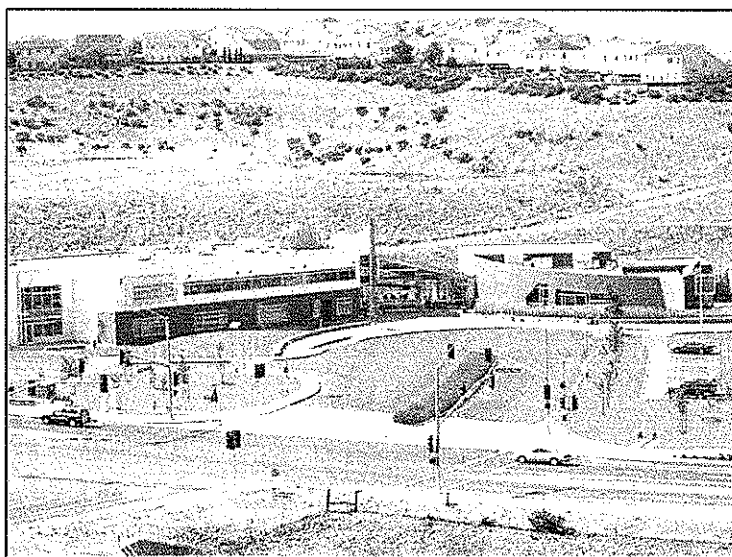
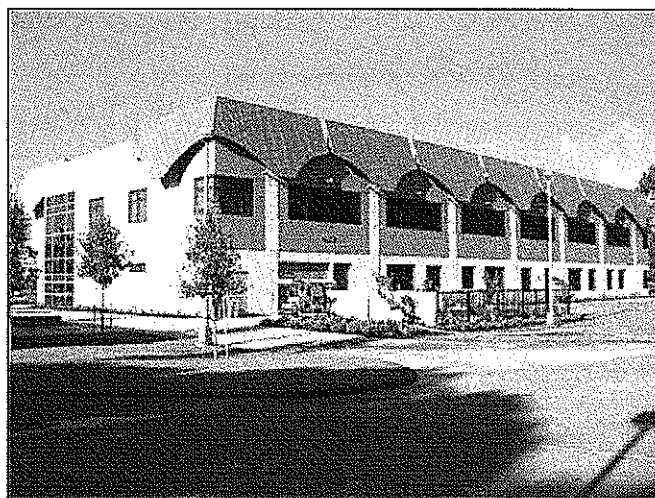
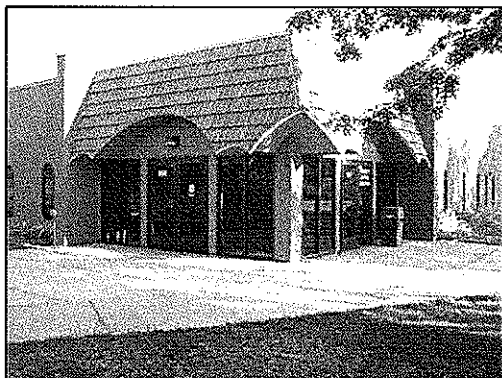




Solano Community College District
2009-10 District Budgets

Governing Board Meeting
October 7, 2009



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

Serving Solano and Yolo Counties, California

Solano Community College ~ *Learn. Grow. Succeed!*
4000 Suisun Valley Road, Fairfield, California 94534
www.solano.edu

SOLANO COMMUNITY COLLEGE DISTRICT

Governing Board

A. Marie Young, President
Denis Honeychurch, J.D., Vice President
Sarah E. Chapman
James M. Claffey
Pam Keith
Phil McCaffrey
Rosemary Thurston
Lillian Nelson, Student Trustee
Tom Henry, Special Trustee
Jowel C. Laguerre, Ph.D., Secretary

Superintendent/President's Cabinet

Jowel C. Laguerre, Ph.D., Superintendent/President
Trudy Largent, J.D., Interim Director of Human Resources
Jay Field, Vice President of Technology & Learning Resources
Susan Rinne, Interim Director of Fiscal Services
Robin Steinback, Ph.D., Vice President of Academic Affairs
Lisa Waits, Ed.D., Vice President of Student Services

Report prepared by Susan Rinne, Interim Director of Fiscal Services
Judy Anderson, Administrative & Business Services

**Solano Community College District
Annual Budget 2009-10**

Table of Contents

Executive Summary.....	4
Key Revenue & Expenditure Assumptions	5
Workload Adjustments (AB X4 1).....	6
Categorical Program Funding.....	7
Solano Community College District Budget	
Governing Board Goals	10
Major Revenue & Expenditure Assumptions	11
District Revenue	13
District Expenditures.....	15
FTES History	18
District Budget Funds	
Child Development	20
Bookstore	22
Measure G Revenue Bond	24
Capital Outlay	26
People & Things List.....	28
Budget Development Calendar 2010-11	30

Executive Summary 2009-10 Budget

The years 2008 and 2009 were extraordinary as the country's financial system was on the verge of collapse from the subprime mortgage debacle with a recession that followed and saw jobless numbers in the millions and global corporations struggling to stay solvent. The struggles were just as severe in state and local governments as the ripple effect spread throughout the country.

During 2008-09, the California economy collapsed as revenues declined that led to the State budget getting passed three months after the constitutional deadline—the longest in state history and it is out of balance before the ink is even dry. Governor Schwarzenegger called multiple emergency sessions of the legislature, and in February 2009 the lawmakers and the Governor cobbled together a combination of tax increases, borrowing, and cuts.

