

# GAVILAN JOINT COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2019-20

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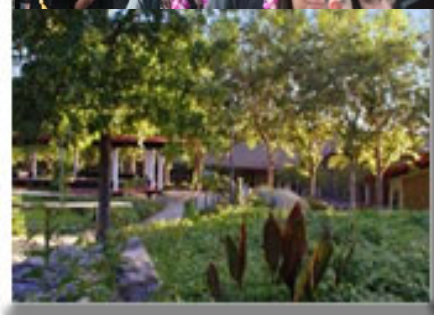
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Dr. Kathleen A. Rose — Superintendent/President



GAVILAN COLLEGE  
2019-20 ADOPTED BUDGET  
TOPICS OF DISCUSSION

- **Funding Formula**
- **Local Fund Budgets**
- **Long-Range Impacts**
- **General Fund Expenditures Assumptions**

**GAVILAN COLLEGE**  
**2019-20 ADOPTED BUDGET**  
**STUDENT CENTERED FUNDING FORMULA**

- 1. Student Centered Funding Formula**
  - a) 70% Enrollment based (FTES),**
  - b) 20% Supplemental based, low income students (PELL & Promise)**
  - c) 10% Student Success based, using metrics for success**
- 2. Hold harmless for four years.**
- 3. Refined definition of a transfer outcome and highest degree.**
- 4. Capping growth in a District to 10% for success.**
- 5. Annual FTES does not fund current expenses because revenue is averaged (last 3 years).**

# GAVILAN COLLEGE

## 2019-20 ADOPTED BUDGET

### STUDENT CENTERED FUNDING FORMULA

		FY18/19 (Last Year)			FY19/20 (Current Year)			FY20/21 (Next Year)		
<b>1) BASE ALLOCATION</b>	5,321									
Credit FTES (includes Special Admits)	4,706	5,345			5,345			5,345		
Credit FTES - 3 year average	<u>5,124</u>	4,175			4,889			4,889		
		Rate	FTES (3-yr average)	Amount = Rate x FTES	Rate	FTES	Amount = Rate x FTES	Rate	FTES	Amount = Rate x FTES
Basic Allocation				\$ 5,163,851			\$ 5,163,851			\$ 5,163,851
Base FTES										
Credit		\$ 3,727	4,498	\$ 16,763,934	\$ 3,387	4,889	\$ 16,559,653	\$ 3,046	4,889	\$ 14,892,442
Noncredit		\$ 3,347	292	\$ 978,204	\$ 3,347	281	\$ 940,946	\$ 3,347	281	\$ 940,946
CDCP		\$ 5,457	118	\$ 642,468	\$ 5,457	64	\$ 349,500	\$ 5,457	64	\$ 349,500
Special Admits		\$ 5,457	220	\$ 1,200,686	\$ 5,457	190	\$ 1,035,403	\$ 5,457	190	\$ 1,035,403
<b>TOTAL BASE ALLOCATION</b>		<b>70%</b>	<b>75.1%</b>	<b>\$ 24,749,143</b>	<b>65%</b>	<b>70.8%</b>	<b>\$ 24,049,353</b>	<b>60%</b>	<b>65.7%</b>	<b>\$ 22,382,142</b>
		FY18/19 (Last Year)			FY19/20 (Current Year)			FY20/21 (Next Year)		
		Rate	Headcount	Rate x Headcount	Rate	Headcount	Amount = Rate x Headcount	Rate	Headcount	Rate x Headcount
<b>2) SUPPLEMENTAL ALLOCATION</b>										
PELL		\$ 919	1,718	\$ 1,578,842	\$ 919	1,718	\$ 1,578,842	\$ 919	1,718	\$ 1,578,842
AB 539		\$ 919	256	\$ 235,264	\$ 919	256	\$ 235,264	\$ 919	256	\$ 235,264
Promise Grant		\$ 919	3,182	\$ 2,924,258	\$ 919	3,182	\$ 2,924,258	\$ 919	3,182	\$ 2,924,258
<b>TOTAL SUPPLEMENTAL ALLOCATION</b>		<b>20%</b>	<b>14.4%</b>	<b>\$ 4,738,364</b>	<b>20%</b>	<b>13.9%</b>	<b>\$ 4,738,364</b>	<b>20%</b>	<b>13.9%</b>	<b>\$ 4,738,364</b>

