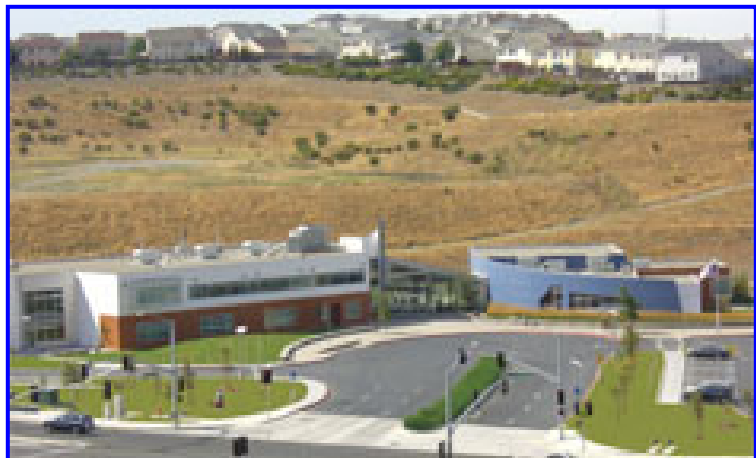




*Solano Community College District
Annual Budget*

*Fiscal Year July 1, 2008
to June 30, 2009*



*Top: New Student Services Center
Middle: Solano Main Campus
Bottom: The Vallejo Center*

SOLANO COMMUNITY COLLEGE DISTRICT
Serving the Counties of Solano & Yolo

Governing Board

Phil McCaffrey, President
James M. Claffey
Denis Honeychurch, J.D.
Pam Keith
Stephen Murphy, J.D.
Rosemary Thurston
A. Marie Young
David R. Brannen, Student Trustee
Lisa J. Waits, Ed.D., Interim Secretary

Executive Council

Lisa J. Waits, Ed.D., Interim Superintendent/President
Mazie L. Brewington, Vice President of Administrative & Business Services
Richard Christensen, Ed.D., Director of Human Resources
Jay Field, Vice President of Technology & Learning Resources
Robin L. Steinback, Ph.D., Vice President of Academic Affairs
Don Mourton, Ph.D., Interim Vice President of Student Services

Solano Community College District
4000 Suisun Valley Road
Fairfield, CA 94534
<http://www.solano.edu>

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Executive Summary 2008 - 2009 Budget

Governor Schwarzenegger signed the 2008-09 Budget Act on September 23rd ending a historic 85-day standoff. The Governor made over \$700 million in line-item vetoes so that proposed local assistance budgets remained largely intact and was welcome news for the community colleges system.

However, only a month after passage of the budget, the State's budget crisis further deepened and the Governor indicated he was proposing substantial mid-year takeaways to education as part of his plan to try and bring the budget into alignment. Significant economic weakness, initiated by the credit crunch, housing market collapse and higher energy costs, has negatively impacted the entire State. The Governor declared a fiscal emergency and called a special session of the legislature. Current shortfall estimates range from \$24 to \$27 billion over the next 20 months.

The ongoing issue of the Orange and Sonoma Counties' property tax shortfall during 2007-08 will remain a fiscal challenge and impact the District's finances. The preliminary backfill expense for the District is \$531,424 and the final payment figure will be reflected at final 2007-08 recalculation.

Mid-year cuts of potentially \$2.7 million for Solano College could cause hundreds of students being turned away during a time when districts are seeing rising enrollments as Californians return to college for retraining in a changing economy.

A small bit of favorable budget news to maintain student access includes the Competitive Cal Grant program which was preserved, and cuts were averted from categorical programs which are being funded at 2007-08 levels.

The 2008-09 was developed and built on the budget signed by the Governor on September 23. Given the uncertain State economic climate and the real possibility of mid-year takeaways, this adoption budget is conservative, strives for transparency, and allocates all fiscal resources available.

With passage of the State budget complete, Title 5 of the California Code of Regulations, Section 58302 requires that the Governing Board adopt a final budget within 60 days. The following adoption budget is developed in accordance with the approved budget calendar and District participatory governance policy and procedure. The public hearing on these official 2008-09 budgets is scheduled for the Governing Board Meeting of December 17, 2008 in the Board Room of the Solano Community College District, 4000 Suisun Valley Road, Fairfield, CA 94534-3197. The Board adoption date is scheduled for the Governing Board meeting of December 17, 2008.

The Solano Community College proposed Adoption Budget is built to fund faculty, staff, direct program expenditures and support services to serve 9,182 full time equivalent students for General Apportionment purposes for the 2008-09 fiscal year.

KEY AREAS OF THE 2008-09 ADOPTION BUDGET

MAJOR REVENUE ASSUMPTIONS

1. **The District's 2008-09 general fund unrestricted budgets were built on the budget signed by the Governor and does not factor in the State's proposed midyear cuts.**
2. State General Apportionment Revenues are based upon the 2007-08 Second Principal Apportionment (P-2) base and adjustments are made from the State's adopted budget.
3. The District included the 0.68% COLA contained in the signed State's budget, although the Legislative Analyst's Office (LAO) is recommending deleting it. Full statutory COLA was declared to be 5.66%; however, only \$38.9 million is provided to fund a 0.68% COLA on general purpose apportionments. No COLA (or growth) is provided for categorical programs. The Statewide enrollment growth for apportionment is set at 2%, with no priority for restoration over growth. ***The 0.68% COLA totals \$308,213 for the District, and it has designated this amount as reserve in the event it is not realized revenue from the State.***
4. The State budget includes a change in cash flow to education agencies, including community colleges. Unlike previous years, State payments normally provided in January, February, and March will be partially deferred (33%) until April and could result in a cash flow issue. Due to these cash flow issues the General Fund interest has been reduced from the prior year.
5. The District's projects a goal of 9,182 FTES, and represents the second year of restoration back to the base.
6. Enrollment fees are currently budgeted at \$20 per unit. State proposals have included a raise in enrollment fees to increase to \$26 per unit on January 1, 2009 and to \$30 on July 1, 2009. (Colleges would not be able to keep the \$120 million in increased fees.)
7. Property taxes are based upon 2008-09 estimated collections provided by the Solano County Auditor-Controller's Office. If property tax receipts decrease, this source of revenue will not impact District overall revenue since, like enrollment fees, it would be anticipated that the State General Fund portion will be increased by a like amount.
8. Lottery revenue per FTES is estimated to be \$140.00. Of this total, \$118.00 per FTES will be recorded in the General Fund. The remaining \$22.00 per FTES will be restricted as mandated by Proposition 20. This amount must be confined to the purchase of instructional materials and instructional software.
9. The District goal of gaining center status (1000 FTES) for the Vallejo Center, if achieved, will result in the addition of \$1 million to the base. This amount is not included.

