



# Adopted Budget

2025-2026



**GAVILAN COLLEGE**  
Gilroy • Hollister • Morgan Hill • San Juan Bautista • San Martin



**2025/2026  
ADOPTED  
BUDGET REPORT**

**Presented to the Board of Trustees**

**September 9, 2025**

Marilyn Morikang, Vice President, Administrative Services

Michelle Anaya, Director Fiscal Services

Gianno Lucas, Supervisor, Budget & Accounting

Prepared in collaboration with Business Services Staff

# **ADOPTED BUDGET**

**FISCAL YEAR 2025 - 2026  
JULY 1, 2025 THROUGH JUNE 30, 2026**

**Gavilan Joint Community College District  
5055 Santa Teresa Boulevard  
Gilroy, CA 95020**

## **Board of Trustees**

Rachel Perez	President
Alicia Cortez	Vice President
Kathy Napoli	Clerk
Lorena Tariba	Trustee
Jeanie Wallace	Trustee
Irma C. González	Trustee
Dr. Gabriel Gutierrez	Trustee
Joshua Williams	Student Trustee

**Superintendent/President**  
Dr. Pedro Avila

---

**GAVILAN COLLEGE EXECUTIVE CABINET**  
**JULY 1, 2025 – JUNE 30, 2026**

---

Dr. Pedro Avila	Superintendent/President
Dr. Renee Craig-Marius	Assistant Superintendent/ Vice President of Student Services
Marilyn Morikang	Vice President of Administrative Services
Dr. Moaty Fayek	Vice President of Academic Affairs
Lucy Alvarez	Vice President of Human Resources and Labor Relations

---

**PIPR/RAP COMMITTEE**

---

Marilyn Morikang	Co-Chairperson
Veronica Andrade	Co-Chairperson
Vacant	Administration
Dr. Renee Craig-Marius	Administration
Vacant	Academic Senate
Vacant	Academic Senate
Vacant	Academic Senate
Vacant	Academic Senate
Vacant	Directors/Confidential
Vacant	Directors/Confidential
Gianno Lucas	Professional Support Staff
Michelle Anaya	Professional Support Staff
Dr. Moaty Fayek	Ex Officio (Resource)
Dr. Hazel De Ausen	Ex Officio (Resource)



**2025-2026  
ADOPTED BUDGET**

**TABLE OF CONTENTS**

---

	PAGE
I. Introduction.....	7
II. General Information about Gavilan College... ..	10
III. Budget Development at Gavilan College... ..	14
IV. Adopted Budget Assumptions... ..	21
V. 5 Year Budget Projections... ..	24
VI. Unrestricted General Fund ... ..	27
VII. Restricted General Fund ... ..	35
VIII. Capital Outlay Fund ... ..	43
IX. General Obligation Bond Fund ... ..	45
X. Debt Service Fund. ....	51
XI. Proprietary Fund.....	57
XII. Student Financial Assistance Fund ... ..	60
XIII. Associated Students of Gavilan College (ASGC).....	62
XIV. Student Center Fund Fee.....	64

**TABLE OF CONTENTS**  
**(CONTINUED)**

---

Attachments:

Summary of Permanent Employees...A1

Board Budget Guidelines.....B1

Joint Analysis.....C1

## **I. INTRODUCTION**

The 2025–26 Budget of the Gavilan Joint Community College District is both a reflection of our mission and a comprehensive financial plan. It embodies the District’s commitment to providing accessible, high-quality education while also serving as a management tool that connects resources to goals, guides decision-making, and ensures fiscal sustainability. In this way, the budget translates vision into action, aligns immediate priorities with long-term planning, and upholds the principles established by the Board of Trustees.

This budget strikes a careful balance between academic excellence, operational efficiency, and fiscal responsibility. It quantifies the District’s educational objectives and provides the financial framework necessary to support students, faculty, and staff while remaining accountable to the broader community. Through intentional alignment of resources with institutional priorities, the District sustains essential programs, strengthens student support, and invests in initiatives that promote access, equity, and success.

Equally important, the budget reflects the District’s commitment to transparency and prudent financial stewardship. It emphasizes the importance of maintaining adequate reserves, funding ongoing costs with ongoing revenues, and avoiding reliance on one-time funds for permanent commitments. These principles not only safeguard the District’s long-term financial health but also reinforce public confidence in how resources are managed.

The following tables provide a summary of FY2024–25 unaudited actuals by fund type, along with the total appropriations for FY2025–26. Together, they demonstrate Gavilan’s continued dedication to sustainability, responsible planning, and student-centered decision-making. To further ground this document in accountability, the Board-approved Budget Guidelines are included in the appendix, serving as the foundation for all financial planning and resource allocation decisions.

# Gavilan Joint Community College District

## TOTAL APPROPRIATION - ALL FUNDS

### FY2024-2025 Unaudited Actuals

	Governmental Funds Group								Proprietary Funds Group		Fiduciary Funds Group			TOTAL ALL FUNDS
	Unrestricted General Ongoing	Unrestricted General Sub-Funds	Grants & Categoricals F270	Parking Fund F260	Capital Outlay F340	Bond Funds Measure X	Debt Services F210/920	Enterprise Fund F590	Self Insurance F610	Student Financial Aid F480	Associated Students F470	Student Center Fee F660		
Revenues:														
8100 - Federal Revenues	\$ -	\$ -	\$ 3,314,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,239,748	\$ -	\$ -	\$ 10,554,567	
8600 - State Revenues	19,767,433	-	16,068,010	-	-	-	70,083	-	-	957,208	-	-	\$ 36,862,734	
8800 - Local Revenues	33,874,721	-	1,055,584	98	460,801	6,322,264	19,372,912	882,395	212	-	82,813	51,906	\$ 62,103,707	
8900 - Other Revenues	-	-	1,190,469	-	-	-	745,992	-	-	-	-	-	\$ 1,936,461	
8900 - Transfers In	-	1,500,000	550,908	843,646	3,900,000	-	-	-	367,091	-	-	1,886	\$ 7,163,532	
Total Revenues	\$ 53,642,154	\$ 1,500,000	\$ 22,179,790	\$ 843,744	\$ 4,360,801	\$ 6,322,264	\$ 20,188,987	\$ 882,395	\$ 367,303	\$ 8,196,956	\$ 82,813	\$ 53,792	\$ 118,621,000	
Expenditures:														
1000: Academic Salaries	\$ 16,278,800	\$ 514,840	\$ 3,425,104	\$ -	\$ -	\$ -	\$ -	\$ 39,923	\$ -	\$ -	\$ -	\$ -	\$ 20,258,667	
2000: Non-Instructional Salaries	8,747,477	192,297	4,201,988	500,276	-	\$207,822	-	118,177	-	-	12,227	30,748	\$ 14,011,012	
3000: Employee Benefits	11,255,937	77,763	3,277,725	308,581	-	75,207	-	77,984	-	-	685	16,294	\$ 15,090,177	
4000: Books and Supplies	571,204	6,945	781,199	4,621	1,257	-	-	40,716	-	-	14,576	-	\$ 1,420,519	
5000: Other Operating Expenses	8,466,185	-	1,961,138	30,169	866,814	203,000	15,531	331,944	367,303	-	33,411	6,750	\$ 12,282,244	
6000: Capital Outlay	1,933,579	20,373	1,097,273	-	113,911	47,356,304	-	27,767	-	-	-	-	\$ 50,549,207	
7000: Other Outgo	-	-	6,226,336	-	-	-	20,752,528	390	-	8,196,956	25,791	-	\$ 35,202,001	
7000: Transfers Out	2,016,740	-	-	-	-	-	-	-	-	-	-	-	\$ 2,016,740	
Total Expenditures & Transfers	\$ 49,269,922	\$ 812,219	\$ 20,970,764	\$ 843,646	\$ 981,982	\$ 47,842,333	\$ 20,768,059	\$ 636,901	\$ 367,303	\$ 8,196,956	\$ 86,690	\$ 53,792	\$ 150,830,568	
Net Change to Fund Balance	4,372,232	687,781	1,209,026	98	3,378,820	(41,520,069)	(579,072)	245,494	-	-	(3,878)	-	(32,209,568)	
Beginning Fund Balance	17,177,763	3,084,900	403,906	461,537	8,937,298	127,891,698	25,286,083	473,074	1	(33,422)	294,931	57,600	184,035,369	
Adjustment	(5,400,000)	-	-	-	-	-	-	-	-	33,422	-	-	(5,366,578)	
Ending Fund Balance	\$ 16,149,995	\$ 3,772,681	\$ 1,612,932	\$ 461,635	\$ 12,316,118	\$ 86,371,630	\$ 24,707,011	\$ 718,568	\$ 1	\$ (0)	\$ 291,053	\$ 57,600	\$ 146,459,223	

# Gavilan Joint Community College District

## TOTAL APPROPRIATION - ALL FUNDS

### FY2025-2026 FINAL Budget

	Governmental Funds Group								Proprietary Funds Group		Fiduciary Funds Group			TOTAL ALL FUNDS
	Unrestricted General Ongoing	Unrestricted General Sub-Funds	Grants & Categoricals F270	Parking Fund F260	Capital Outlay F340	Bond Funds Measure X	Debt Services F210/920	Enterprise Fund F59	Self Insurance F610	Student Financial Aid F480	Associated Students F470	Student Center Fee F660		
Revenues:														
8100 - Federal Revenues	\$ -	\$ -	\$ 4,452,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,925,000	\$ -	\$ -	\$ 11,377,849	
8600 - State Revenues	22,120,837	-	\$ 24,518,471	-	-	-	70,000	\$ -	-	957,000	-	-	\$ 47,666,308	
8800 - Local Revenues	31,475,907	-	\$ 831,789	-	320,000	48,723,504	20,438,949	\$ 766,084	-	-	79,166	50,000	\$ 102,685,399	
8900 - Other Revenues	-	-	\$ -	-	-	-	622,513	\$ -	-	-	-	-	\$ 622,513	
8900 - Transfers In	-	-	\$ 680,199	881,611	-	-	-	\$ -	346,376	-	-	28,480	\$ 1,936,666	
Total Revenues	\$ 53,596,744	\$ -	\$ 30,483,308	\$ 881,611	\$ 320,000	\$ 48,723,504	\$ 21,131,462	\$ 766,084	\$ 346,376	\$ 7,882,000	\$ 79,166	\$ 78,480	\$ 164,288,735	
Expenditures:														
1000: Academic Salaries	\$ 17,194,155	\$ -	\$ 3,154,550	\$ -	\$ -	\$ -	\$ -	\$ 23,121	\$ -	\$ -	\$ -	\$ -	\$ 20,371,826	
2000: Non-Instructional Salaries	11,082,236	402,500	\$ 4,363,902	549,160	-	415,945	-	273,714	-	-	12,683	32,459	\$ 17,132,599	
3000: Employee Benefits	12,139,976	139,839	\$ 3,317,722	353,258	-	241,995	-	64,768	-	-	193	17,954	\$ 16,275,706	
4000: Books and Supplies	544,190	-	\$ 1,018,578	5,000	2,500	-	-	54,403	-	-	16,775	-	\$ 1,641,446	
5000: Other Operating Expenses	8,602,527	2,072,681	\$ 14,844,505	405,828	1,079,215	203,000	26,225	241,298	346,376	-	94,139	10,000	\$ 27,925,794	
6000: Capital Outlay	1,352,333	-	\$ 2,104,165	30,000	11,054,403	134,234,195	-	50,000	-	-	1,950	-	\$ 148,827,046	
7000: Other Outgo	-	-	\$ 2,010,042	-	500,000	-	21,408,126	777,347	-	7,882,000	51,000	-	\$ 32,628,515	
7000: Transfers	1,936,666	-	\$ 910,090	-	-	-	-	-	-	-	-	-	\$ 2,846,756	
Total Expenditures & Transfers	\$ 52,852,083	\$ 2,615,020	\$ 31,723,554	\$ 1,343,246	\$ 12,636,118	\$ 135,095,135	\$ 21,434,351	\$ 1,484,652	\$ 346,376	\$ 7,882,000	\$ 176,740	\$ 60,413	\$ 267,649,687	
Net Change to Fund Balance	744,661	(2,615,020)	(1,240,246)	(461,635)	(12,316,118)	(86,371,631)	(302,889)	(718,568)	-	-	(97,574)	18,067	(103,360,952)	
Beginning Fund Balance	16,149,995	3,772,681	1,612,932	461,635	12,316,118	86,371,631	24,707,011	718,568	1	(0)	291,053	57,600	146,459,224	
Adjustment	(842,339)	-	-	-	-	-	-	-	-	-	-	-	(842,339)	
Ending Fund Balance	\$ 16,052,317	\$ 1,157,661	\$ 372,686	\$ (0)	\$ (0)	\$ (0)	\$ 24,404,122	\$ 0	\$ 1	\$ (0)	\$ 193,479	\$ 75,667	\$ 42,255,932	



## **II. GENERAL INFORMATION ABOUT GAVILAN COLLEGE**

Gavilan Joint Community College District has a rich history in Santa Clara and San Benito Counties. Gavilan College was originally established in 1919 as San Benito County Junior College. It operated under this title until 1963, when a new community college district was formed that included both San Benito and southern Santa Clara Counties. The successful passage of a local bond in 1966 provided the needed funds to construct the present campus at Santa Teresa Boulevard and Castro Valley Road in Gilroy, California. In the fall of 2019, Gavilan College celebrated its 100th year of service as a community college.

Gavilan College is one of 116 California Community Colleges organized into 73 districts with district boundaries that are political subdivisions authorized by the Constitution of the State of California. A seven-member board of trustees governs the Gavilan Joint Community College District. The voters of the communities served by the district elect board members to office. The Board of Trustees is responsible for the overall direction and control of the district to best meet the needs of the community it serves.

The district operates a campus in Hollister and instructional sites in San Martin, and Coyote Valley to augment their course offerings at the main (Gilroy) campus. Gavilan College is a comprehensive public community college offering a wide range of services, including programs in liberal arts, pre-professional, business, vocational and technical fields, dual enrollment, and adult education. Courses are offered in the day, evening, weekends, and online. In FY2024-25, Gavilan College served 10,863 un-duplicated students. Gavilan College employs 205 full time permanent employees and approximately 293 part time faculty and staff employees each semester.

The main campus in Gilroy rests against the foothills that form the western boundary of the Santa Clara Valley. The district is 35 miles south of San Jose, 80 miles south of San Francisco, and 40 miles northeast of the Monterey



## **San Benito County**

San Benito County is located at the southern end of Santa Clara Valley between the Gavilan and Diablo Mountain Ranges. San Benito County is a 1,396 square mile section bordered by Fresno, Merced, Monterey, and Santa Clara Counties. San Benito County's population has been increasing steadily.

San Benito has a varied economic base dominated by government, retail trade, and manufacturing industries. Agriculture, by acreage, is San Benito County's most prominent industry with fertile valley soil supporting some of the most productive farmland in the state. The total population of San Benito County in 2022 is 66,831, with approximately 43,710 residents residing in the Hollister limits.

## **Gilroy**

Gilroy is located in southern Santa Clara County and is comprised of 9,376 acres of land located 30 miles south of San Jose and 15 miles northwest of Hollister. Gilroy developed from a rural, agricultural community to a community composed of agriculture, manufacturing, and service industries, along with many commuters to Silicon Valley. Growth in Gilroy has centered on high tech software and support industries as well as several manufacturing and production industries. Gilroy's industrial base includes sophisticated food processing, high tech software and semiconductors, wood, paper and metal fabrication and wine production. Gilroy's estimated population in 2025 is 62,205.

## **Morgan Hill**

Morgan Hill is located at the southern end of Santa Clara Valley and is 13 miles north of the College. Morgan Hill is 10 miles south of San Jose and 70 miles south of San Francisco. The city limits of Morgan Hill cover approximately 12 square miles. Morgan Hill's desirable location has made the city one of the fastest growing communities in Santa Clara County. Morgan Hill's population was estimated at 48,556 for 2022. There are approximately 7,280 residents in San Martin, Morgan Hill's Southern neighbor.

## **Coyote Valley**

Coyote Valley is north of Morgan Hill and South of Bernal Road in San Jose. Coyote Valley resides within the Gavilan College service area. Classes were held for the first time at this location in the spring of 2017. This site is currently the home of the South Bay Regional Police Academy and JPA.

## **Accreditation**

Gavilan College is accredited by the Accrediting Commission for Community and Junior Colleges, Western Association of Schools and Colleges. Gavilan College went through the accreditation process in March 2019. The Commission has affirmed the district's accreditation for seven years.

## **Programs and Services**

Gavilan College offers an associate of arts degree, an associate of science degree, certificate programs, and comprehensive student support services. Transfer agreements exist between the University of California and California State systems, and the college has completed associate degrees for Transfer (ADTs) per state requirements. These agreements allow students to complete the first two years of a four-year college program at Gavilan. Certificate and career programs are also offered to provide instruction in the skills and knowledge needed to enter a skilled or semi-professional occupation.

### **III. BUDGET DEVELOPMENT at GAVILAN COLLEGE**

#### **Introduction**

Gavilan College operates under the provisions of the California Code of Regulations (CCR) and other laws that regulate the operations of public agencies. The CCR requires the governing board of a public agency to adopt a Tentative Budget on or before July 1 and an Adopted Budget no later than September 15 of each year.

The governing board and district administration use this budget in planning for the district's operations for the fiscal year period July 1, 2025, through June 30, 2026, using assumptions to develop revenue and expenditure projections. These assumptions are based upon information obtained from the Governor's approved budget, guidance provided by the California Community Colleges Chancellor's Office and judgments made by district staff and the Planning Integrated Program Review and Resource Allocation Process (PIPR-RAP) Committee as to the financial implications of anticipated district operations.

The Board of Trustees provides budget guidance to the Superintendent/President, who in turn formulates goals and objectives for the college. The three-year Strategic Plan and the annual Educational Master Plan are used to implement actions necessary to accomplish the board's objectives and the goals identified during the annual comprehensive planning process at the college. The Board of Trustees adopts a Budget Calendar each year. Budget guidelines are also reviewed and adopted annually and are used to provide specific direction regarding the allocation of resources to ensure the objectives of the Strategic Plan are achieved.

In addition to the governing board's actions, the district's internal participatory governance process operates concurrently to inform all members of the district's constituencies about expected resources and resource allocations consistent with the Strategic Plan, the goals and mission of the district, and the Board's budget guidelines. The PIPR-RAP Committee is provided full information about the district's operations and financial position.



## **College Planning, Program Planning, Program Review, and Resource Allocation**

College planning at Gavilan College is a complex, dynamic process that integrates multiple stakeholders, goals, and resources to ensure the alignment of the college's mission, vision, and values with its programs and activities. The college's strategic plan provides the framework for decision-making and resource allocation, outlining broad objectives and allowing the administration to define specific implementation activities and measure their effectiveness.

However, a strategic plan alone is not sufficient to ensure that the college's programs and activities align with institutional goals and priorities. A systematic and transparent mechanism is necessary for reviewing, evaluating, and funding these programs and activities. This is where the **Planning Integrated Program Review and Resource Allocation Process (PIPR-RAP)** plays a crucial role.

The Program Integrated Planning and Review (PIPR) and Resource Allocation Process (RAP) at Gavilan College is designed to align the institution's strategic goals, mission, and values with resource allocation. This process aims to optimize student success, operational efficiency, and program effectiveness through detailed program planning, continuous monitoring, and collaborative decision-making.

Gavilan College's mission of "empowering and enriching students of all backgrounds to achieve their potential" serves as the guiding principle for PIPR-RAP process. The process allows departments to submit resource requests that align with the mission while providing transparency and accountability across all college functions.

The PIPR-RAP process integrates long-term institutional planning with responsive resource management, ensuring that departments remain adaptable to unforeseen challenges, such as shifting enrollment patterns or compliance changes, without losing sight of broader goals set forth in the college's strategic and educational master plans.

The PIPR-RAP cycle consists of:

- 1) Comprehensive program reviews every three years.
- 2) Annual program review updates in the interim years.

The comprehensive program review provides an in-depth assessment of departmental goals, challenges, accomplishments, and financial needs. In contrast, the annual program review is an update that tracks progress toward previously established goals, ensuring that departments remain aligned with institutional priorities.

**Key Elements of the Comprehensive Program Review:**

- Mission alignment: Each department demonstrates how its activities align with Gavilan's mission and values.
- Assessment data: Departments analyze trends in Student Learning Outcomes (SLOs) and Service Area Outcomes (SAOs), identifying areas for improvement.
- Equity initiatives: Programs detail efforts to address equity gaps and support underserved populations, such as African American students, Native Americans, and foster youth, etc.
- Resource requests: Departments submit requests for staffing, equipment, and operational support, justifying their needs for the next three years.