The budget storm continued as State lawmakers, in conjunction with revisions to the 2008-09 budget, passed the 2009-10 budget five months early—the earliest in state history. In May, voters then rejected special election propositions that would have helped balance the budget. Revenues continue to trend downward below projections that may lead to mid-year cuts for 2009-10.

There are glimpses that the national economy has hit bottom with small signs of recovery in certain sectors of the economy; however, unless there is a notable revenue increase, many financial experts indicate that California's budget problems could continue well into 2011-12.

A fall-out of the budget cutbacks are reduction in services to students, particularly in Student Services, where those most in need are impacted. As enrollment increases due to the four-year institutions reducing access and the workforce getting re-tooled during an economic recession, it makes it more challenging to meet the educational needs of students. Doing more with less has become the standard, as the District is making difficult but necessary decisions while trying to stay within its long-term strategic goals and adhere to its core values.

In response to the budget challenges, Solano Community College District has made significant expenditure reductions in the 2008-09 and 2009-10 fiscal years. Additionally, an organizational restructuring took place to respond to the shortfall. Dialogue around the reductions occurred with the Governing Board, the Financial and Budget Advisory Council (FABPAC), Shared Governance, the management team, and all bargaining units throughout the budget development process. One of the documents used to disseminate budget information is called "The People and Things List" (the latest version is attached to this document for reference).

KEY AREAS OF THE 2009-10 ADOPTION BUDGET

REVENUE ASSUMPTIONS:

1. State General Apportionment Revenues will be based upon the 2008-09 Second Principal Apportionment (P-2) base adjusted by the workload adjustments by the Chancellor's Office. Districts were urged to "proceed with caution" primarily due to the uncertainty of the \$37 million in American Recovery & Reinvestment Act (ARRA) funds for the current year.
2. There is no new money to fund a statutory cost-of-living-adjustment (COLA) for 2009-10.
3. The Statewide enrollment growth for apportionment is set at 0%.
4. Projected FTES for 2009-10 is 8,965.32 and is based on the workload adjustment to the District from the State.
5. The College enrollment fee is based upon the 2009-10 P-2 figures. The Governor has increased fees to \$26 per unit beginning with the fall semester. The increased fees are used by the State to offset the general apportionment payments to districts. The State General fund portion simply increases so there will be no impact upon College revenues.
6. Property taxes are based upon 2009-10 estimated P-2 figures from the County. If property tax receipts decrease, this source of revenue also 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.
7. Lottery revenue per FTES is estimated to be \$125. Of this total, \$111 per FTES will be recorded in the General fund. The remaining \$14 per FTES will be restricted as mandated by Proposition 20. This amount must be confined to the purchase of instructional materials and instructional software.

EXPENDITURE ASSUMPTIONS:

1. All step, column and longevity adjustments are included.
2. Adjunct faculty is budgeted at \$6,281,690.
3. Three faculty vacant positions will be replaced for the 2009-10 fiscal year.
4. Health and Welfare benefits (medical, dental, vision, life insurance) reflect a zero percent increase for Kaiser and Blue Shield, and a five percent increase for the Health Net plan. These are based on quotes received from our health insurance providers.

ENROLLMENT AND SUMMER ACCELERATION

For the 2008-09 fiscal year, the State budget funded 1.9% growth for Solano College totaling \$891,684. This represents the net effect of changes between credit/non-credit as compared to the revised first principal apportionment for attendance.

Fiscal Year 2008-09 reported enrollment will maximize receipt of State funds through acceleration of a portion of 2009 summer enrollment to the 2008-09 fiscal year, CCFS-311 Enrollment Report. FTES of 186.97 from the summer session is being accelerated. The receipt and commitment to this base apportionment income earned from accelerated enrollment will best meet the service and financial goals of the District for the 2008-09 fiscal year. Nonetheless, the College will employ strategies tied to the 2009-10 institutional budget priorities to achieve or exceed expected growth targets and not rely on borrowing in future years, since this does not result in an ongoing improvement to College revenue.

The Budget Act contains a workload base reduction of 3.39% or \$192 million in apportionments. This reduction is for 2009-10 and would also carry forward to lower California Community Colleges apportionment funding for future years. Department of Finance (DOF) has reset the funding base of FTES for all community colleges.

REBENCHING OF FTES (WORKLOAD ADJUSTMENTS)

Assembly Bill X4 1, a revision to the 2009-10 Budget Act, includes a provision authorizing the Chancellor to adjust districts' base workload measures commensurate with reductions in general apportionment revenues. The purpose of this workload adjustment is to align full-time equivalent students (FTES) workload with the reduced revenues provided to districts by the State in the 2009-10 fiscal year. The workload adjustment provision acknowledges that significant budget cuts will reduce the capacity of community colleges to offer courses and serve students and reduces workload expectations accordingly.

Consistent with this authority, the Chancellor's Office has calculated a preliminary reduction to each district's base FTES workload measures for the 2009-10 fiscal year. For Solano College, this reduction is estimated to be 348.56 FTES, or \$1,591,124.

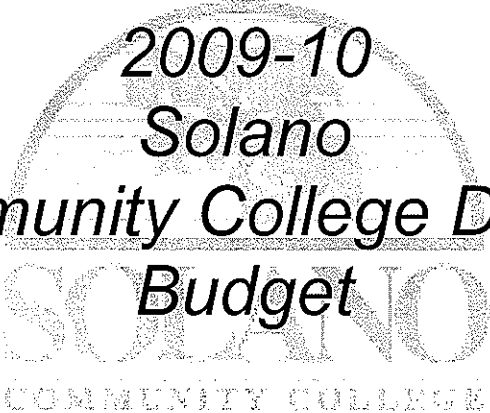
Taking this into consideration, the 2009-10 budget is based on 8,965.32 FTES being funded by the State.