# GAVILAN COLLEGE

## 2019-20 ADOPTED BUDGET

### STUDENT CENTERED FUNDING FORMULA

		FY18/19 (Last Year)			FY19/20 (Current Year)			FY20/21 (Next Year)		
<b>3) STUDENT SUCCESS ALLOCATION</b>										
		Rate =		Amount =	Rate =		Amount = Rate		Rate =	
		\$440 x		Rate x	\$660 x		x Headcount		\$880 x	
	Points	Points	Headcount	Headcount	Points	Headcount		Points	Headcount	x Headcount
<b>ALL STUDENTS</b>										
Associate Degree	3.0	\$ 1,320	360	\$ 475,200	\$ 1,980	360	\$ 712,800	\$ 2,640	360	\$ 950,400
Associate Degrees for Transfer	4.0	\$ 1,760	238	\$ 418,880	\$ 2,640	238	\$ 628,320	\$ 3,520	238	\$ 837,760
Baccalaureate Degree Granted	3.0	\$ 1,320	-	\$ -	\$ 1,980	-	\$ -	\$ 2,640	-	\$ -
Credit Certificates (16 units or more)	2.0	\$ 880	657	\$ 578,160	\$ 1,320	657	\$ 867,240	\$ 1,760	657	\$ 1,156,320
Nine or More CTE Units	1.0	\$ 440	729	\$ 320,760	\$ 660	729	\$ 481,140	\$ 880	729	\$ 641,520
Transfers to Four-Year Universities	1.5	\$ 660	403	\$ 265,980	\$ 990	403	\$ 398,970	\$ 1,320	403	\$ 531,960
Transfer Level Math and English	2.0	\$ 880	92	\$ 80,960	\$ 1,320	92	\$ 121,440	\$ 1,760	92	\$ 161,920
Regional Living Wage	1.0	\$ 440	1,300	\$ 572,000	\$ 660	1,300	\$ 858,000	\$ 880	1,300	\$ 1,144,000
			3,779			3,779			3,779	
<b>TOTAL ALL STUDENTS</b>				<b>\$ 2,711,940</b>			<b>\$ 4,067,910</b>			<b>\$ 5,423,880</b>

# GAVILAN COLLEGE

## 2019-20 ADOPTED BUDGET

### STUDENT CENTERED FUNDING FORMULA

PELL GRANT STUDENT ONLY	Points	Rate =		Amount =		Rate =			Rate =		
		\$111 x	Headcount	Rate x	Headcount	\$167 x	Headcount	x Headcount	\$222 x	Headcount	x Headcount
Associate Degree	4.5	\$ 500	195	\$ 97,403	\$ 752	195	\$ 146,543	\$ 999	195	\$ 194,805	
Associate Degrees for Transfer	6.0	\$ 666	113	\$ 75,258	\$ 1,002	113	\$ 113,226	\$ 1,332	113	\$ 150,516	
Baccalaureate Degree Granted	4.5	\$ 500	-	\$ -	\$ 752	-	\$ -	\$ 999	-	\$ -	
Credit Certificates (16 units or Nine or More CTE Units)	3.0	\$ 333	303	\$ 100,899	\$ 501	303	\$ 151,803	\$ 666	303	\$ 201,798	
Transfers to Four-Year Universi	2.3	\$ 250	135	\$ 33,611	\$ 376	135	\$ 50,726	\$ 500	135	\$ 67,433	
Transfer Level Math and Englis	3.0	\$ 333	33	\$ 10,989	\$ 501	33	\$ 16,533	\$ 666	33	\$ 21,978	
Regional Living Wage	1.5	\$ 167	159	\$ 26,474	\$ 251	159	\$ 39,830	\$ 333	159	\$ 52,947	
<b>TOTAL PELL GRANT STUDENTS</b>			1,207	\$ 389,423		1,207	\$ 586,046		1,207	\$ 779,054	