By incorporating data on student retention, success rates, and equity metrics, the review process helps identify gaps or emerging challenges within departments. Departments offering both in-person and online instruction use these reviews to analyze trends in student performance, identify challenges, and develop actionable plans to close achievement gaps. This ensures that both academic and support programs continuously improve student engagement and outcomes. Annual updates serve as a checkpoint for refining goals and resource requests. These updates provide departments with an opportunity to:

- Revise goals based on changing conditions (e.g., new state mandates).
- Highlight accomplishments since the previous review cycle.
- Identify challenges in resource utilization or personnel availability.

### **Role of PIPR-RAP Committee In Governance**

The PIPR-RAP Committee is central to the planning and review process, ensuring equity, transparency, and alignment across the college. This committee represents all college constituencies and collaborates with other governance bodies, including:

- The Faculty Staffing Committee (for personnel decisions).
- The College Council (for college-wide policy and budget oversight).
- The Board of Trustees, which gives final approval on the proposed budget and resource allocation.

The committee engages in open dialogue and shared decision-making, meeting regularly to:

- Review departmental submissions and assess how well they align with institutional goals.
- Evaluate resource requests using the PIPR-RAP rubric.
- Provide feedback to departments on how to strengthen their requests or modify goals for future cycles.

Broad participation ensures that decisions are inclusive, with input from students, staff, faculty, and administrators. This participatory governance model reflects the college's commitment to shared leadership and continuous improvement.

### **Department and Division Meetings; Setting and Refining Goals**

The PIPR-RAP process begins with departmental meetings, where:

- Faculty and staff review prior performance and set goals for the upcoming cycle.
- Departments analyze SLOs, SAOs, and program outcomes to evaluate progress.
- Resource needs are identified, focusing on areas such as staffing, instructional equipment, and professional development.

Following departmental meetings, division deans facilitate division-level meetings. These meetings should focus on:

- Prioritizing departmental requests and ensuring alignment with strategic objectives.
- Addressing compliance or safety issues that require immediate attention.
- Refining resource requests to meet SMART (Specific, Measurable, Achievable, Relevant, Timely)

### **Program Review Submission and Use of Data**

Departments submit their program reviews and annual updates using CurriQunet software, ensuring consistency and accessibility.

Key Components of the Program Review Submission include:

- **Plans and Goals Alignment:** Departments demonstrate how their goals support the mission, strategic plan, and SLOs/SAOs.
- **Performance Data Analysis:** Departments use enrollment, retention, and success data to identify areas for improvement. Equity gaps are highlighted, and departments outline strategies to address them.
- **Outcome Assessments:** Departments assess SLOs and SAOs and map them to Institutional Learning Outcomes (ILOs), showing how their work supports overall institutional goals.
- **Resource Requests and Justifications:** Each request must align with specific goals. Departments specify whether requests are for safety, compliance, or innovation and whether they are one-time or ongoing

Annual updates ensure accountability and progress monitoring by tracking the status of previous goals and identifying additional resource needs.

Once submitted, program reviews are reviewed and approved by division deans and area vice presidents. The deans and VPs:

- Validate the alignment of goals with institutional priorities.
- Provide feedback to improve the clarity or feasibility of requests.
- Identify high-priority requests related to compliance, safety, or staffing, which may bypass ranking for immediate action
- Prioritize all other requests

### **PIPR-RAP Committee Review and Resource Ranking/Allocation**

The PIPR-RAP Committee reviews all submissions using a detailed ranking rubric. The PIPR-RAP rubric evaluates both program goals and resource requests. The two key criteria used in this rubric are Goal Alignment and SMARTness (Specific, Measurable, Achievable, Relevant, and Timely).

#### **Detailed Scoring Guide:**

- **Goal Alignment** - This criterion measures how well the requested goal supports:
  - The college's mission statement and strategic plan.
  - Student Learning Outcomes (SLOs) or Service Area Outcomes (SAOs).
- **SMARTness of the Goal** - This criterion evaluates whether the request meets SMART standards:
  - Specific: Does the goal clearly define desired outcomes?
  - Measurable: Are there quantitative targets (e.g., increased student success by 10%)?
  - Achievable: Is the goal realistic given available resources and constraints?
  - Relevant: Does the goal address a critical institutional priority?
  - Timely: Does the request include deadlines for completion?

Resource requests are divided into two primary categories:

**Ranked Requests:** - These include optional or strategic requests that support:

- Program growth or innovation (e.g., new instructional software).
- Professional development initiatives for staff and faculty.
- Curriculum development projects for emerging fields or pathways.

**Non-Ranked Requests:** - These focus on compliance or essential needs, such as:

- Safety-related requests (e.g., campus security upgrades).
- Legal compliance (e.g., ensuring programs meet ADA standards).
- Personnel-related requests, which are reviewed separately by staffing committees

The College Council reviews the committee's recommendations to ensure they align with budget constraints and institutional goals. The college president works with the council to approve the final list of funded projects.

High-priority personnel requests are forwarded to the Faculty Staffing Committee or Executive Leadership Council for further evaluation

### **Integration with The Budget Process**

The PIPR-RAP process feeds directly into the annual budgeting cycle at Gavilan College. District Business Services Office works closely with the PIPR-RAP Committee to ensure that approved requests align with the tentative budget (July 1) and final budget (September 15) deadlines.

Funding recommendations are informed by:

- Strategic priorities set in the educational master plan.
- Input from stakeholders across the college.
- Availability of internal funds and external grants, such as SEAP and Title V grants.
- In cases where requests require long-term investment, multi-year funding allocations are made.

### **Monitoring Progress and Reporting Outcomes**

Departments receiving funding must implement their action plans within the agreed timelines. Progress is documented through annual updates, which allow departments to:

- Report on accomplishments and any unforeseen challenges.
- Adjust action plans if conditions change or new priorities emerge.
- Ensure continuous alignment with strategic goals and compliance requirements.

The PIPR-RAP committee reviews these updates and provides feedback, ensuring accountability and transparency in resource utilization.

### **Conclusion**

The PIPR-RAP process reflects Gavilan College's commitment to responsible resource management and continuous institutional improvement. By fostering collaboration across departments and aligning resources with strategic priorities, the process ensures the college remains responsive to both internal needs and external challenges.

As the college moves forward, the PIPR-RAP Committee plans to:

- Refine the rubric and processes to increase efficiency and responsiveness.
- Strengthen collaboration across departments for more integrated planning.



- Promote innovation and equity initiatives, ensuring the college remains a leader in serving its diverse student population.

The **PIPR-RAP process** is central to Gavilan College's commitment to **equitable, effective resource allocation** and **institutional accountability**. It strengthens strategic alignment, transparency, and continuity across planning, budgeting, and program implementation—ensuring the college remains responsive to student and community needs. The committee's report and executive summary are included in the appendix.

#### IV. BUDGET ASSUMPTIONS

The Fiscal Office has prepared the Proposed Budget and a five-year projection using the most current information available from the California Community Colleges Chancellor's Office, the Governor's Enacted Budget, the Joint Analysis prepared by the systems partners, School Services of California, and internal estimates for local revenues. Unrestricted General Fund revenues are primarily based on the Student-Centered Funding Formula (SCFF), supplemented by other state and local revenue sources, while expenditures are developed in alignment with contractual obligations, staffing levels, and operational priorities.

##### Revenue Assumptions

Gavilan has held FTES targets constant at 5,290 for the five-year projection period, as enrollment levels have largely stabilized post-pandemic. Despite the state's funded growth of 2.35% in FY 2025–26, Gavilan continues to have unfunded FTES. The emphasis remains on student retention and persistence rather than growth. A **deficit factor** is applied beginning in 2025–26 to reflect the possibility of statewide apportionment shortfalls. No deficit factor is included in 2024–25, consistent with the Governor's commitment to fully backfill any systemwide funding gaps. For 2025–26 and 2026–27, a 0.50 percent deficit factor is included. This increases to 1.25 percent in 2027–28 and 2.00 percent in 2028–29. The gradual increase over time reflects a conservative approach to account for potential statewide revenue volatility and ensures Gavilan is not over-committed in its planning.

**Cost-of-Living Adjustment (COLA):** The 2025–26 Enacted Budget funds a cost-of-living adjustment (COLA) of 2.3 percent for apportionments and select categorical programs. For multi-year planning purposes, the Department of Finance, through School Services of California, projects COLAs of 3.02 percent in 2026–27, 3.42 percent in 2027–28, and 3.31 percent in 2028–29. These assumptions are built into the District's financial planning model to project both revenue capacity and expenditure obligations across the forecast period.

**Lottery revenues** continue to be a stable source of income for the District and are budgeted in two categories: unrestricted and restricted. Unrestricted lottery income is included in the Unrestricted General Fund and supports general

operations of the District. Restricted lottery revenues are recorded in the Restricted General Fund in accordance with Proposition 20 requirements and are dedicated to instructional materials. These two sources together provide modest but reliable ongoing support for both operational needs and the classroom. The District also collects **nonresident tuition** based on the Board-approved per-unit rate. For 2025–26, nonresident tuition is budgeted using the approved rate of \$359 per semester unit, which applies to students who are not classified as California residents under Education Code provisions, with statutory exemptions applied as required.

The **Restricted General Fund** encompasses categorical and grant-funded programs that are legally or contractually designated for specific purposes. For 2025–26, a COLA is applied to programs such as Adult Education, EOPS, DSPS, CalWORKs, Apprenticeship, and Campus Child Care. These allocations are subject to change as the state finalizes distributions. Budgets for these restricted funds are updated throughout the fiscal year as allocation notices and grant awards are received, ensuring that the District remains aligned with state funding priorities and program requirements.

## **Expenditure Assumptions**

**Personnel Costs:** Personnel costs continue to be the largest expenditure category for the District. For 2025–26, approximately three-quarters of the Unrestricted General Fund budget is allocated to salaries and benefits. This includes step and column advancements, anticipated retirements, employee separations, and the continuation of Board-approved positions. Personnel expenditures reflect the District’s long-standing commitment to maintaining a stable workforce as a core component of its budget strategy.

**Negotiated Salary Increases:** Negotiated increases are incorporated into the budget as collective bargaining agreements are finalized. For 2025–26, salary increases for classified and management/confidential staff have been budgeted in accordance with agreements in place. Increases for faculty will be included when bargaining concludes in Fall 2025.

**Employee Benefits:** The personnel budget also includes projected costs for health, dental, and vision insurance premiums, as well as statutory benefit contributions. The Public Employees’ Retirement System (CalPERS) employer contribution rate

increases to 27.40 percent in 2025–26, while the State Teachers’ Retirement System (CalSTRS) employer contribution rate remains at 19.10 percent.

**Adjunct/Overload Instruction:** The adjunct and overload budget supports the class schedule required to meet the District’s FTES targets. This budget is adjusted annually to respond to enrollment demand and to ensure additional access is provided when necessary. The budget is also managed in coordination with the availability of full-time faculty.

**Fixed Expenditures:** Fixed expenditures include ongoing operational costs such as utilities, software licenses, telecommunications, and waste disposal. These also include payments associated with instructional partnerships, such as those with the South Bay Regional Public Safety Training Consortium. Utility costs are projected to increase by five percent annually, reflecting statewide trends in energy and service costs.

**Reserves:** In alignment with Board policy, the budget maintains reserves to ensure fiscal stability and responsiveness to unforeseen needs. A dedicated subfund within the Unrestricted General Fund is maintained at \$2 million to support emergency response or other one-time district priorities. The overall ending fund balance is projected to remain above the Board’s 17 percent minimum reserve requirement, which reflects the District’s commitment to prudent fiscal management.

## V. 5 YEAR PROJECTIONS

The 5-Year Budget Projections for the ongoing Unrestricted General Fund (Fund 100) outline the anticipated financial outlook from fiscal year 2024–2025 through 2028–2029. These projections are based on the most current data available, including state revenue forecasts, negotiated compensation agreements, and internal planning assumptions that reflect the District’s ongoing commitments and strategic financial planning.

The primary source of revenue continues to be the Student-Centered Funding Formula (SCFF), with projected Total Computational Revenue (TCR) steadily increasing over the five-year period. The SCFF TCR is expected to grow from **\$47.5 million in 2024–2025 to \$52.2 million by 2028–2029**. To ensure conservative planning, the District has incorporated a deficit factor into its projections beginning in 2025–26, acknowledging potential statewide shortfalls in state funding. Other state and local revenue sources are projected to remain relatively stable.

On the expenditure side, salaries and employee benefits remain the largest component, comprising approximately three-quarters of total expenditures. The projections incorporate step and column increases, pension obligations, and negotiated salary adjustments. In addition to the **3.5 percent negotiated salary increase for classified and management/confidential staff**, the **Board has approved one-time transfers from reserves to fund one-time salary compensation** for employees. The faculty union remains in active negotiations, and the fund balance will be further reduced once those increases are determined and incorporated.

Total expenditures, including transfers out, are expected to rise from **\$52.8 million in 2025–2026 to \$56.6 million in 2028–2029**. Compensation costs as a share of total expenditures remain in the range of 75–77 percent across the projection period, reflecting the District’s commitment to maintaining competitive compensation while balancing fiscal sustainability.

### Fund Balance and Reserves

The fund balance provides a year-end snapshot of the District’s financial standing. As of June 30, 2025, the projected ending fund balance is **\$16.1 million**, equivalent to 24 percent of total General Fund expenditures. This exceeds the



Government Finance Officers Association (GFOA) recommended minimum of 17 percent, as well as the **Board’s own budget guideline requiring unrestricted reserves equal to at least two months of total operating expenditures.**

Within the projected ending balance, a portion is committed to the Board’s designated reserve requirement, while the remaining balance is uncommitted and classified as “one-time” funds. One-time funds are unspent monies at the conclusion of a fiscal year, originating from budgetary savings and unallocated revenues. By definition, these funds are not expected to recur. The District emphasizes that **one-time funds should not be used to cover ongoing costs such as permanent salaries and benefits**, in line with Board Budget Guideline #15. Instead, one-time resources are reserved for one-time projects, emergency priorities, or strategic investments. This principle is especially critical as the Board has recently used reserves to fund one-time salary compensation, reinforcing the distinction between one-time and ongoing commitments.

### **Adherence to Budget Guidelines**

These 5-Year Projections have been developed in alignment with the Board of Trustees’ adopted Budget Guidelines. The projections meet all legal, financial, and statutory requirements, incorporate known and projected cost increases, and reflect the District’s commitment to maintaining financial stability and equity in resource allocation. The Board’s guidelines also establish that salaries and benefits should not exceed 85 percent of the unrestricted budget, that no ongoing commitments be made with one-time funds, and that unrestricted reserves be maintained at no less than two months of total operating expenditures. By adhering to these guidelines, the District positions itself to maintain structural balance, sustain healthy reserves, and continue supporting student success while navigating economic uncertainties. The full text of the Board-approved Budget Guidelines is included in the appendix of this budget book.

**Gavilan Joint Community College District**  
**5 - YEAR BUDGET PROJECTIONS**

**Fund 100 - Unrestricted General Fund (Ongoing)**

	Unaudited Actuals 2024-25	Final Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
<b>Revenues:</b>					
SCFF Calculated Revenue	\$ 47,499,977	\$ 48,349,514	\$ 49,471,193	\$ 50,835,090	\$ 52,178,063
Other State Revenues	4,058,548	3,164,513	3,225,126	3,288,769	3,355,595
Other Local Revenues	2,083,629	2,082,718	2,120,318	2,159,798	2,201,252
<b>Total Revenues &amp; Transfers</b>	<b>\$ 53,642,154</b>	<b>\$ 53,596,744</b>	<b>\$ 54,816,637</b>	<b>\$ 56,283,658</b>	<b>\$ 57,734,910</b>
<b>Expenditures:</b>					
1000: Academic Salaries	\$ 16,278,800	\$ 17,194,155	\$ 17,191,030	\$ 17,365,118	\$ 17,649,605
2000: Non-Instructional Salaries	8,747,477	11,082,236	11,486,213	11,600,375	11,730,681
3000: Employee Benefits	11,255,937	12,139,976	12,316,886	12,898,535	13,098,540
4000: Books and Supplies	571,204	544,190	558,883	574,308	590,963
5000: Other Operating Expenses	8,466,185	8,602,527	8,712,157	9,126,521	9,854,096
6000: Capital Outlay	1,933,579	1,352,333	1,349,237	1,499,476	1,539,684
7000: Transfers Out	2,016,740	1,936,666	2,106,695	2,123,077	2,139,623
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 49,269,922</b>	<b>\$ 52,852,083</b>	<b>\$ 53,721,101</b>	<b>\$ 55,187,410</b>	<b>\$ 56,603,192</b>
Compensation as a % of Unrestricted General Fund Expenditures & Ongoing Transfers	77%	76%	76%	76%	75%
<b>Net Change to Fund Balance</b>	<b>4,372,232</b>	<b>744,661</b>	<b>1,095,536</b>	<b>1,096,247</b>	<b>1,131,718</b>
<b>Beginning Fund Balance</b>	<b>17,177,763</b>	<b>16,149,995</b>	<b>16,052,317</b>	<b>16,601,135</b>	<b>17,697,382</b>
<b>One-Time Transfer from Fund Balance</b>	<b>(5,400,000)</b>	<b>(842,339)</b>	<b>(546,719)</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>\$ 16,149,995</b>	<b>\$ 16,052,317</b>	<b>\$ 16,601,135</b>	<b>\$ 17,697,382</b>	<b>\$ 18,829,100</b>
Unrestricted General Fund Expenditures & Transfers	54,669,922	53,694,422	54,267,820	55,187,410	56,603,192
Restricted General Fund Expenditures & Transfers	11,956,296	12,554,111	12,726,459	13,083,965	13,428,971
Total General Fund Expenditures & Transfers	66,626,218	66,248,533	66,994,279	68,271,375	70,032,163
Ending Fund Balance as a % of General Fund Expenditures & Transfers	24%	24%	25%	26%	27%
<b>Board Approved 17% Requirement</b>	<b>11,326,457</b>	<b>11,262,251</b>	<b>11,389,027</b>	<b>11,606,134</b>	<b>11,905,468</b>
<b>Uncommitted Fund Balance</b>	<b>4,823,538</b>	<b>4,790,067</b>	<b>5,212,107</b>	<b>6,091,248</b>	<b>6,923,632</b>

## **VI. UNRESTRICTED GENERAL FUND**

The Unrestricted General Fund is designated to account for resources available for the general purposes of District operations and support of its education programs. The primary revenue source for the Unrestricted General Fund budget is apportionment revenue. It is a combination of student enrollment fees, local property taxes and state apportionment revenue.

The revenue budget for apportionment under the Student - Centered Funding Formula is based on a combination of;

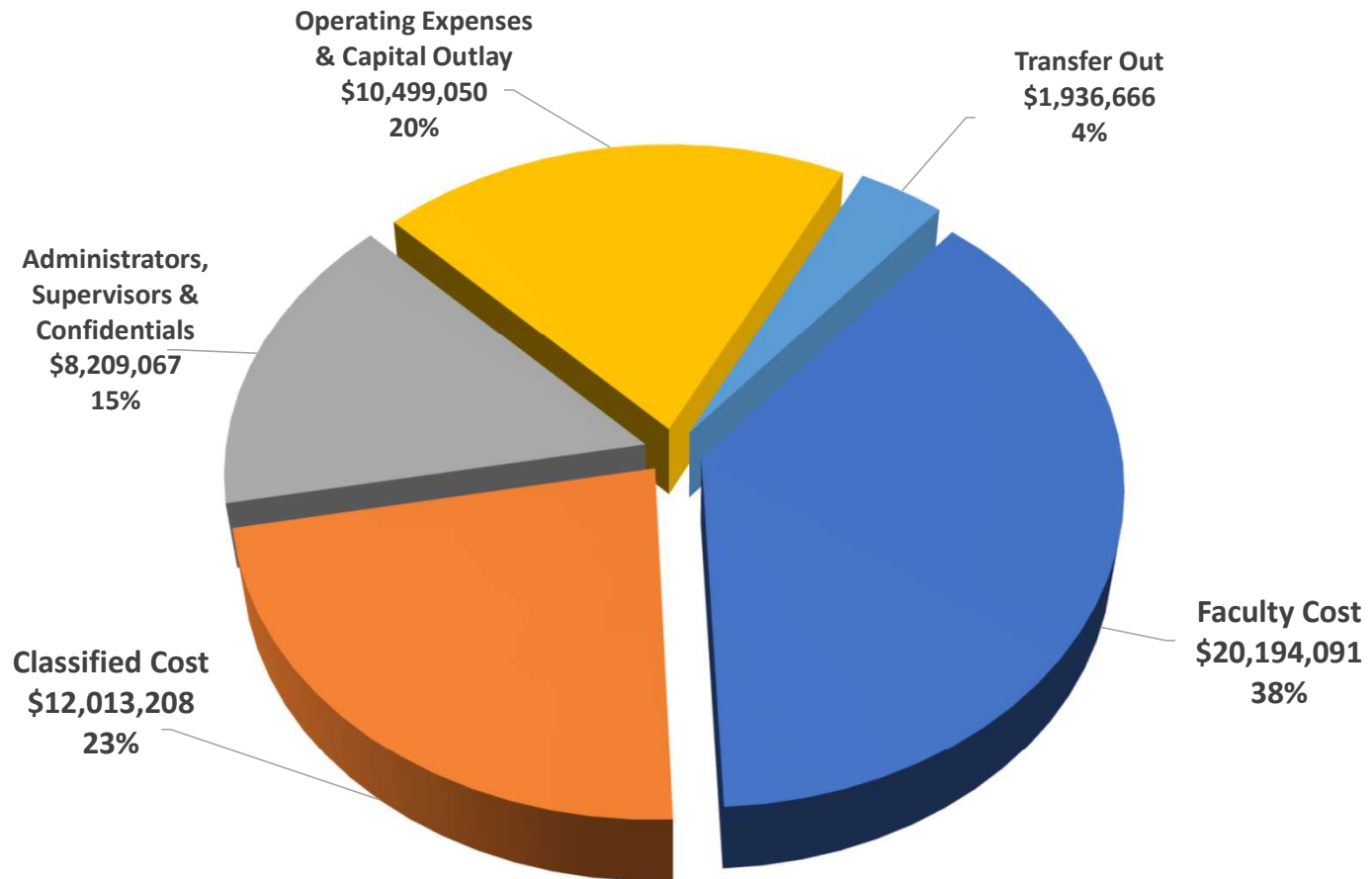
- 1) Base Allocation, which primarily factors Credit FTES (70% statewide). The base allocation is based on Credit FTES funded on a 3 - year average FTES. In addition, Non Credit and Special Admit FTES are funded at higher rates and the counts are funded based on the current year.
- 2) Supplemental Allocation, which counts low - income students (20%). The Student Success Allocation is also funded on a 3 - year average.
- 3) Student Success Allocation, which counts outcomes related to the Vision for Success, with allocations for outcomes of low - income students (10%).