CATEGORICAL/RESTRICTED FUNDING

Assembly Bill X4 1 also revises the 2009-10 Budget Act to make substantial cuts to most of the California Community College categorical programs. This bill exempts two programs from cuts (Financial Aid and Foster Care), completely eliminates Physical Plant/Instructional Equipment, and makes a range of cuts from 10% to 32% to the other categorical programs. In addition, under a separate act, Career and Technical Education has also been exempted from the cuts. The American Recovery and Reinvestment Act (ARRA) estimated \$130 million dollars that the State anticipated getting for California relief. However, the latest information lowers this estimate to \$37 million.

In addition, AB X4 1 allows district flexibility in some of the categorical allocations. The District will be utilizing the flexibility option along with the prior-year carryover extension in order to soften the impact to the categorical cuts for the 2009-10 fiscal year. However, in 2010-11 the District will not have this additional funding (ARRA and prior-year carryover) available and must plan accordingly.

The following table reflects the 2008-09 allocation to the District, the first, second and latest estimates for the 2009-10 budget. The proposed budget uses the calculation in the latest estimate column, or 25% of the originally anticipated ARRA funds.



*2009-10
Solano
Community College District
Budget*

*Governing Board Goals
Revenue & Expenditure Assumptions
Where Does Money Come From?
How Are The Dollars Spent?
FTES Enrollment History*

2009-10 GOVERNING BOARD GOALS

- 
- *Support establishment of a new administrative structure*
 - ◆ Board will receive a reorganizational plan
 - ◆ Board will receive new job descriptions
 - ◆ Board will receive vacancy filings
 - *Support resolution of accreditation status*
 - ◆ Board actions will support accreditation standards
 - ◆ Board will support expenditures to resolve accreditation issues
 - ◆ Board will participate in accreditation work at appropriate level
 - *Oversee fiscal stability of college*
 - ◆ Board will play proper role in budget construction
 - ◆ Board will provide policy guidance for budget issues
 - ◆ Board will support staff's efforts to deal with budget issues
 - *Support the completion of Banner*
 - ◆ Support resources necessary to finish project
 - ◆ Support resources necessary for the on-going support of Banner
 - *Establish community relations*
 - ◆ Represent college in the community
 - ◆ Help Supt/President connect with constituents
 - *Engage in community relations-building as the Supt/President is introduced to the community*
 - ◆ Accompany Supt/President to events and provide introduction

2009-10 MAJOR REVENUE ASSUMPTIONS

Apportionment revenue is based on the 2008-09 Second Principal Apportionment and the 2009-10 AB X4 1 workload adjustments:

General Apportionment Revenue: 2009-10

➤ Base apportionment	\$45,353,846
TOTAL	<u>\$45,353,846</u>

Sources:

➤ Property Taxes	\$9,752,393
➤ 98% of Enrollment Fees	3,489,894
➤ State General Apportionment (Base Apportionment +COLA + Growth – Property Taxes - 98% Enrollment Fees)	32,111,559
TOTAL	<u>\$45,353,846</u>

Other Revenue:

- Lottery revenue is \$111 per FTES.
- Interest revenue is projected at \$100,000.
- Enrollment fees will be \$26 per unit fall semester.
- Nonresident tuition revenue is estimated to be \$425,000.

2009-10 MAJOR EXPENDITURE ASSUMPTIONS

- Step and column adjustments are included in the compensation expenditures.

- Statutory benefits are budgeted as follows:

	<u>Percentage</u>
STRS	8.25%
PERS	9.709%
FICA	6.2%
EPMC PERS	7.0%
Medicare	1.45%
SUI	0.30%
Workers' Compensation	1.48%
STRS Cash Balance Plan (Hourly Academic)	4.00%

- Health and Welfare benefits (medical, dental, vision, life insurance) are budgeted at an actual cost per employee.
- Recovery/ACCJC expenses have been budgeted at \$365,000.
- Banner conversion and migration to Version 8.x expenses are budgeted at \$361,000.
- California Medical Facility Site clean-up project budgeted at \$200,000.

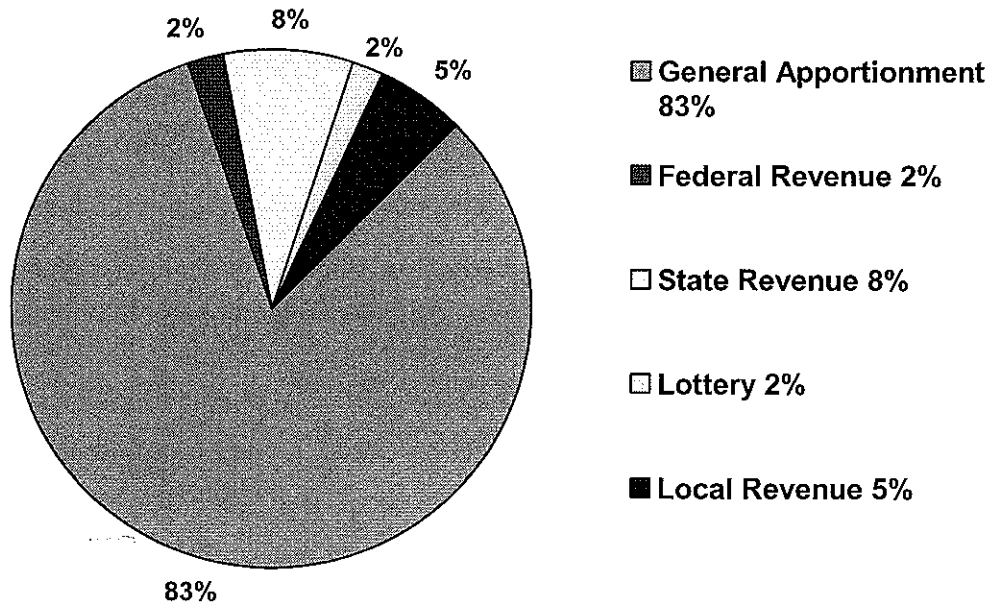
GENERAL FUND PROPOSED BUDGET

DISTRICT REVENUE

WHERE DOES THE MONEY COME FROM?

