintaining adequate and sustainable financial resources to create an environment that supports teaching and learning
<b>Goal 8:</b>	Maintain a campus culture that honors and empowers teaching and learning

# CALIFORNIA STATE BUDGET (COMMUNITY COLLEGES)

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The Governor's "May Revise" budget proposal for 2024-25 offers budget stability for California Community Colleges in order to focus on the Roadmap to the Future and Vision 2030. Although the overall State General Fund budget is approximately \$25 billion less than 2023-24, California Community College funding remains steady. The information below and the tables on the next few pages summarize the Governor's proposed 2024-25 budget:

- The budget proposal for the California Community Colleges focuses on stability in the context of the significant budget deficit. It includes no major core reductions to programs or services, instead drawing on reserves and operational savings to bring the overall budget in balance. Overall, funding increases slightly compared to the current year enacted budget.
- Revised proposals for ongoing spending include about \$100 million for a 1.07% cost-of-living adjustment (COLA) for community college apportionments, \$31 million more than the Governor's original proposed COLA of 0.76% in the January budget proposal. The proposal also includes an additional \$13 million for COLAs and adjustments to certain categorical programs, and \$28 million for systemwide enrollment growth of 0.5%.
- One-time funding in the revised proposal remains limited but retains the previously proposed \$60 million for expansion of nursing program capacity from the Governor's Budget and adds \$35 million for several projects related to the system's Vision 2030 priorities, including Low-Income Workers Project, Mapping Credit for Prior Learning Pathways, Common Cloud Data Platform Project, and e-Transcripts.

***Changes in Prop-98 Funding (in millions):***

	Governor's Budget	May Revision	Change from Governor's Budget
<b>POLICY ADJUSTMENTS</b>			
<b>Ongoing (Proposition 98)</b>			
Provide 1.07% COLA for SCFF	\$69.15	\$100.22	\$31.07
Provide for 0.5% enrollment growth	\$29.59	\$28.09	-\$1.49
Provide 1.07% COLA for Adult Education Program	\$4.91	\$6.92	\$2.00
Provide 1.07% COLA for Extended Opportunity Programs and Services (EOPS)	\$1.40	\$1.96	\$0.56
Adjustments for financial aid administration	\$1.53	\$1.93	\$0.40
Provide 1.07% COLA for Disabled Students Programs and Services (DSPS)	\$1.31	\$1.85	\$0.54
Provide 1.07% COLA for Apprenticeship (community college districts RSI)	\$0.24	\$0.35	\$0.11
Provide 1.07% COLA for CalWORKs student services	\$0.42	\$0.59	\$0.17
Provide 1.07% COLA and an enrollment-based adjustment for Mandates Block Grant and reimbursements	\$0.94	\$0.52	-\$0.42
Provide 1.07% COLA for Cooperative Agencies Resources for Education (CARE)	\$0.25	\$0.36	\$0.11
Provide 1.07% COLA for Childcare tax bailout	\$0.03	\$0.05	\$0.01
<b>Subtotal Ongoing (Proposition 98) Policy Adjustments</b>	<b>\$109.78</b>	<b>\$142.82</b>	<b>\$33.04</b>
<b>One-Time (Proposition 98)</b>			
Expand nursing program capacity	\$60.00	\$60.00	\$0.00
Expand eTranscript California	\$0.00	\$12.00	\$12.00
Common cloud data platform demonstration project	\$0.00	\$12.00	\$12.00
Mapping pathways for Credit for Prior Learning	\$0.00	\$6.00	\$6.00
Pathways for low-income workers demonstration project	\$0.00	\$5.00	\$5.00
<b>Subtotal One-Time Policy Adjustments</b>	<b>\$60.00</b>	<b>\$95.00</b>	<b>\$35.00</b>
<b>Subtotal Technical Adjustments</b>	<b>-\$111.92</b>	<b>-\$120.69</b>	<b>-\$8.77</b>
<b>TOTAL CHANGES</b>	<b>\$57.86</b>	<b>\$117.13</b>	<b>\$59.27</b>

## ***Proposed Student Centered Funding Formula Rates (Rounded):***

<b>Allocations</b>	<b>2023-24 Rates*</b>	<b>Proposed 2024-25 Rates</b>	<b>Estimated Change from 2023-24 (Amount)</b>	<b>Estimated Change from 2023-24 (Percent)</b>
Base Credit*	\$5,238	\$5,294	\$56	1.07%
Incarcerated Credit*	7,346	7,425	79	1.07%
Special Admit Credit*	7,346	7,425	79	1.07%
CDCP	7,346	7,425	79	1.07%
Noncredit	4,417	4,465	47	1.07%
Supplemental Point Value	1,239	1,252	13	1.07%
Student Success Main Point Value	730	738	8	1.07%
Student Success Equity Point Value	184	186	2	1.07%
<b>Single College District</b>				
Small College	6,439,546	6,508,449	68,903	1.07%
Medium College	8,586,065	8,677,936	91,871	1.07%
Large College	10,732,581	10,847,420	114,839	1.07%
<b>Multi College District</b>				
Small College	6,439,546	6,508,449	68,903	1.07%
Medium College	7,512,806	7,593,194	80,387	1.07%
Large College	8,586,065	8,677,936	91,871	1.07%
Designated Rural College	2,048,172	2,070,088	21,915	1.07%
State Approved Centers	2,146,516	2,169,484	22,968	1.07%
<b>Grandparented Centers</b>				
Small Center	268,316	271,187	2,871	1.07%
Small Medium Center	536,629	542,371	5,742	1.07%
Medium Center	1,073,257	1,084,741	11,484	1.07%
Medium Large Center	1,609,886	1,627,112	17,226	1.07%
Large Center	2,146,516	2,169,484	22,968	1.07%

\* Ten districts receive higher credit FTE rates, as specified in statute.