Unrestricted General Fund revenue increased over the prior fiscal year, largely due to the State-applied COLA of 2.3%. Other revenue sources include Lottery funds, mandated cost reimbursements, non-resident tuition, rental income from the Coyote Campus (leased by the South Bay Regional Public Safety Consortium), and allocations for full-time and part-time faculty.

Also reflected in the budget is a non-cash accounting entry of \$1,212,261 for State Teachers' Retirement System (STRS) on-behalf payments. This amount represents a portion of STRS contributions made directly by the state on behalf of the District. Although these payments are neither received nor disbursed by Gavilan, a 2016 accounting advisory from the California Community Colleges Chancellor's Office requires the District to record an equal revenue and expenditure entry to reflect the state's contribution in its financial statements. This entry ensures alignment with governmental accounting standards but has no impact on the District's available operating resources. The unrestricted general fund expenditure is based upon data currently available relating to District obligations.

The following pie charts present a graphic picture of the Unrestricted General Fund expenditures broken out by the major account groups.

### Unrestricted General Expenditures and Ongoing Transfers -2025-2026



**Total \$51,154,314**



**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Consolidated Unrestricted General Fund (Ongoing + One-time)**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
8100 - Federal Revenues	\$ -	\$ -	\$ -	\$ -
8600 - State Revenues	\$ 21,012,654	\$ 19,767,433	\$ 20,617,495	\$ 22,120,837
8800 - Local Revenues	31,307,070	33,874,721	32,041,233	31,475,907
8900 - Transfers In	3,084,900	1,500,000	-	-
<b>Total Revenues &amp; Transfers</b>	<b>\$ 55,404,624</b>	<b>\$ 55,142,154</b>	<b>\$ 52,658,728</b>	<b>\$ 53,596,744</b>
<b>Expenditures:</b>				
1000: Academic Salaries	\$ 15,807,258	\$ 16,793,640	\$ 16,860,686	\$ 17,194,155
2000: Non-Instructional Salaries	8,222,130	8,939,774	10,531,593	11,484,736
3000: Employee Benefits	10,786,554	11,333,700	11,647,536	12,279,815
4000: Books and Supplies	510,561	578,149	544,190	544,190
5000: Other Operating Expenses	7,029,713	8,466,185	9,772,527	10,675,208
6000: Capital Outlay	1,508,823	1,953,952	1,891,649	1,352,333
7000: Other Outgo	-	-	-	-
7000: Transfers Out	1,598,831	2,016,740	1,715,446	1,936,666
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 45,463,870</b>	<b>\$ 50,082,141</b>	<b>\$ 52,963,627</b>	<b>\$ 55,467,103</b>
<b>Net Change to Fund Balance</b>	<b>9,940,754</b>	<b>5,060,013</b>	<b>(304,899)</b>	<b>(1,870,359)</b>
<b>Beginning Fund Balance</b>	<b>14,906,809</b>	<b>20,262,663</b>	<b>21,045,309</b>	<b>19,922,676</b>
Adjustment	-	-	-	-
<b>One-Time Transfer from Fund Balance</b>	<b>(4,584,900)</b>	<b>(5,400,000)</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>\$ 20,262,663</b>	<b>\$ 19,922,676</b>	<b>\$ 20,740,410</b>	<b>\$ 18,052,317</b>

<b>Ending Fund Balance</b>	<b>2024-25</b>	<b>2025-26</b>
Board Approved 17% Requirement	<b>11,326,457</b>	<b>11,262,251</b>
Board Approved ECA Funds	<b>2,000,000</b>	<b>2,000,000</b>
Board Approved One-time Initiatives	<b>1,772,681</b>	<b>0</b>
Total Reserves	<b>15,099,138</b>	<b>13,262,251</b>
Uncommitted Fund Balance	<b>\$ 4,823,538</b>	<b>\$ 4,790,066</b>

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 100 - Unrestricted General Fund (Ongoing)**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
8100 - Federal Revenues	\$ -	\$ -	\$ -	\$ -
8600 - State Revenues	\$ 21,012,654	\$ 19,767,433	\$ 20,617,495	\$ 22,120,837
8800 - Local Revenues	31,307,070	33,874,721	32,041,233	31,475,907
8900 - Transfers In	-	-	-	-
<b>Total Revenues &amp; Transfers</b>	<b>\$ 52,319,724</b>	<b>\$ 53,642,154</b>	<b>\$ 52,658,728</b>	<b>\$ 53,596,744</b>
<b>Expenditures:</b>				
1000: Academic Salaries	\$ 15,807,258	\$ 16,278,800	\$ 16,860,686	\$ 17,194,155
2000: Non-Instructional Salaries	8,222,130	8,747,477	10,531,593	11,082,236
3000: Employee Benefits	10,786,554	11,255,937	11,647,536	12,139,976
4000: Books and Supplies	510,561	571,204	544,190	544,190
5000: Other Operating Expenses	7,029,713	8,466,185	8,502,527	8,602,527
6000: Capital Outlay	1,508,823	1,933,579	1,352,333	1,352,333
7000: Other Outgo & Transfers Out	1,598,831	2,016,740	1,715,446	1,936,666
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 45,463,870</b>	<b>\$ 49,269,922</b>	<b>\$ 51,154,311</b>	<b>\$ 52,852,083</b>
<b>Net Change to Fund Balance</b>	<b>6,855,854</b>	<b>4,372,232</b>	<b>1,504,417</b>	<b>744,661</b>
<b>Beginning Fund Balance</b>	<b>14,906,809</b>	<b>17,177,763</b>	<b>17,235,993</b>	<b>16,149,995</b>
Adjustment to Beginning Fund Balance	-	-	-	-
<b>One-Time Transfer from Fund Balance</b>	<b>(4,584,900)</b>	<b>(5,400,000)</b>	<b>0</b>	<b>(842,339)</b>
<b>Ending Fund Balance</b>	<b>\$ 17,177,763</b>	<b>\$ 16,149,995</b>	<b>\$ 18,740,410</b>	<b>\$ 16,052,317</b>

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 100 - Unrestricted General Fund (Ongoing)**

<b>Expenditures &amp; Transfers by Object Category</b>	<b>Final Budget 2025-26</b>	<b>% of Total</b>
1100 - Instructional Salaries, Contract or Regular Status	6,970,750	
1200 - Noninstructional Salaries, Contract or Regular Status	3,183,330	
1300 - Instructional Salaries, Other	6,442,382	
1400 - Noninstructional Salaries, Other	597,693	
<b>1000 - Academic Salaries Total</b>	<b>\$ 17,194,155</b>	<b>33%</b>
2100 - Noninstructional Salaries, Regular Status	9,492,400	
2200 - Instructional Aides, Regular Status	692,254	
2300 - Noninstructional Salaries, Other	575,370	
2400 - Instructional Aides, Other	322,212	
<b>2000 - Classified Salaries Total</b>	<b>\$ 11,082,236</b>	<b>21%</b>
3100 - Retirement Benefits	6,368,934	
3300 - Medicare & Social Security	1,202,941	
3400 - Health and Welfare Benefits	3,790,609	
3500 - State Unemployment Insurance (UI)	141,120	
3600 - Workers' Compensation Insurance (WC)	423,362	
3700 - Local/Alternative Retirement Systems	213,008	
<b>3000 - Employee Benefits Total</b>	<b>\$ 12,139,974</b>	<b>23%</b>
4200 - Books, Magazines and Periodicals	0	
4300 - Instructional Supplies and Materials	0	
4400 - Noninstructional Supplies and Materials	544,190	
<b>4000 - Supplies &amp; Materials Total</b>	<b>\$ 544,190</b>	<b>1%</b>
5100 - Utilities and Housekeeping Services	2,052,096	
5200 - Professional, Contract and Consulting Services	3,818,457	
5300 - Repairs and Maintenance	562,131	
5400 - Dues and Membership	169,807	
5500 - Travel and Conference Expenses	189,571	
5600 - Rents and Leases	312,972	
5800 - Audit, Insurance and Legal Services	782,660	
5900 - Other Operating Expenses	714,833	

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 100 - Unrestricted General Fund (Ongoing)**

<b>Expenditures &amp; Transfers by Object Category</b>	<b>Final Budget 2025-26</b>	<b>% of Total</b>
<b>5000 - Other Operating Expenses Total</b>	<b>\$ 8,602,527</b>	<b>16%</b>
6100 - Land and Land Improvements	9,450	
6200 - Buildings and Buildings Improvements	23,567	
6300 - Library Books	0	
6400 - Equipment	1,319,316	
<b>6000 - Capital Outlay Total</b>	<b>\$ 1,352,333</b>	<b>3%</b>
7226 - Intrafund Transfers to F260	881,611	
7227 - Intrafund Transfers to F270	680,199	
7361 - Interfund Transfers to F610	346,376	
7366 - Interfund Transfers to F660	28,480	
<b>7000 - Other Outgo Total</b>	<b>\$ 1,936,666</b>	<b>4%</b>
<b>Grand Total - Total Expenditures &amp; Transfers</b>	<b>\$ 52,852,081</b>	<b>100%</b>



**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 110 - Unrestricted General Subfund (ECA One-Time)**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
8900 - Transfers In	\$ 2,000,000	\$ -	\$ -	\$ -
<b>Total Revenues &amp; Transfers</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>				
<b>Total Expenditures &amp; Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change to Fund Balance</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
Adjustment	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 111&115 - Unrestricted General Subfund - One-Time Fund**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
8900 - Transfers In	\$ 1,084,900	\$ 1,500,000	\$ -	\$ -
<b>Total Revenues &amp; Transfers</b>	<b>\$ 1,084,900</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>				
1000: Academic Salaries	\$ -	\$ 514,840	\$ -	\$ -
2000: Non-Instructional Salaries	-	192,297	-	402,500
3000: Employee Benefits	-	77,763	-	139,839
4000: Books and Supplies	-	6,945	-	-
5000: Other Operating Expenses	-		1,270,000	2,072,681
6000: Capital Outlay	-	20,373	539,316	-
7000: Other Outgo	-	-	-	\$ -
7000: Transfers	-	-	-	\$ -
<b>Total Expenditures &amp; Transfers</b>	<b>\$ -</b>	<b>\$ 812,219</b>	<b>\$ 1,809,316</b>	<b>\$ 2,615,020</b>
<b>Net Change to Fund Balance</b>	<b>1,084,900</b>	<b>687,781</b>	<b>(1,809,316)</b>	<b>(2,615,020)</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>1,084,900</b>	<b>1,809,316</b>	<b>1,772,681</b>
Adjustment	-	-	-	-
<b>One-Time Transfer from Fund Balance</b>			<b>0</b>	<b>842,339</b>
<b>Ending Fund Balance</b>	<b>\$ 1,084,900</b>	<b>\$ 1,772,681</b>	<b>\$ -</b>	<b>\$ -</b>

## **VII. RESTRICTED GENERAL FUND**

The Restricted General Fund programs are established for the purpose of providing specialized services. The Restricted General Fund is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted monies are generally from an external source that requires the monies be used for specific purposes, such as grants and state categorical funding.

Examples of restricted sources of monies include Title V Grant, MESA Grant, Extended Opportunity Programs (EOPS, Student Equity and Achievement Program (SEAP, Disabled Student Programs and Services (DSPS, Strong Workforce, Federal Work-Study Programs, Retention and Enrollment Outreach, Basic Needs, Parking (Includes parking permits, and parking citation revenue and Health Service.

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 270 - Restricted General Fund by Grant**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
8100 - Federal Revenues	\$ 6,903,390	\$ 3,314,819	\$ 4,185,262	\$ 4,452,849
8600 - State Revenues	13,804,027	16,068,010	19,538,759	24,518,471
8800 - Local Revenues	615,322	1,055,584	1,190,622	831,789
8900 - Other Revenues	1,218,425	1,190,469	1,147,370	-
8900 - Transfers In	844,206	550,908	578,743	680,199
<b>Total Revenues &amp; Transfers</b>	<b>\$ 23,385,370</b>	<b>\$ 22,179,790</b>	<b>\$ 26,640,757</b>	<b>\$ 30,483,308</b>
<b>Expenditures:</b>				
1000: Academic Salaries	\$ 3,209,746	\$ 3,425,104	\$ 2,822,331	\$ 3,154,550
2000: Non-Instructional Salaries	3,179,881	4,201,988	3,173,008	4,363,902
3000: Employee Benefits	2,794,341	3,277,725	2,472,065	3,317,722
4000: Books and Supplies	623,019	781,199	392,952	1,018,578
5000: Other Operating Expenses	2,453,405	1,961,138	1,570,122	14,844,505
6000: Capital Outlay	2,595,973	1,097,273	811,140	2,104,165
7000: Other Outgo	8,214,089	6,226,336	16,575,635	2,010,042
7000: Transfers Out	-	-	-	910,090
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 23,070,454</b>	<b>\$ 20,970,764</b>	<b>\$ 27,817,253</b>	<b>\$ 31,723,554</b>
<b>Net Change to Fund Balance</b>	<b>314,916</b>	<b>1,209,026</b>	<b>(1,176,496)</b>	<b>(1,240,246)</b>
<b>Beginning Fund Balance</b>	<b>88,991</b>	<b>403,906</b>	<b>1,176,496</b>	<b>1,612,932</b>
<b>Ending Fund Balance</b>	<b>\$ 403,906</b>	<b>\$ 1,612,932</b>	<b>\$ 0</b>	<b>\$ 372,686</b>

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 270 - Restricted General Fund by Grant**

	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Federal</b>			
121007 Federal College Work Study	\$ 93,612	\$ 78,458	\$ 96,414
121011 Fresh Success	331,902	356,556	356,556
121050 National Science Foundation FY25	71,903	-	303,097
121014 Perkins Title 1C	164,215	165,645	198,220
271009 Perkins Non-Traditional Careers	100,000	-	-
121015 Title III HIS STEM 23-24	690,498	-	-
121016 Title III HIS STEM 24-25	333,115	760,928	666,885
121017 Title III HIS STEM 25-26	-	1,000,000	1,000,000
121009 Temporary Assistance for Needy Families	50,112	51,114	50,775
121022 Title V- INICIO 23-24	474,381	-	-
121021 Title V- INICIO 24-25	129,723	1,102,214	470,277
121022 Title V- INICIO 25-26	-	-	600,000
121029 Title V - Juntos Avanzamos	723,835	274,634	314,438
121019 Veterans Annual Report Fee	-	7,025	7,500
121030 Workability	223,853	288,687	288,687
121031 Workability Reallotment	60,459	100,000	100,000
<b>Total Federal</b>	<b>\$ 3,447,607</b>	<b>\$ 4,185,262</b>	<b>\$ 4,452,849</b>

**State**

122006 Adult Education Program Prior Year	207,621	445,274	249,807
122005 Adult Education Program Current Year	1,538,364	1,805,530	1,787,653
122007 Basic Needs Center - FY22/23	169,039	-	-
122007 Basic Needs Center - FY23/24	199,723	81,180	37,575
122008 Basic Needs Center - FY24/25	-	238,341	238,341
122009 Basic Needs Center - FY25/26	-	240,724	252,639
272038 Board Financial Aid Program 2%	15,246	-	88,537
122001 California College Promise Grant FY23/24	235,138	100,000	211,631
122002 California College Promise Grant FY24/25	-	493,420	493,420
122003 California College Promise Grant FY25/26	-	493,420	502,155

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 270 - Restricted General Fund by Grant**

	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
122010 CalWorks Santa Clara County	9,344	7,500	10,000
122011 CalWorks State FY23/24	267,016	27,016	-
122012 CalWorks State FY24/25	35,771	321,881	286,110
122013 CalWorks State FY25/26	-	321,881	321,881
122015 CARE Current Year	12,368	36,637	12,612
122016 CARE Prior Year	251,697	269,595	237,878
122047 Classified Professional Development FY18/19	-	23,537	23,537
122059 Common Course Numbering Implementation	-	-	913,043
122050 Covid-19 Recovery Block Grant FY22/23	834,518	-	266,357
122004 Culturally Competent Faculty PD	-	49,385	49,385
122017 Dream Resource Liaison Support FY23/24	71,784	-	-
122017 Dream Resource Liaison Support FY24/25	28,382	50,028	46,337
122018 Dream Resource Liaison Support FY25/26	-	76,213	79,036
122040 DSPS Current Year	986,767	1,034,779	1,085,657
122041 DSPS Prior Year	300,561	339,499	268,097
122048 - English Language Learner Healthcare Pathways	148,680	314,259	-
122049 - English Language Learner Healthcare Pathways	39,469	218,394	145,389
122019 EDD TAA Program	1,381	1,381	-
122020 EOPS Current Year	1,146,211	1,208,365	1,093,283
122021 EOPS Prior Year	30,748	31,280	4,613
122023 Equal Employment Opportunity 22/23	61,658	101,395	68,316
122024 Equal Employment Opportunity 23/24	-	138,888	138,888
122025 Equal Employment Opportunity 24/25	-	138,888	136,986
122026 Equal Employment Opportunity 25/26	-	138,888	136,986
122051 Equal Employment Opportunity Best Practices	104,655	-	2,627
122027 Equitable Placement & Completion	73,713	314,621	296,171
122028 Financial Aid Technology FY20/21	40,090	-	-
122028 Financial Aid Technology FY21/22	44,286	-	-

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 270 - Restricted General Fund by Grant**

	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
122028 Financial Aid Technology FY22/23	44,286	-	-
122028 Financial Aid Technology FY23/24	14,528	28,903	28,904
122029 Financial Aid Technology FY24/25	-	43,927	43,927
122030 Financial Aid Technology FY25/26	-	43,927	44,862
122031 Greater Avenues for Independence (GAIN)	147,000	147,000	147,000
122032 Guided Pathways FY22/23	48,468	29,201	32,502
122014 IEPI Partnership Resource Teams	152,927	49,484	47,073
272033 Instructional Equipment Allocation	44,334	-	455,666
122073 Juvenile Justice Program	204,387	221,582	108,114
122073 Juvenile Justice Program	-	-	312,500
648127 Learning Aligned Employment Program	35,419	-	-
122035 LGBTQ+ Support Funding	23,824	101,959	123,033
122036 Local/Systemwide Technology & Data Security	465,956	300,584	702,671
122064 Lottery Prop 20 FY23	352,081	-	200,825
122064 Lottery Prop 20 FY24	-	576,496	588,260
122065 Lottery Prop 20 FY25	-	600,000	451,164
122066 Lottery Prop 20 FY26	-	600,000	500,000
122037 Mental Health Support - FY23/24	107,593	-	-
122037 Mental Health Support - FY24/25	71,817	103,185	112,153
122038 Mental Health Support - FY25/26	-	196,848	197,061
122042 MESA Grant FY25/26	-	-	410,656
122043 MESA Grant FY24/25	-	419,393	419,393
122043 MESA Grant - Prior Year Carryover	426,693	-	424,254
122060 Next Up Grant FY23/24	27,958		-
122060 Next Up Grant FY24/25	166,120	61,990	31,858
122061 Next Up Grant FY25/26	-	267,187	203,749
122053 Nursing Enrollment & Retention Grant PY	80,776	30,272	65,456
122052 Nursing Enrollment & Retention Grant CY	46,841	106,609	106,609

