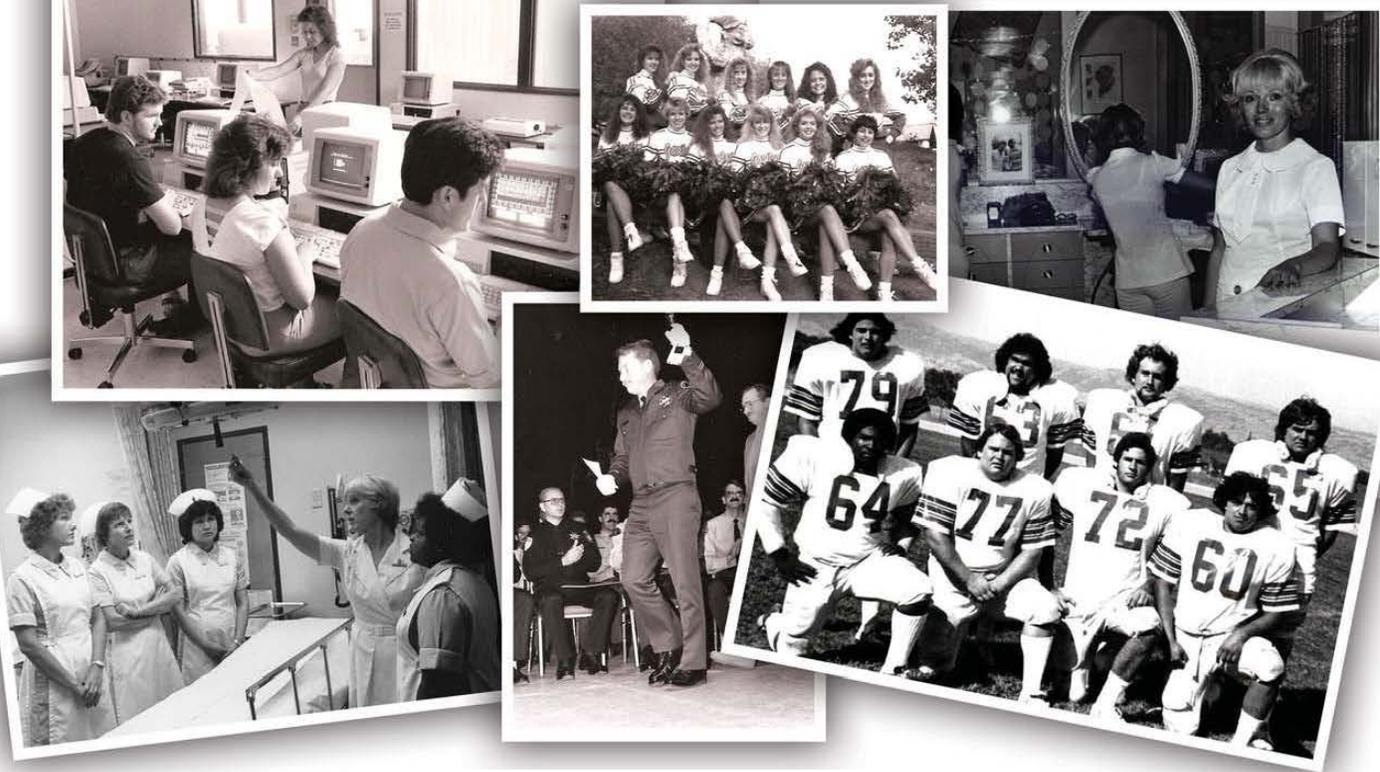


FISCAL YEAR 2020 - 2021



GAVILAN

COLLEGE

1919  2019

ADOPTED BUDGET

FISCAL YEAR 2020 - 2021
JULY 1, 2020 THROUGH JUNE 30, 2021

GAVILAN JOINT COMMUNITY COLLEGE DISTRICT
5055 SANTA TERESA BOULEVARD
GILROY, CA 95020 www.gavilan.edu

ADOPTED BUDGET

**FISCAL YEAR 2020 - 2021
JULY 1, 2020 THROUGH JUNE 30, 2021**

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

BOARD OF TRUSTEES

Rachel Perez	President
Jonathan Brusco	Vice President
Irma C. González	Clerk
Mark Dover	Trustee
Edwin Diaz	Trustee
Laura Perry, Esq.	Trustee
Jeanie Wallace	Trustee
Ephraim Aung	Student Trustee