***Ongoing funds (in millions):***

Program	2023-24 Revised	2024-25 Proposed	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	\$ 9,563.70	\$ 9,571.33	\$ 7.62	0.08%	2023-24 updated as of May Revise. 2024-25 adjusted for COLA, growth, and other base adjustments
Adult Education Program – Main <sup>b</sup>	652.22	659.14	6.91	1.06%	COLA
Student Equity and Achievement Program	523.98	523.98	0.00	0.00%	
Student Success Completion Grant	362.60	412.60	50.00	13.79%	Adjust for revised estimate of recipients
Part-time faculty health insurance	200.49	200.49	0.00	0.00%	
Strong Workforce Program	290.40	290.40	0.00	0.00%	
Extended Opportunity Programs and Services (EOPS)	183.08	185.04	1.96	1.07%	COLA
Disabled Students Programs and Services (DSPS)	172.82	174.67	1.85	1.07%	COLA
Full-time faculty hiring	150.00	150.00	0.00	0.00%	
California College Promise (AB 19)	91.21	91.21	0.00	0.00%	
Integrated technology	89.50	89.50	0.00	0.00%	
Financial aid administration	78.49	80.42	1.93	2.46%	Waived fees and per unit adjustments
CalWORKs student services	55.05	55.64	0.59	1.07%	COLA
NextUp (foster youth program)	54.11	54.11	0.00	0.00%	
Basic needs centers	43.29	43.29	0.00	0.00%	
Institutional effectiveness initiative	41.50	27.50	-14.00	-33.73%	Removal of one-time funds
Mathematics, Engineering, Science Achievement (MESA)	39.42	39.42	0.00	0.00%	

***Ongoing funds (in millions) - continued:***

Mandates Block Grant and reimbursements	38.29	38.80	0.51	1.32%	COLA and enrollment-based adjustment
Apprenticeship (community college districts)	34.34	34.69	0.35	1.01%	COLA and technical adjustment
Cooperative Agencies Resources for Education (CARE)	33.48	33.84	0.36	1.07%	COLA
Student mental health services	32.47	32.47	0.00	0.00%	
CA Apprenticeship Initiative	30.00	30.00	0.00	0.00%	
Part-time faculty compensation	26.54	26.54	0.00	0.00%	
Rising Scholars Network	25.00	25.00	0.00	0.00%	
Part-time faculty office hours	23.63	23.63	0.00	0.00%	
Economic and Workforce Development	22.93	22.93	0.00	0.00%	
Homeless and Housing Insecurity Program ("Rapid Rehousing")	20.56	20.56	0.00	0.00%	
California Virtual Campus	20.00	20.00	0.00	0.00%	
California Online Community College (Calbright College)	15.00	15.00	0.00	0.00%	
Equal Employment Opportunity Program	17.08	13.88	-3.21	-18.76%	Includes \$12.77 million ongoing and adjustments for annual one-time funds sourced from faculty obligation penalties.
Nursing grants	13.38	13.38	0.00	0.00%	
Puente Project	13.33	13.33	0.00	0.00%	
Lease revenue bond payments	12.80	12.79	-0.01	-0.08%	Lease Revenue Debt Service adjustments
Dreamer Resource Liaisons	11.60	11.60	0.00	0.00%	
Veterans Resource Centers	10.82	10.82	0.00	0.00%	
Immigrant legal services through CDSS	10.00	10.00	0.00	0.00%	



***Ongoing funds (in millions) - continued:***

Classified Employee Summer Assistance Program	10.00	10.00	0.00	0.00%	
LGBTQ+ Student Support	10.00	10.00	0.00	0.00%	
Umoja	9.18	9.18	0.00	0.00%	
Asian American and Native Hawaiian and Pacific Islander (AANHPI) Student Achievement Program	8.00	8.00	0.00	0.00%	
Foster Parent Education Program	6.15	6.15	0.00	0.00%	
Childcare tax bailout	4.28	4.32	0.05	1.08%	COLA
Digital Course Content for Inmates	3.00	3.00	0.00	0.00%	
Middle College High School Program	1.84	1.84	0.00	0.00%	
Academic Senate	1.80	1.80	0.00	0.00%	
Historically Black Colleges and Universities (HBCU) Transfer Pathway project	1.38	1.38	0.00	0.00%	
African American Male Education Network and Development (A2MEND)	1.10	1.10	0.00	0.00%	
FCMAT	0.85	0.77	-0.08	-8.88%	Removal of one-time funds
Transfer education and articulation (excluding HBCU Transfer Pathway project)	0.70	0.70	0.00	0.00%	
<b>Total</b>	<b>\$13,061.38</b>	<b>\$13,116.21</b>	<b>\$54.83</b>	<b>0.42%</b>	

# STATE BUDGET IMPACT ON SOLANO COMMUNITY COLLEGE DISTRICT

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## **Cash Impacts**

### **Operational Impacts**

The overall impact on Community Colleges is estimated as an increase of 1.07% in total state revenues. While we wait for the final State budget to be adopted at the end of June, this budget assumes a conservative 0% increase in most revenues until the final State Budget is approved.

### **State Structural Deficits**

Assembly Bill 106, passed in April, amended the Budget Act of 2023 to reduce the expected \$45 billion shortfall by \$17.3 billion. The early action agreement included a mix of \$3.6 billion in reductions (primarily to one-time funding), \$5.2 billion in revenue and borrowing, \$5.2 billion in delays and deferrals, and \$3.4 billion in shifts of costs from the General Fund to other state funds. The primary higher education-related issue included in the early action plan was a \$499 million deferral of the expected five percent increase in funding for the University of California (UC) and California State University (CSU) systems under the Compacts. While no changes to CCC funding were included in the plan, the bill's language authorizes the Administration to freeze additional one-time funding from the 2021, 2022, or 2023 Budget Acts.

### **Solano CCD Structural Deficits**

The district expects to have deficit spending over the next several years due to increases to salaries and expenses to returning more in-person classes. This spending is planned as a way of reducing the ending fund balance.