MAJOR EXPENDITURE ASSUMPTIONS

1. PERS Board-adopted employer contribution rate for 2008-09 is 9.428%, which is a slight increase over last year's rate of 9.30%.
2. In anticipation of mid-year budget cuts, all hiring will be reviewed and evaluated individually.
3. The regular adjunct faculty budget will be based on an assumption of an annual average of 480 WSCH per faculty full-time equivalent. Adjunct faculty is budgeted at \$6,467,930.
4. A total of four faculty positions vacant due to retirement will be filled for the 2008-09 fiscal year. The 2008-09 budget will fund 173 full-time faculty (same as last year), which exceeds the District's Faculty Obligation Number (FON) for the fall semester. This may be revised in a future budget.
5. District will meet the 50% Law mandate; however, 2008-09 will not be allowed to include retiree benefits.
6. Health and Welfare benefits (medical, dental, vision, life insurance) reflect a 5.71% increase and are based on actual premiums from our health/insurance providers.
7. Utility costs were budgeted in the Tentative Budget at 2007-08 levels plus an anticipated 5% increase due to new District facilities and higher per kilowatt rates. This proposed adopted budget assumes that the gas & electricity budgets will be reduced by \$200,000 for anticipating savings due to contract negotiations with service providers.

OTHER KEY BUDGET STRATEGIES

Additional Budget Assumptions for the Adopted Budget:

- Continue to maintain the 5% reserve.
- Salary savings from position vacancies and unfilled positions in the amount of \$417,000.
- District will invoice CTA for release time.
- Legal fees will be kept at the budgeted amount of \$350,000.
- Expense bond-related personnel will be appropriately charged to Measure G budgets.
- Increase of approximately \$100,000 over the 2007-08 enrollments in non-resident students.

ENROLLMENT AND SUMMER ACCELERATION

For the 2007-08 fiscal year, the State budget projected a funded growth rate of 1.33% for Solano College. The College grew from term to term; however, due to FTES acceleration it did not restore back above the funded base FTES target of 9,182 and therefore did not receive a resource allocation in this area.

Funded growth rates are prescribed by State law and have been distributed to all Chief Business Officials by the System Office Assistant Vice Chancellor, Frederick Harris.

Since 2006-07, the District has been in stability funding. 2007-08 reported 9,100.66 FTES on the CCFS-320 Enrollment Report. For 2008-09 the goal is to restore to the 9,182 FTES base.

PHYSICAL PLANT & INSTRUCTIONAL SUPPORT BLOCK GRANT ALLOCATIONS – ONGOING & ONE-TIME

The 2008 State Budget Act provided an ongoing appropriation of \$27,345,000 split into two separate allocations that cannot be used interchangeably for physical plant, scheduled maintenance, and special repair projects (\$13,673,000), and to replace high priority instructional equipment and library materials (\$13,672,000). Under this funding formula, Districts do not have the discretion to move funds from one funding allocation to another. The ongoing funding provided in the State budget for Solano College totals \$200,000.

In addition, the State has provided a one-time appropriation of \$10 million. Unlike the ongoing appropriations, districts have the flexibility to spend the dollars on physical plant and/or instructional support. The District's one-time allocation is \$73,812.

Ongoing funds for instructional equipment and library materials may be used for equipment and materials that increase the use of modern technology for instructional purposes and for allowable student support services equipment.

The physical plant & special repairs funds may be used for scheduled maintenance projects provided that the district maintains its operations and maintenance expenditure level equivalent to or greater than the 1995-96 fiscal year levels. These funds may also be utilized for architectural barrier removal, seismic repairs or hazardous substance projects.

One-Time Funds can be expended for physical plant, instructional support, technology infrastructure, and State-mandated local programs. No local match is required for the one-time grant. It cannot be used as the local match for instructional support purchases and physical plant projects made from the ongoing block grant allocation.

It is recommended that the one-time scheduled maintenance and special repairs allocation be appropriated for facilities upgrades that are urgently needed and cannot be afforded from Measure G funds.

EMPLOYEE COMPENSATION

Accurate budgeting of employee compensation, plus retiree benefit costs, is crucial to budget development. Salary schedule changes are subject to collective bargaining and are a component of total employee compensation. The Adopted Budget does not include salary schedule increases from the 2008-09 for CSEA and CTA bargaining units.

Employee compensation also includes wage-driven benefits and optional District-provided health and welfare benefits. Wage-driven benefits are retirement premiums, social security, FICA, workers' compensation, and unemployment insurance. These expenses are charged to the proper program general ledger account. Increases in wage-driven benefits are afforded through the State-funded cost-of-living adjustment.

Discretionary or optional benefits are health, dental, vision, and other programs established through collective bargaining or Governing Board policy. Cost for discretionary benefits programs have risen.

The premium rates have been announced by each benefit provider and are included in the expenditure budget. Overall, health plan premiums will increase by 5.71% compared to the 2007-08 fiscal year.

GOVERNING BOARD GOALS FOR 2008 – 2009

At the Board's annual retreat meeting on April 5, 2008, the trustees agreed to continue with the existing Board goals that were established last fiscal year. Outlined below are the accomplished and completed efforts towards the goals.

1. Funding Unfunded Liabilities:

The Board and the District will begin to address funding unfunded liabilities as mandated the Governmental Accounting Standards Board (GASB), which established standards for financial accounting and reporting for state and local government across the country. GASB has mandated that local governments disclose the total cost of compensation, including compensation owed in the future as retiree health insurance, as an expense on their financial statements.