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 270 - Restricted General Fund by Grant**

	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
122100 Puente Project	63,405	41,804	41,804
122057 Rapid Rehousing FY23/24	257,395	-	-
122058 Rapid Rehousing Prior Year	187,730	220,609	248,684
122057 Rapid Rehousing Current Year	-	436,414	458,532
122088 Regional Equity & Recovery Partnerships	109,608	41,404	-
122090 Regional K-16 EducationCollabrative C1	8,056	-	26,046
122091 Regional K-16 EducationCollabrative C2	457	-	69,543
122054 Retention and Enrollment Outreach FY21/22	49,178	-	-
122054 Retention and Enrollment Outreach FY22/23	75,950	406,155	374,435
122055 Retention and Enrollment Outreach FY23/24	-	282,752	282,752
122070 Rising Scholars Network CY	245,752	242,625	148,000
122099 Seamless Transfer of Ethnic Studies	20,619	41,915	21,296
272008 Strong Workforce Program Local R8 FY23/24	737,105	-	-
122075 Strong Workforce Program Local R9 FY24/25	-	-	696,036
122076 Strong Workforce Program Local R10 FY25/26	-	696,036	748,917
122080 Strong Workforce Program Regional R8 FY23/24	268,232	-	183,315
122080 Strong Workforce Program Regional R9 FY24/25	-	429,047	382,820
122081 Strong Workforce Program Regional R10 FY25/26	-	-	411,905
272014 Student Equity & Achievement Program FY23/24	1,039,423	-	-
122086 Student Equity & Achievement PY	1,279,416	960,285	1,279,416
122085 Student Equity & Achievement CY	-	2,120,862	2,120,862
122045 Student Financial Aid Administration (SFAA) FY23/24	81,896	-	-
122045 Student Financial Aid Administration (SFAA) FY24/25	331,922	158,500	3,062
122046 Student Financial Aid Administration (SFAA) FY25/26	-	232,234	240,179
122092 Student Food and Housing Support FY22/23	97,034	-	-
122092 Student Food and Housing Support FY23/24	96,338	120,637	138,629
122094 Student Success Completion Grant FY23/24	658,882	-	-
122094 Student Success Completion Grant FY24/25	752,902	299,840	637,907



**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 270 - Restricted General Fund by Grant**

	Unaudited Actuals 2024-25	Tentative Budget 2025-26	Final Budget 2025-26
122095 Student Success Completion Grant FY25/26	-	1,389,200	1,117,128
122096 Student Transfer Achievement Reform Grant	93,277	539,772	471,940
122093 Veteran Resource Center	66,234	64,999	70,471
122097 Water Mgmt Apprenticeship Grant	41,951	70,219	58,049
122098 Zero Textbook Cost Program	56,238	483,059	455,384
999927 STRS On-behalf	189,666	401,711	200,000
<b>Total State</b>	<b>\$ 16,123,899</b>	<b>\$ 22,670,824</b>	<b>\$ 26,129,753</b>
<b>Local</b>			
64XX27 CalWorks San Benito County	3,094	-	-
65XX27 CalWorks San Benito County	50,000	-	-
123015 EOPS - District Contribution	162,236	139,055	135,606
123002 Medi-Cal Admin Activities (MAA)	9,426	86,335	83,919
123006 MESA Grant - District Contribution	146,001	145,000	173,561
123009 San Benito County Jail	37,700	37,300	18,054
123004 San Jose State STEM Grant	36,550	31,132	31,132
670027 Silicon Valley Higher Education	22,355	110,090	-
123011 Step Up Innovation Mini Grant	-	2,125	2,125
123001 Health Fee Services	273,530	285,387	524,376
671627 Tipping Point Community Grant	62,413	-	-
123013 Water Pathway Grant 16/17	2,040	33,616	33,524
123014 Water Pathway Grant 17/18	-	74,799	74,799
Other Local	593,914	-	63,860
<b>Total Local</b>	<b>\$ 1,399,258</b>	<b>\$ 944,840</b>	<b>\$ 1,140,956</b>
<b>Total Restricted General Fund Expenditures</b>	<b>\$ 20,970,764</b>	<b>\$ 27,800,926</b>	<b>\$ 31,723,558</b>

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 260 - Parking Fund**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
8800 - Local Revenues	\$ 6,012	\$ 98	\$ -	\$ -
8900 - Transfers In	1,312,489	843,646	767,445	881,611
<b>Total Revenues &amp; Transfers</b>	<b>\$ 1,318,501</b>	<b>\$ 843,744</b>	<b>\$ 767,445</b>	<b>\$ 881,611</b>
<b>Expenditures:</b>				
2000: Non-Instructional Salaries	\$ 529,293	\$ 500,276	\$ 494,280	\$ 549,160
3000: Employee Benefits	315,669	308,581	343,659	353,258
4000: Books and Supplies	1,016	4,621	1,029	5,000
5000: Other Operating Expenses	10,956	30,169	26,888	405,828
6000: Capital Outlay	-	-	300,000	30,000
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 856,934</b>	<b>\$ 843,646</b>	<b>\$ 1,165,856</b>	<b>\$ 1,343,246</b>
<b>Net Change to Fund Balance</b>	<b>461,567</b>	<b>98</b>	<b>(398,411)</b>	<b>(461,635)</b>
<b>Beginning Fund Balance</b>	<b>(30)</b>	<b>461,537</b>	<b>403,841</b>	<b>461,635</b>
<b>Ending Fund Balance</b>	<b>\$ 461,537</b>	<b>\$ 461,635</b>	<b>\$ 5,430</b>	<b>\$ (0)</b>

## **VIII. CAPITAL OUTLAY FUND**

Capital Projects Fund 340 is established to track major facility projects and equipment acquisitions. When there is a state facilities bond, the state partially or fully funds capital outlay projects based on a Five-Year Capital Construction plan submitted annually. The Educational and Facilities Master Plan for Gavilan Joint Community College District integrates the instructional program needs with the facilities necessary to achieve the instructional program requirements and provide direction to the capital construction activities.

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 340 - Capital Outlay Projects**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
8600 - State Revenues	\$ 43,035	\$ -	\$ -	\$ -
8800 - Local Revenues	534,484	460,801	320,000	320,000
8900 - Transfers In	1,500,000	3,900,000	-	-
<b>Total Revenues &amp; Transfers</b>	<b>\$ 2,077,519</b>	<b>\$ 4,360,801</b>	<b>\$ 320,000</b>	<b>\$ 320,000</b>
<b>Expenditures:</b>				
4000: Books and Supplies	\$ 4,206	\$ 1,257	2,500	2,500
5000: Other Operating Expenses	58,587	866,814	\$ 1,000,000	\$ 1,079,215
6000: Capital Outlay	394,584	113,911	10,804,403	11,054,403
7000: Other Outgo	-	-	500,000	500,000
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 457,376</b>	<b>\$ 981,982</b>	<b>\$ 12,306,903</b>	<b>\$ 12,636,118</b>
<b>Net Change to Fund Balance</b>	<b>1,620,143</b>	<b>3,378,820</b>	<b>(11,986,903)</b>	<b>(12,316,118)</b>
<b>Beginning Fund Balance</b>	<b>7,317,155</b>	<b>8,937,298</b>	<b>11,986,903</b>	<b>12,316,118</b>
<b>Ending Fund Balance</b>	<b>\$ 8,937,298</b>	<b>\$ 12,316,118</b>	<b>\$ -</b>	<b>\$ (0)</b>

## **IX. GENERAL OBLIGATION BOND FUND**

The general obligation bonds associated with Measure X were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The Bonds were authorized to be issued by a resolution adopted by the Board of Supervisors of Santa Clara County (the County Resolution), pursuant to a request of the Gavilan Joint Community College District (the District) made by a resolution adopted by the Board of Trustees of the District (the District Resolution).

The District received authorization at an election held on November 6, 2018, to issue bonds of the District in an aggregate principal amount not to exceed \$248,000,000 to finance the construction and modernization of certain District property and facilities, the acquisition of equipment, and to pay the costs of issuance associated with the Bonds. The proposition required approval by at least 55% of the votes cast by eligible voters within the District. The Bond Construction Fund (Measure X) represents the authorized bond issuance of the Measure X Series 2018 A, Series 2018 A-1, Series 2018 B, and Series 2018 B-1.

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Measure X - Consolidated by Project**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
Interest and Investment Income	\$ 5,177,116	\$ 6,322,264	\$ 46,861,979	\$ 3,723,504
Sales of Bond Proceeds	60,000,000	-	-	45,000,000
<b>Total Revenues &amp; Transfers</b>	<b>\$ 65,177,116</b>	<b>\$ 6,322,264</b>	<b>\$ 46,861,979</b>	<b>\$ 48,723,504</b>
<b>Expenditures:</b>				
3101 - San Benito County Campus	\$ 26,700,466	\$ 22,916,778	\$ 930,466	\$ 1,450,043
3201 - Site Improvement, Security and Infras	4,352,115	6,679,248	15,155,816	14,918,163
3202 - Library and Student Resource Center	4,707,924	10,527,472	48,590,244	47,761,352
3204 - STEM Center	44,259	88,214	34,441,280	34,480,704
3205 - Theater Modernization	-	-	20,191,847	20,191,847
3208 - Roofing Upgrade Project	978,367	2,326,919	245,750	285,055
3901 - IT Infrastructure	387,646	4,174,022	316,037	290,448
3995 - Debt Service	3,851	-	203,600	203,600
3997 - Program Contingency	-	(87,293)	5,548,977	9,506,512
3998 - Catastropic Contingency	-	-	3,492,622	3,492,622
3999 - Program Management, Planning and	1,024,752	1,216,973	2,516,158	2,514,788
<b>Total Expenditures &amp;Transfers</b>	<b>\$ 38,199,381</b>	<b>\$ 47,842,332</b>	<b>\$ 131,632,797</b>	<b>\$ 135,095,135</b>
<b>Net Change to Fund Balance</b>	<b>26,977,734</b>	<b>(41,520,068)</b>	<b>(84,770,817)</b>	<b>(86,371,631)</b>
<b>Beginning Fund Balance</b>	<b>100,913,964</b>	<b>127,891,698</b>	<b>84,770,817</b>	<b>86,371,631</b>
<b>Ending Fund Balance</b>	<b>\$ 127,891,698</b>	<b>\$ 86,371,630</b>	<b>\$ -</b>	<b>\$ (0)</b>

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 800 - Measure X - Series A**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
Interest and Investment Income	\$ 605,636	\$ 93,201	\$ -	\$ -
<b>Total Revenues &amp; Transfers</b>	<b>\$ 605,636</b>	<b>\$ 93,201</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>				
3101 - San Benito County Campus	\$ 7,396,989	\$ -	\$ -	\$ -
3201 - Site Improvement, Security and Infrastru	921,205	(5,750)	-	-
3202 - Library and Student Resource Center	381,274	10,080	-	-
3204 - STEM Center	44,259	-	-	-
3208 - Roofing Upgrade Project	82,963	82,963	-	-
3995 - Debt Service	1,311	-	-	-
3997 - Program Contingency	-	(87,293)	-	-
3999 - Program Management, Planning and Su	739,437	58,754	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 9,567,438</b>	<b>\$ 58,754</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change to Fund Balance</b>	<b>(8,961,803)</b>	<b>34,448</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>8,927,355</b>	<b>(34,448)</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ (34,448)</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 810 - Measure X - Series A-1**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
Interest and Investment Income	\$ 157	\$ -	\$ -	\$ -
<b>Total Revenues &amp; Transfers</b>	<b>\$ 157</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>				
3101 - San Benito County Campus	\$ -	\$ -	\$ -	\$ -
3995 - Debt Service	2,540	\$ -	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 2,540</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change to Fund Balance</b>	<b>(2,384)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>2,384</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 820 - Measure X - Series B**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
Interest and Investment Income	\$ 2,313,709	\$ 740,008	\$ 158,135	\$ 155,722
<b>Total Revenues &amp; Transfers</b>	<b>\$ 2,313,709</b>	<b>\$ 740,008</b>	<b>\$ 158,135</b>	<b>\$ 155,722</b>
<b>Expenditures:</b>				
3101 - San Benito County Campus	\$ 17,445,162	\$ 2,061,207	\$ 176,304	\$ 174,054
3201 - Site Improvement, Security and Infrastru	339,942	1,146,279	2,841,102	2,450,766
3202 - Library and Student Resource Center	4,326,650	1,834,927	1,693,830	1,986,576
3208 - Roofing Upgrade Project	895,404	2,243,956	245,750	285,055
3901 - IT Infrastructure	387,646	1,431,776	139,328	68,224
3995 - Debt Service	-	-	203,600	203,600
3997 - Program Contingency	-	-	163,015	(42,182)
3999 - Program Management, Planning and Su	285,316	799,219	192,947	746,852
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 23,680,121</b>	<b>\$ 9,517,363</b>	<b>\$ 5,655,876</b>	<b>\$ 5,872,946</b>
<b>Net Change to Fund Balance</b>	<b>(21,366,412)</b>	<b>(8,777,355)</b>	<b>(5,497,741)</b>	<b>(5,717,224)</b>
<b>Beginning Fund Balance</b>	<b>35,860,991</b>	<b>14,494,580</b>	<b>5,497,741</b>	<b>5,717,224</b>
<b>Ending Fund Balance</b>	<b>\$ 14,494,580</b>	<b>\$ 5,717,224</b>	<b>\$ -</b>	<b>\$ 0</b>

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 830 - Measure X - Series B-1**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
Interest and Investment Income	\$ 3,239,783	\$ 2,365,439	\$ 755,571	\$ 784,574
<b>Total Revenues &amp; Transfers</b>	<b>\$ 3,239,783</b>	<b>\$ 2,365,439</b>	<b>\$ 755,571</b>	<b>\$ 784,574</b>
<b>Expenditures:</b>				
3101 - San Benito County Campus	\$ 1,858,314	\$ 20,855,572	\$ 754,162	\$ 1,275,988
3201 - Site Improvement, Security and Infrastru	3,090,968	5,538,719	6,507,401	6,410,084
3202 - Library and Student Resource Center	-	8,682,465	10,564,068	9,442,430
3204 - STEM Center	-	88,214	848,818	888,242
3901 - IT Infrastructure	-	1,446,103	8,186	8,186
3997 - Program Contingency	-	-	1,330,057	2,497,838
3999 - Program Management, Planning and Su	-	-	767,817	429,906
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 4,949,282</b>	<b>\$ 36,611,072</b>	<b>\$ 20,780,509</b>	<b>\$ 20,952,675</b>
<b>Net Change to Fund Balance</b>	<b>(1,709,500)</b>	<b>(34,245,633)</b>	<b>(20,024,937)</b>	<b>(20,168,101)</b>
<b>Beginning Fund Balance</b>	<b>56,123,234</b>	<b>54,413,734</b>	<b>20,024,937</b>	<b>20,168,101</b>
<b>Ending Fund Balance</b>	<b>\$ 54,413,734</b>	<b>\$ 20,168,101</b>	<b>\$ -</b>	<b>\$ (0)</b>

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 840 - Measure X - Series C**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
Interest and Investment Income	\$ (982,168)	\$ 3,123,616	\$ 948,273	\$ 1,196,292
Sales of Bond Proceeds	60,000,000	-	-	-
<b>Total Revenues &amp; Transfers</b>	<b>\$ 59,017,832</b>	<b>\$ 3,123,616</b>	<b>\$ 948,273</b>	<b>\$ 1,196,292</b>
<b>Expenditures:</b>				
3201 - Site Improvement, Security and Infrastru	\$ -	\$ -	\$ 5,453,381	\$ 5,703,381
3202 - Library and Student Resource Center	-	-	36,332,346	36,332,346
3204 - STEM Center	-	-	14,989,109	14,989,109
3901 - IT Infrastructure	-	1,296,143	168,523	214,038
3997 - Program Contingency	-	-	2,644,689	4,052,724
3999 - Program Management, Planning and Su	-	359,000	608,364	391,000
<b>Total Expenditures &amp; Transfers</b>	<b>\$ -</b>	<b>\$ 1,655,143</b>	<b>\$ 60,196,412</b>	<b>\$ 61,682,598</b>
<b>Net Change to Fund Balance</b>	<b>59,017,832</b>	<b>1,468,473</b>	<b>(59,248,139)</b>	<b>(60,486,306)</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>59,017,832</b>	<b>59,248,139</b>	<b>60,486,305</b>
<b>Ending Fund Balance</b>	<b>\$ 59,017,832</b>	<b>\$ 60,486,305</b>	<b>\$ -</b>	<b>\$ (0)</b>

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 850 - Measure X - Series D (Unsold)**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
Interest and Investment Income	\$ -	\$ -	\$ -	\$ 1,586,916
Sales of Bond Proceeds	-	-	45,000,000	45,000,000
<b>FY2025-2026 Final Budget</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000,000</b>	<b>\$ 46,586,916</b>
<b>Expenditures:</b>				
3201 - Site Improvement, Security and Infrastru	-	-	\$ 353,932	\$ 353,932
3204 - STEM Center	-	-	18,603,353	18,603,353
3205 - Theater Modernization	-	-	20,191,847	20,191,847
3997 - Program Contingency	-	-	1,411,216	2,998,132
3998 - Catastrophic Contingency	-	-	3,492,622	3,492,622
3999 - Program Management, Planning and Su	-	-	947,030	947,030
<b>Total Expenditures &amp;Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000,000</b>	<b>\$ 46,586,916</b>
<b>Net Change to Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>

## **X. DEBT SERVICE FUND**

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Revenues accounted for in Debt Service funds are primarily from special property tax levies, interest, or operational income from completed projects financed by revenue bonds, energy loans, or investments are generally maintained in the appropriate county treasury.

The District uses the Debt Service Fund to track the debt-service associated with Measure X general obligation bonds. Revenues are derived from interest earnings and real property tax assessments and are used exclusively for the retirement of the debt associated with the bonds.

In May 2025, the District refinanced the prepayable portion of the 2015 General Obligation Refunding Bonds, resulting in more than \$3.6 million in total savings for local taxpayers. The remaining non-prepayable portion of these bonds matured on August 1, 2025. As a result, the 2015 General Obligation Refunding Bonds are no longer outstanding.

The District's Election of 2018 General Obligation Bonds, Series A-1, were issued as taxable bonds and carried a modestly higher interest cost compared to the concurrently issued Series A (Tax-Exempt). These bonds were intentionally structured with a shorter repayment term to reduce overall interest costs. The Series A-1 Bonds matured on August 1, 2025, and are no longer outstanding.

The next scheduled redemption will occur in August 2028 for the 2020 General Obligation Refunding Bonds.

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Debt Service Consolidated**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
8800 - Local Revenues	\$ 22,087,193	\$ 19,372,912	\$ 21,000,000	\$ 20,438,949
8900 - Other Revenues	893,964	745,992	589,436	622,513
<b>Total Revenues &amp; Transfers</b>	<b>\$ 23,057,209</b>	<b>\$ 20,188,987</b>	<b>\$ 21,659,436</b>	<b>\$ 21,131,462</b>
<b>Expenditures:</b>				
5000: Other Operating Expenses	\$ 19,935	\$ 15,531	\$ 25,008	\$ 26,225
7000: Other Outgo	17,434,679	20,752,528	21,000,000	21,408,126
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 17,454,613</b>	<b>\$ 20,768,059</b>	<b>\$ 21,025,008</b>	<b>\$ 21,434,351</b>
<b>Net Change to Fund Balance</b>	<b>5,602,596</b>	<b>(579,072)</b>	<b>634,428</b>	<b>(302,889)</b>
<b>Beginning Fund Balance</b>	<b>19,683,488</b>	<b>25,286,083</b>	<b>26,334,525</b>	<b>24,707,011</b>
<b>Ending Fund Balance</b>	<b>\$ 25,286,083</b>	<b>\$ 24,707,011</b>	<b>\$ 26,968,953</b>	<b>\$ 24,404,122</b>

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 210 - Measure E & X Debt Service**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
8600 - State Revenues	76,053	70,083	70,000	70,000
8800 - Local Revenues	22,087,193	19,372,912	21,000,000	20,438,949
<b>Total Revenues &amp; Transfers</b>	<b>\$ 22,163,245</b>	<b>\$ 19,442,995</b>	<b>\$ 21,070,000</b>	<b>\$ 20,508,949</b>
<b>Expenditures:</b>				
5000: Other Operating Expenses	\$ 11,430	\$9,230	\$ 16,430	\$20,000
7000: Other Outgo	17,434,679	20,752,528	21,000,000	21,408,126
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 17,446,109</b>	<b>\$ 20,761,758</b>	<b>\$ 21,016,430</b>	<b>\$ 21,428,126</b>
<b>Net Change to Fund Balance</b>	<b>4,717,137</b>	<b>(1,318,763)</b>	<b>53,570</b>	<b>(919,177)</b>
<b>Beginning Fund Balance</b>	<b>14,875,542</b>	<b>19,592,679</b>	<b>20,256,705</b>	<b>18,273,916</b>
<b>Ending Fund Balance</b>	<b>\$ 19,592,679</b>	<b>\$ 18,273,916</b>	<b>\$ 20,310,275</b>	<b>\$ 17,354,739</b>

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 920 - Other Debt Service**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
8900 - Other Revenues	\$ 893,964	\$745,992	\$ 589,436	\$ 622,513
<b>Total Revenues &amp; Transfers</b>	<b>\$ 893,964</b>	<b>\$ 745,992</b>	<b>\$ 589,436</b>	<b>\$ 622,513</b>
<b>Expenditures:</b>				
5000: Other Operating Expenses	\$ 8,505	\$6,301	\$ 8,578	\$ 6,225
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 8,505</b>	<b>\$ 6,301</b>	<b>\$ 8,578</b>	<b>\$ 6,225</b>
<b>Net Change to Fund Balance</b>	<b>885,459</b>	<b>739,691</b>	<b>580,858</b>	<b>616,288</b>
<b>Beginning Fund Balance</b>	<b>4,807,946</b>	<b>5,693,404</b>	<b>6,077,820</b>	<b>6,433,095</b>
<b>Ending Fund Balance</b>	<b>\$ 5,693,404</b>	<b>\$ 6,433,095</b>	<b>\$ 6,658,678</b>	<b>\$ 7,049,383</b>



## **XI. PROPRIETARY FUNDS**

The Proprietary funds include enterprise funds and internal service funds. The Proprietary Funds Group is used to account for those ongoing activities that, because of their income-producing character, are similar to those found in the private sector. All assets, liabilities, equities, revenues, expenses, and transfers relating to business or quasi-business activities are accounted for through these funds.