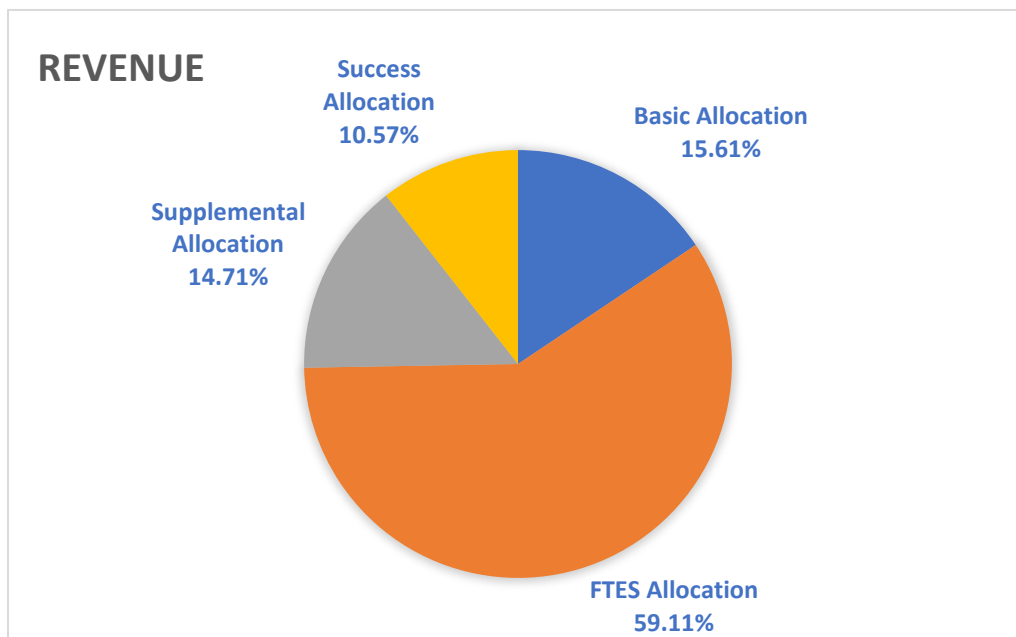
## 2024-25 TENTATIVE BUDGET

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### 2024-25 REVENUE ASSUMPTIONS

Revenue assumptions in the unrestricted general fund are conservative and are showing a 0% in 2024-25. The final budget for 2024-25 is likely to differ after debate in the State Legislature and signature of the Governor in late June. The May Revise projects a 1.07% increase. Any changes from these amounts will be included in the 2024-25 Solano adopted budget, which will be adopted in September. The primary source of revenues, known as apportionment revenue, is shown below:

Basic Allocation	FTES Allocation	Supplemental Allocation	Success Allocation	Total Allocation
\$10,127,011	\$38,346,148	\$9,539,392	\$6,858,215	\$64,870,766

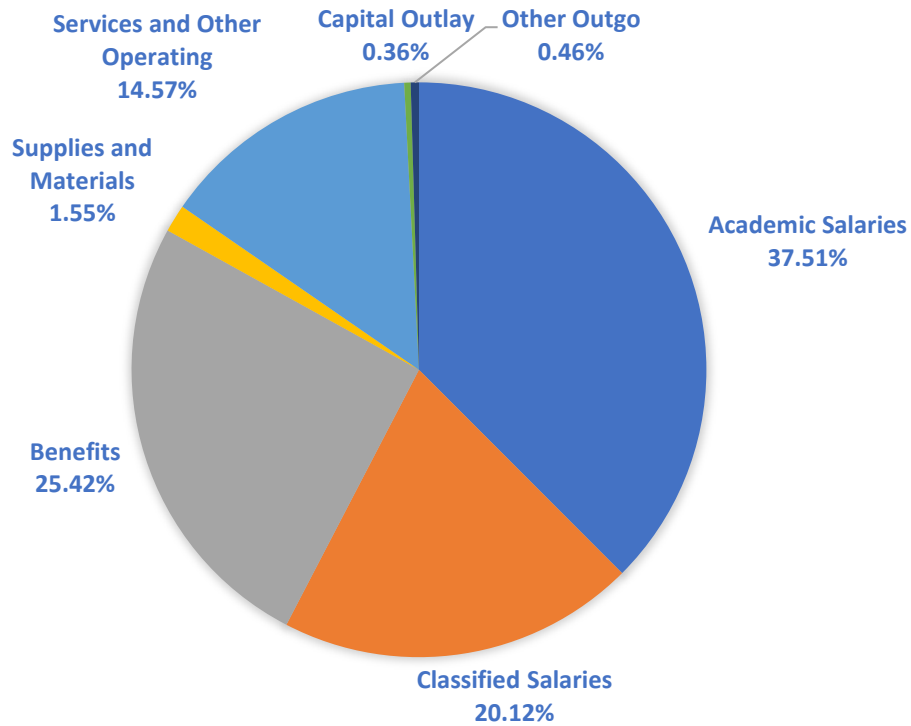


## 2024-25 TENTATIVE BUDGET

### 2024-25 EXPENDITURE ASSUMPTIONS

Salaries & Benefits	2.97% Decrease (Due to one-time payout in 2023-24)
Supplies, Services, Equipment	3.07% Decrease (Mainly due to proposed solar savings)
OPEB contribution	\$320,000 (zero change)

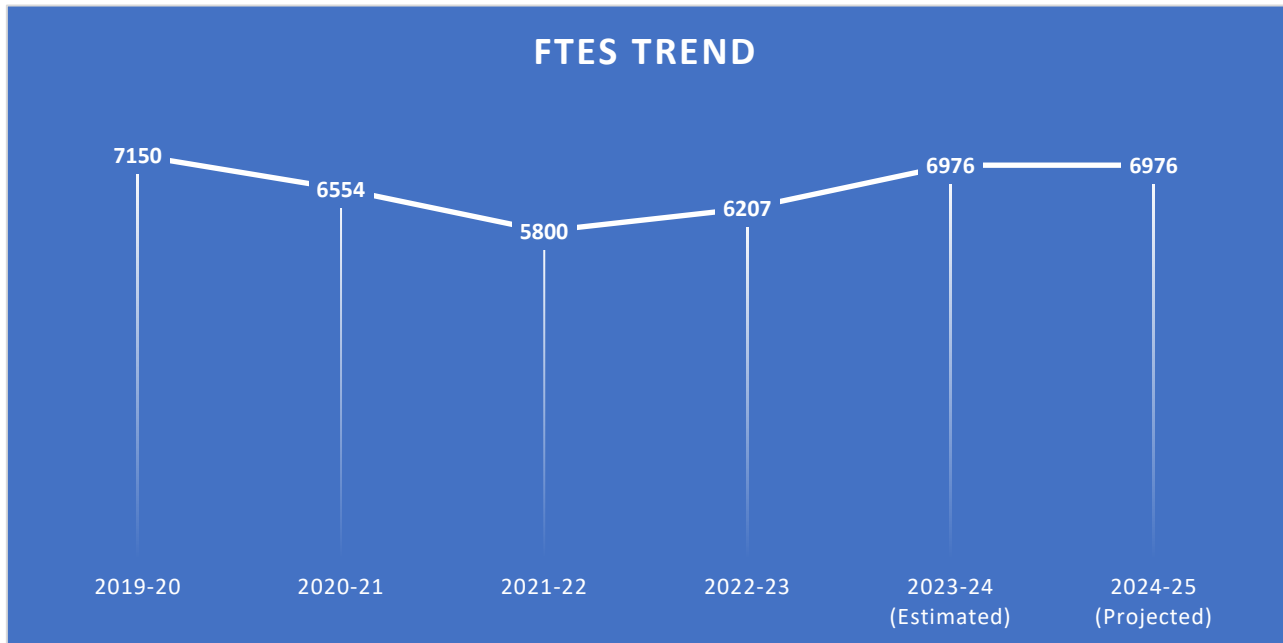
#### EXPENSES



## 2024-25 TENTATIVE BUDGET

### FULL-TIME EQUIVALENT STUDENTS & HOLD HARMLESS

Assuming no change in SCFF metrics, beginning in 2024-25 District revenues will be the new base amount for future increases. The District has experienced several years of stable enrollments. The 2024-25 conservative projection is maintaining the same rate as 2023-24.