PROMISE GRANT STUDENTS ONLY	Points	Rate =		Amount =		Rate =			Rate =		
		\$111 x	Headcount	Rate x	Headcount	\$167 x	Headcount	x Headcount	\$222 x	Headcount	x Headcount
Associate Degree	3.0	\$ 333	248	\$ 82,584	\$ 501	248	\$ 124,248	\$ 666	248	\$ 165,168	
Associate Degrees for Transfer	4.0	\$ 444	158	\$ 70,152	\$ 668	158	\$ 105,544	\$ 888	158	\$ 140,304	
Baccalaureate Degree Granted	3.0	\$ 333	-	\$ -	\$ 501	-	\$ -	\$ 666	-	\$ -	
Credit Certificates (16 units or Nine or More CTE Units)	2.0	\$ 222	410	\$ 91,020	\$ 334	410	\$ 136,940	\$ 444	410	\$ 182,040	
Transfers to Four-Year Universi	1.5	\$ 167	203	\$ 33,854	\$ 251	203	\$ 50,852	\$ 333	203	\$ 67,599	
Transfer Level Math and Englis	2.0	\$ 222	47	\$ 10,434	\$ 334	47	\$ 15,698	\$ 444	47	\$ 20,868	
Regional Living Wage	1.0	\$ 111	282	\$ 31,302	\$ 167	282	\$ 47,094	\$ 222	282	\$ 62,604	
<b>TOTAL PROMISE GRANT STUDENTS</b>			1,724	\$ 361,082			\$ 543,168			\$ 722,055	

**TOTAL STUDENT SUCCESS ALLOCATION**

10% 10.5% \$ 3,462,445

15% 15.3% \$ 5,197,124

20% 20.3% \$ 6,924,989

# GAVILAN COLLEGE

## 2019-20 ADOPTED BUDGET

### STUDENT CENTERED FUNDING FORMULA

	(Confirmed)			(Confirmed at FY20 Year-End)			(Subject to Change)		
GRAND TOTAL ( Revenue Items 1 + 2 + 3 = )	100.0%	100.0%	\$ 32,949,952	100.0%	100.0%	\$ 33,984,841	100.0%	100.0%	\$ 34,045,495
HOLD HARMLESS			\$ 197,032			\$ 242,735			\$ 1,052,370
REVENUE BASE (Includes Funded COLA)			\$ 33,146,984			\$ 34,227,576			\$ 35,097,865
FUNDED/PROJECTED COLA		2.71%	\$ 874,582		3.26%	\$ 1,080,592		2.57%	\$ 870,289
Final Budget Book									
			Revenue Budget Book: \$ 36,411,677			\$ 36,831,919		*	\$ 36,831,919
			(Difference) Funded by Other Revenues: \$ (3,264,693)			\$ (2,604,343)			\$ (1,734,054)

# GAVILAN COLLEGE 2019-20 ADOPTED BUDGET STUDENT CENTERED FUNDING FORMULA

## ■ Reference Material:

### ■ FY 2019-20 Advance Apportionment Schedule, Dated 8/8/2019:

- [https://www.cccco.edu/-/media/CCCCO-Website/College-Finance-and-Facilities/Apportionments-FY2019-20---Advance/FY-2019-20-Advance-Exhibit-R-July-18-2019\\_ADA.ashx?la=en&hash=DD8BA9A46A494C2615C4CA780BC379C30958BCB8](https://www.cccco.edu/-/media/CCCCO-Website/College-Finance-and-Facilities/Apportionments-FY2019-20---Advance/FY-2019-20-Advance-Exhibit-R-July-18-2019_ADA.ashx?la=en&hash=DD8BA9A46A494C2615C4CA780BC379C30958BCB8)

### ■ Chancellor's Office Overview of the Student Centered Funding Formula, Dated 8/27/2019:

- [https://www.cccco.edu/-/media/CCCCO-Website/College-Finance-and-Facilities/SCFF/OverviewStudentCenteredFundingFormula8-27-2018\\_ADA.ashx?la=en&hash=2402AC106965144D9BB8A46DF258769B8AC59DB2](https://www.cccco.edu/-/media/CCCCO-Website/College-Finance-and-Facilities/SCFF/OverviewStudentCenteredFundingFormula8-27-2018_ADA.ashx?la=en&hash=2402AC106965144D9BB8A46DF258769B8AC59DB2)



**GAVILAN COLLEGE**  
**2019-20 ADOPTED BUDGET**  
**LOCAL BUDGET UPDATE**

**Gavilan College Highlights**

- 1. SCFF Funding Formula - \$33,146,984.**
- 2. Cost of Living Adjustment 3.26% - \$1,080,592.**
- 3. Growth .52% - \$97,996.**
- 4. Full-Time Faculty Hiring Apportionment \$277,708.**
- 5. EPA (Prop 30) - Estimated at \$4,273,022.**
- 6. Block Grant - \$164,125**
- 7. Deferred Maintenance - \$324,402.**
- 8. Part-Time Faculty - \$36,160.**