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

General Apportionment (State General Fund, Property Taxes and 98% of Enrollment Fees)	\$45,353,846
State Revenue	4,443,827
Lottery	1,171,091
Federal Revenue	1,165,777
Local Revenue	3,022,366
Total	\$55,156,907



GENERAL FUND PROPOSED BUDGET

DISTRICT REVENUE - BY OBJECT

The following is a summary of District income by account within each major category:

	2009-10 Proposed Budget
Apportionment	
State General Apportionment	\$32,111,559
Property Taxes	9,752,393
Enrollment Fees	3,489,894
TOTAL APPORTIONMENT REVENUES	\$45,353,846
Federal Revenues	
Federal Revenues	1,165,777
TOTAL FEDERAL REVENUES	\$1,165,777
State Revenues	
One Time Apportionment	-0-
EOPS / CARE	395,898
DSP&S	415,943
Instructional Equipment Grant	-0-
Scheduled Maintenance	-0-
Cal WORKS / TANF	203,527
Matriculation	348,825
Lottery Revenues (restricted included)	1,171,091
Other State Revenues	3,079,634
TOTAL STATE REVENUES	\$5,614,918
Local Revenues	
Contributions & Gifts	35,000
Contract Services	357,000
Sales	466,250
Rents & Leases	42,500
Interest on Deposit	100,000
Nonresident Tuition	425,000
Other Student Fees	140,000
Parking Fees / Fines	250,000
Other Local Revenue	1,206,556
TOTAL LOCAL REVENUES	\$3,022,366
TOTAL REVENUES	\$55,156,907

GENERAL FUND PROPOSED BUDGET

DISTRICT EXPENDITURES - BY OBJECT DETAIL

HOW ARE THE DOLLARS SPENT?

		2009-10 Proposed Budget
ACADEMIC SALARIES		
1100	Instructional - Contract	10,520,583
1200	Non-Instructional - Contract	1,568,796
1220	Librarians	338,076
1240	Counselors	1,431,837
1280	Other	619,205
1300	Instructional – Other	6,742,757
1400	Non-Instructional - Other	115,342
TOTAL ACADEMIC SALARIES		\$21,336,596
CLASSIFIED SALARIES		
2100	Non-Instructional - Regular	7,672,705
2110	Management & Supervisory	614,228
2200	Instructional – Regular	966,440
2300	Non-Instructional – Hourly	1,661,467
2400	Instructional Aides – Hourly	353,138
TOTAL CLASSIFIED SALARIES		\$11,267,978
TOTAL EMPLOYEE BENEFITS		\$11,888,016
TOTAL SUPPLIES		\$1,960,900

(continued on next page)

GENERAL FUND PROPOSED BUDGET

DISTRICT EXPENDITURES - BY OBJECT DETAIL

**2009-10
Proposed Budget**

OTHER OPERATING EXPENSES & SERVICES

5100	Contract Services	2,783,702
5200	Travel & Student/Staff Expenses / Dues & Memberships	355,013
5400	Insurance	524,348
5500	Utilities & Housekeeping	1,796,775
5600	Rents, Leases & Repairs	1,133,686
5700	Legal & Audit Fees	474,500
5800	Other Services & Expenses	1,256,329