**DISTRICT FUNDS**

**1. GENERAL FUNDS**

- a. Unrestricted [11x]
- b. Restricted – Federal [12x]
- c. Restricted – State [13x]
- d. Local [14x]

**2. DEBT SERVICE FUNDS**

- a. Measures G & Q Bond Interest & Redemption [21x]

**3. SPECIAL REVENUE FUNDS**

- a. Child Development [33x]

**4. CAPITAL PROJECTS FUNDS**

- a. Capital Outlay [411]
- b. State Funded Project-Library Construction [41601]
- c. Measure Q – Construction [421x]

**5. FIDUCIARY FUNDS**

- a. TRUST FUNDS
  - i. Student Financial Aid [74x]
  - ii. CCLC Retiree Health Benefit JPA [84x]

## 2024-25 TENTATIVE BUDGET

### GENERAL FUND: UNRESTRICTED [11x]

		<i>after 3/31</i>	
		Budget Update end of Qtr 3	Tentative/ TEMP Budget
		2023-24	2024-25
<b>REVENUES:</b>			
Base Allocation (FTES & Basic Alloc.)	\$	47,205,957	\$ 48,473,159
Supplemental Allocation	\$	9,467,440	\$ 9,539,392
Student Success Allocation	\$	6,754,470	\$ 6,858,215
<b>Sub Total</b>	\$	63,427,867	\$ 64,870,766
22/23 FY State General Apportionment Adj.	\$	752,317	
Other State Revenue	\$	858,546	\$ 1,270,000
GFU-Pell Admin & Interest	\$	45,877	\$ 14,025
BFAP 2%	\$	410,669	\$ 294,418
<b>TOTAL REVENUES</b>	\$	65,495,276	\$ 66,449,209
<b>EXPENDITURES:</b>			
Academic Salaries	\$	27,460,978	\$ 25,954,883
Classified Salaries	\$	14,527,924	\$ 13,923,113
Benefits	\$	17,236,262	\$ 17,588,400
Supplies and Materials	\$	1,112,702	\$ 1,075,410
Services and other Operating	\$	10,380,856	\$ 10,081,836
Capital Outlay	\$	273,670	\$ 249,300
Other Outgo	\$	340,000	\$ 320,000
Contingency appropriation	\$	250,000	\$ 250,000
GFU-Pell Admin	\$	45,877	\$ 14,025
BFAP 2%	\$	410,669	\$ 294,418
<b>TOTAL EXPENDITURES</b>	\$	72,038,938	\$ 69,751,385
<b>NET FUND BALANCE INCREASE (DECREASE)</b>	\$	(6,543,663)	\$ (3,302,176)
<b>FUND BALANCE INCREASE (DECREASE)</b>			
<b>BEGINNING FUND BALANCE</b>	\$	37,890,826	\$ 31,347,163
<b>ENDING FUND BALANCE</b>	\$	31,347,163	\$ 28,044,987
<b>FUND BALANCE COMPOSITION/RATIO:</b>			
Salary Improvements 2022-23 (taken from reserve over 5 years)	\$	5,400,000	\$ 3,600,000
Technology/ Non- Capitol Expense Reserve	\$	869,212	\$ 869,212
STRS/PERS Premium Reserve	\$	4,525,000	\$ 4,525,000
Designated Reserve: OPEB Liability	\$	4,000,000	\$ 4,000,000
Board Required Minimum 5% Reserve	\$	3,601,947	\$ 3,459,647
Stability Reserve	\$	12,951,004	\$ 11,591,128
<b>ENDING FUND BALANCE</b>	\$	25,947,163	\$ 24,444,987
Fund Balance / Reserve Ratio		44%	35%
Required + Stability Reserve Ratio		23%	22%

NOTE: Fund Balances subject to change.

## 2024-25 TENTATIVE BUDGET

### GENERAL FUND: RESTRICTED - FEDERAL [12x]

	<i>after 3/31</i> Budget Update end of Qtr 3	GROSS ESTIMATED Carryover (Avail. Bal. as of 3/31/2024)	GROSS ETIMATED New allocation 25 FY	Tentative/ TEMP Budget
	2023-24			2024-25
<b>REVENUES:</b>				
Federal Sources	\$ 772,618	\$ 120,965	\$ 733,291	\$ 854,256
<b>EXPENDITURES:</b>				
<b>Federal Programs -</b>				
College Work Study	\$ 175,855	\$ 96,187	\$ 164,270	\$ 260,457
Perkins	\$ 448,867	\$ -	\$ 443,272	\$ 443,272
TANF/Calworks	\$ 42,453	\$ -	\$ 47,527	\$ 47,527
Veterans 38	\$ 24,778	\$ 24,778	\$ -	\$ 24,778
FCKE	\$ 80,665	\$ -	\$ 78,222	\$ 78,222
<b>TOTAL Federal Programs</b>	<b>\$ 772,618</b>	<b>\$ 120,965</b>	<b>\$ 733,291</b>	<b>\$ 854,256</b>