SUPERINTENDENT/PRESIDENT

Dr. Kathleen A. Rose

**GAVILAN COLLEGE ADMINISTRATORS
JULY 1, 2020 – JUNE 30, 2021**

Dr. Kathleen A. Rose	Superintendent/President
Denee Pescarmona	Vice President of Academic Affairs
Denee Pescarmona	Interim Vice President of Student Services
Michael J. Renzi	Vice President of Administrative Services
Marie Noriega	Interim Director of Business Services
Lucy Alvarez	Interim Director of Human Resources
Susan Sweeney	Interim Dean of Career Education & Workforce Pathways
Ron Hannon	Dean of Health and Wellness
Jennifer Nari	Interim Dean of Science, Technology, Engineering, & Math
Vacant	Interim Dean of Arts, Humanities, & Social Sciences
Veronica Martinez	Interim Dean of Enrollment Services & Student Pathways
Randy Brown	Interim Dean of Foundation Skills & Academic Support
Carina Cisneros	Interim Dean of Special Programs
Linda Bernabe Interim	Interim Director of Community & Educational Partnerships
Jan Bernstein-Chargin	Director of Public Information

PIPR/RAP COMMITTEE

Michael J. Renzi	Co-Chairperson
Erin Crook	Co-Chairperson
Denee Pescarmona	Administration (Resource)
Marie Noriega	Administration (Resource)
Susan Sweeney	Administration
Veronica Martinez	Administration
David Argudo	Academic Senate
Jane Maringer	Academic Senate
Simone Reyes	Academic Senate
Vacant	Academic Senate
Michelle Anaya	Directors/Confidential
Vacant	Directors/Confidential
Vacant	Professional Support Staff
Kim Benjamin	Professional Support Staff
Mellanie DeLeon	Professional Support Staff
Lelannie Diaz	Professional Support Staff
Vacant	Student Representative
Vacant	Student Representative
Sydney LaRose	Ex Officio (Resource)
Wade Grant	Ex Officio (Resource)

**BOARD BUDGET AND AUDIT COMMITTEE MEMBERS
(COMMITTEE OF THE WHOLE)**

Jonathan Brusco	Chairperson
Edwin Diaz	Member
Irma C. González	Member
Mark Dover	Member
Laura Perry, Esq.	Member
Jeanie Wallace	Member
Rachel Perez	Member

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ABOUT GAVILAN JOINT COMMUNITY COLLEGE DISTRICT

Over 100 years ago, Gavilan College Joint Community College District 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. 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 will celebrate its 100th year of operation as a community college.

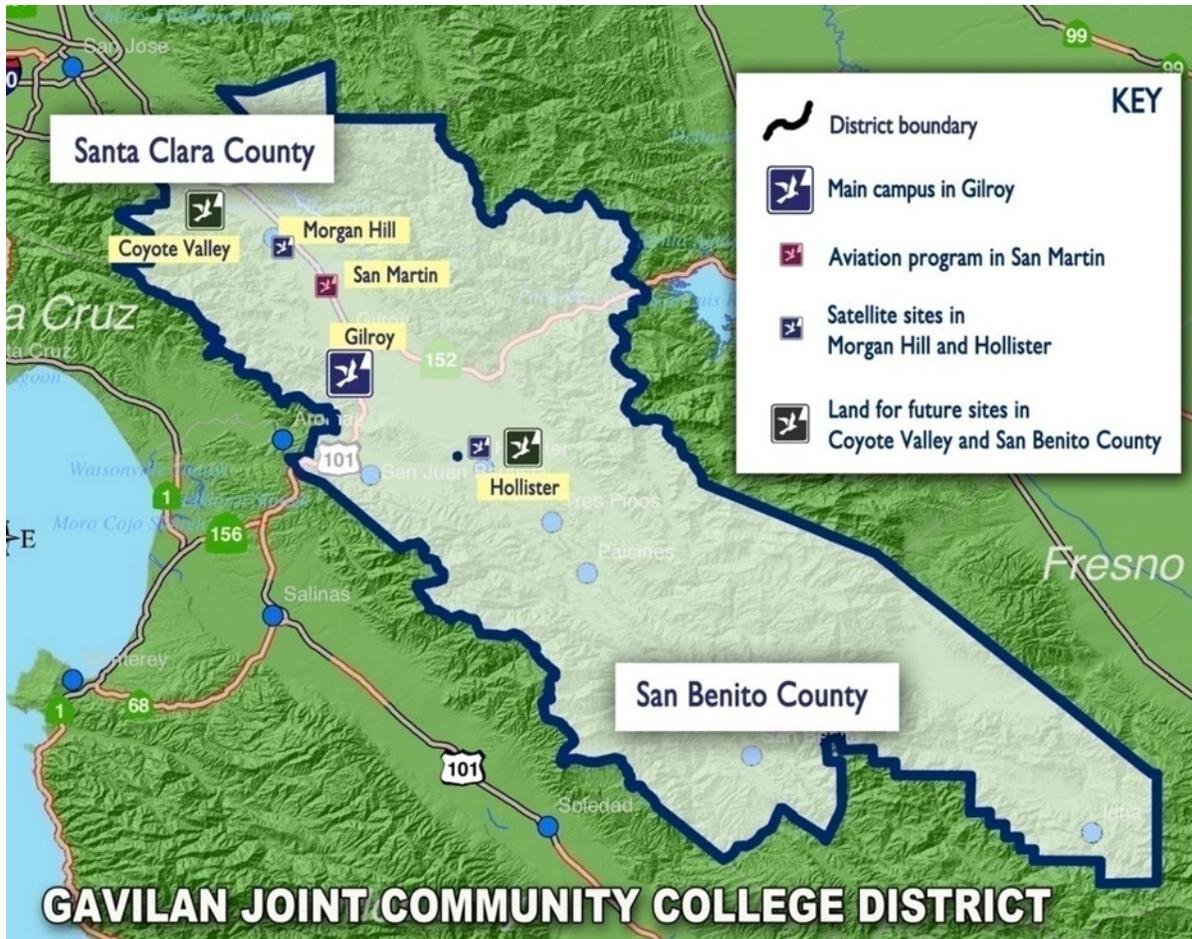
Gavilan College (District) is one of 116 California Community Colleges that are organized into 73 Districts which are political subdivisions authorized by the Constitution of the State of California. A seven-member board of trustees governs the Gavilan Joint Community College District. The voters of 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 so that it best meets the needs of the community it serves.