TOTAL OTHER OPERATING EXPENSES & SERVICES **\$8,324,353**

CAPITAL OUTLAY

6100	Site Improvement	313,742
6200	Buildings	-0-
6300	Library Books	71,751
6400	Equipment	618,709

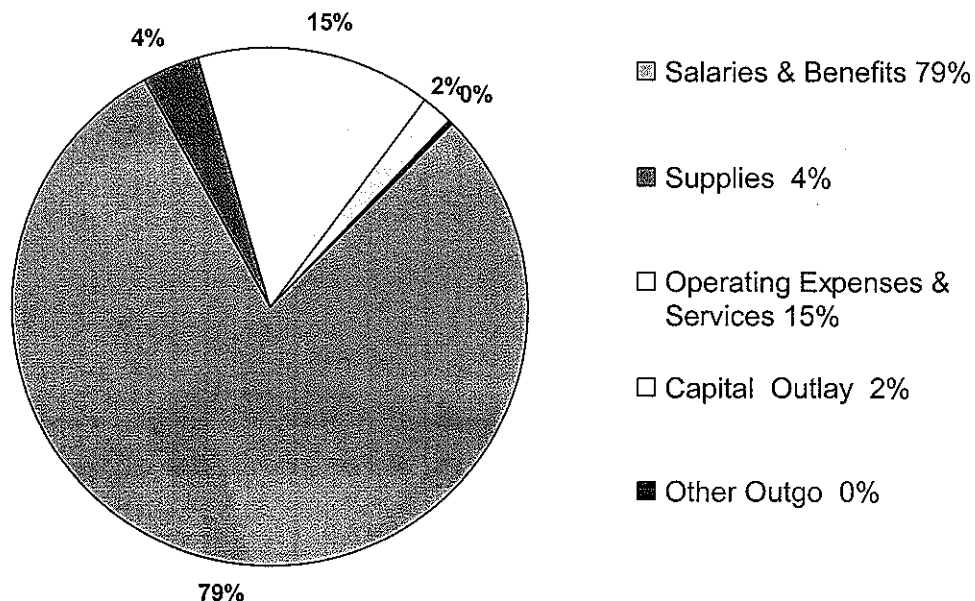
TOTAL CAPITAL OUTLAY **\$1,004,202**

TRANSFERS AND OTHER OUTGO

7000	Transfers & Other Outgo	228,465
------	-------------------------	---------

TOTAL TRANSFERS & OTHER OUTGO **\$228,465**

TOTAL **\$56,010,510**



GENERAL FUND PROPOSED BUDGET

SUMMARY - PROPOSED FINAL BUDGET

YEAR	COLA	FTES CAP	FTES TARGET
2009-10	0%	8,965.32	8,965.32

DISTRICT REVENUE SOURCES (8000 – 8900)

A. TOTAL STATE REVENUE	\$37,595,325	65.1%
B. TOTAL FEDERAL REVENUE	\$1,165,777	2.7%
C. TOTAL LOCAL REVENUE	\$16,395,805	32.2%
TOTAL REVENUES	\$55,156,907	100%

**DISTRICT EXPENDITURES
(1000 - 7000)**

1000	Certificated Salaries	21,336,596	
2000	Classified Salaries	11,267,978	
3000	Employee Benefits	11,888,016	
TOTAL COMPENSATION		\$44,492,590	79.4%
4000	Books and Supplies	1,960,900	
5000	Services/Utilities/Operating Exp.	8,324,353	
6000	Capital Outlay	1,004,202	
7000	Other Outgo	228,465	
TOTAL EXPENDITURES		\$56,010,510	100%

EXPENDITURES OVER REVENUES

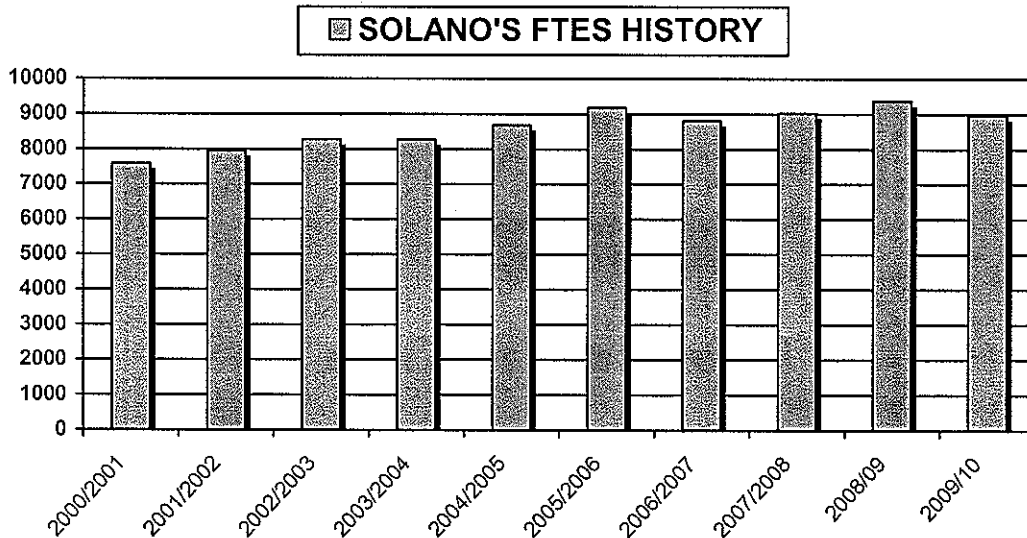
	(\$853,603)
Designated Fund Balance	\$34,862
General Reserve	\$2,507,934

SOLANO COMMUNITY COLLEGE DISTRICT

FULL-TIME EQUIVALENT STUDENT (FTES) ENROLLMENTS

YEAR	ATTENDANCE (FTES)	% Growth
2000-2001	7,582	2.1%
2001-2002	7,949	4.8%
2002-2003	8,282	4.2%
2003-2004	8,271	- .1%
2004-2005	8,681	4.9%
2005-2006	9,182	5.8%
2006-2007	8,810	- 4%
2007-2008	9,025	2.4%
2008-2009	9,369	3.8%
2009-2010	8,965*	-4.5%

* Rebench by State
(loss of 348.56 FTES)





2009/10 CHILD DEVELOPMENT FUND
 SOLANO COMMUNITY COLLEGE

CHILD DEVELOPMENT FUND

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. WITH THE BANNER CONVERSION, THIS FUND WAS SEPARATED OUT, PRIOR TO THAT POINT, THESE ACTIVITIES WERE ACCOUNTED FOR WITHIN THE GENERAL FUND.