Note: Fund Balances subject to change



## 2024-25 TENTATIVE BUDGET

### GENERAL FUND: RESTRICTED - STATE [13x]

	after 3/31 Budget Update end of Qtr 3	GROSS ESTIMATED Carryover (Avail. Bal. as of 3/31/2024)	GROSS ESTIMATED New allocation 25 FY	Tentative/ TEMP Budget
	2023-24			2024-25
<b>REVENUES:</b>				
State Sources	\$ 43,057,745	\$ 26,436,223	\$ 12,345,959	\$ 38,782,182
<b>EXPENDITURES:</b>				
<b>State Programs -</b>				
Student Equity & Achievement	\$ 7,085,071	\$ 4,808,391	\$ 3,097,869	\$ 7,906,260
Strong Workforce (Local)	\$ 4,919,019	\$ 3,906,883	\$ 1,340,046	\$ 5,246,929
Strong Workforce (Regional)	\$ 2,360,352	\$ 1,731,896	\$ 711,857	\$ 2,443,753
Physical Plant & Instructional Support	\$ 3,785,024	\$ 380,209	\$ -	\$ 380,209
EOPS	\$ 1,121,697	\$ 672,017	\$ 552,657	\$ 1,224,674
DSPS	\$ 870,857	\$ 304,378	\$ 626,841	\$ 931,219
College Promise	\$ 1,654,841	\$ 986,655	\$ 799,419	\$ 1,786,074
Interfund Transfers/Other Outgo	\$ 349,765	\$ 91,852	\$ 247,992	\$ 339,844
Financial Aid Administration (SFAA-BFAP)	\$ 371,290	\$ -	\$ 336,526	\$ 336,526
Lottery	\$ 1,847,397	\$ 1,368,759	\$ 85,742	\$ 1,454,501
Covid Recovery Block Grant (one time fund)	\$ 1,767,988	\$ 9,261	\$ -	\$ 9,261
LAEP	\$ 1,200,630	\$ 1,194,680	\$ -	\$ 1,194,680
Undocumented Rrscs Liaisons	\$ 243,692	\$ 223,208	\$ 72,594	\$ 295,802
NextUp	\$ 1,351,276	\$ 1,240,328	\$ 691,931	\$ 1,932,259
EEO	\$ 176,758	\$ 161,232	\$ -	\$ 161,232
Equal Employment Opportunity	\$ 261,269	\$ 125,134	\$ 127,222	\$ 252,356
FCKE	\$ 169,625	\$ 8,999	\$ 135,065	\$ 144,064
Local Systemwide Tech Data Security	\$ 510,000	\$ 431,929	\$ 255,000	\$ 686,929
CARE	\$ 267,141	\$ 183,139	\$ 115,831	\$ 298,970
Culturally Responsive Pedagogy & Practices	\$ 296,490	\$ 207,512	\$ -	\$ 207,512
Culturally Comp-Faculty Prof Dev (one-time)	\$ 2,461	\$ 560	\$ -	\$ 560
Culturally Comp-Faculty Prof Dev	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
Nursing	\$ 178,670	\$ -	\$ 203,894	\$ 203,894
Student Retention and Outreach	\$ 1,102,894	\$ 574,027	\$ 353,630	\$ 927,657
MESA	\$ 1,552,039	\$ 1,389,781	\$ -	\$ 1,389,781
Adult Block Ed	\$ 44,784	\$ 44,784	\$ 40,081	\$ 84,865
Zero Textbook (One-time)	\$ 180,000	\$ 157,425	\$ -	\$ 157,425
<b>SUBTOTAL PAGE 1</b>	<b>\$ 33,821,030</b>	<b>\$ 20,353,039</b>	<b>\$ 9,794,197</b>	<b>\$ 30,147,236</b>

## 2024-25 TENTATIVE BUDGET

### GENERAL FUND: RESTRICTED - STATE [13x] CONTINUED

	after 3/31 Budget Update end of Qtr 3	GROSS ESTIMATED Carryover (Avail. Bal. as of 3/31/2024)	GROSS ESTIMATED New allocation 25 FY	Tentative/ TEMP Budget
	2023-24			2024-25
SUBTOTAL PAGE 1	\$ 33,821,030	\$ 20,353,039	\$ 9,794,197	\$ 30,147,236
Asian-American, Native Hawaiian & Pacific Islander	\$ 280,297	\$ 279,643	\$ 140,148	\$ 419,791
Financial Aid Technology	\$ 164,568	\$ 134,568	\$ 48,254	\$ 182,822
Student Success Completion	\$ 1,635,072	\$ 369,928	\$ 812,730	\$ 1,182,658
Guided Pathways	\$ 308,004	\$ 122,522	\$ -	\$ 122,522
Mental Health Services	\$ 354,959	\$ 217,888	\$ 201,281	\$ 419,169
Classified Prof Development (One-time)	\$ 12,892	\$ 8,619	\$ -	\$ 8,619
Basic Needs Services	\$ 159,393	\$ 54,073	\$ -	\$ 54,073
Basic Needs Center	\$ 569,234	\$ 357,645	\$ 284,617	\$ 642,262
Student Food & Housing Supp	\$ 689,580	\$ 515,011	\$ 240,107	\$ 755,118
Rising Scholars	\$ 284,530	\$ 140,042	\$ 154,000	\$ 294,042
Textbook Reimb-Teaching Incar (one-time)	\$ 250,000	\$ -	\$ 200,000	\$ 200,000
LGBTQ+	\$ 129,243	\$ 112,302	\$ -	\$ 112,302
CCC Equitable Placement & Completion	\$ 504,623	\$ 500,329	\$ -	\$ 500,329
Deaf and Hard of Hearing	\$ 110,833	\$ 110,833	\$ -	\$ 110,833
Transfer Ed amd Articulation - Seamless Transfer	\$ 48,695	\$ 24,487	\$ -	\$ 24,487
Instructional Equipment One-Time	\$ 107,562	\$ 51,847	\$ -	\$ 51,847
RERP	\$ 59,692	\$ 59,692	\$ -	\$ 59,692
Rancho Santiago CCD	\$ 18,578	\$ 18,578	\$ -	\$ 18,578
Systemwide Technology and Data Security	\$ 59,138	\$ 59,138	\$ 50,000	\$ 109,138
Hunger Free Campus	\$ 11,631	\$ 10,516	\$ -	\$ 10,516
Zero Textbook Cost	\$ 21,879	\$ 21,423	\$ -	\$ 21,423
Veterans Resource Center (one time)	\$ 40,373	\$ 11,957	\$ -	\$ 11,957
Veterans Resource Center (on-going)	\$ 329,025	\$ 273,149	\$ 108,125	\$ 381,274
Cal LAW	\$ 99,000	\$ 98,990	\$ -	\$ 98,990
A2MEND	\$ 37,024	\$ 20,200	\$ -	\$ 20,200
Hire UP Program	\$ 1,750,000	\$ 1,330,248	\$ -	\$ 1,330,248
Rising School Juvenile Justice	\$ 607,954	\$ 587,716	\$ 312,500	\$ 900,216
Student Transfer Achievement	\$ 565,217	\$ 564,120	\$ -	\$ 564,120
	\$ 27,719	\$ 27,719	\$ -	\$ 27,719
TOTAL State Programs	\$ 43,057,745	\$ 26,436,223	\$ 12,345,959	\$ 38,782,182