# GAVILAN COLLEGE

## 2019-20 ADOPTED BUDGET

### SCHEDULE OF RESOURCES AVAILABLE TO OPERATE

Unrestricted General Fund	\$ 35,431,850	39.41%
Instructional Equipment Fund	200,000	.22%
Parking Fund	114,000	.13%
Restricted General Fund	13,851,350	15.41%
Capital Projects Fund	920,000	1.02%
Measure X Taxable Fund	1,250,000	1.39%
Measure X Non-Taxable Fund	25,000,000	27.81%
Debt Service Fund	6,241,350	6.94%
Self-Insurance Fund	182,610	.20%
Long Term Debt Fund	500	.00%
Associated Student Body Fund	159,347	.18%
Financial Aid Fund	6,500,000	7.23%
Student Center Fund	<u>55,700</u>	<u>.06%</u>
Total Expenditures	<u>\$ 89,906,707</u>	<u>100.00%</u>

# GAVILAN COLLEGE 2019-20 ADOPTED BUDGET **CHALLENGES FOR OUR DISTRICT**

## **Must Consider Long-Range Impacts:**

- 1. Student Centered Funding Formula**
- 2. Significant STRS and PERS Increases (Est. by 2023/24):**
  - STRS Rate 19.1% (10.73%-12.58%-14.43%-16.28%-18.13% )
  - PERS Rate 26.6% (11.85%-13.05%-15.50%-18.06%-20.73%)
- 3. Salary Increases (Step and Column)**
- 4. Only One-Time: Cost-Increases not added to base ongoing (COLA)**
- 5. Bargaining Agreements (Reclassifications, Release Time)**
- 6. Restricted Employees moving to General Fund**
- 7. Restricted Funding (Consolidations of SSSP, Equity, Basic Skills and reduced funding)**
- 8. ERAF Basic Aid vs Core Basic Aid**
- 9. Cash Flow needs between property taxes**
- 10. 50% Law balancing**