SUMMARY	2008/09 ADOPTED BUDGET	WORKING BUDGET	ESTIMATED 2008/09 ACTUALS THRU 6/30/09	PROPOSED 2009/2010 BUDGET	EXPLANATION
UNAUDITED BEGINNING BALANCE	0	0	0	29,723	
Audit Adjustments for 2007/08			0		
AUDITED BEGINNING BALANCE	0	0	0		
TOTAL REVENUES	805,026	805,026	505,879	839,659	
TOTAL EXPENDITURES	750,640	805,026	476,157	839,659	
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES	54,386	0	29,723	0	
ESTIMATED ENDING FUND BALANCE	54,386	0	29,723	29,723	

2009/10 CHILD DEVELOPMENT FUND
 SOLANO COMMUNITY COLLEGE

OBJECT CODE	OBJECT DESCRIPTION	2008/09 ADOPTED BUDGET	WORKING BUDGET	ESTIMATED 2008/09 ACTUALS THRU 6/30/09	PROPOSED 2009/2010 BUDGET	EXPLANATION
	AUDITED BEGINNING BALANCE	0	0	0	29,723	
	REVENUES					
8100	Federal Revenue	38,247	38,247	56,330	75,000	
8600	State Revenue	757,556	757,556	423,603	764,659	
8800	Local Revenue	<u>9,223</u>	<u>9,223</u>	<u>25,946</u>	0	
	TOTAL REVENUE	805,026	805,026	505,879	839,659	
	EXPENDITURES					
1000	Academic Salaries	197	1,000	528	0	
2000	Classified Salaries	508,135	448,107	241,091	466,767	
3000	Employee Benefits	22,802	237,906	145,610	241,325	
4000	Supplies & Materials	40,160	40,160	33,774	52,329	
5000	Other Operating Expenses	92,265	22,265	38,233	79,238	
6000	Capital Outlay	0	<u>2,500</u>	<u>762</u>	0	
	Total Expenditures	663,559	751,938	459,998	839,659	
7000	Student Aid	<u>87,081</u>	53,088	16,159	0	
	Total Transfers	87,081	53,088	16,159	0	
	TOTAL EXPENDITURES (Expenditures & Transfers)	750,640	805,026	476,157	839,659	
	EXCESS(DEFICT) REVENUE OVER EXPENDITURES	54,386	0	29,723	0	
	ENDING BALANCE	54,386	0	29,723	29,723	

2009/10 BOOKSTORE FUND
SOLANO COMMUNITY COLLEGE

BOOKSTORE FUND

THE BOOKSTORE FUND IS THE FUND DESIGNATED TO RECEIVE THE PROCEEDS DERIVED FROM THE DISTRICT'S OPERATION OF A COMMUNITY COLLEGE BOOKSTORE. NECESSARY EXPENSES, INCLUDING SALARIES, WAGES AND COST OF CAPITAL IMPROVEMENTS FOR THE BOOKSTORE MAY BE PAID FROM THE GENERATED REVENUE.

SUMMARY	2008/09 ADOPTED BUDGET	WORKING BUDGET	ESTIMATED 2008/09 ACTUALS THRU 6/30/09	PROPOSED 2009/2010 BUDGET	EXPLANATION
UNAUDITED BEGINNING BALANCE	1,285,260	1,285,260	1,285,260	917,986	
Audit Adjustments for 2007/08			(273,918)		
AUDITED BEGINNING BALANCE	1,285,260	1,285,260	1,011,342		
TOTAL REVENUES	4,117,550	4,045,850	4,571,170	4,671,450	
TOTAL EXPENDITURES	4,149,940	4,131,305	4,664,526	4,671,450	
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES	(32,390)	(85,455)	(93,356)	0	
ESTIMATED ENDING FUND BALANCE	1,252,870	1,199,805	917,986	917,986	

2009/10 BOOKSTORE FUND
 SOLANO COMMUNITY COLLEGE

OBJECT CODE	OBJECT DESCRIPTION	2008/09 ADOPTED BUDGET	WORKING BUDGET	ESTIMATED 2008/09 ACTUALS THRU 6/30/09	PROPOSED 2009/2010 BUDGET	EXPLANATION
	AUDITED BEGINNING BALANCE	1,285,260	1,285,260	1,011,342	917,986	
	REVENUES					
	8847 Sales	4,047,250	4,000,550	4,547,970	4,647,950	
	8862 Interest	29,000	29,000	10,000	10,000	
	8891 Fees	0	0	0	0	
	8895 Other	41,300	16,300	13,200	13,500	
	TOTAL REVENUE	4,117,550	4,045,850	4,571,170	4,671,450	
	EXPENDITURES					
	2000 Classified Salaries	432,041	465,719	470,377	475,034	
	3000 Employee Benefits	200,102	180,405	182,209	184,013	
	4000 Supplies & Materials	3,124,100	3,124,100	3,784,165	3,784,165	
	5000 Other Operating Expenses	268,710	268,710	146,473	140,867	
	6000 Capital Outlay	17,000	17,000	6,931	12,000	
	Total Expenditures	4,041,953	4,055,934	4,590,155	4,596,079	
	7000 HUD Loan transfer	59,816	28,016	27,016	27,016	
	ASSC Annual Transfer	23,171	22,355	22,355	23,355	
	Contribution CAP to General Fund	<u>25,000</u>	25,000	25,000	25,000	
	Total Transfers	107,987	75,371	74,371	75,371	
	TOTAL EXPENDITURES (Expenditures & Transfers)	4,149,940	4,131,305	4,664,526	4,671,450	
	EXCESS(DEFICIT) REVENUE OVER EXPENDITURES	(32,390)	(85,455)	(93,356)	0	
	ENDING BALANCE	1,252,870	1,199,805	917,986	917,986	

2009/10 MEASURE G REVENUE BOND FUND
 SOLANO COMMUNITY COLLEGE

MEASURE G REVENUE BOND FUND

THE REVENUE BOND CONSTRUCTION FUND IS THE FUND DESIGNATED FOR THE DEPOSIT OF PROCEEDS FROM THE SALE OF ALL COMMUNITY COLLEGE REVENUE BONDS. SUCH DEPOSITS ARE USED TO MEET THE COSTS OF ACQUISITION OR CONSTRUCTION AND ALL EXPENSES OF AUTHORIZED PROJECTS.