Enterprise funds are used to account for the activities of the Community Education and Contract Education programs of the District. It is also used to account for facility rentals, and other self-funded programs such as Bach to Blues, Science Alive, student kits, etc.

Self-Insurance Fund is the fund designated by EC §81602 to account for income and expenditures of self-insurance programs authorized by EC §72506(d). This fund is maintained in the county treasury and used to provide for payments on deductible types of insurance policies, losses or payments arising from self-insurance programs, and losses or payments due to noninsured perils. A Self-Insurance Fund is not used to account for a district's participation in a Joint Powers Agreement (JPA).

The Budget and Accounting Manual and generally accepted accounting principles allow both types of business activities to be recorded in the enterprise funds when the intent of the governing board is to operate these programs as a distinct business operation.

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 590 - Enterprise Fund**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
8600 - State Revenues	\$ 513	\$ -	\$ -	\$ -
8800 - Local Revenues	300,618	882,395	576,172	766,084
8900 - Other Revenues	-	-	-	-
8900 - Transfers In	664,898	-	-	-
<b>Total Revenues &amp; Transfers</b>	<b>\$ 966,028</b>	<b>\$ 882,395</b>	<b>\$ 576,172</b>	<b>\$ 766,084</b>
<b>Expenditures:</b>				
1000: Academic Salaries	\$ 44,847	\$ 39,923	\$ 23,121	\$ 23,121
2000: Non-Instructional Salaries	87,790	118,177	273,714	273,714
3000: Employee Benefits	60,646	77,984	181,020	64,768
4000: Books and Supplies	15,941	40,716	33,913	54,403
5000: Other Operating Expenses	249,433	331,944	207,365	241,298
6000: Capital Outlay	29,464	27,767	39,984	50,000
7000: Other Outgo	4,833	390	773,059	777,347
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 492,954</b>	<b>\$ 636,901</b>	<b>\$ 1,532,177</b>	<b>\$ 1,484,652</b>
<b>Net Change to Fund Balance</b>	<b>473,074</b>	<b>245,494</b>	<b>(956,006)</b>	<b>(718,568)</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>473,074</b>	<b>956,006</b>	<b>718,568</b>
Adjustment	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 473,074</b>	<b>\$ 718,568</b>	<b>\$ 0</b>	<b>\$ 0</b>

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 610 - Self-Insurance Fund**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
8800 - Local Revenues	\$ 6	\$ 212	\$ -	\$ -
8900 - Transfers In	213,458	367,091	346,376	346,376
<b>Total Revenues &amp; Transfers</b>	<b>\$ 213,464</b>	<b>\$ 367,303</b>	<b>\$ 346,376</b>	<b>\$ 346,376</b>
<b>Expenditures:</b>				
5000: Other Operating Expenses	\$ 213,461	\$ 367,303	\$ 346,376	\$ 346,376
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 213,461</b>	<b>\$ 367,303</b>	<b>\$ 346,376</b>	<b>\$ 346,376</b>
<b>Net Change to Fund Balance</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>(2)</b>	<b>1</b>	<b>-</b>	<b>1</b>
<b>Ending Fund Balance</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 1</b>

## **XII. STUDENT FINANCIAL ASSISTANCE FUND**

Student Financial Assistance Funds are designated to account for receiving and disbursing federal and state-funded student financial aid. The 2025-26 Gavilan Joint Community College District anticipates disbursements totaling \$7.7 million to students. Programs associated with this fund are as follows:

### **Federal**

- Pell Grants
- Supplemental Educational Opportunity Grant (SEOG)
- Direct Loans

### **State**

- Cal Grant
- SFRF Emergency Financial Assistant
- Emergency Financial Assistance Supplemental

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 480 - Student Financial Aid Trust Fund**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
8100 - Federal Revenues	\$ 6,906,046	\$ 7,239,748	\$ 6,720,000	\$ 6,925,000
8600: State Revenue	827,781	957,208	940,000	957,000
8800: Local Revenue	(30,953)	-	-	-
<b>Total Revenues &amp; Transfers</b>	<b>\$ 7,702,874</b>	<b>\$ 8,196,956</b>	<b>\$ 7,660,000</b>	<b>\$ 7,882,000</b>
<b>Expenditures:</b>				
Pell Grants	\$ 6,238,892	\$ 7,027,570	\$ 6,500,000	\$ 6,700,000
Supplemental Educational Opportunity Grant	138,082	123,340	120,000	125,000
Direct Loans	101,072	88,838	100,000	100,000
Cal Grant	827,781	957,208	940,000	957,000
SFRF Emergency Financial Assistant	428,000	-	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 7,733,827</b>	<b>\$ 8,196,956</b>	<b>\$ 7,660,000</b>	<b>\$ 7,882,000</b>
<b>Net Change to Fund Balance</b>	<b>(30,953)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>(2,469)</b>	<b>(33,422)</b>	<b>-</b>	<b>(0)</b>
Adjustment	-	33,422	-	-
<b>Ending Fund Balance</b>	<b>\$ (33,422)</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>

### **XIII. ASSOCIATED STUDENTS OF GAVILAN COLLEGE (ASGC)**

The ASGC Operating Fund is money held in trust by the district for organized student body association activities. The District has fiduciary responsibility for these funds. Revenues to the ASGC Operating fund are mostly generated by the sale of student activity fee. Gavilan College students pay a voluntary \$6 fee upon registration during each term of the academic year. Other funds deposited to this account include vending machine commissions and contributions from the bookstore. The revenue supports student services, clubs, cultural events, speakers, college wide support grants, scholarships, textbook support programs and many other services and activities to enhance student life and create a sense of belonging.

**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 470 - Associated Students Trust Fund**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
8800 - Local Revenues	\$ 77,916	\$ 82,813	\$ 116,131	\$ 79,166
<b>Total Revenues &amp; Transfers</b>	<b>\$ 77,916</b>	<b>\$ 82,813</b>	<b>\$ 116,131</b>	<b>\$ 79,166</b>
<b>Expenditures:</b>				
2000: Non-Instructional Salaries	\$ 4,300	\$ 12,227	\$ 7,961	\$ 12,683
3000: Employee Benefits	32	685	199	193
4000: Books and Supplies	25,569	14,576	20,078	16,775
5000: Other Operating Expenses	14,261	33,411	14,204	94,139
6000: Capital Outlay	526		-	1,950
7000: Other Outgo	23,392	25,791	31,000	51,000
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 68,080</b>	<b>\$ 86,690</b>	<b>\$ 73,442</b>	<b>\$ 176,740</b>
<b>Net Change to Fund Balance</b>	<b>9,836</b>	<b>(3,878)</b>	<b>42,690</b>	<b>(97,574)</b>
<b>Beginning Fund Balance</b>	<b>285,095</b>	<b>294,931</b>	<b>368,661</b>	<b>291,053</b>
<b>Ending Fund Balance</b>	<b>\$ 294,931</b>	<b>\$ 291,053</b>	<b>\$ 411,351</b>	<b>\$ 193,479</b>

#### **XIV. STUDENT CENTER FEE FUND**

Permitted by California Education Code, the Student Center Fee is charged to all students and is designated solely for the purpose of maintaining, operating and remodeling student activity centers throughout the District. The fee is \$1 per unit for a maximum of \$5 per semester and cannot exceed \$10 per academic year. Some students receiving financial assistance may have the fee waived.



**Gavilan Joint Community College District**  
**FY2025-2026 Final Budget**

**Fund 660 - Student Center Fund**

	<b>Audited Actuals 2023-24</b>	<b>Unaudited Actuals 2024-25</b>	<b>Tentative Budget 2025-26</b>	<b>Final Budget 2025-26</b>
<b>Revenues:</b>				
8800 - Local Revenues	\$ 37,521	\$ 51,906	\$ 50,144	\$ 50,000
8900 - Transfers In	52,095	1,886	22,882	28,480
<b>Total Revenues &amp; Transfers</b>	<b>\$ 89,616</b>	<b>\$ 53,792</b>	<b>\$ 73,026</b>	<b>\$ 78,480</b>
<b>Expenditures:</b>				
2000: Non-Instructional Salaries	\$ 30,809	\$ 30,748	\$ 30,830	\$ 32,459
3000: Employee Benefits	23,967	16,294	16,431	17,954
5000: Other Operating Expenses	15,360	6,750	15,710	10,000
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 70,136</b>	<b>\$ 53,792</b>	<b>\$ 62,972</b>	<b>\$ 60,413</b>
<b>Net Change to Fund Balance</b>	<b>19,480</b>	<b>-</b>	<b>10,054</b>	<b>18,067</b>
<b>Beginning Fund Balance</b>	<b>38,120</b>	<b>57,600</b>	<b>66,941</b>	<b>57,600</b>
Adjustment	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 57,600</b>	<b>\$ 57,600</b>	<b>\$ 76,995</b>	<b>\$ 75,667</b>

## APPENDIX

## SUMMARY of Personnel FTE - All Funds

Personnel Type	Unrestricted General Fund	Restricted General Fund	Parking Fund	Enterprise Fund	Student Center Fund	Measure X Fund	Total FTE
Faculty	68.10	17.90					<b>86.00</b>
Classified	85.51	36.57	6.60	1.00	0.50	2.60	<b>132.78</b>
Admin	35.50	8.50	1.00	1.00		1.00	<b>47.00</b>
<b>Grand Total</b>	<b>189.11</b>	<b>62.97</b>	<b>7.60</b>	<b>2.00</b>	<b>0.50</b>	<b>3.60</b>	<b>265.78</b>

Division or Administrative Area	Faculty	Classified	Admin	Total FTE
Academic Affairs	5.40	6.00	3.00	<b>14.40</b>
Administrative Services		48.60	12.00	<b>60.60</b>
Allied Health, Nursing & Athletics	8.00	5.50	3.00	<b>16.50</b>
Arts, Humanities and Social Sciences	22.60	4.23	1.00	<b>27.83</b>
Career Education & Workforce	17.00	8.88	2.00	<b>27.88</b>
Counseling, Student Success & Equity	9.00	7.00	2.00	<b>18.00</b>
Educational Partnerships		3.00	1.00	<b>4.00</b>
Presidents Office		4.00	14.00	<b>18.00</b>
Science, Technology, Engineering and Math	12.00	9.03	1.00	<b>22.03</b>
Student Services		14.00	5.00	<b>19.00</b>
Student Support Programs	12.00	22.55	3.00	<b>37.55</b>
<b>Grand Total</b>	<b>86.00</b>	<b>132.78</b>	<b>47.00</b>	<b>265.78</b>

## Personnel FTE - FACULTY

Division or Administrative Area/Department or Program	Unrestricted General Fund	Restricted General Fund	Total FTE
<b>Academic Affairs</b>			
Distance Education	2.00		2.00
GCFA	0.40		0.40
Library	3.00		3.00
<b>Total Academic Affairs</b>	<b>5.40</b>	<b>0.00</b>	<b>5.40</b>
<b>Allied Health, Nursing &amp; Athletics</b>			
Athletics	2.00		2.00
Athletics Counseling	0.50	0.50	1.00
Kinesiology	1.00		1.00
Nursing	4.00		4.00
<b>Total Allied Health, Nursing &amp; Athletics</b>	<b>7.50</b>	<b>0.50</b>	<b>8.00</b>
<b>Arts, Humanities and Social Sciences</b>			
Anthropology	1.00		1.00
Art	1.00		1.00
Communications	2.00		2.00
English	5.00		5.00
Film & Television	2.00		2.00
History	1.00		1.00
Music	2.00		2.00
Philosophy	1.00		1.00
Political Science	1.00		1.00
Psychology	1.00		1.00
Sociology	2.00		2.00
Spanish	2.00		2.00
Theater	1.00		1.00
Tutoring/Writing Center	0.60		0.60
<b>Total Arts, Humanities and Social Sciences</b>	<b>22.60</b>	<b>0.00</b>	<b>22.60</b>
<b>Career Education &amp; Workforce</b>			
Accounting	1.00		1.00
Administration of Justice	1.00		1.00
Adult Community and Non Credit Counseling		1.00	1.00
Aviation	3.00		3.00
Business	1.00		1.00
Career Education & Workforce Counseling		1.00	1.00
Child Development	2.00		2.00
Computer Science	1.00		1.00
Cosmetology	2.00		2.00
English as a Second Language (ESL)	2.20	0.80	3.00
Water Management		1.00	1.00
<b>Total Career Education &amp; Workforce</b>	<b>13.20</b>	<b>3.80</b>	<b>17.00</b>
<b>Counseling, Student Success &amp; Equity</b>			

## Personnel FTE - FACULTY

Division or Administrative Area/Department or Program	Unrestricted General Fund	Restricted General Fund	Total FTE
Counseling	4.80	2.00	6.80
Counseling, Student Success & Equity		2.20	2.20
<b>Total Counseling, Student Success &amp; Equity</b>	<b>4.80</b>	<b>4.20</b>	<b>9.00</b>
<b>Science, Technology, Engineering and Math</b>			
Biology	2.00		2.00
Chemistry	1.00		1.00
Mathematics	5.40		5.40
Physics and Engineering	0.20		0.20
STEM	1.00	1.40	2.40
STEM Counseling		1.00	1.00
<b>Total Science, Technology, Engineering and Math</b>	<b>9.60</b>	<b>2.40</b>	<b>12.00</b>
<b>Student Support Programs</b>			
Accessible Education Center	5.00	3.00	8.00
CalWorks		1.00	1.00
EOPS		1.00	1.00
EOPS/Foster Youth		1.00	1.00
Rising Scholars Network		1.00	1.00
<b>Total Student Support Programs</b>	<b>5.00</b>	<b>7.00</b>	<b>12.00</b>
<b>Grand Total</b>	<b>68.10</b>	<b>17.90</b>	<b>86.00</b>

## Personnel FTE - CLASSIFIED PERSONNEL

Division or Administrative Area/Department or Program	Unrestricted General Fund	Restricted General Fund	Parking Fund	Enterprise Fund	Student Center Fund	Measure X Fund	Total FTE
<b>Academic Affairs</b>							
Academic Affairs	3.00						3.00
Library	3.00						3.00
<b>Total Academic Affairs</b>	<b>6.00</b>						<b>6.00</b>
<b>Administrative Services</b>							
Business Services	7.20					0.80	8.00
Facilities and Maintenance	17.50				0.50		18.00
General Services	3.00						3.00
Information Technology	9.00						9.00
Payroll	2.00						2.00
Purchasing	1.20					0.80	2.00
Safety & Security			6.60				6.60
<b>Total Administrative Services</b>	<b>39.90</b>		<b>6.60</b>		<b>0.50</b>	<b>1.60</b>	<b>48.60</b>
<b>Allied Health, Nursing &amp; Athletics</b>							
Athletics	3.50						3.50
Nursing and Allied Health	2.00						2.00
<b>Total Allied Health, Nursing &amp;</b>	<b>5.50</b>						<b>5.50</b>
<b>Arts, Humanities and Social Sciences</b>							
Art							
Arts, Humanities and Social Sciences	2.00						2.00
Theater	1.63						1.63
Tutoring/Writing Center	0.35	0.25					0.60
<b>Total Arts, Humanities and So</b>	<b>3.98</b>	<b>0.25</b>					<b>4.23</b>
<b>Career Education &amp; Workforce</b>							
Adult Community and Non Credit							
Aviation	0.63						0.63
Career Education & Workforce	0.50	3.00					3.50
Community Education				1.00			1.00
Continuing Education	1.38	2.37					3.75
English as a Second Language (ESL)							
<b>Total Career Education &amp; Wor</b>	<b>2.51</b>	<b>5.37</b>		<b>1.00</b>			<b>8.88</b>
<b>Counseling, Student Success &amp; Equity</b>							
Counseling							
Counseling, Student Success & Equity		7.00					7.00
<b>Total Counseling, Student Success &amp; Equity</b>		<b>7.00</b>					<b>7.00</b>
<b>Educational Partnerships</b>							
Outreach and Recruitment	1.00	2.00					3.00
<b>Total Educational Partnerships</b>	<b>1.00</b>	<b>2.00</b>					<b>3.00</b>

## Personnel FTE - CLASSIFIED PERSONNEL

Division or Administrative Area/Department or Program	Unrestricted General Fund	Restricted General Fund	Parking Fund	Enterprise Fund	Student Center Fund	Measure X Fund	Total FTE
<b>Presidents Office</b>							
Capital Projects						1.00	1.00
Human Resources							
Institutional Effectiveness	1.00						1.00
Office of the President							
Public Information	2.00						2.00
<b>Total Presidents Office</b>	<b>3.00</b>					<b>1.00</b>	<b>4.00</b>
<b>Science, Technology, Engineering and Math</b>							
STEM	4.53	4.50					9.03
<b>Total Science, Technology, Eng</b>	<b>4.53</b>	<b>4.50</b>					<b>9.03</b>
<b>Student Services</b>							
Admissions & Records	5.90	0.10					6.00
Financial Aid	5.45	0.55					6.00
Hollister Site	2.00						2.00
<b>Total Student Services</b>	<b>13.35</b>	<b>0.65</b>					<b>14.00</b>
<b>Student Support Programs</b>							
Accessible Education Center	5.35	7.00					12.35
Basic Needs & Success		5.18					5.18
CalWorks		0.60					0.60
EOPS		3.42					3.42
Veteran's Resource Center	0.40	0.60					1.00
<b>Total Student Support Program</b>	<b>5.75</b>	<b>16.80</b>					<b>22.55</b>
<b>Grand Total</b>	<b>85.51</b>	<b>36.57</b>	<b>6.60</b>	<b>1.00</b>	<b>0.50</b>	<b>2.60</b>	<b>132.78</b>

## Personnel FTE - ADMINISTRATORS, SUPERVISORS & CONFIDENTIALS

Division or Administrative Area/Department or Program	Unrestricted General Fund	Restricted General Fund	Parking Fund	Enterprise Fund	Measure X Fund	Total FTE
<b>Academic Affairs</b>						
Academic Affairs	3.00					3.00
<b>Total Academic Affairs</b>	<b>3.00</b>	<b>0.00</b>				<b>3.00</b>
<b>Administrative Services</b>						
Administrative Services	2.00					2.00
Business Services	2.00					2.00
Facilities and Maintenance	2.00					2.00
Information Technology	3.00					3.00
Payroll	1.00					1.00
Safety & Security			1.00			1.00
South Bay Regional				1.00		1.00
<b>Total Administrative Services</b>	<b>10.00</b>		<b>1.00</b>	<b>1.00</b>		<b>12.00</b>
<b>Allied Health, Nursing &amp; Athletics</b>						
Athletics	2.00					2.00
Nursing and Allied Health	1.00					1.00
<b>Total Allied Health, Nursing &amp;</b>	<b>3.00</b>					<b>3.00</b>
<b>Arts, Humanities and Social Sciences</b>						
Arts, Humanities and Social Scie	1.00					1.00
<b>Total Arts, Humanities and So</b>	<b>1.00</b>					<b>1.00</b>
<b>Career Education &amp; Workforce</b>						
Adult Community and Non Credit		1.00				1.00
Career Education & Workforce		1.00				1.00
<b>Total Career Education &amp; Workforce</b>		<b>2.00</b>				<b>2.00</b>
<b>Counseling, Student Success &amp; Equity</b>						
Counseling, Student Success	1.00					1.00
Student Health Services		1.00				1.00
<b>Total Counseling, Student Suc</b>	<b>1.00</b>	<b>1.00</b>				<b>2.00</b>
<b>Educational Partnerships</b>						
Educational Partnerships		1.00				1.00
<b>Total Educational Partnerships</b>		<b>1.00</b>				<b>1.00</b>
<b>Presidents Office</b>						
Capital Projects					1.00	1.00
Foundation	1.00					1.00
Human Resources	6.30	0.70				7.00
Institutional Effectiveness	0.40	0.60				1.00
Office of the President	3.00					3.00
Public Information	1.00					1.00