The District operates instructional sites in Hollister, 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 of continuing study in liberal arts, pre-professional, business, vocational and technical fields. Courses are offered in the day, evening and on weekends. In FY 18/19, Gavilan College served an estimated 6,688 students for fall semester, over 6,516 students for spring semester and 2,848 for summer session. Gavilan College employs 213 full time permanent employees and approximately 285 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 Coast. The main campus was initially master-planned to accommodate an enrollment of 5,000 students and rests on a 150-acre site that has been carefully planned to take advantage of the beautiful, natural and tranquil setting.

Gavilan College offers a lower division college program that prepares students for transfer to a four-year college or university. The college also offers a variety of technical, occupational and pre-professional courses of study that lead to employment. Students can choose among 130 degrees and certificates, including 23 Associate Degrees for Transfer (ADTs) which provides a direct pathway for students to transfer with junior standing into the California State University system.

Gavilan Joint Community College District serves residents of the Gilroy Unified, Morgan Hill Unified, Aromas-San Juan Unified, and San Benito Joint Union High School Districts. The 2017 total service area populations are approximately 177,445 (US Census Data). The District is comprised of approximately 2,700 square miles in southern Santa Clara County and a large portion of San Benito County (see map).



Provided by Public Information Office

Information about each service area is presented below. Data were obtained from a U.S. Department of the Census and Census/GIS, California Department of Finance, California Labor Market Information Department, RAND, ABAG, and the City of San Jose population studies. 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. Using data from the U. S. Census Bureau, the population of the County was 61,537 in 2018.

San Benito County

San Benito County has a varied economic base that is dominated by government, retail trade, and manufacturing industries. Historically, San Benito is largely an agricultural county with the industry currently employing 16.4 percent of the total workforce. The area typically has higher unemployment and lower income as compared to other parts of the Gavilan College service area.

City of 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 a large number of commuters to Silicon Valley. Gilroy's population was estimated at 58,756 for 2018.

Growth in Gilroy has centered on high tech software and support industries as well as a number of manufacturing and production industries. Gilroy's industrial base includes food processing, sophisticated food processing, high tech software and semiconductors, wood, paper and metal fabrication and wine production. Gilroy is known as the "Garlic Capital of the World" because it processes garlic and plays host to over 102,000 visitors at the annual Gilroy Garlic Festival. 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 covers 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 45,135 for 2018.

City of Morgan Hill

Morgan Hill's work force includes many highly technical and scientific residents, many commuting to the Silicon Valley to work. It is home to two of the ten largest business parks in Silicon Valley. Primary employers in Morgan Hill are manufacturers of electronics products and sports equipment and service providers specializing in precision machining and software duplication. Morgan Hill is also the home of several mushroom farms and wineries.

Coyote Valley Education Center

Coyote Valley is an area north of Morgan Hill and South of Bernal Road in San Jose. Coyote Valley resides within the Gavilan College service area. An application to obtain state support for the college's site on Bailey Avenue has been submitted for consideration by the State Chancellor's office. This is now the site for college programs in public safety through the South Bay Regional Public Safety Training Academies 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 and was reaffirmed for another seven years.