Solano Community College is part of the Phase II implementation of the mandate, which includes governments with revenues of \$10 million or more but less than \$100 million. The effective date for compliance is fiscal year 2008-09.

The Accrediting Commission for Community and Junior Colleges (ACCJC) has made the requirement a part of the accrediting process, and in 2005 the ACCJC determined that Solano Community College has not made enough progress to begin addressing long-term financial obligations and, more specifically, established a reserve for retiree benefits.

There are several consequences of not fully funding retiree health benefits in future years include 1) Audit: auditors will be required to report on post-employment benefit funding; 2) Cost: much higher expenses will be incurred by not funding the actuarially determined liability; 3) Credit: could impact the ability of the District to borrow funds or issue bonds at advantageous rates; and 4) Accreditation: a requirement to identify and set a payment plan of liabilities and future obligations.

Metrics: The following major metrics will be utilized to meet this goal:

- Contract for an actuarial update study not less than every two years.
- Implement advantageous financing techniques.
- Better integrate plans with Medicare, including Part D prescription drug benefits.
- Appoint a Retirement Board to oversee the investment portfolio in the JPA.

Accomplishments during 2007-08:

- Retiree actuarial study completed.
- Retirement Board appointed.
- The District has funds in the JPA and a determination needs to be made on whether to fund or book the liability.

2. Enhancing Community Perception of Solano Community College:

The District needs to establish a comprehensive marketing and communication plan in order to address the following elements developed from the Educational Master Plan:

- Enhance overall image and awareness of Solano Community College with the public and media by reinforcing SCC as a quality educational institution based on academic excellence, convenience and cost-effectiveness.
- Reinforce positive community relationships by continuing to nurture appropriate contacts with prospective students, teachers, high school counselors, alumni, the general public and media representatives.
- Leverage the Center openings in Vallejo and Vacaville as opportunities to communicate SCC learning opportunities with the general public.

Metrics: During 2007-08 the Board will:

- Direct the Superintendent/President to hire the Director of Public Relations, Marketing and Communications.
- Review new District marketing strategies as proposed by the Supt/President and new Marketing Director.

Accomplishments during 2007-08:

- Web site home page redesign.
- Schedule of classes redesign.
- Graphics Standards Policy development in progress.
- Broader usage of SCC logo for branding of college.
- Various new articles in local papers (i.e. Speech & Debate Team).
- New matriculation brochure.
- News articles and class schedule covers regarding openings of Vallejo Center and Student Services Center.
- New Spanish language page in Schedule of Classes.
- New Spanish language page in redesign of website home page.

3. Greening of the Campus:

In an effort to address the renewable energy concerns of the District, the following projects are delineated for implementation for 2007-08 and 2008-09.

1. Convert all fluorescent lighting on the campus from 40-watt tubes to the new Phillips 25-watt white light tubes, realizing an annual savings of approximately \$108,000 per year. Status: This project is ongoing using custodial staff to change out fluorescent tubes. Consideration is being given to hiring student workers to increase productivity. This will increase our savings by completing the project earlier.
2. Enter into a 3rd party power purchase agreement with a reputable solar power company through a bid process. Status: MMA Renewable Ventures has completed the first step of conducting an energy audit and made presentations to the Board.

3. Install Variable Frequency Drives (VFD's) on all electrical motors rated at 5 horsepower and up for all campus equipment. Status: This project is currently in progress with the Boiler Replacement Project in Building 2000. Part of the project will be new circulating heating hot water pumps that will use variable frequency drive technology. The boiler and chiller pumps are the largest on campus and will provide the best energy savings. Replacement of the larger air handler motors will be next.
4. Install two new high-efficiency boilers, with the option to install a small boiler to heat the pool so the main larger boilers so the main boilers can be shut down for the summer. Status: As part of the Measure G bond program, the high-efficiency boilers will lower our emissions and cost less to operate. The project is nearing completion and is in the close-out phase now.
5. Convert our diesel-powered grounds equipment items and vehicles to run on bio-diesel fuel made from plants. Status: The Facilities Department staff is currently researching and requesting the availability of bio-diesel fuel to include proper storage tanks and delivery. Local accessibility is now becoming available in limited amounts.
6. Design and construct the Vacaville Center using green-sustainable practices. Status: The design of the Vacaville Center is complete and approved by the Department of State Architect (DSA). The District authorized KMD Architects to conduct a detailed study on complying with LEEDs (Leadership Energy Environment Design) certification for the Center. The results of the study reported that the District is not able to obtain a LEED rating without major design changes and new construction. The request for LEED certification came too late in the project design phase.
7. Adhere to green-sustainable practices in the remodel of Buildings 1400, 1700 and 1800A. TLCD Architecture has already identified design factors that will comply with this goal and has incorporated those ideas into their model. Status: Buildings 1400, 1700 and 1800A are currently under remodel/construction using TLCD Architecture guidelines to contractors that will comply with green-sustainable practices and procedures. The Inspector of Record (IOR) will ensure that all design elements required by TLCD will be included in the construction phase in addition to the mandatory code requirements. District and Kitchell staff also will inspect to ensure TLCD guidelines are conformed to, along with good construction practices and code requirements.

Metrics:

- Through implementation of the projects, the District could realize an estimated \$224,000 in savings over the next five years.
- Quarterly reports on the progress of the grant will be provided to the Board.

Unrestricted 2008-09 General Fund

<u>Unaudited Beginning Fund Balance</u>	\$ 5,504,083
Revenue	50,389,695
Expenditures	50,461,543
Shortfall – Deficit Spending	(71,848)
Ending Fund Balance	\$ 5,432,235

Components of \$5,432,235 Ending Fund Balance:

- Required 5% Reserves\$ 2,523,078
of 2008-09 Expenditures
- Debt Service (final year)83,600
- 2008-09 COLA - 0.68%308,213
(reserve for anticipated zero cost)
- Repair/Replacement140,259
Total Reservations**\$ 3,055,150**
- Undesignated Unrestricted Balance**\$ 2,377,085**

- *Does not take into account the proposed State mid-year budget cuts in the amount of \$2.7 million.*
- *Does not include projected contract settlements.*