SUMMARY	2008/09 ADOPTED BUDGET	WORKING BUDGET	ESTIMATED 2008/09 ACTUALS THRU 6/30/09	PROPOSED 2009/2010 BUDGET	EXPLANATION
UNAUDITED BEGINNING BALANCE	64,735,778	64,735,778	64,735,778	41,398,152	
Audit Adjustments for 2007/08			0		
AUDITED BEGINNING BALANCE	64,735,778	64,735,778	64,735,778	41,398,152	
TOTAL REVENUES	1,000,000	1,000,000	1,308,096	980,000	
TOTAL EXPENDITURES	25,591,536	25,752,000	24,645,722	12,752,000	
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES	(24,591,536)	(24,752,000)	(23,337,626)	(11,772,000)	
ESTIMATED ENDING FUND BALANCE	40,144,242	39,983,778	41,398,152	29,626,152	

2009/10 MEASURE G REVENUE BOND FUND
SOLANO COMMUNITY COLLEGE

OBJECT CODE	DESCRIPTION	2008/09 ADOPTED BUDGET	WORKING BUDGET	ESTIMATED 2008/09 ACTUALS THRU 6/30/09	PROPOSED 2009/2010 BUDGET	EXPLANATION
	AUDITED BEGINNING BALANCE	64,735,778	64,735,778	64,735,778	41,398,152	
	REVENUES					
	8899 Bond Proceeds	0	0	0	0	
	8862 Interest	1,000,000	1,000,000	1,299,621	980,000	
	8894 Processing Fees	0	0	8,475	0	
	8895 Other	0	0	0	0	
	TOTAL REVENUE	1,000,000	1,000,000	1,308,096	980,000	
	EXPENDITURES					
	2000 Classified Salaries	0	0	0	0	
	3000 Employee Benefits	0	0	0	0	
	4000 Supplies & Materials	0	7,000	6,833	7,000	
	5000 Other Operating Expenses	591,536	745,000	743,291	745,000	
	6000 Capital Outlay	25,000,000	25,000,000	23,895,598	12,000,000	SEE NOTE BELOW
	Total Expenditures	25,591,536	25,752,000	24,645,722	12,752,000	
	TOTAL EXPENDITURES (Expenditures & Transfers)	25,591,536	25,752,000	24,645,722	12,752,000	
	EXCESS(DEFICT) REVENUE OVER EXPENDITURES	(24,591,536)	(24,752,000)	(23,337,626)	(11,772,000)	
	ENDING BALANCE	40,144,242	39,983,778	41,398,152	29,626,152	

NOTE: BUDGET WILL BE ADJUSTED AFTER THE PROJECTS ARE PRIORITIZED BY THE BOARD

2009/10 CAPITAL OUTLAY FUND
 SOLANO COMMUNITY COLLEGE

CAPITAL OUTLAY FUND:

THE CAPITAL OUTLAY FUND IS USED TO ACCOUNT FOR THE COLLECTION OF REDEVELOPMENT PROPERTY TAX REVENUES ALLOCATED EXCLUSIVELY FOR EDUCATIONAL FACILITIES, WHICH ARE EXEMPT FROM INCLUSION IN THE CALCULATION OF THE DISTRICT'S REVENUE LEVEL FOR EACH FISCAL YEAR.

SUMMARY	2008/09 ADOPTED BUDGET	WORKING BUDGET	ESTIMATED 2008/09 ACTUALS THRU 6/30/09	PROPOSED 2009/2010 BUDGET	EXPLANATION
UNAUDITED BEGINNING BALANCE	2,014,972	2,014,972	2,014,972	2,373,818	
Audit Adjustments for 2007/08					
AUDITED BEGINNING BALANCE	2,014,972	2,014,972	2,014,972	2,373,818	
TOTAL REVENUES	393,300	576,300	570,578	568,331	
TOTAL EXPENDITURES	148,184	137,465	211,732	231,732	
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES	245,116	438,835	358,846	336,599	
ESTIMATED ENDING FUND BALANCE	2,260,088	2,453,807	2,373,818	2,710,417	

2009/10 CAPITAL OUTLAY FUND
 SOLANO COMMUNITY COLLEGE

OBJECT CODE	OBJECT DESCRIPTION	2008/09 ADOPTED BUDGET	WORKING BUDGET	ESTIMATED 2008/09 ACTUALS THRU 6/30/09	PROPOSED 2009/2010 BUDGET	EXPLANATION
	AUDITED BEGINNING BALANCE	2,014,972	2,014,972	2,014,972	2,373,818	
	REVENUES					
	8899 Redevelopment Taxes	300,000	500,000	550,356	546,356	
	8862 Interest	52,000	60,000	17,975	21,975	
	8891 Fees	0	0	2,247	0	
	8895 Other	41,300	16,300	0	0	
	TOTAL REVENUE	393,300	576,300	570,578	568,331	
	EXPENDITURES					
	2000 Classified Salaries	2,500	2,500	0	0	
	3000 Employee Benefits	250	250	0	0	
	4000 Supplies & Materials	0	0	115,206	135,206	
	5000 Other Operating Expenses	10,000	10,000	0	0	
	6000 Capital Outlay	25,000	25,000	0	0	
	Total Expenditures	37,750	37,750	115,206	135,206	
	7000 Debt Service Principal Payment	110,434	77,360	72,795	79,748	
	Debt Service Interest Payment	0	22,355	23,731	16,778	
	Total Transfers	110,434	99,715	96,526	96,526	
	TOTAL EXPENDITURES (Expenditures & Transfers)	148,184	137,465	211,732	231,732	
	EXCESS(DEFICT) REVENUE OVER EXPENDITURES	245,116	438,835	358,846	336,599	
	ENDING BALANCE	2,260,088	2,453,807	2,373,818	2,710,417	