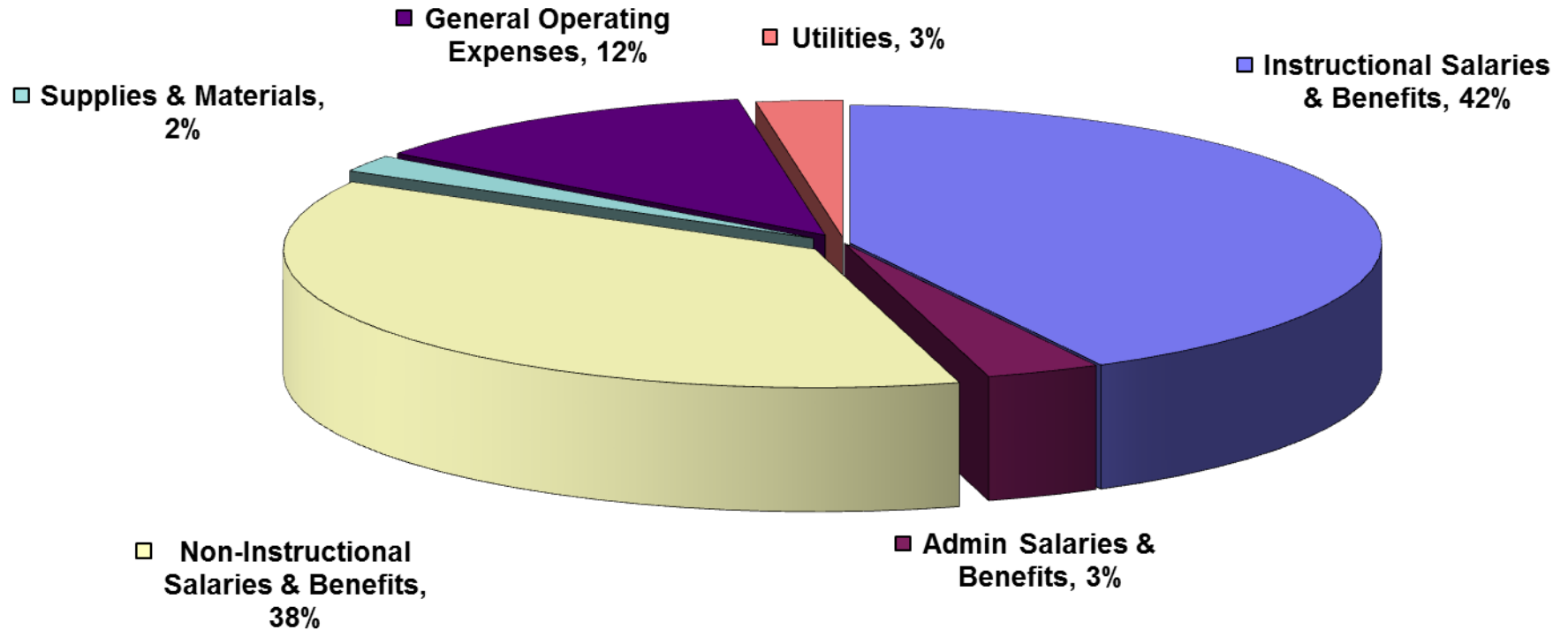
# GAVILAN COLLEGE

## 2019-20 ADOPTED BUDGET

### UNRESTRICTED GENERAL FUND SUMMARY

	Unrestricted General Fund 100			
		Adjusted	Tenative	Adopted
	Actual	Budget	Budget	Budget
	FY17/18	FY18/19	FY19/20	FY19/20
<b>Revenues:</b>				
Federal	\$ 24,477	\$ -	\$ -	\$ -
State	6,188,624	3,817,032	9,000,133	9,000,133
Local	31,669,239	32,594,645	27,417,480	27,831,786
Fiscal Agent Pass Through	-	-		
<b>Total Revenues</b>	<b>\$ 37,882,339</b>	<b>\$ 36,411,677</b>	<b>\$ 36,417,613</b>	<b>\$ 36,831,919</b>
<b>Expenditures:</b>				
1000: Academic Salaries	\$ 13,753,478	\$ 14,082,801	\$ 12,383,332	\$ 12,356,646
2000: Non-Instructional Salaries	7,035,133	7,271,549	8,051,646	8,055,891
3000: Employee Benefits	7,276,076	7,646,684	7,911,135	7,470,395
4000: Books and Supplies	564,616	515,736	492,957	504,589
5000: Services and Other Operating Expense	7,200,634	6,617,356	6,419,774	6,256,540
6000: Capital Outlay	325,455	154,054	335,186	626,788
7000: Financial Aid/Scholarships/Debt Svc	-	-	161,000.00	161,000.00
<b>Total Expenditures</b>	<b>\$ 36,155,392</b>	<b>\$ 36,288,180</b>	<b>\$ 35,755,030</b>	<b>\$ 35,431,850</b>
<b>Excess of Revenues Over Expenditures</b>				
<b>Prior to Intra/Interfund Transfers</b>	<b>1,726,948</b>	<b>123,497</b>	<b>662,583</b>	<b>1,400,069</b>
<b>Intra/Interfund Transfers Out</b>	<b>1,668,325</b>	<b>1,648,326</b>	<b>1,403,823</b>	<b>1,400,069</b>
<b>Intra/Interfund Transfers In</b>	<b>71,421</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Ending Fund Balance</b>	<b>\$ 130,044</b>	<b>\$ (1,524,830)</b>	<b>\$ (741,240)</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>4,620,418</b>	<b>4,750,462</b>	<b>3,225,632</b>	<b>3,225,632</b>
<b>Ending Fund Balance</b>	<b>\$ 4,750,462</b>	<b>\$ 3,225,632</b>	<b>\$ 2,484,392</b>	<b>\$ 3,225,632</b>
	12.56%	8.50%	6.69%	8.76%

# GAVILAN COLLEGE 2019-20 ADOPTED BUDGET GENERAL FUND EXPENDITURE ASSUMPTIONS



# TAKEAWAYS / IMPACTS

## TAKEAWAYS

- 1. FTES growth / restoration is funded in the arrears - 3 year average.
- 2. Available apportionment for FY20 may be "re-balanced" by adjusting the SCFF rates down (as warned in the presentation).
- 3. The State's SCFF appears to reflect prioritizing completion of existing base FTES, as opposed to focusing capturing new FTES.
- 4. District's focus will be on SCFF sectors 2 & 3 funding drivers (completion) within the baseline FTES of FY20.
- 5. FY20 reflects a balanced budget.

## IMPACTS

- The SCFF does not focus on immediately funding 'growth' of new/restored FTES. Costs reflected in current year will not "catch up" until FTES averages catch up.
- SCFF sectors 2 & 3 rates may decrease if State does not have enough funds.
- District will increase/improve reporting metrics within SCFF sectors 2 & 3 to capture funding increases by FY21.
- This will help substantiate FY21's base funding moving forward.

# GAVILAN JOINT COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2019-2020

# Questions?