2008 - 2009 MAJOR REVENUE ASSUMPTIONS

Apportionment revenue is based on the 2007-08 Second Principal Apportionment and the 2008-09 Budget Act signed by the Governor on September 23, 2008. State General Apportionment for 2008-09 is based on the following assumptions:

General Apportionment Revenue: 2008 - 2009

- | | |
|------------------------|--------------|
| ➤ Base apportionment | \$46,381,290 |
| ➤ 2008-09 Growth, 2.0% | -0- |

TOTAL	<u>\$46,381,290</u>
--------------	----------------------------

Sources:

- | | |
|--|--------------|
| ➤ Property Taxes | \$12,343,216 |
| ➤ 98% Enrollment Fees | 2,253,124 |
| ➤ State General Apportionment
(Base Apportionment +COLA + Growth –
Property Taxes - 98% Enrollment Fees) | 31,784,950 |

TOTAL	<u>\$46,381,290</u>
--------------	----------------------------

Other Revenue:

- Lottery revenue per FTES is estimated at \$140.00 per FTES.
- Interest revenue is projected at \$170,000.
- Enrollment fees are \$20 per unit fall semester (State-proposed increase to \$26 in January).
- Nonresident tuition revenue is estimated to be \$302,468.

2008 - 2009 MAJOR EXPENDITURE ASSUMPTIONS

Step and column adjustments are included in the compensation expenditures.

1. Statutory benefits are budgeted as follows:

	<u>Percentage</u>
STRS	8.25%
PERS	9.43%
PERS Pick-Up	7.00%
OASDI	6.20%
Medicare	1.45%
SUI	0.03%
Workers' Compensation	1.48%
STRS Cash Balance Plan (Hourly Academic)	4.00%

2. Health and Welfare benefits (medical, dental, vision, life insurance) are budgeted at an actual cost per employee. Medical benefit cost reflect a 5.71% increase over 2007-08.

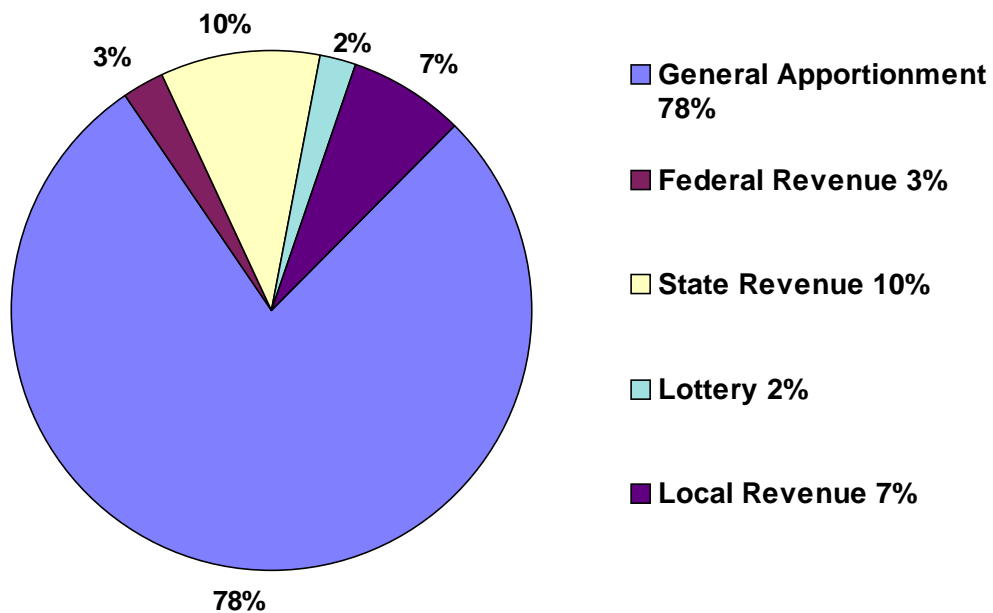
GENERAL FUND PROPOSED BUDGET - DISTRICT REVENUE

WHERE DOES THE MONEY COME FROM?

The District derives revenue from a number of sources as shown below. The major sources of General Fund revenue are:

General Apportionment (State General Fund, Property Taxes and Enrollment Fees)	\$46,381,290
State Revenue	5,863,074
Lottery	1,438,733
Federal Revenue	1,559,910
Local Revenue	4,259,840
Total	<u>\$59,502,847</u>

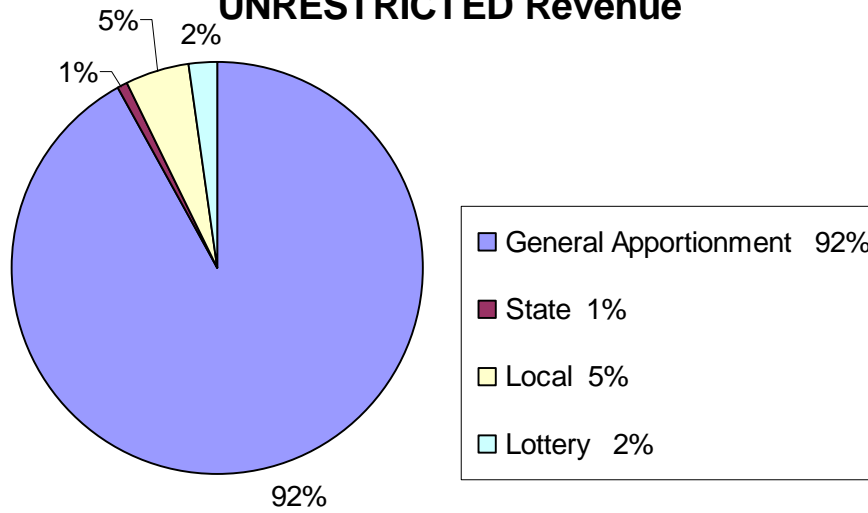
Total District Revenue



Unrestricted Revenue

General Apportionment	\$ 46,381,290
State	345,059
Lottery	1,091,146
Local	2,572,200
TOTAL	<u>\$ 50,389,695</u>