Note: Fund Balances subject to change

## 2024-25 TENTATIVE BUDGET

### GENERAL FUND: LOCAL [14x]

	<i>after 3/31</i>	
	Budget Update end of Qtr 3	Tentative/ TEMP Budget
	2023-24	2024-25
<b>REVENUES:</b>		
Local Sources - actual	\$ 5,246,235	\$ 5,716,079
Local Sources - projected/future awards	\$ 1,940,382	\$ 1,940,382
<b>TOTAL REVENUES</b>	<b>\$ 7,186,617</b>	<b>\$ 7,656,461</b>
<b>EXPENDITURES:</b>		
<b>Local Programs -</b>		
Facilities-Campus Reservations	\$ 342,621	\$ 377,080
President's SCC-Local Funds	\$ 733,630	\$ 786,798
Health Center	\$ 1,259,249	\$ 1,309,535
Parking	\$ 836,044	\$ 933,087
Graphics Dept	\$ 84,970	\$ 113,293
SCC Theatre	\$ 63,494	\$ 63,494
UC Berkeley-Puente	\$ 46,078	\$ 46,078
Athletic Teams	\$ 81,141	\$ 85,929
CIRM (5-year grant) - reimbursable	\$ 2,812,443	\$ 2,812,443
NIIMBL - reimbursable	\$ 46,362	\$ 46,362
Other Local Programs	\$ 880,585	\$ 1,082,362
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,186,617</b>	<b>\$ 7,656,461</b>

**NOTE:** Fund Balances subject to change.

## 2024-25 TENTATIVE BUDGET

### DEBT SERVICE: MEASURE G and Q- BOND INTEREST & REDEMPTION [21x]

		<i>after 3/31</i> Budget Update end of Qtr 3	<i>Tentative/ TEMP Budget</i>
		<b>2023-24</b>	<b>2024-25</b>
<b>REVENUES:</b>			
Local Sources			
Other Sources		\$ 17,367,928	\$ 19,130,553
<b>TOTAL REVENUES</b>		<b>\$ 17,367,928</b>	<b>\$ 19,130,553</b>
<b>EXPENDITURES:</b>			
GOB 2006 Series-Series B		\$ 4,073,588	\$ 5,050,381
GOB Measure Q-Series A -QA		\$ 100,833	\$ -
SCC GOB Measure Q-Series B (485)-QB		\$ 90,833	
SCC GORB 2014 Series A (487) Meas G		\$ 1,444,167	
GOB Measure Q-Series C -QC		\$ 158,333	\$ 327,500
2019 GenOb Refunding Bonds-Series A		\$ 532,500	\$ 785,833
2021 GenOb Ref Bonds-Series A (437)		\$ -	\$ 1,023,333
SCC GOB Measure Q-Series E (436)-QE		\$ 345,000	\$ 166,667
<b>Sub-Total (Principal)</b>		<b>\$ 6,745,254</b>	<b>\$ 7,353,714</b>
GOB 2006 Series-Series B		\$ 2,793,896	\$ 2,724,208
GOB Measure Q-Series A -QA		\$ 778,313	\$ 847,418
SCC GOB Measure Q-Series B (485)-QB		\$ 1,567	
SCC GORB 2014 Series A (487) Meas G		\$ 36,104	
GOB Measure Q-Series C -QC		\$ 1,450,150	\$ 1,441,442
2019 GenOb Refunding Bonds-Series A		\$ 3,396,811	\$ 3,374,736
SCC GOB Measure Q-Series D (424)-QD		\$ 698,100	\$ 691,200
2021 GenOb Ref Bonds-Series A (437)		\$ -	\$ 1,267,596
SCC GOB Measure Q-Series E (436)-QE		\$ 1,456,806	\$ 1,420,140
<b>Sub-Total (Interest)</b>		<b>\$ 10,611,747</b>	<b>\$ 11,766,739</b>
Other Fees		\$ 10,926	\$ 10,100
<b>TOTAL EXPENDITURES</b>		<b>\$ 17,367,927</b>	<b>\$ 19,130,553</b>

**NOTE:** Fund Balances subject to change.

# 2024-25 TENTATIVE BUDGET

## CHILD DEVELOPMENT [33x]

		<i>after 3/31</i>	
		Budget Update end of Qtr 3	Tentative Budget
		2023-24	2024-25
<b>REVENUES:</b>			
	<b>TOTAL REVENUES</b>	\$ 1,624,341	\$ 1,650,009
<b>EXPENDITURES:</b>			
CSPP- CA State PreSchool Program		\$ 821,518	\$ 810,000
CCTR- Child Center		\$ 564,605	\$ 537,000
Child Care Food Program		\$ 60,000	\$ 60,000
Child Dev Training Consortium		\$ -	\$ 375
Reserves-CCTR and CSPP		\$ 221	\$ 200
SCOE-Qlty Rating Impr Sys (QRIS)			\$ 4,767
ARPA-State Stipends (AB131) CSPP			\$ 13,052
CCL Stipends			\$ 11,500
CDSS Stipend FY24		\$ 24,466	\$ 24,466
ARPA- State Stipends (AB131)		\$ 3,750	\$ 3,750
One-time rate Supplement AB 185		\$ 37,472	\$ 37,472
AB110 Temp Rate Increase		\$ 95,441	\$ 95,441
CDSS Stipends and Rate Supplements		\$ 3,575	\$ 3,575
State Stipends AB140 CCTR		\$ 13,293	\$ 13,293
Cost of Care CSPP		\$ -	\$ 29,118
SB140 Center One-time payment CSPP		\$ -	\$ 3,000
SB140 2nd Quarter One-time payment CSPP		\$ -	\$ 3,000
	<b>TOTAL EXPENDITURES</b>	\$ 1,624,341	\$ 1,650,009
<b>FUND BALANCE INCREASE (DECREASE)</b>			\$ -
<b>OTHER FINANCING SOURCES (USES):</b>			
Due from Other Sources			
Due to Other Sources		\$ 19,280	\$ -
	<b>TOTAL OTHER SOURCES (USES)</b>	\$ 19,280	\$ -
<b>BEGINNING FUND BALANCE</b>		\$ 157,713	\$ 138,433
<b>ENDING FUND BALANCE</b>		\$ 138,433	\$ 138,433

NOTE: Fund Balances subject to change.