## Personnel FTE - ADMINISTRATORS, SUPERVISORS & CONFIDENTIALS

Division or Administrative Area/Department or Program	Unrestricted General Fund	Restricted General Fund	Parking Fund	Enterprise Fund	Measure X Fund	Total FTE
<b>Total Presidents Office</b>	<b>11.70</b>	<b>1.30</b>			<b>1.00</b>	<b>14.00</b>
<b>Science, Technology, Engineering and Math</b>						
STEM	1.00					1.00
<b>Total Science, Technology, Eng</b>	<b>1.00</b>					<b>1.00</b>
<b>Student Services</b>						
Admissions & Records	1.00					1.00
Financial Aid	1.00					1.00
Hollister Site	1.00					1.00
Student Services	1.80	0.20				2.00
<b>Total Student Services</b>	<b>4.80</b>	<b>0.20</b>				<b>5.00</b>
<b>Student Support Programs</b>						
Accessible Education Center		1.00				1.00
Basic Needs & Success		1.00				1.00
Special Programs		1.00				1.00
<b>Total Student Support Programs</b>		<b>3.00</b>				<b>3.00</b>
<b>Grand Total</b>	<b>35.50</b>	<b>8.50</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>47.00</b>

# Gavilan Joint Community College District Budget Guidelines

---

## **We will develop a budget that:**

1. Meets all legal, financial, and statutory requirements and board policies.
2. Is based upon planning that reflects both current and long-term needs and goals, provided by a second-year budget projection that meets all budget guidelines.
3. Makes steady progress toward reducing or eliminating structural budget issues (e.g., structural deficit, declining revenue, rising costs, lack of ongoing dollars to cover ongoing expenses, etc.) through budget and enrollment strategies and collective bargaining.
4. Has had campus community involvement and consideration during preparation.
5. Includes all contractually negotiated costs and expenses.
6. Includes all known and projected increases in fixed costs; including step, column and longevity salary increases, medical rate increases and STRS & PERS pension rate increases.
7. Includes salaries and benefits with a goal not to exceed 85% of total unrestricted budgeted expenditures.
8. Identifies significant but unfunded items not included in the budget.
9. Highlights unusual items and/or provides information on substantive changes from previous budgets.
10. Limits annual non-trust transfer-in allocations to the unrestricted general fund of less than 2% per year of the total unrestricted expenditure budget from non-general fund sources.
11. Limits annual debt service payments by the unrestricted general fund to 5% of the total unrestricted expenditure budget where such funds do not have a matching revenue stream to offset such costs.
12. Creates time specific plans for the full funding of unfunded liabilities/obligations through specific trust funds and reserve accounts.
13. Is based on sound and well understood enrollment projections and trends.
14. Makes every reasonable attempt to avoid lay/off's and/or hold them to a minimum should layoffs be necessary.
15. Shall make no ongoing long-term commitments with one time money.
16. Will strive to reduce or eliminate any kind of structural deficit.

# Budget Criteria

---

17. Maintain unrestricted reserves of two months of total operating expenditures for contingencies to any expenditure classification.
18. The Budget Guidelines will be reviewed semi-annually by the Board of Trustees and College Staff.
19. Commitment to equity in resource allocation (people, time, and money) to create student experiences that enable all students to succeed, including student populations that have been identified as having disproportionate student success outcomes and those that have been historically marginalize.

# ***Joint Analysis***

## **Enacted 2025-26 Budget**

---

July 9, 2025



**California Community Colleges**



**ACBO.ORG**  
ASSOCIATION OF CHIEF BUSINESS OFFICIALS



**ASSOCIATION OF CALIFORNIA  
COMMUNITY COLLEGE ADMINISTRATORS**



**COMMUNITY COLLEGE  
LEAGUE OF CALIFORNIA**

Table of Contents

PURPOSE OF REPORT ..... 3

KEY FEATURES OF THE 2025-26 BUDGET..... 3

BUDGET OVERVIEW..... 4

    Budget Reflects Revenue Slowdown and Federal Uncertainty..... 4

    Investments Focus on Protecting Core Programs ..... 5

CALIFORNIA COMMUNITY COLLEGES FUNDING ..... 6

    Proposition 98 Estimate Lower Than Last Year ..... 6

    California Community Colleges Funding Decreases..... 7

    Major Policy Decisions Focus on Stability ..... 9

    Local Support Funding is Largely Stable for Ongoing Programs..... 14

    Capital Outlay Investments Higher Than Last Year ..... 18

    State Operations Funding is Reduced ..... 20

CONCLUSION .....20

APPENDIX A: OVERVIEW OF THE STATE BUDGET PROCESS .....21

APPENDIX B: BOARD OF GOVERNORS’ BUDGET AND LEGISLATIVE REQUEST COMPARED TO ENACTED BUDGET.....23

APPENDIX C: LOCAL BUDGETS AND STATE REQUIREMENTS .....25

    Budget Planning and Forecasting ..... 25

    State Requirements for District Budget Approval ..... 25

    State Requirements Related to Expenditures ..... 26

APPENDIX D: DISTRICTS’ FISCAL HEALTH .....27

APPENDIX E: GLOSSARY .....28

## Purpose of Report

This analysis was prepared by the California Community Colleges Chancellor's Office (Chancellor's Office) with support from the:

- Association of California Community College Administrators (ACCCA),
- Association of Chief Business Officials (ACBO), and
- Community College League of California (League).

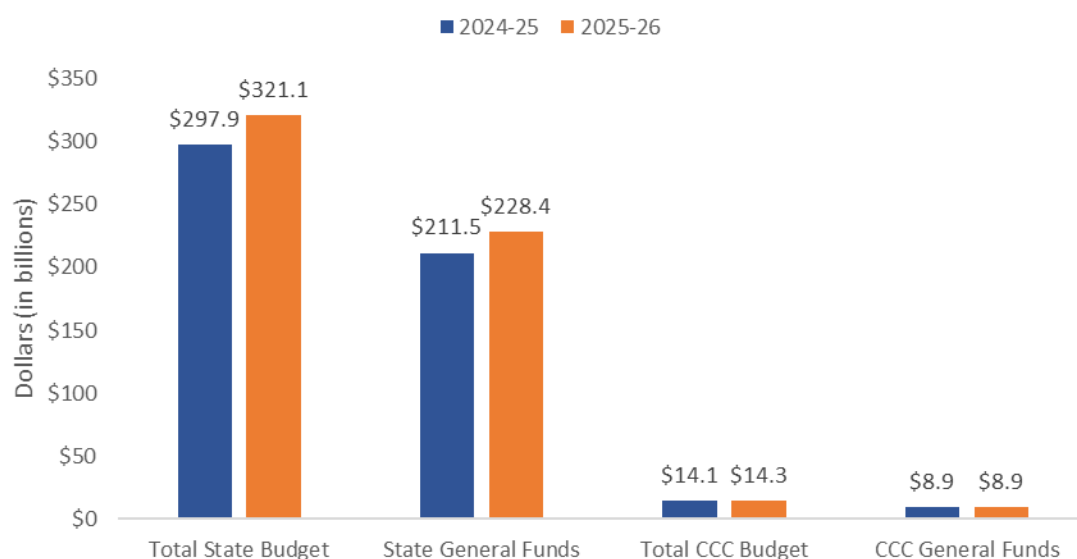
This analysis builds on the May 15, 2025, analysis of the Governor's May Revision budget proposal, and presents details about the 2025-26 budget as enacted by the Governor and Legislature. It focuses on appropriations and policy changes included in Senate Bill 101 as amended by Assembly Bill 102, collectively the Budget Act of 2025; Assembly Bill 121, the education trailer bill; and Assembly Bill 123, the higher education trailer bill.

## Key Features of the 2025-26 Budget

On June 27, 2025, Governor Newsom signed the Budget Act of 2025, which reflects state expenditures of approximately \$321 billion. Below are some key features of the final budget, followed by more detailed discussions of budget adjustments for the community college system.

- The 2025 Budget Act reflects total state expenditures of approximately \$321 billion, a 7.8% increase from the 2024-25 enacted budget. General Fund spending increases by about the same percentage compared to the 2024-25 enacted budget, to \$228.4 billion.

Figure 1: Enacted Budget for 2025-26 reflects increase of about \$23 billion from 2024-25 (dollars in billions).



- The enacted budget for California Community Colleges focuses on maintaining stability in a challenging fiscal environment. It includes no core ongoing reductions to programs or services, with overall funding roughly flat compared to 2024-25.
- The enacted budget includes about \$404 million in ongoing adjustments, including \$217.4 million for a 2.3% cost-of-living adjustment (COLA) to the Student Centered Funding Formula (SCFF) and \$26.8 million for the same COLA for selected categorical programs. The budget also provides nearly \$140 million to cover enrollment growth of 2.35% over two years (\$100 million starting in 2024-25 and \$40 million starting in 2025-26).
- One-time funding in the enacted budget is largely focused on implementation of efforts related to the Master Plan for Career Education and supports for students. Funded efforts include \$60 million for a Student Support Block Grant, \$25 million for developing a Career Passport, \$20 million for emergency financial aid, \$15 million to scale up Credit for Prior Learning, and \$12 million to initiate a systemwide Common Data Platform.
- The Budget Act includes \$68.5 million for capital outlay from Proposition 51 and Proposition 2 to support one continuing project and 29 new projects.

## **Budget Overview**

The Budget Act includes components of the Governor’s May Revision and additions or modifications adopted by the Legislature on June 13th, along with other agreed upon changes between the Legislature and Governor. The 2025-26 budget provides total additional resources of more than \$763 million to California Community Colleges apportionments and categorical programs as compared to the 2024 Budget Act (see Table 3).

## **BUDGET REFLECTS REVENUE SLOWDOWN AND FEDERAL UNCERTAINTY**

In January, the Administration projected a roughly balanced budget for 2025-26 based on the two-year budget planning process in the 2024 Budget Act that addressed a projected deficit of over \$30 billion for 2025-26. However, updated revenue and spending estimates indicated a need to address an additional deficit of approximately \$12 billion for 2025-26. These projected deficits reflect stock market volatility, the potential impact of federal tariffs, significant increases in state costs for certain programs (especially Medi-Cal), and the potential for federal cuts currently under consideration for health and social service programs. The budget problem would have been worse without the steps to address a large portion of the projected 2025-26 deficit in the 2024 Budget Act.

The 2025 Budget Act includes overall state General Fund spending of \$228.4 billion, an increase of nearly 8% compared to the enacted budget for 2024-25, reflecting, in part, the use of reserves and special fund transfers to offset revenue shortfalls. The budget addresses the expected remaining deficit (about \$12 billion) through a combination of

these fund shifts and reserves along with program reductions, revenues and borrowing, and deferrals.

## INVESTMENTS FOCUS ON PROTECTING CORE PROGRAMS

The enacted budget continues to use some of the state's constitutional reserves amassed in recent years to address the budget deficit. Total remaining reserves are estimated to be about \$15.7 billion in 2025-26.

- The budget includes a pre-planned withdrawal of over \$7 billion from the Budget Stabilization Account (BSA, also known as the “rainy day fund”, created in 2014 by Proposition 2), included in the 2024 Budget Act, leaving a remaining balance of \$11.2 billion. As agreed to following passage of the 2024 budget, Assembly Bill 179 (Chapter 997, Statutes of 2024) created a “temporary holding account” to preserve a portion of any projected surplus for use in future fiscal years (a provision designed as a pilot project scheduled to sunset after 2030, unless extended). As another means of budget stabilization, a proposed constitutional amendment—pending in the Legislature and intended for inclusion on the 2026 ballot—would increase the size of the BSA from 10% to 25% of the state budget, modify required transfer amounts, and exclude deposits from the state appropriations limit (Gann Limit).
- While the enacted budget reflects a withdrawal from the Public School System Stabilization Account (PSSSA), the Administration has indicated that additional statutory authority will need to be adopted in the fall to facilitate the withdrawal.
- The budget includes \$4.5 billion in the Special Fund for Economic Uncertainties (SFEU) in 2025-26; this discretionary reserve is equal to the difference between General Fund resources and General Fund spending and provides the state with flexibility to adapt to unexpected changes in revenues or spending needs during the year.

The budget makes some cuts to ongoing programs and eliminates or reduces some one-time investments from prior budgets. Some major provisions of the budget include:

- Sets an asset limit of \$130,000 for Medi-Cal eligibility, freezes Medi-Cal enrollment for certain undocumented immigrants starting in January, and establishes premiums of \$30 per month for those provided medical coverage beginning July 2027;
- Reduces \$1 billion over two years from planned spending on greenhouse gas reduction and reverts more than \$300 million in unused funds from past climate and energy investments;
- Sweeps unspent balances of nearly \$32 million from three affordable housing programs;
- Implements prospective pay for subsidized childcare and preschool providers based on expected enrollment rather than attendance as a means of improving cash flow stability and reducing uncertainty;
- Adds \$100 million in one-time funds for counties to begin enforcing Proposition 36;



- Defers some base funding for the University of California and California State University systems until July 2026, giving them permission to seek short-term loans until then, and defers some remaining Compact funding to later years;
- Sets a target for the Middle Class Scholarship Program to cover 35% of students' remaining financial need, and includes intent language to provide \$918 million to cover these costs in 2026-27 and allow the Student Aid Commission to borrow from the General Fund in 2025-26 to support payments to students; and
- Maintains funding for core TK-14 education programs, in part through withdrawing \$455 million from the PSSSA.

## California Community Colleges Funding

The Budget Act of 2025 reflects a slight increase in overall funding for community colleges over 2024-25 levels, based on the use of one-time funds, deferrals, and reserves to soften the impact of the tight state budget. The budget reflects some of the priorities in the System Budget Request, as shown in Appendix B.

### PROPOSITION 98 ESTIMATE LOWER THAN LAST YEAR

Table 1 shows the budget's estimates of the minimum guarantee for 2023-24, 2024-25, and 2025-26. With the suspension of the guarantee for 2023-24, Proposition 98 funds remain set at \$98.5 billion. The minimum guarantee for 2025-26 of \$114.6 billion is down about 4% from 2024-25, where the guarantee is now estimated at \$120 billion. Of the shortfall, \$1.9 billion is scheduled as a "settle up" payment in a future year.

Related to the community colleges, the enacted budget addresses current expectations for Proposition 98 in the following ways:

- Defers \$408.4 million from the SCFF for 2025-26 to 2026-27 (less than the \$531.6 million originally proposed);
- Includes a withdrawal of over \$49 million from the PSSSA, as described previously; and
- Funds transitional kindergarten expansion outside of the Proposition 98 "split" beginning in 2025-26 but does not go back to do the same for 2023-24 and 2024-25 as originally proposed by the Governor, returning \$260 million in ongoing funding to the community colleges.

**Table 1: Estimates of the Proposition 98 Minimum Guarantee (In Millions)**

Minimum Guarantee	2023-24	2024-25	2025-26	Change From 2024-25	Percent Change
General Fund	\$67,014,190	\$87,628,304	\$80,737,579	(\$6,890,725)	-8%
Local property tax	31,470,059	32,317,340	33,820,745	1,503,405	5%
Totals	\$98,484,249	\$119,945,644	\$114,558,324	(\$5,387,320)	-4%

## CALIFORNIA COMMUNITY COLLEGES FUNDING DECREASES

Table 2 shows Proposition 98 funding for the California Community Colleges for 2023-24, 2024-25, and 2025-26. Proposition 98 funding for the California Community Colleges decreases in 2025-26 compared to the prior year, related to the expected decline in tax revenues and other issues. The share of Proposition 98 funding for the system is approximately at the traditional share of 10.93% in each of these years.

**Table 2: California Community Colleges Proposition 98 Funding by Source (In Millions)**

Source	2023-24	2024-25	2025-26	Change From 2024-25	Percent Change
General Fund	\$7,345	\$9,242	\$8,471	(\$771)	-8%
Local property tax	4,135	4,232	4,438	206	5%
Totals	\$11,480	\$13,474	\$12,909	(\$565)	-4%

<sup>a</sup>CCC totals include resources that go to the K-12 system via the Adult Education, Apprenticeship, and K-12 Strong Workforce programs.

## New District Funding Floor Takes Effect

The SCFF's hold harmless provision enacted in the 2021 Budget Act expired at the end of 2024-25. As specified in the 2022 Budget Act, a modified form of revenue protections begins in 2025-26, under which a district's 2024-25 funding level represents its new "floor." Beginning this year, districts will be funded at their SCFF generated amount for the year or their "floor" (2024-25 funding amount), whichever is higher. This funding protection does not include adjustments to reflect cumulative COLAs over time, as was the case with the hold harmless provision in effect through 2024-25, so a district's hold harmless amount will not grow.

## Additional Resources Primarily for COLA

The Budget Act includes about \$763.5 million in policy adjustments compared with 2024-25 expenditure levels (after the impact of technical adjustments). Most notable among the ongoing adjustments, the budget includes \$244 million for a 2.3% COLA for the SCFF and some categorical programs. The changes are summarized in Table 3.

**Table 3: 2025-26 Changes in Proposition 98 Funding for the System (In Millions)**

Program Areas	Adjustments
<b>POLICY ADJUSTMENTS</b>	
<b>Ongoing (Proposition 98)</b>	
SCFF COLA (2.3%)	\$217.44

SCFF Growth 2024-25	\$100.00
SCFF Growth 2025-26	\$39.98
Provide 2.3% COLA for Adult Ed	\$15.02
Expand Rising Scholars Network	\$10.00
Expand Credit for Prior Learning	\$5.00
Provide 2.3% COLA for Extended Opportunity Programs and Services (EOPS)	\$4.26
Provide 2.3% COLA for Disabled Students Programs and Services (DSPS)	\$4.02
Adjustments for financial aid administration	\$3.31
Provide 2.3% COLA for CalWORKs Student Services	\$1.28
Provide 2.3% COLA for Apprenticeship (community college district RSI)	\$0.93
Provide 2.3% COLA for Cooperative Agencies Resources for Education (CARE)	\$0.78
Provide 2.3% COLA and enrollment-based adjustment for Mandates Block Grant and Reimbursements	\$0.36
Provide 2.3% COLA for Childcare Tax Bailout	\$0.10
Lease revenue debt service adjustments	-\$0.03
Decrease in available funds from Equal Opportunity Fund	-\$1.11
<b>Subtotal Ongoing Policy Adjustments</b>	<b>\$401.34</b>
<b>One-Time (Proposition 98)</b>	
Student Support Block Grant	\$60.00
Career Passports Initiative	\$25.00
Emergency financial aid	\$20.00
Dreamer Resource Liaisons	\$15.00
Expand Credit for Prior Learning	\$15.00
Systemwide Common Cloud Data Platform	\$12.00
California Healthy School Food Pathway Program	\$10.00
Emergency Medical Technician and Paramedic Preapprenticeship Training Academies	\$10.00
Reimburse apprenticeship shortfalls from 2022-23 and 2023-24	\$6.33
Financial aid community outreach	\$5.10
Workforce recovery career education in Los Angeles region	\$5.00
Santa Rose Junior College Fire Academy Tower	\$0.13
<b>Subtotal One-Time Policy Adjustments</b>	<b>\$183.56</b>
<b>TECHNICAL ADJUSTMENTS</b>	
Student Centered Funding Formula (SCFF) Technical Adjustments <sup>a</sup>	\$176.14
<b>Subtotal Technical Adjustments</b>	<b>\$176.14</b>
<b>TOTAL CHANGES</b>	<b>\$761.04</b>

<sup>a</sup>SCFF technical adjustments match estimated resources with DOF's estimates of workload measures including reported FTES, supplemental, and success metrics.

Appendix B compares the enacted budget to the 2025-26 Board of Governors' budget request. Below we update information on the administration's more significant policy decisions and related information.

## MAJOR POLICY DECISIONS FOCUS ON STABILITY

The community college system's budget reflects interest in maintaining stability in the context of the state's fiscal challenges. The budget provides a COLA, more substantial enrollment growth than typically funded, and a number of one-time investments to support efforts related to implementing the Master Plan for Career Education.