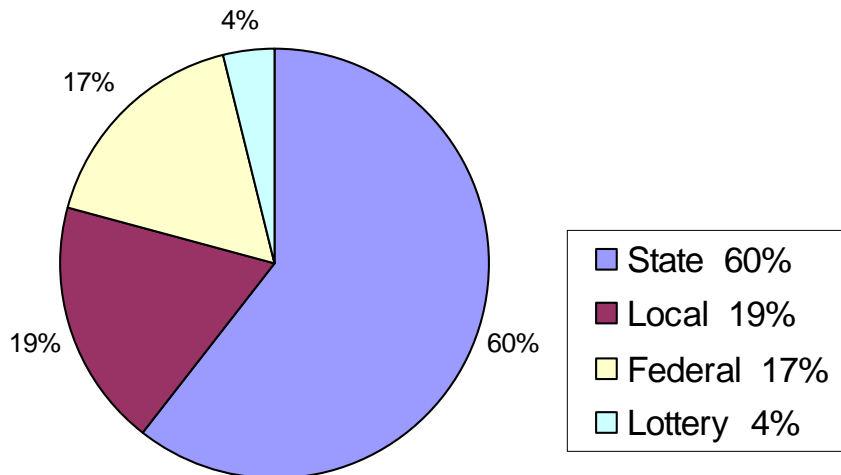
UNRESTRICTED Revenue



Restricted Revenue

Federal	\$ 1,559,910
State	5,518,015
Lottery	347,587
Local	1,687,640
TOTAL	<u>\$ 9,113,152</u>

RESTRICTED Revenue



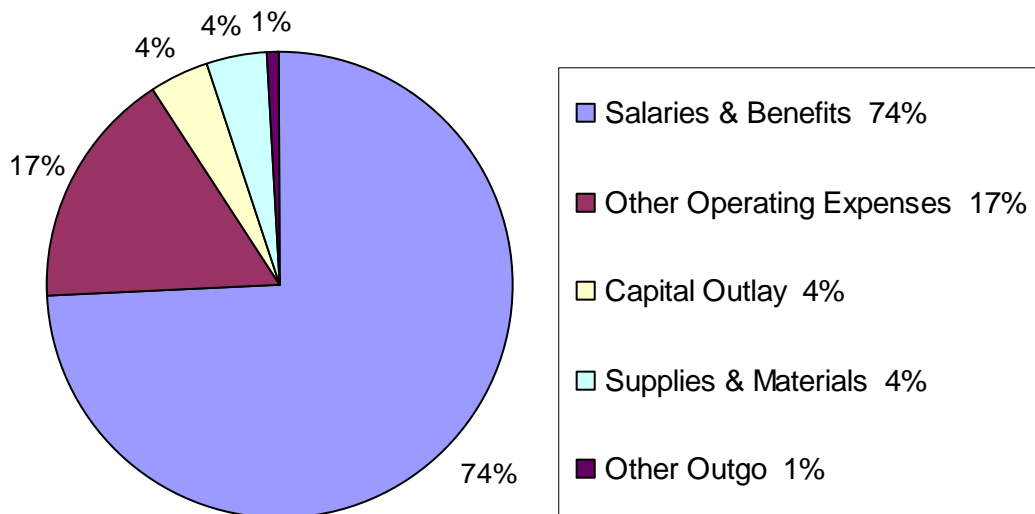
GENERAL FUND PROPOSED BUDGET – DISTRICT EXPENDITURES

Where Does the Money Go?

The District spends the largest portion of the budget on employees:

1000	Academic Salaries	\$ 22,605,683
2000	Classified Salaries	9,980,375
3000	Employee Benefits	11,554,325
4000	Supplies & Materials	2,440,514
5000	Other Operating Expenses	9,986,607
6000	Capital Outlay	2,541,630
7000	Other Outgo	465,561
Total		\$ 59,574,695

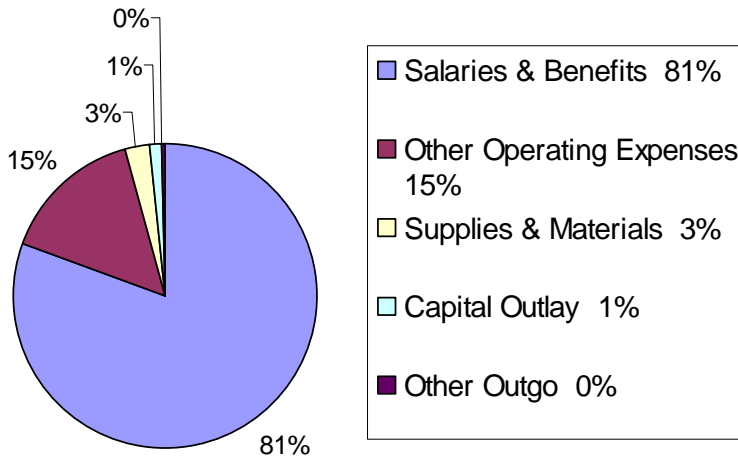
Total District Expenditures



Unrestricted Fund Expenditures

Salaries & Benefits	\$ 40,626,222
Supplies & Materials	1,365,059
Other Operating Expenses	7,676,539
Capital Outlay	598,323
Other Outgo	195,400
TOTAL	<u>\$ 50,461,543</u>

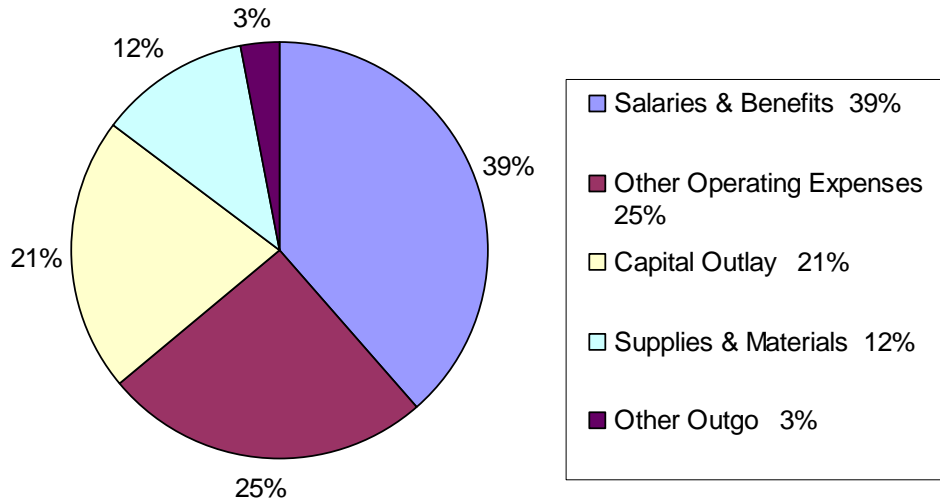
UNRESTRICTED Expenditures



Restricted Fund Expenditures

Salaries & Benefits	\$ 3,514,161
Supplies & Materials	1,075,455
Other Operating Expenses	2,310,068
Capital Outlay	1,943,307
Other Outgo	270,161
TOTAL	<u>\$ 9,113,152</u>