## 2024-25 TENTATIVE BUDGET

### CAPITAL OUTLAY [411]

		<i>after 3/31</i>	
		Budget Update end of Qtr 3	Tentative Budget
		2023-24	2024-25
<b>REVENUES:</b>			
Federal Sources			
State Sources			
Local Sources		\$ 990,000	\$ 1,140,000
<b>TOTAL REVENUES</b>		\$ 990,000	\$ 1,140,000
<b>EXPENDITURES:</b>			
Services & Other Operating- 411		\$ 600,000	\$ 620,000
Other Staff Salaries-41601		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		\$ 600,000	\$ 620,000
<b>NET FUND BALANCE INCREASE (DECREASE)</b>		\$ 390,000	\$ 520,000
<b>OTHER FINANCING SOURCES (USES):</b>			
Due from Other Sources		\$ -	
Due to Other Sources		\$ -	
<b>BEGINNING FUND BALANCE</b>		\$ 6,405,743	\$ 6,434,114
<b>ENDING FUND BALANCE</b>		<b>\$ 6,795,743</b>	<b>\$ 6,954,114</b>

**NOTE:** Fund Balances subject to change.



## 2024-25 TENTATIVE BUDGET

### MEASURE Q CAPITAL PROJECTS [421x]

	<i>after 3/31</i>	
	Budget Update end of Qtr 3	Tentative Budget
	2023-24	2024-25
<b>REVENUES:</b>		
Measure Q - Series B	\$ 250,000	\$ 435,000
Measure Q - Series C	\$ 82,000	\$ 120,000
Measure Q - Series D	\$ 315,000	\$ 246,000
Measure Q - Series E	\$ 1,124,000	\$ 1,776,000
Measure Q - Series F	\$ 30,000,000	\$ 132,000
<b>TOTAL REVENUES</b>	<b>\$ 31,771,000</b>	<b>\$ 1,771,000</b>
<b>EXPENDITURES:</b>		
Measure Q - Series B	\$ 1,067,169	\$ 1,081,860
Measure Q - Series C	\$ 2,134,627	\$ 1,085,987
Measure Q - Series D	\$ 5,647,908	\$ 2,346,343
Measure Q - Series E	\$ 29,645,869	\$ 18,476,931
Measure Q - Series F	\$ 125,000	\$ 20,932,495
<b>TOTAL EXPENDITURES</b>	<b>\$ 38,620,573</b>	<b>\$ 43,923,616</b>
<b>NET FUND BALANCE INCREASE (DECREASE)</b>	<b>\$ (6,849,573)</b>	<b>\$ (42,152,616)</b>
<b>FUND BALANCE</b>		
Measure Q - Series B Fund Balance	\$ 10,784,495	\$ 9,967,326
Measure Q - Series C Fund Balance	\$ 3,018,614	\$ 965,987
Measure Q - Series D Fund Balance	\$ 7,433,251	\$ 2,100,343
Measure Q - Series E Fund Balance	\$ 45,222,800	\$ 16,700,931
Measure Q - Series F Fund Balance	\$ -	\$ 29,875,000
<b>BEGINNING FUND BALANCE (Total)</b>	<b>\$ 66,459,160</b>	<b>\$ 59,609,587</b>
Adjusted Beginning Fund Balance		
Measure Q - Series B Fund Balance	\$ 9,967,326	\$ 9,320,466
Measure Q - Series C Fund Balance	\$ 965,987	\$ -
Measure Q - Series D Fund Balance	\$ 2,100,343	\$ -
Measure Q - Series E Fund Balance	\$ 16,700,931	\$ -
Measure Q - Series F Fund Balance	\$ 29,875,000	\$ 9,074,505
<b>ENDING FUND BALANCE</b>	<b>\$ 59,609,587</b>	<b>\$ 17,141,271</b>

**NOTE:** Fund Balances subject to change.

## 2024-25 TENTATIVE BUDGET

### FINANCIAL AID [74]

	<i>after 3/31</i>	
	Budget Update end of Qtr 3	Tentative/ TEMP Budget
	2023-24	2024-25
<b>REVENUES:</b>		
<b>Federal/State Sources</b>		
PELL (estimate)	\$ 9,031,689	\$ 9,000,000
FSEOG-Fed.Supp.Educ.Oppor.Grant	\$ 169,485	\$ 260,735
Federal Direct Loan (estimate)	\$ 1,371,834	\$ 1,400,000
Chafee	\$ 25,000	\$ 30,000
CalGrant AB/C (estimate)	\$ 1,319,851	\$ 1,274,040
Emergency Financial Assistance	\$ 892,221	\$ 701,480
Emerg Financial Assist-Supp	\$ 121,426	\$ 121,426
<b>TOTAL REVENUES</b>	<b>\$ 12,931,506</b>	<b>\$ 12,787,681</b>
<b>EXPENDITURES:</b>		
<b>Federal/State Sources</b>		
PELL (estimate)	\$ 9,031,689	\$ 9,000,000
FSEOG-Fed.Supp.Educ.Oppor.Grant	\$ 169,485	\$ 260,735
Federal Direct Loan (estimate)	\$ 1,371,834	\$ 1,400,000
Chafee	\$ 25,000	\$ 30,000
CalGrant AB/C (estimate)	\$ 1,319,851	\$ 1,274,040
Emergency Financial Assistance	\$ 892,221	\$ 701,480
Emerg Financial Assist-Supp	\$ 121,426	\$ 121,426
Other uses		
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,931,506</b>	<b>\$ 12,787,681</b>
<b>NET FUND BALANCE INCREASE (DECREASE)</b>	<b>\$ -</b>	<b>\$ -</b>