### Apportionments Receive 2.3% COLA and 2.35% Growth

The Budget Act includes \$217.4 million **ongoing** to support a 2.3% COLA for apportionments, the same COLA provided for K-12. Another \$26.8 million ongoing would support a COLA of 2.3% for selected categorical programs and the Adult Education program. It provides a total of \$140 million across the 2024-25 and 2025-26 budget years to support a combined enrollment growth of 2.35%.

The estimated and proposed Total Computational Revenue (TCR) for the SCFF increases by \$433.6 million from \$9.57 billion at the 2024 Budget Act to \$10 billion in the enacted budget. This reflects the COLA and growth funding and modified estimates for hold harmless and other underlying estimation factors.

Table 4 reflects the final SCFF rates for 2024-25 along with the projected rates for 2025-26, as modified by COLA and other base adjustments. SCFF rates for 2025-26 are estimates and final rates will be provided at the Advance Apportionment. The distribution of funds across the three allocations (base, supplemental, and student success) is determined by changes in the underlying factors. Table 5 shows the estimated rates for college types and centers.

**Table 4: 2025-26 Student Centered Funding Formula Rates (rounded)**

Allocations	2024-25 Rates	2025-26 Rates	Change from 2024-25 (Amount)	Change from 2024-25 (Percent)
Base Credit <sup>a</sup>	\$5,294.42	\$5,416.20	\$121.77	2.30%
Incarcerated Credit <sup>a</sup>	7,424.53	7,595.29	170.76	2.30%
Special Admit Credit <sup>a</sup>	7,424.53	7,595.29	170.76	2.30%
CDCP	7,424.53	7,595.29	170.76	2.30%
Noncredit	4,464.58	4,567.26	102.69	2.30%
Supplemental Point Value	1,251.96	1,280.76	28.80	2.30%

Student Success Main Point Value	738.23	755.21	16.98	2.30%
Student Success Equity Point Value	186.21	190.49	4.28	2.30%

<sup>a</sup>Ten districts receive higher credit FTE rates, as specified in statute.

**Table 5: 2025-26 SCFF Rates for Colleges and Centers (rounded)**

Basic Allocations	2024-25	2025-26	Change from 2024-25 (Amount)	Change from 2024-25 (Percent)
<b>Single College District</b>				
Small College	\$6,508,449.14	\$6,658,143.47	\$149,694.33	2.30%
Medium College	8,677,936.16	8,877,528.70	199,592.53	2.30%
Large College	10,847,419.78	11,096,910.43	249,490.65	2.30%
<b>Multi College District</b>				
Small College	6,508,449.14	6,658,143.47	149,694.33	2.30%
Medium College	7,593,193.50	7,767,836.95	174,643.45	2.30%
Large College	8,677,936.16	8,877,528.70	199,592.53	2.30%
Designated Rural College	2,070,087.77	2,117,699.79	47,612.02	2.30%
State Approved Centers	2,169,483.61	2,219,381.74	49,898.12	2.30%
<b>Grandparented Centers</b>				
Small Center	271,187.37	277,424.68	6,237.31	2.30%
Small Medium Center	542,371.33	554,845.87	12,474.54	2.30%
Medium Center	1,084,740.95	1,109,690.00	24,949.04	2.30%
Medium Large Center	1,627,112.28	1,664,535.87	37,423.58	2.30%
Large Center	2,169,483.61	2,219,381.74	49,898.12	2.30%

## Provides Initial Funds Toward Common Data Platform

The 2025 Budget Act includes \$12 million **one-time** to begin work on creating a systemwide Common Cloud Data Platform that would integrate a suite of technology tools, including e-Transcripts, the Mapping Articulated Pathways (MAPS) platform, and Program Pathways Mapper. The goal is to enhance statewide reporting, data sharing, and analytical ability across districts and the Chancellor's Office. The Chancellor's Office will be required to report to the Department of Technology and the Department of Finance on the project's progress by January 1, 2026, including the scope, schedule, and estimated cost of full implementation. Those departments will provide an assessment of the value of further development and expansion of the platform to relevant policy and fiscal committees of the Legislature.

## Increases Support for Rising Scholars

The enacted budget provides an increase of \$10 million **ongoing** to the Rising Scholars Network, serving justice-involved students on college campuses and in federal or state prisons, county jails, juvenile facilities, or other correctional institutions, bringing total funding for the program to \$35 million annually. The budget also clarifies that 60 percent of the total Rising Scholars Network funding is intended to support juvenile justice-impacted students. Trailer bill language removes the limitation of 65 colleges participating in Rising Scholars, allowing any number of colleges to enter into agreements with the Chancellor's Office to receive program funds.

## Supports Expansion of Credit for Prior Learning

The enacted budget provides \$5 million **ongoing** and \$15 million **one-time** to support the Credit for Prior Learning (CPL) Initiative. The initiative is aimed at:

- Developing systemwide processes to identify and notify students who qualify for degree-applicable or certificate-applicable CPL and a systemwide technology infrastructure to facilitate that effort;
- Convening systemwide faculty workgroups to promote the adoption of systemwide credit recommendations for prior learning;
- Partnering with system stakeholder groups, workforce agencies, industry organizations, and independent educational institutions to identify and promote CPL opportunities; and
- Implementing these efforts at every college district.

The Chancellor's Office must submit a report on the use of funds and progress of the initiative by March 1, 2026, and a report on the outcomes and impact of the initiative by January 31, 2028, including the numbers and characteristics of students awarded credit for prior learning and the impact of those credits on completion outcomes.

## Establishes Career Passport

The budget also provides \$25 million **one-time** to establish the California Career Passport Program to be administered by the Chancellor's Office in partnership with the Office of Cradle-to-Career Data and the Labor and Workforce Development Agency. The goal is to provide individuals with a secure digital tool that displays their preparation for employment, academic records, and credit for prior learning. The program will leverage existing statewide tools (e.g., e-Transcript, MAPS) and combine relevant information into a Career Passport that can be integrated with employer-based hiring systems. Program funds can be used until June 30, 2030 for costs related to technology infrastructure, data security, and outreach to promote awareness and use of the Career Passport. The Chancellor's Office must submit quarterly reports throughout 2026 on project timelines, milestones, and progress (by January 1, March 1, July 1, and December 1). The Department of Technology and the Department of Finance will review reporting on the project's scope, schedule, and estimated cost and provide recommendations on further development and expansion of the effort.



## Includes Funds for e-Transcript California

The 2024 Budget Act provided \$12 million **one-time** for expanding the use of e-Transcript California, of which \$6.6 million was from reappropriated funds. Those reappropriated funds did not materialize as envisioned, so the enacted budget for 2025-26 includes \$6.6 million **one-time** consistent with the intent of last year's action, to maintain the full \$12 million investment.

## Invests in Student Supports

The enacted budget includes \$60 million **one-time** to establish the Student Support Block Grant, to be allocated to districts according to a specified formula. Each district will receive a base amount of \$150,000, with remaining funds distributed based on student headcount and the number of students receiving fee waivers and exemptions from nonresident tuition. Districts can use the funds until June 30, 2029 to provide students help with food, housing, transportation, and other basic needs; childcare or other assistance for student parents; academic or financial aid advising; legal and other support services; mental health services; and/or job placement or other employment assistance. Districts will be required to report annually on the use and impact of the funds, with the Chancellor's Office reporting to the Legislature on July 1, 2028 and July 1, 2030.

The budget also includes \$20 million **one-time** to support emergency financial assistance grants to students. Colleges will receive funds based on their share of total California Dream Act Application (CADAA) filers that also received a Cal Grant and can use the funds to provide grants to students who have filed a CADAA (maximum \$1,400 per year). Another \$15 million **one-time** is provided to support Dreamer Resource Liaisons, funds districts can use to deliver student support services and to provide emergency financial assistance to eligible students. Funds will be allocated to colleges based on the current allocation methodology for Dreamer Resource Liaisons.

The budget also includes \$5.1 million **one-time** for financial aid outreach through community-based organizations. To be eligible for funds, organizations must have previously participated in the federal FAFSA Student Support Strategy Initiative. Grantees selected by the Chancellor's Office can use the funds over two years to do outreach and provide support to students in completing FAFSA and CADAA forms.

## Supports First Responder and Firefighting Efforts

The 2025-26 budget includes \$10 million **one-time** for the California Firefighter Joint Apprenticeship Council to conduct Emergency Medical Technician and Paramedic Preapprenticeship Training Academies, available for use through June 30, 2028. It also includes \$6.3 million **one-time** to reimburse apprenticeship shortfalls from 2022-23 and 2023-24, \$125,000 **one-time** for Santa Rosa Junior College for construction of a fire academy tower, and \$5 million **one-time** to assist with workforce recovery efforts and career education in regions impacted by the Palisades and Eaton fires. Community colleges that are members of the Los Angeles Regional Consortium can use these funds for retraining and training efforts and associated wraparound services; to increase the

number of students completing construction pathways programs to ensure a skilled workforce to support the clean-up and reconstruction of impacted communities; and to create supportive services for students enrolled in construction pathways programs (including stipends of \$1,400 or less per student).

### **Continues Certain Multi-Year Investments**

The enacted budget continues for a second year the earmarking of \$60 million of Strong Workforce Program funds for nursing program expansion via the Rebuilding Nursing Infrastructure Grant Program, a provision of the 2024 Budget Act intended to be continued for five years. The budget also includes the third and final allocation of \$10 million for the LGBTQ+ student support pilot program funded in the 2023 Budget Act.

The 2024 Budget Act revised the Part-time Faculty Office Hours Program to increase the reimbursement rate from 50% to 90% to encourage increased usage of the program by districts and to incentivize spending of the funds but did not increase the total amount of state funding allocated to the program. The 2025 Budget Act also does not include additional funding, so districts' claim reimbursements will continue to be determined based on available funds.

### **Aligns Certain Reporting Requirements**

Trailer bill language updates reporting requirements for specified programs. The Chancellor's Office must submit annual reports to the Legislature on the implementation of the Hire Up pilot program on or before March 1 through 2029, summarizing participants' outcomes based on information participating colleges must provide for the evaluation. For the Native American Student Support and Success Program, a report is required summarizing information provided by colleges receiving grants on the services they provide and the progress and outcomes of supported students. Instead of submitting annual reports through 2030, the Chancellor's Office will submit an intermittent report in 2027 and a final report by September 1, 2030. Lastly, the enacted budget updates the reporting requirement for the Institutional Effectiveness and Partnership Initiative to require triennial reporting rather than annual.

### **Includes Placeholder for Funding Education Coordination**

The Governor's initial budget proposal in January included \$5 million in ongoing funding to establish the California Education Interagency Council as a mechanism to streamline education and workforce systems, ensure better coordination across segments and agencies, and maximize the impact of state investments in education. In keeping with this proposal, the enacted budget includes placeholder funding of \$1.5 million **ongoing** for the Government Operations Agency to launch an Education and Workforce Development Coordinating Council, pending the passage of legislation to define and establish such a council. The enacted budget also includes placeholder funding of \$150 million **one-time** for career technical education efforts, subject to pending legislation. Both potential investments are aimed at facilitating intersegmental coordination that is aligned with regional workforce demands.



## LOCAL SUPPORT FUNDING IS LARGELY STABLE FOR ONGOING PROGRAMS

Table 6 shows ongoing local assistance funding by program for 2024-25 and 2025-26. As the table shows, some categorical programs receive cost-of-living adjustments while most others receive level or workload-based funding. Decreases in funding are related to removal of one-time funds or revised estimates of underlying factors.

**Table 6: California Community Colleges Ongoing Funding by Program<sup>a</sup> (In Millions)**

Program	2024-25 Enacted	2025-26 Enacted	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	9,571.33	10,004.89	433.56	4.53%	2025-26 adjusted for COLA, growth, and other base adjustments
Adult Education Program – Main <sup>b</sup>	659.14	674.16	15.02	2.30%	COLA
Student Equity and Achievement Program	523.98	523.98	0.00	0.00%	
Student Success Completion Grant	412.60	412.60	0.00	0.00%	
Strong Workforce Program	290.40	290.40	0.00	0.00%	Of this funding, \$60 million shall be available annually to support the Rebuilding Nursing Infrastructure Grant Program from 2024-25 through 2028-29.
Part-time faculty health insurance	200.49	200.49	0.00	0.00%	
Extended Opportunity Programs and Services (EOPS)	185.04	189.30	4.26	2.30%	COLA
Disabled Students Programs and Services (DSPS)	174.67	178.69	4.02	2.30%	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	80.42	83.73	3.31	4.12%	Waived fees and per unit adjustment
CalWORKs student services	55.64	56.92	1.28	2.30%	COLA
NextUp (foster youth program)	54.11	54.11	0.00	0.00%	

Basic needs centers	43.29	43.29	0.00	0.00%	
Mathematics, Engineering, Science Achievement (MESA)	39.42	39.42	0.00	0.00%	
Mandates Block Grant and reimbursements	38.80	39.16	0.36	0.94%	COLA and enrollment-based adjustment
Apprenticeship (community college districts RSI)	34.69	35.62	0.93	2.69%	COLA
Rising Scholars Network	25.00	35.00	10.00	40.00%	Add base funding to expand network
Cooperative Agencies Resources for Education (CARE)	33.84	34.61	0.78	2.30%	COLA
Student mental health services	32.47	32.47	0.00	0.00%	
CA Apprenticeship Initiative	30.00	30.00	0.00	0.00%	
Institutional effectiveness initiative	27.50	27.50	0.00	0.00%	
Part-time faculty compensation	26.54	26.54	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%	
Nursing Program Support	13.38	13.38	0.00	0.00%	
Puente Project	13.33	13.33	0.00	0.00%	
Equal Employment Opportunity Program	13.88	12.77	-1.11	-8.02%	Decrease in available Equal Opportunity Fund
Lease revenue bond payments	12.79	12.77	-0.03	-0.20%	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%	
Classified Employee Summer Assistance Program	10.00	10.00	0.00	0.00%	
Immigrant legal services through CDSS	10.00	10.00	0.00	0.00%	
Umoja	9.18	9.18	0.00	0.00%	
AANHPI Student Achievement Program	8.00	8.00	0.00	0.00%	
Foster Care Education Program	6.15	6.15	0.00	0.00%	
Credit for Prior Learning Policies	0.00	5.00	5.00	N/A	Expand Credit for Prior Learning Policies
Childcare tax bailout	4.32	4.42	0.10	2.30%	COLA
Rising Scholars Network - Textbooks/Digital Course Content	3.00	3.00	0.00	0.00%	
Student housing lease revenue bond payments	0.00	2.47	2.47	N/A	Lease revenue debt service for community college housing projects
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%	
Transfer education and articulation (excluding HBCU Transfer Pathway project)	0.70	0.70	0.00	0.00%	
FCMAT	0.77	0.77	0.00	0.00%	
<b>Total</b>	<b>\$ 13,106.22</b>	<b>\$ 13,586.17</b>	<b>\$ 479.95</b>	<b>3.66%</b>	

<sup>a</sup>Table reflects total programmatic funding for the system, including amounts from prior years available for use in the years displayed.

<sup>b</sup>The Adult Education program total includes resources that go to the K-12 system but are included in the CCC budget. The K-12 Strong Workforce program and K-12 Apprenticeship programs are not listed above but are also included in the CCC budget.

Table 7 shows one-time local assistance funding by program for 2024-25 and 2025-26. Despite the state budget deficit, community colleges receive nearly \$212 million in one-time investments, primarily related to initiating key provisions of the Master Plan for Career Education and providing targeted student supports.

**Table 7: California Community Colleges One-Time Funding by Program<sup>a</sup>  
(In Millions)**

Program	2024-25 Revised	2025-26 Enacted	Explanation of Change
Student Support Block Grant	0.0	60.0	Adds one-time funds
Career Passports Program	0.0	25.0	Adds one-time funds
Emergency financial aid assistance	0.0	20.0	Additional one-time funds added (provided for FAFSA delay in 2024-25)
Dreamer Resource Liaisons	0.0	15.0	Adds one-time funds
Scale up Credit for Prior Learning	6.0	15.0	Additional one-time funds added
Common Cloud Data Platform	0.0	12.0	Adds one-time funds
Property tax backfill for colleges impacted by Los Angeles wildfires	0.0	11.9	Adds one-time funds
California Healthy School Food Pathway Program	0.0	10.0	Allocation of one-time funds from 2022 Budget Act
LGBTQ+ Student Support	10.0	10.0	Third and final year of one-time funds from 2023 Budget Act
Emergency Medical Technician and Paramedic Preapprenticeship Training Academies	0.0	10.0	Adds one-time funds
Expand e-Transcript California	5.4	6.6	Adds one-time funds to make up for unrealized reappropriated funds in 2024-25 allocation.
Reimburse apprenticeship shortfalls from 2022-23 and 2023-24	0.0	6.3	Adds one-time funds
Financial aid community outreach	0.0	5.1	Adds one-time funds
Los Angeles region workforce recovery career education	0.0	5.0	Adds one-time funds
Santa Rose Junior College Fire Academy Tower	0.0	0.1	Adds one-time funds
<b>Total</b>	<b>\$ 21.40</b>	<b>\$ 211.86</b>	

<sup>a</sup> Table reflects total programmatic funding for the system, including amounts from prior years available for use in the years displayed.

## CAPITAL OUTLAY INVESTMENTS HIGHER THAN LAST YEAR

The Budget Act includes \$68.5 million **one-time** in capital outlay funding from Propositions 2 and 51, up from the \$29 million provided in the 2024 Budget Act. The funding would support the construction phase for one project and the preliminary plans and working drawings for 29 additional projects, as listed in Table 8. Consistent with the agreement included in Assembly Bill 176 (2024), the budget provides \$4.3 million from Proposition 2 to address life-safety concerns for the Davies Hall project at American River College. The lease revenue debt service for selected community college housing projects has been shifted to non-Proposition 98 resources.

**Table 8: Capital Outlay Projects in the California Community Colleges (In Millions)**

District, College	Project	2025-26 State Cost	2025-26 Total Cost	All Years State Cost	All Years Total Cost
<b>NEW PROJECTS - Proposition 2</b>					
Antelope Valley, Antelope Valley College	Gymnasium Replacement	\$1,622,000	\$3,374,000	\$24,601,000	\$46,711,000
Citrus, Citrus College	New Career Technical Education Building	\$3,226,000	\$8,025,000	\$47,520,000	\$116,852,000
Coast, Golden West College	Gym Replacement	\$2,002,000	\$4,128,000	\$29,421,000	\$57,790,000
Coast, Orange Coast College	Skills Lab Replacement	\$1,110,000	\$2,018,000	\$13,418,000	\$26,435,000
El Camino, El Camino College	Hydronic Line Replacement	\$813,000	\$1,084,000	\$9,155,000	\$12,206,000
Foothill-De Anza, De Anza College	Physical Education Complex Renovation	\$3,386,000	\$4,485,000	\$41,090,000	\$54,422,000
Hartnell, Hartnell College	Buildings F, G & H (Gymnasium) Replacement	\$1,764,000	\$3,177,000	\$19,603,000	\$38,310,000
Imperial, Imperial Valley College	Gym Modernization	\$1,039,000	\$2,078,000	\$12,798,000	\$25,677,000
Kern, Bakersfield College	Center for Student Success	\$1,934,000	\$3,869,000	\$28,786,000	\$56,256,000
Long Beach, Liberal Arts Campus	Building B Replacement	\$382,000	\$874,000	\$24,782,000	\$51,641,000
Los Angeles, Los Angeles City	Kinesiology Replacement	\$1,294,000	\$3,069,000	\$17,592,000	\$41,958,000
Los Angeles, Pierce College	Sewer Utility Infrastructure Replacement	\$692,000	\$923,000	\$7,385,000	\$9,847,000
Los Angeles, Los Angeles Trade-Technical College	Advanced Transportation &	\$6,047,000	\$14,849,000	\$91,161,000	\$219,471,000

	Manufacturing Replacement				
Los Angeles, Valley College	Sewer Utility Infrastructure Replacement	\$591,000	\$788,000	\$5,885,000	\$7,845,000
Los Rios, American River College	Davies Hall	\$4,329,000	\$5,772,000	\$61,033,000	\$81,143,000
Mendocino-Lake, Willis Center	Willis Center, Phase 2	\$1,343,000	\$2,066,000	\$14,609,000	\$28,647,000
Merced, Merced College	Music, Art, Theater Complex	\$1,469,000	\$3,915,000	\$24,379,000	\$48,009,000
Mt. San Antonio, Mt. San Antonio College	Library Replacement	\$3,896,000	\$10,871,000	\$57,958,000	\$160,190,000
North Orange, Fullerton College	STEM Vocational Center	\$1,922,000	\$3,844,000	\$27,496,000	\$56,417,000
Peralta, Merritt College	Buildings E & F, Kinesiology and Physical Training	\$1,676,000	\$3,997,000	\$22,834,000	\$54,805,000
Rio Hondo, Rio Hondo College	Business & Art Building Replacement	\$1,594,000	\$3,187,000	\$23,233,000	\$45,813,000
Riverside, Ben Clark Training Center	Ben Clark Training Center: Education Building 2 Phase 1	\$1,335,000	\$3,185,000	\$16,246,000	\$39,489,000
Riverside, Moreno Valley College	Library Learning Resource Center (LLRC)	\$2,997,000	\$7,343,000	\$44,420,000	\$106,322,000
Riverside, Norco College	Library Learning Resource Center & Student Services	\$2,512,000	\$6,038,000	\$34,340,000	\$82,749,000
Riverside, Riverside City College	Cosmetology Building	\$1,617,000	\$3,844,000	\$20,196,000	\$48,782,000
San Mateo, Skyline College	Boiler Plant Replacement	\$454,000	\$605,000	\$6,087,000	\$8,077,000
Shasta-Tehama-Trinity, Shasta College	Life Sciences (Building 1600) Renovation	\$680,000	\$1,433,000	\$8,569,000	\$16,832,000
State Center, Clovis College	Kinesiology & Wellness Center	\$1,682,000	\$3,364,000	\$24,374,000	\$48,607,000
State Center, Reedley College	Modernization of Agriculture Instruction Complex	\$1,295,000	\$2,590,000	\$16,806,000	\$32,405,000
<b>CONTINUING PROJECTS - Proposition 51</b>					
Peralta, College of Alameda	Aviation Complex Replacement	\$13,836,000	\$50,071,000	\$14,889,000	\$52,178,000
<b>Total</b>		<b>\$68,539,000</b>	<b>\$164,866,000</b>	<b>\$790,666,000</b>	<b>\$1,675,886,000</b>

## STATE OPERATIONS FUNDING IS REDUCED

The Chancellor's Office provides leadership and oversight to the system, administers dozens of systemwide programs, and manages day-to-day operations of the system. The office is involved in implementing initiatives like Guided Pathways, basic skills and transfer reforms, and the SCFF, as well as the statewide components of Vision 2030. In addition, the Chancellor's Office provides technical assistance to districts and conducts regional and statewide professional development activities. Consistent with actions taken in the 2024 Budget Act to apply administrative efficiency reductions to all state agencies, the enacted budget for 2025-26 applies a reduction to the Chancellor's Office operational budget of \$2.14 million (6% reduction) to reflect targeted operational efficiencies and funding associated with vacant positions. The enacted budget keeps level the \$12.2 million in special funds and reimbursements for Chancellor's Office operations.