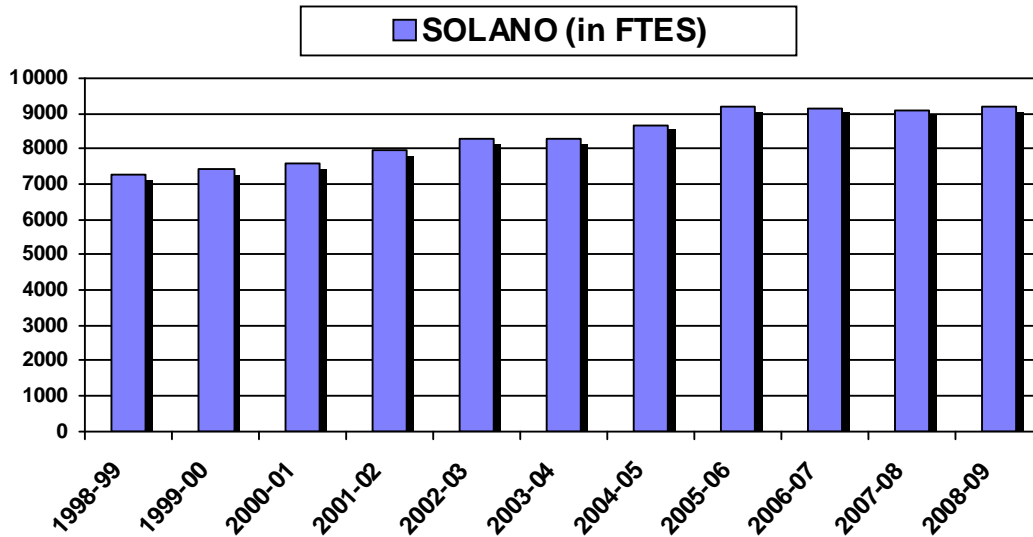
RESTRICTED Expenditures



SOLANO COMMUNITY COLLEGE DISTRICT

FULL-TIME EQUIVALENT STUDENT (FTES) ENROLLMENTS

YEAR	ATTENDANCE (FTES)	% Growth
1998-1999	7271	1.3%
1999-2000	7423	2.1%
2000-2001	7582	2.1%
2001-2002	7949	4.8%
2002-2003	8282	4.2%
2003-2004	8271	- .1%
2004-2005	8681	4.9%
2005-2006	9182	5.8%
2006-2007	9160	- .2%
2007-2008	9100.66	- .647%
2008-09 Projected	9182	-



**SOLANO COMMUNITY COLLEGE DISTRICT
GENERAL FUND
COMBINED REVENUE BUDGET 2008-09**

DESCRIPTION	2007/08 ADOPTED BUDGET	2007/08 UNAUDITED ACTUALS	2008-09 BUDGET
BEGINNING BALANCE	5,822,105	5,908,646	5,508,083
REVENUE			
8100 - Federal Income			
VTEA	277,626	277,626	346,976
Veterans Assistance	3,900	3,701	3,701
Financial Aid (CWSP)	179,313	176,157	254,000
Other	<u>1,109,348</u>	<u>753,195</u>	<u>1,036,493</u>
TOTAL FEDERAL INCOME	1,570,187	1,210,679	1,641,170
8600 - State Income			
Apportionment	30,774,559	32,007,869	31,804,950
Apportionment-One Time	0	37,423	0
Part-Time Faculty Compensation	373,804	373,803	333,059
TANF/Cal Works Apportionment	234,682	353,497	320,002
EOPS/DSPS/CARE Apportionment	1,232,368	1,496,493	1,298,789
Tax relief Subvention	135,619	139,979	147,094
Lottery Revenue	1,322,321	1,378,015	1,438,733
Mandated Costs	0	0	0
Instructional Equipment - Ongoing	101,032	16,127	183,873
Instructional Equipment - One Time	37,500	0	214,683
Career Tech Equipment - One Time	249,500	272,798	103,873
Basic Skills - One Time	101,839	57,274	218,456
Scheduled Maintenance-Ongoing	101,042	89,313	125,157
Scheduled Maintenance - One Time	37,500	112,930	261,925
Matriculation	625,122	663,051	623,615
All Other State Sources	<u>2,016,459</u>	<u>1,408,900</u>	<u>2,159,642</u>
TOTAL STATE INCOME	37,343,347	38,407,472	39,233,851
8800 - Local Income			
Taxes	11,312,380	11,051,913	12,343,216
Nonresident Tuition	255,000	163,222	302,468
Enrollment Fees	3,432,450	2,480,756	2,299,106
All Other Local Sources	<u>3,280,195</u>	<u>3,123,344</u>	<u>3,683,036</u>
TOTAL LOCAL INCOME	18,280,025	16,819,235	18,627,826
TOTAL REVENUES	57,193,559	56,437,386	59,502,847
TOTAL RESOURCES	63,015,664	62,346,032	65,010,930