**Summary Budget
Savings/Reductions/Revenue Enhancements
2009-10**

09-10 Version 3

Things		Actual 2008-09	Projected 2009-10	Projected 2010-11
1.1	Evaluate platform for online classes (move away from eCollege to something else).	\$0	\$150,000	(\$20,000)
1.2	Legal Fees options for delivery method	\$0	\$0	
1.3	Elections	\$13,820	\$250,000	(\$250,000)
1.4	Evaluate encroachment of Co-Curricular and Categorical Programs	Under Review	\$161,000	\$166,000
1.5	Dues and Subscriptions- 20% \$35,702	\$23,279	\$12,423	
1.6	Magazines & Periodicals - 40% \$37,431	\$30,000	\$7,431	
1.7	Non Instructional Supplies - 20% \$97,000	\$97,000		
1.8	Graphics	\$110,000		
1.9	Travel and Conference - 50% \$82,086	\$41,043	\$41,043	
1.10	5995s Marketing - all elements other than enrollment	\$100,000		
1.11	Overtime - 20% \$89,438	\$0	\$89,438	
1.12	Capital Outlay - Equipment	\$50,000	\$50,000	
	Capital Outlay - Equipment Replacement	\$90,000	\$200,000	
1.13	Community Services Unit, Contract Ed, SBDC moved to People side of the sheet	N/A	N/A	
1.14	Evaluate Programs - Instruction and Non-Instructional expenditures (including Personnel) to be determined (Program Discontinuance)	\$0	Watch List Under Review	
1.15	Center Status Revenue (Vallejo) - 1,000 FTES	\$0	In Process of Implementing Application	
1.16	Enrollment Strategies Increase in class offerings; Percent of Fill; Retention	Implemented	Under Implementation	
1.17	Evaluate Programs - Instruction and Non-Instructional - Merged with 1.4	N/A	N/A	
1.18	Utilities - Evaluation of current contracts	\$0	Under Review	
	Shift Differential (night custodians)	\$0	Potential Review	
	Swimming Pool-Solar Panels?	\$0	Under Review	
1.19	CMF Clean-up			\$200,000
1.20	Dr. Jensen Contract			\$75,000
TOTALS		\$555,142	\$961,335	\$171,000

On Going	On Going
One-Time	One-Time

N/A - Not Applicable at this time
TBD - To be determined

Drafts have been:
Shared/Reviewed with Shared Governance: March 25, 2009 and April 8, 2009
Shared/Reviewed with FABPAC April 1, 2009, April 29, 2009
Board Presentation May 6, 2009 FISCAL YEAR 08/09
FINALIZED

**Summary Budget
Savings/Reductions/Revenue Enhancements
2009-10**

09-10 Version 3

		Actual	Projected	Projected
	People	2008-2009	2009-2010	2010-2011
2.1	Associate Vice-President Workforce/Community Development (1) retreating to classroom instruction (salary savings)	\$0	\$39,000	
	2.1 - replacing 10 sections of Adjunct Faculty		\$34,000	
2.2	Educational Deans (2)	\$0	\$272,134	
2.3	Classified Managers (3) (2)	\$0	\$111,253	
2.4	Confidential (1) Re-Org	\$0	\$0	
2.5	Vacant Faculty Positions due to Retirements (6) -(3) replaced	\$0	\$273,000	
2.6	Coordinator (1FTEF) To be Determined--Diversity Coordinator, Accounting Manager Used with the 2008/09 budget reductions	\$0	\$0	
2.7	Vacant Staff Positions (3). IT Tech Specialist; Admin Asst III Humanities/FAABS, Admissions & Records **	\$69,323	\$138,646	
2.8	Instructional Assistants (TBD)	\$0	\$0	
2.9	Contract Out Services for Bookstore, Graphics, Custodial, Gardening, Warehouse and Police Services	\$0	To Be Reviewed	
2.10	Maintenance/Operations (5 positions) - vacancy; police officer (1); vacancies used with the 2008/09 budget reductions: police sergeant, custodian (2); current positions TBD (2)	\$69,264	\$169,264	
2.11	Faculty release time (10.80 FTEF F08/S09)	\$0	\$0	
2.12	Consultants - review contracts	\$0	\$0	
2.13	Community Service Staff (2.5 positions) moved from 1.13 on things list in Version 8	Under Review	\$0	
TOTAL		\$138,587	\$1,037,297	

Savings/Reductions Total Things & People	\$693,729	\$1,998,632
---	------------------	--------------------

2008/09 budget Deficit (as of 05/06/2009)	\$1,791,577
--	--------------------

	On Going	On Going
	One-Time	One-Time
** 1/2 Year Savings		
TBD - To be determined		
Drafts have been: Shared/Reviewed with Shared Governance: March 25, 2009 and April 8, 2009 Shared/Reviewed with FABPAC April 1, 2009 Board Presentation 05/06-09 - FISCAL YEAR 08/09 FINALIZED		All position requiring layoff notices: Evaluate July 1 Re-evaluate Sept 1 & Dec 1

Clarification of Positions:

2.2	Dean of Financial Aid and Special Services - vacant Dean of Admissions and Records - vacant
2.3	Manager for Technology Services and Support Program Developer Assistant Director of Facilities - vacant