## Conclusion

The Appendices contain additional information as follows:

- Appendix A: Overview of the State Budget Process
- Appendix B: Board of Governors' Budget and Legislative Request Compared to Enacted Budget
- Appendix C: Local Budgets and State Requirements
- Appendix D: Districts' Fiscal Health
- Appendix E: Glossary

Although the budget has been enacted, the Governor and Legislature could make changes to the budget in "clean-up" legislation over the summer or later this year. The Chancellor's Office will post updates concerning any changes made to the budget on the [Budget News](#) section of the website.

## Appendix A: Overview of the State Budget Process

The Governor and the Legislature adopt a new budget every year. The Constitution requires a balanced budget such that, if proposed expenditures exceed estimated revenues, the Governor is required to recommend changes in the budget. The fiscal year runs from July 1 through June 30.

**Governor’s Budget Proposal.** The California Constitution requires that the Governor submit a budget to the Legislature by January 10 of each year. The Director of Finance, who functions as the chief financial advisor to the Governor, directs the preparation of the Governor’s Budget. The state’s basic approach is incremental budgeting, estimating first the costs of existing programs and then adjusting those program levels. By law, the chairs of the budget committees in each house of the Legislature—the Senate Budget and Fiscal Review Committee and the Assembly Budget Committee—introduce bills reflecting the Governor’s proposal. These are called budget bills, and the two budget bills are identical at the time they are introduced.

**Related Legislation.** Some budget changes require that changes be made to existing law. In these cases, separate bills—called “trailer bills”—are considered with the budget. By law, all proposed statutory changes necessary to implement the Governor’s Budget are due to the Legislature by February 1.

**Legislative Analyses.** Following the release of the Governor’s Budget in January, the Legislative Analyst’s Office (LAO) begins its analyses of and recommendations on the Governor’s proposals. These analyses, each specific to a budget area (such as higher education) or set of budget proposals (such as transportation proposals), typically are released beginning in mid-January and continuing into March.

**Governor’s Revised Proposals.** Finance proposes adjustments to the January budget through “spring letters.” Existing law requires Finance to submit most changes to the Legislature by April 1. Existing law requires Finance to submit, by May 14, revised revenue estimates, changes to Proposition 98, and changes to programs budgeted based on enrollment, caseload, and population. For that reason, the May Revision typically includes significant changes for the California Community Colleges budget. Following release of the May Revision, the LAO publishes additional analyses evaluating new and amended proposals.

**Legislative Review.** The budget committees assign the items in the budget to subcommittees, which are organized by areas of state government (e.g., education). Many subcommittees rely heavily on the LAO analyses in developing their hearing agendas. For each January budget proposal, a subcommittee can adopt, reject, or modify the proposal. Any January proposals not acted on remain in the budget by default. May proposals, in contrast, must be acted on to be included in the budget. In addition to acting on the Governor’s budget proposals, subcommittees also can add their own proposals to the budget.

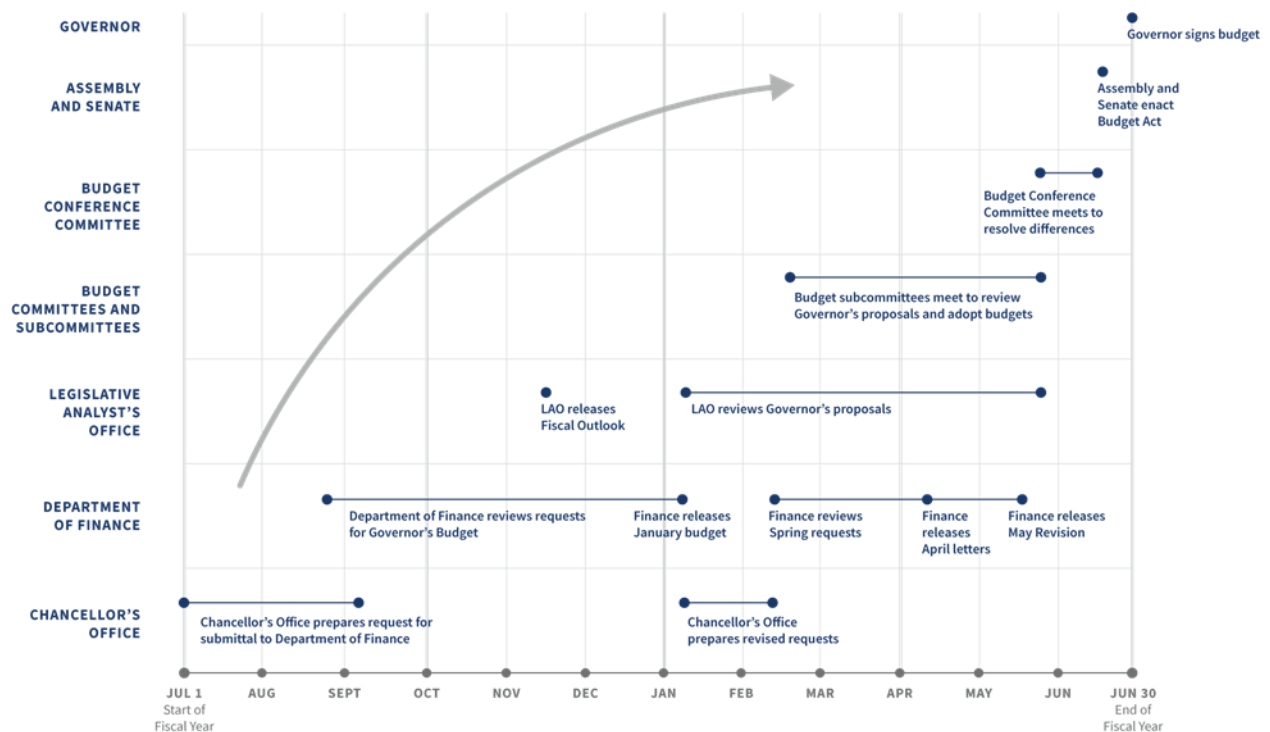


When a subcommittee completes its actions, it reports its recommendations back to the full committee for approval. Through this process, each house develops a version of the budget that is a modification of the Governor's January budget proposal.

A budget conference committee is then appointed to resolve differences between the Senate and Assembly versions of the budget. The administration commonly engages with legislative leaders during this time to influence conference committee negotiations. The committee's report reflecting the budget deal between the houses is then sent to the full houses for approval.

**Budget Enactment.** Typically, the Governor has 12 days to sign or veto the budget bill. The Governor also has the authority to reduce or eliminate any appropriation included in the budget. Because the budget bill is an urgency measure, the bill takes effect as soon as it is signed.

## SEQUENCE OF THE ANNUAL STATE BUDGET PROCESS



## Appendix B: Board of Governors’ Budget and Legislative Request Compared to Enacted Budget

The system budget request considered needs over multiple years to achieve *Vision 2030* and Roadmap goals, and support students’ economic mobility.

Board of Governor’s Request	May Revision Proposal
<b>Ongoing Investments</b>	
<b>Foundational Resources.</b> \$69 million to fully fund enrollment growth. Requests inflationary adjustments for all categorical programs, elimination of the 10% cap on FTES growth, funding for minimum 1.5% growth annually, and modification of the SCFF calculation to recognize credit FTES at the higher of the three-year average or the current year amount.	Provides \$217.4 million for a COLA of 2.3% to general apportionments, \$26.8 million for the same COLA to selected categorical programs, and \$140 million for enrollment growth (\$100 million for 2024-25 and \$39.9 million for 2025-26). No change made to the FTES growth cap or the calculation of credit FTES.
<b>Pathways and Student Supports.</b> \$60 million to expand career pathways through the California Apprenticeship Initiative; \$10 million increase for financial aid office administration; \$10 million to expand Rising Scholars Network; \$7 million to expand Credit for Prior Learning; \$875,000 to increase support for burden-free instructional materials.	Provides \$10 million to expand Rising Scholars and \$5 million to expand Credit for Prior Learning.
<b>Faculty Supports.</b> Unspecified amount to be determined to increase support for part-time faculty health insurance program.	Not included.
<b>Technology and Data Sharing.</b> \$29 million to launch Phase 1 of Common ERP transition and unspecified multi-year request to complete Phase 2.	Not included.
<b>One-Time Investments</b>	
<b>Pathways and Student Supports.</b> \$50 million to expand Credit for Prior Learning policies.	Provides \$60 million for Student Support Block Grant, \$25 million to develop a Career Passport, \$20 million for emergency financial aid, \$15 million to support Dreamer Resource Liaisons, \$15 million to expand Credit for Prior Learning, \$10 million for first responder training academies, \$6.3 million for apprenticeship reimbursements, \$5.1 million for financial aid outreach, and \$5 million for career education/workforce recovery in response to the Los Angeles wildfires.
<b>Technology and Data Sharing.</b> \$162.5 million for Phase 1 of Common ERP transition.	Provides \$12 million for Common Cloud Data Platform and \$6.6 million for expanding use of e-Transcript California.

Non-Proposition 98 Investments	
<b>Capacity to Support the System.</b> \$9 million to exempt the Chancellor’s Office from funding reduction to state agencies and build capacity.	Not included.
<b>Financial Aid.</b> Unspecified amount to commence initial implementation of the Cal Grant Equity Framework.	Not included.

## Appendix C: Local Budgets and State Requirements

### BUDGET PLANNING AND FORECASTING

Based on the information used in developing the 2024 enacted budget, it would be reasonable for districts to plan their budgets using information shown in Table C-1 below.

**Table C-1: Planning Factors for Proposed 2025-26 Budget**

Factor	2023-24	2024-25	2025-26
Cost-of-living adjustment (COLA)	8.13%	1.07%	2.30%
State Lottery funding per FTES <sup>a</sup>	\$249	\$273	TBD
Mandated Costs Block Grant funding per FTES	\$35.37	\$35.64	\$36.46
RSI reimbursement per hour	\$8.82	\$10.05	\$10.32
Financial aid administration per College Promise Grant	\$0.91	\$0.91	\$0.91
Public Employees' Retirement System (CalPERS) employer contribution rates	26.68%	27.05%	26.81%
State Teachers' Retirement System (CalSTRS) employer contribution rates	19.10%	19.10%	19.10%

<sup>a</sup>2025-26 estimate not available

### STATE REQUIREMENTS FOR DISTRICT BUDGET APPROVAL

Existing law requires the governing board of each district to adopt an annual budget and financial report that shows proposed expenditures and estimated revenues by specified deadlines. Financial reporting deadlines are shown in Table C-2.

**Table C-2: Financial Reporting Deadlines for 2025-26**

Activity	Regulatory Due Date	Title 5 Section
Submit tentative budget to county officer.	July 1, 2025	58305(a)
Make available for public inspection a statement of prior year receipts and expenditures and current year expenses.	September 15, 2025	58300
Hold a public hearing on the proposed budget. Adopt a final budget.	September 15, 2025	58301
Complete the adopted annual financial and budget report and make public.	September 30, 2025	58305(d)
Submit an annual financial and budget report to Chancellor's Office.	October 10, 2025	58305(d)
Submit an audit report to the Chancellor's Office.	December 31, 2025	59106

If the governing board of any district fails to develop a budget as described, the chancellor may withhold any apportionment of state or local money to the district for the

current fiscal year until the district makes a proper budget. These penalties are not imposed on a district if the chancellor determines that unique circumstances made it impossible for the district to comply with the provisions or if there were delays in the adoption of the annual state budget.

The total amount proposed for each major classification of expenditures is the maximum amount that may be expended for that classification for the fiscal year. Through a resolution, the governing board may make budget adjustments or authorize transfers from the reserve for contingencies to any classification (with a two-thirds vote) or between classifications (with a majority vote).

## STATE REQUIREMENTS RELATED TO EXPENDITURES

State law includes two main requirements for districts' use of apportionments. The Chancellor's Office monitors district compliance with both requirements and annually updates the Board of Governors.

### Full-Time Faculty Obligation

Education Code Section 87482.6 recognizes the goal of the Board of Governors that 75% of the hours of credit instruction in the California Community Colleges should be taught by full-time faculty. Each district has a baseline reflecting the number of full-time faculty in 1988-89. Each year, if the Board of Governors determines that adequate funds exist in the budget, districts are required to increase their base number of full-time faculty over the prior year in proportion to the amount of growth in funded credit full-time equivalent students. Funded credit FTES includes emergency conditions allowance protections, such as those approved for fires and for the COVID-19 pandemic. Districts with emergency conditions allowances approved per regulation will not have their full-time faculty obligation reduced for actual reported FTES declines while the protection is in place. The target number of faculty is called the Faculty Obligation Number (FON). An additional increase to the FON is required when the budget includes funds specifically for the purpose of increasing the full-time faculty percentage. The chancellor is required to assess a penalty for a district that does not meet its FON for a given year.

### Fifty Percent Law

A second requirement related to budget levels is a statutory requirement that each district spend at least half of its Current Expense of Education each fiscal year for salaries and benefits of classroom instructors. Under existing law, a district may apply for an exemption under limited circumstances.

## Appendix D: Districts' Fiscal Health

The Board of Governors has established standards for sound fiscal management and a process to monitor and evaluate the financial health of community college districts. These standards are intended to be progressive, with the focus on prevention and assistance at the initial level and more direct intervention at the highest level.

Under that process, each district is required to regularly report to its governing board the status of the district's financial condition and to submit quarterly reports to the Chancellor's Office three times a year in November, February, and May. Based on these reports, the Chancellor is required to determine if intervention is needed. Specifically, intervention may be necessary if a district's report indicates a high probability that, if trends continue unabated, the district will need an emergency apportionment from the state within three years or that the district is not in compliance with principles of sound fiscal management. The Chancellor's Office's intervention could include, but is not limited to, requiring the submission of additional reports, requiring the district to respond to specific concerns, or directing the district to prepare and adopt a plan for achieving fiscal stability. The Chancellor also could assign a fiscal monitor or special trustee.

The Chancellor's Office believes that the evaluation of fiscal health should not be limited to times of crisis. Accordingly, the Fiscal Forward Portfolio has been implemented to support best practices in governance and continued accreditation, and to provide training and technical assistance to new chief executive officers and chief business officers through personalized desk sessions with Chancellor's Office staff.

The Chancellor's Office's ongoing fiscal health analysis includes review of key financial indicators, results of annual audit reports, and other factors. A primary financial health indicator is the district's unrestricted reserves balance. **The Chancellor's Office recommends that districts adopt policies to maintain sufficient unrestricted reserves with a suggested minimum of two months of general fund operating expenditures or revenues, consistent with Budgeting Best Practices published by the Government Finance Officers Association.**

Districts are strongly encouraged to regularly assess risks to their fiscal health. The Fiscal Crisis and Management Assistance Team has developed a Fiscal Health Risk Analysis for districts as a management tool to evaluate key fiscal indicators that may help measure a district's risk of insolvency in the current and two subsequent fiscal years.

## Appendix E: Glossary

**Appropriation:** Money set apart by legislation for a specific use, with limits in the amount and period during which the expenditure is to be recognized.

**Augmentation:** An increase to a previously authorized appropriation or allotment.

**Bond Funds:** Funds used to account for the receipt and disbursement of non-self-liquidating general obligation bond proceeds.

**Budget:** A plan of operation expressed in terms of financial or other resource requirements for a specific period.

**Budget Act (BA):** An annual statute authorizing state departments to expend appropriated funds for the purposes stated in the Governor's Budget, amended by the Legislature, and signed by the Governor.

**Budget Year (BY):** The next state fiscal year, beginning July 1 and ending June 30, for which the Governor's Budget is submitted (i.e., the year following the current fiscal year).

**Capital Outlay:** Expenditures that result in acquisition or addition of land, planning and construction of new buildings, expansion or modification of existing buildings, or purchase of equipment related to such construction, or a combination of these.

**Cost of Living Adjustment (COLA):** Increases provided in state-funded programs intended to offset the effects of inflation.

**Current Year (CY):** The present state fiscal year, beginning July 1 and ending June 30 (in contrast to past or future periods).

**Deferrals:** Late payments to districts when the state cannot meet its funding obligations. Deferrals allow districts to budget for more money than the state will provide in a given year. A district is permitted to spend as if there is no deferral. Districts typically rely on local reserves or short-term loans (e.g., TRANS) to cover spending for the fiscal year.

**Department of Finance (DOF or Finance):** A state fiscal control agency. The Director of Finance is appointed by the Governor and serves as the chief fiscal policy advisor.

**Education Protection Account (EPA):** The Education Protection Account (EPA) was created in November 2012 by Proposition 30, the Schools and Local Public Safety Protection Act of 2012, and amended by Proposition 55 in November 2016. Of the funds in the account, 89 percent is provided to K-12 education and 11 percent to community colleges. These funds are set to expire on December 31, 2030.

**Expenditure:** Amount of an appropriation spent or used.

**Fiscal Year (FY):** A 12-month budgeting and accounting period. In California state government, the fiscal year begins July 1 and ends the following June 30.

**Fund:** A legal budgeting and accounting entity that provides for the segregation of moneys or other resources in the State Treasury for obligations in accordance with specific restrictions or limitations.



**General Fund (GF):** The predominant fund for financing state operations; used to account for revenues that are not specifically designated by any other fund.

**Governor's Budget:** The publication the Governor presents to the Legislature by January 10 each year, which includes recommended expenditures and estimates of revenues.

**Lease Revenue Bond:** Lease-revenue bonds are used in the state's capital outlay program to finance projects. The revenue stream paying the debt service on the bond is created from lease payments made by the occupying entity to the governmental financing entity which constructs the facility or causes it to be constructed.

**Legislative Analyst's Office (LAO):** A nonpartisan office that provides fiscal and policy advice to the Legislature.

**Local Assistance:** Expenditures made for the support of local government or other locally administered activities.

**May Revision:** An update to the Governor's Budget presented by Finance to the Legislature by May 14 of each year.

**Past Year or Prior Year (PY):** The most recently completed state fiscal year, beginning July 1 and ending June 30.

**Proposition 98:** A section of the California Constitution that, among other provisions, specifies a minimum funding guarantee for schools and community colleges. California Community Colleges typically receive 10.93% of the funds.

**Related and Supplemental Instruction (RSI):** An organized and systematic form of instruction designed to provide apprentices with knowledge including the theoretical and technical subjects related and supplemental to the skill(s) involved.

**Reserve:** An amount set aside in a fund to provide for an unanticipated decline in revenue or increase in expenditures.

**Revenue:** Government income, generally derived from taxes, licenses and fees, and investment earnings, which are appropriated for the payment of public expenses.

**State Operations:** Expenditures for the support of state government.

**Statute:** A law enacted by the Legislature.

**Workload Budget:** The level of funding needed to support the current cost of already-authorized services.