**SOLANO COMMUNITY COLLEGE DISTRICT
GENERAL FUND
COMBINED EXPENDITURE BUDGET 2008-09**

DESCRIPTION	2007/08 ADOPTED BUDGET	2007-08 UNAUDITED ACTUALS	2008-09 BUDGET
EXPENDITURES AND OTHER OUTGO			
1000 - Academic Salaries	22,316,024	22,267,288	22,605,683
2000 - Classified Salaries	10,743,637	9,878,300	9,980,375
3000 - Employee Benefits	<u>11,757,683</u>	<u>11,254,507</u>	<u>11,554,325</u>
TOTAL COMPENSATION	44,817,344	43,400,095	44,140,383
4000 - Books and Supplies	2,959,755	1,857,655	2,440,514
5000 - Other Operating Expenses	<u>9,693,618</u>	<u>9,798,243</u>	<u>9,986,607</u>
TOTAL CURRENT EXPENSE	57,470,717	55,055,993	56,567,504
6000 - Capital Outlay	<u>1,860,556</u>	<u>1,322,123</u>	<u>2,541,630</u>
TOTAL 1000 - 6000	59,331,273	56,378,116	59,109,134
7000 - Other Outgo	<u>469,347</u>	<u>459,834</u>	<u>365,561</u>
TOTAL EXPENDITURES	59,800,620	56,837,950	59,474,695
7900 - Reserve for Contingencies	<u>250,000</u>	<u>0</u>	<u>100,000</u>
TOTAL EXPENDITURES/RESERVE	60,050,620	56,837,950	59,574,695
EXCESS TOTAL REVENUE OVER TOTAL EXPENDITURES	(2,857,061)	(400,564)	(71,848)
ENDING BALANCE	2,965,044	5,508,082	5,436,235
REQUIRED RESERVE (5% of unrestricted expenditures)			(2,523,078)
DESIGNATED FUND BALANCE FOR COLA .68%			(308,213)
DESIGNATED FUND BALANCE FOR DEBT SERVICE			(83,600)
DESIGNATED FUND BALANCE FOR REPAIR/REPLMT EQUIP			(140,259)
DESIGNATED RESTRICTED FUND BALANCE			(4,000)
UNDESIGNATED FUND BALANCE			2,377,085

**SOLANO COMMUNITY COLLEGE
2008-09 RESTRICTED GENERAL FUND BUDGET
DECEMBER 17, 2008**

FUND	DESCRIPTION	REVENUE BUDGET	EXPENDITURE BUDGET
1210 Total	Veterans	3,701.00	3,701.00
1211 Total	Tech Prep	81,405.00	81,405.00
1212 Total	College Work Study	254,000.00	254,000.00
1214 Total	VTEA	346,976.00	346,976.00
12141 Total	VTEA-Curriculum Dev/Instr	0.00	0.00
1215 Total	Pell Admin	10,175.00	10,175.00
1216 Total	SEOG Admin	24,201.00	24,201.00
1217 Total	Nursing	782,195.00	782,195.00
1218 Total	Return to Title IV	25,489.00	25,489.00
1221 Total	Department of Labor	113,028.00	113,028.00
13101 Total	EOPS-Part A	74,828.00	74,828.00
13102 Total	EOPS-Part B	390,451.00	390,451.00
13103 Total	EOPS-Part C	51,177.00	51,177.00
1311 Total	DSPS	699,160.00	699,160.00
1312 Total	TANF	44,270.00	44,270.00
1313 Total	Cal Works	275,732.00	275,732.00
13141 Total	TTIP-Library Automation	72,399.00	72,399.00
13142 Total	TTIP-Human Resources	5,940.00	5,940.00
13143 Total	TTIP-TCO	17,796.00	17,796.00
1315 Total	Instructional Equipment Grant	183,873.00	183,873.00
1316 Total	Career Tech	0.00	0.00
1317 Total	Block Grant	6,735.00	6,735.00
1318 Total	Transfer & Articulation	1,000.00	1,000.00
1319 Total	Matriculation - Credit	616,633.00	616,633.00
1320 Total	Matriculation - Non Credit	6,982.00	6,982.00
1321 Total	Staff Diversity	12,210.00	12,210.00
1322 Total	Staff Development	54,285.00	54,285.00
1323 Total	MESA	73,033.00	73,033.00
1324 Total	Foster & Kindship Care	205,070.00	205,070.00
1325 Total	Independent Living	0.00	0.00
1326 Total	CARE	83,173.00	83,173.00
1327 Total	Econ Development Nursing	79,524.00	79,524.00
1328 Total	Econ Dev SBDC	346,514.00	346,514.00
1329 Total	BFAP Admin Allowance	288,531.00	288,531.00
1330 Total	Lottery - Prop 20	347,587.00	347,587.00
1332 Total	Basic Skills One Time	0.00	0.00
1333 Total	CTE: Business	454,677.00	454,677.00
1334 Total	CTE: Nursing/ Faculty Recruitment	116,305.00	116,305.00
1335 Total	CTE: Nursing Equipment	67,927.00	67,927.00
1336 Total	Nurse: Enrollemnt Growth	99,889.00	99,889.00
1338 Total	Basic Skills	218,456.00	218,456.00
1339 Total	Instructional Equipment One Time	214,663.00	214,663.00
1341 Total	Scheduled Maintenance On Going	125,157.00	125,157.00
1342 Total	Scheduled Maintenance One Time	261,925.00	261,925.00
1344 Total	CTE: Collaborative	369,700.00	369,700.00
1414 Total	Health Services	365,221.00	365,221.00
1415 Total	Parking	1,145,137.00	1,145,137.00
1416 Total	SF City: Bio Technology	2,506.00	2,506.00
1417 Total	Kaiser Permanente	57,133.00	57,133.00
1418 Total	Northbay Healthcare	6,931.00	6,931.00
1419 Total	Fire Tech Burns	29,452.00	29,452.00
149999 Total	Other Local Restricted	0.00	0.00
Grand Total		9,113,152.00	9,113,152.00

**SOLANO COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY BUDGET
2008-09 FISCAL YEAR**

DESCRIPTION	2007-08 ADJUSTED BUDGET	2007-08 UNAUDITED ACTUALS	2008-09 BUDGET
BEGINNING BALANCE	1,512,444	1,523,061	2,014,972
REVENUES:			
8600-State Scheduled Maintenance Program	0	0	0
8800-Redevelopment Revenue	500,000	456,546	300,000
8800-Interest/Misc Income	45,000	135,799	52,000
8900-Interfund Transfers	0	0	0
TOTAL REVENUES	545,000	592,345	352,000
EXPENDITURES			
2000-Classified Salaries	2,000	0	2,500
3000-Employee Benefits	200	0	250
4000-Supplies & Materials	0	0	0
5000-Other Operating expenses	50,000	442	10,000
6000-Capital Outlay	10,000	0	25,000
TOTAL EXPENDITURES	62,200	442	37,750
7000-Retirement of Long Term Debt	110,000	99,992	110,000
TOTAL EXPENDITURES	172,200	100,434	147,750
EXCESS(DEFICIT)	372,800	491,911	204,250
ENDING BALANCE	1,885,244	2,014,972	2,219,222