## 2024-25 TENTATIVE BUDGET

### RETIREE HEALTH BENEFIT JPA [8401]

		<i>after 3/31</i>	
		Budget Update end of Qtr 3	Tentative/ TEMP Budget
		2023-24	2024-25
<b>REVENUES:</b>			
Contributions		\$ 320,000	\$ 320,000
Interest		\$ 180,000	\$ 200,000
<b>TOTAL REVENUES</b>		<b>\$ 500,000</b>	<b>\$ 520,000</b>
<b>EXPENDITURES:</b>			
Withdrawals		\$ -	\$ -
Portfolio Fees		\$ 8,187	\$ 8,200
<b>TOTAL EXPENDITURES</b>		<b>\$ 8,187</b>	<b>\$ 8,200</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>		<b>\$ 491,813</b>	<b>\$ 511,800</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Change in Market Value		\$ 635,000	\$ 400,000
<b>TOTAL OTHER SOURCES (USES)</b>		<b>\$ 635,000</b>	<b>\$ 400,000</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>		<b>\$ 635,000</b>	<b>\$ 400,000</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 6,030,623</b>	<b>\$ 6,665,623</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 6,665,623</b>	<b>\$ 7,065,623</b>
<b>Additional Board Reserve (General Budget)</b>		<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>
<b>TOTAL OPEB RESERVE</b>		<b>\$ 10,665,623</b>	<b>\$ 11,065,623</b>
Total Liability as of 6/30/2023		\$ 13,762,283.00	\$ 13,762,283.00
% Funded		77.50%	80.41%

**NOTE:** Fund Balances subject to change.

## 2024-25 TENTATIVE BUDGET

### GENERAL FUND: UNRESTRICTED [11], MULTI-YEAR BUDGET

	Budget as of end of 3rd 2023-24	Tentative Budget 2024-25	Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
<b>REVENUES:</b>						
SCFF	63,427,867	64,870,766	67,813,739	70,154,469	72,618,785	74,797,349
Other	2,067,409	1,578,443	1,095,000	1,095,000	1,095,000	1,095,000
<b>TOTAL REVENUES</b>	<b>65,495,276</b>	<b>66,449,209</b>	<b>68,908,739</b>	<b>71,249,469</b>	<b>73,713,785</b>	<b>75,892,349</b>
<b>EXPENDITURES:</b>	<b>72,038,938</b>	<b>69,751,385</b>	<b>71,172,766</b>	<b>71,200,449</b>	<b>73,328,962</b>	<b>75,521,331</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(6,543,663)</b>	<b>(3,302,176)</b>	<b>(2,264,027)</b>	<b>49,020</b>	<b>384,823</b>	<b>371,018</b>
Beginning Fund Balance	37,890,826	31,347,163	28,044,986	25,780,960	25,829,980	26,214,803
Estimated Ending Balance	31,347,163	28,044,986	25,780,960	25,829,980	26,214,803	26,585,821
Fund Balance / Expenditures Ratio	43.5%	40.2%	36.2%	36.3%	35.7%	35.2%
<b>FUND BALANCE COMPOSITION</b>						
Salary Improvements 2022-23 (taken from reserve over 5 years)	5,400,000	3,600,000	1,800,000	-	-	-
Technology/ Non- Capitol Expense Reserve	869,212	869,212	89,212	99,016	175,981	250,184
STRS/PERS Premium Reserve	4,525,000	4,525,000	4,525,000	4,525,000	4,525,000	4,525,000
Designated Reserve: OPEB Liability	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Board Required Minimum 5% Reserve	3,601,947	3,459,647	3,558,638	3,560,022	3,666,448	3,776,067
Stability Reserve	12,951,004	11,591,128	11,808,110	13,645,942	13,847,375	14,034,570
<b>ENDING FUND BALANCE</b>	<b>\$ 31,347,163</b>	<b>\$ 28,044,987</b>	<b>\$ 25,780,960</b>	<b>\$ 25,829,980</b>	<b>\$ 26,214,803</b>	<b>\$ 26,585,821</b>
Fund Balance Reserve Ratio	44%	40%	36%	36%	36%	35%
Required + Stability Reserve Ratio	23%	22%	22%	24%	24%	24%

# 2024-25 TENTATIVE BUDGET

## GANN

### California Community Colleges Gann Limit Worksheet Budget Year 2024-25

DISTRICT: SOLANO  
DATE: July 1, 2024

#### I. Appropriations Limit:

A. Appropriations Limit			\$ 55,304,698
B. Price Factor:		1.0362	
C. Population factor:			
1 2022-23	Second Period Actual FTES	6,164.1700	
2 2023-24	Second Period Actual FTES	6,753.2100	
	Population Change Factor	1.0956	
	(C.2. divided by C.1.)		
D. Limit adjusted by inflation and population factors			\$ 62,785,251
	(line A multiplied by line B and line C.3.)		
E. Adjustments to increase limit:			
1 Transfers in of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - increase			-
F. Adjustments to decrease limit:			
1 Transfers out of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - decrease			-
G. Appropriations Limit			\$ 62,785,251

#### II. Appropriations Subject to Limit

A. State Aid <sup>1</sup>	\$ 39,225,953
B. State Subventions <sup>2</sup>	
C. Local Property taxes	21,962,420
D. Estimated excess Debt Service taxes	
E. Estimated Parcel taxes, Square Foot taxes, etc.	
F. Interest on proceeds of taxes	
G. Less: Costs for Unreimbursed Mandates <sup>3</sup>	
H. Appropriations Subject to Limit	\$ 61,188,373

Please contact Jubilee Smallwood, jsmallwood@cccco.edu, for any instructions regarding the Gann Limit.

<sup>1</sup> Includes Unrestricted General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, Part-Time Faculty Office Hours

<sup>2</sup> Home Owners Property Tax Relief, Timber Yield Tax, etc...

<sup>3</sup> Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.

## 2024-25 TENTATIVE BUDGET

### Proposition 30 EPA (Education Protection Account) 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: 2023-24 Budget Year: 2024-25		DISTRICT ID: 280		Name: Solano CCD	
ACTIVITY CLASSIFICATION	ACTIVITY CODE			UNRESTRICTED	
EPA Proceeds:	8630			10,128,912	
ACTIVITY CLASSIFICATION	ACTIVITY CODE	SALARIES & BENEFITS (1000-3000)	OPERATING EXPENSES (4000-5000)	CAPITAL OUTLAY (6000)	TOTAL
Instructional Activities	0200-5900	10,128,912			10,128,912
Other Support Activities (list below)	6XXX				
Total Expenditures for EPA*					10,128,912
Revenue less Expenditures					0
*Total Expenditures for EPA may not include Administrator Salaries or other administrative costs. Note: using CCCCC Exhibit A, 23/24 FY, P1 (3/25/2024).					