**SOLANO COMMUNITY COLLEGE DISTRICT
BOOKSTORE BUDGET
2008-09 FISCAL YEAR**

DESCRIPTION	2007-08 ADJUSTED BUDGET	2007-08 UNAUDITED ACTUALS	2008-09 BUDGET
BEGINNING BALANCE	1,306,606	918,968	1,270,091
REVENUES:			
8847-Sales	4,000,000	4,332,105	4,047,250
8862-Interest	29,000	11,220	29,000
8891-Fees	1,800	0	0
8895-Other	6,500	5,687	41,300
TOTAL REVENUES	4,037,300	4,349,012	4,117,550
EXPENDITURES			
2000-Classified Salaries	432,041	428,530	432,041
3000-Employee Benefits	200,102	170,114	200,102
4000-Supplies & Materials	3,100,000	3,083,662	3,124,100
5000-Other Operating expenses	225,000	236,512	268,710
6000-Capital Outlay	5,000	0	17,000
TOTAL EXPENDITURES	3,962,143	3,918,818	4,041,953
7000-HUD Loan transfer	32,616	31,716	59,816
ASSC Annual Transfer	22,355	22,355	23,171
Contribution Cap to General Fund	25,000	25,000	25,000
TOTAL TRANSFERS	79,971	79,071	107,987
TOTAL EXPENDITURES	4,042,114	3,997,889	4,149,940
EXCESS(DEFICIT)	(4,814)	351,123	(32,390)
ENDING BALANCE	1,301,792	1,270,091	1,237,701

**SOLANO COMMUNITY COLLEGE DISTRICT
BUDGET DEVELOPMENT CALENDAR
FY 2008-09 – REVISED**

Preliminary Budget

- 01-10-08 Governor Schwarzenegger releases 2008-09 budget proposal. *(Completed)*
- 01-18-08 FY 2008-09 revenue and expenditure projections. Full-time salaries and benefits projected for 2008-09. *(Status: Completed on 04/08/08)*
- 01-23-08 Report of Governor's 2008-09 budget proposal to Financial and Budget Planning Advisory Council (FABPAC). *(Completed)*
- 01-28-08 Position Budget Work Sheets, Budget Worksheets, Instructions and District Budget Assumptions distributed to Budget Managers. *(Status: Completed on 04/08/08)*
- 02-06-08 FABPAC, regularly scheduled meeting: Plans and funding priorities from the Executive Council to FABPAC (incremental funding). *(Status: Discussed at 12/05/08 FABPAC meeting)*
- 02-14-08 Budget Managers transmit position corrections/adjustments to Fiscal Services. *(Status: Revised deadline of 04/18/08)*
- 02-18 – 2-22-08 Vice Presidents review restricted and unrestricted funds with program budget managers and prepare preliminary budget projections. *(Status: Revised timeframe of 04/08 to 05/02).*
- 02-20-08 FABPAC, regularly scheduled meeting: 2008-09 financial projections update & continued review of the Executive Council's priorities. *(Status: In Progress)*
- 02-27-08 Vice Presidents forward preliminary budget worksheets to Fiscal Services. *(Status: Revised deadline of 05/02/08)*
- 03-05-08 FABPAC, regularly scheduled meeting: Review of Executive Council's proposals for accomplishing activities through other funding sources. FABPAC to prepare preliminary recommendations on the Executive Council's priorities. *(Status: In Progress)*
- 03-10-08 Present Preliminary 2008-09 General Fund Budget to Executive Council. *(Status: Completed on 04/08/08)*
- 03-19-08 Present Preliminary 2008-09 General Fund Budget to the Governing Board. *(Status: Revised deadline of 05/07/08)*

Tentative Budget

- 04-02-08 FABPAC regularly scheduled meeting. Continue review of the Executive Council's priorities. (2nd budget phase) *(Status: Completed)*
- 04-07-08 Tentative Budget sent to Vice Presidents for review with Budget Managers. *(Status: Revised deadline of 05/09/08)*
- 04-16-08 Budget Managers transmit position corrections/adjustments to Fiscal Services for data entry. (2nd submission) *(Status: Revised to 05/12/08)*
- 05-09-08 Governor's May Revise released.
- 05-02-08 Vice Presidents transmit budget changes and corrections to Fiscal Services for Tentative Budget. *(2nd submission) (Status: Revised to 05/14/08)*
- 05-12-08 Draft Tentative Budget prepared for submission to Governing Board. *(Status: Revised date to 05/16/08)*
- 05-19-08 Present 2008-09 Tentative Budget to the Executive Council.
- 05-21-08 FABPAC, regularly scheduled meeting: Review of Tentative 2008-09 General Fund budget in light of May Revise. FABPAC prepares final recommendation on Executive Council's priorities.
- 06-04-08 Board Meeting: 2008-09 Tentative Budget presented for information
- 06-18-08 Board Meeting: 2008-09 Tentative Budget adopted by Governing Board.**

Publication Budget

- 07-03-08 Budget Managers transmit position corrections/adjustments to Fiscal Services. (final submission)
- 07-11-08 Final budget worksheets returned to Vice Presidents for review with Budget Managers.

Adoption Budget

- 07-18-08 Vice Presidents submit Final Budgets to Fiscal Services.
- 08-04-08 Present 2008-09 Adopted Budget to the Executive Council.
- TBA FABPAC, special meeting during Flex-Cal: Review of 2008-09 Public/Final Budget.
- 09-23-08 Governor signs State budget 85 days late.
- 12-17-08 Board Meeting: Public Hearing & Adoption of the 2008-09 District Budgets.**

FABPAC Review: 110707
FABPAC Approved: 120507
Executive Council Review: 121707