Program and Services

Gavilan College offers an associate of arts degree and an associate of science degree. 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.

Organization and Performance of the District

The District operates under the direction of the Superintendent/President. The District is organized into two primary divisions: Administrative Services and Academic Affairs/Student Services. An organizational chart illustrating the management structure as of August 2019 is included in the Exhibits section of this document.

Division of Administrative Services

Administrative Services is responsible for the administrative support of the District. Administrative Services includes equal opportunity and grievance officer, risk management, facility construction and maintenance, labor relations, health and safety, fiscal services, payroll,

technical support and internal/external contract management. Departments include: Facilities' Services, Management Information Systems (MIS), Business Services and Security & Support Services. Human Resource Department.

Division of Academic Affairs/Student Services

Academic Affairs and Student Services was merged under the new FY 2019/20 reorganization plan and has been operating since then under one Vice President and the five Deans and one director. The following descriptions will be combined under the new reorganization.

- **Academic Affairs** is responsible for the educational programs of the District. Curriculum, the schedule of classes, meeting state and accreditation requirements, program review and development of new educational programs and services to meet the needs of the community are the broad responsibilities of the division. Each full-time faculty member receives a teaching load assignment of 14-16 lecture equivalent hours per semester. This teaching load is consistent with other California community colleges. The number of students per class varies widely between basic skills, transfer and vocational courses. Instructional Services includes Career Technical Education, General Education, Title V grants, and Noncredit instructional programs.
- **Student Services** is responsible for creating a pathway from admissions through the SSSP requirements of assessment, orientation, educational planning, and follow up. This follow up includes assisting students in determining a major, maintaining academic progress and succeeding academically. Special support programs to assist students in being successful as college students are under the Student Services division. Student Services include: Admissions and Records, Financial Aid, Counseling, Accessible Education Center, Extended Opportunity Program and Services, TRIO, Health Services, Career Transfer Center, Associated Students, and the Hollister, San Martin, and Coyote Valley off-sites.

EXECUTIVE SUMMARY

August 2020

Background

The Gavilan Joint Community College District (District) continues to successfully transition from the former funding allocation model (SB361) of California Community Colleges (CCC) to the new Student Centered Funding Formula (SCFF) while balancing its unrestricted operating budget during an international pandemic, impacted by local electrical brown outs from a recent heat wave, and the statewide wildfires surrounding the region. The District (along with many other Districts within the system) has encountered many fiscal challenges since the development of the Tentative Budget while progressing towards a balanced Final/Adopted Budget for fiscal year 2020/21.

In fiscal year 2019/20, an early challenge was brought about by a data ransom incident called Ryuk. The District had to accelerate the first phase of its plan to move its entire data systems network onto a modern, protected cloud environment. Data forensics consultants assisted the District in getting back online and resuming normal processes. This required the District to immediately incur expenses in order to restore data systems and bring the District back online within a month's time.

By December, as the District was looking forward to celebrating its centennial graduating class, it was facing new fiscal challenges in preparing the Fiscal Year 2020/21 Tentative Budget, due to a predicted statewide shortfall in revenue. By February 2020, at the state level, the California Community College system was also preparing for a revenue deficit coefficient of unknown magnitude from an anticipated systemwide revenue shortfall that would mean it could not appropriately fund the new SCFF funding formula. At that time, the District was forecasting a potential loss of revenue of \$1.7M plus a \$1.5M budgetary shortfall to address as the year progressed towards Tentative Budget and FY20 year-end close.

Complicating matters, on March 13, 2020, Santa Clara County and the State of California required all community college districts to immediately shelter-in-place due to the global and regional impacts from the global pandemic of COVID-19. As a result, the District had to immediately shift gears and convert over 600 class sections into a fully online format within a two-week period. The District's immediate response, and Emergency Operations Center effort, resulted in the District's successful transition of its faculty, staff, and students to new shelter-in-place operations while maintaining academic continuity and smoothed out any potential pandemic spikes within our local healthcare system.

By the time of May Revise, and in preparation for the fiscal year 2020/21 year, while the entire state remained under shelter-in-place orders, the California Community College system was being asked to not only prepare itself for a national and statewide recession caused by the COVID-19 pandemic, but to grapple with a projected \$1.5B reduction to the CCC system effective fiscal year 2020/21 resulting in a potential \$9.9M budgetary deficit for FY21 as the Tentative Budget was being developed. As well, the federal CARES Act was slow to deploy funding as it had several changing requirements, eventually resolved when the Office of the Chancellor won a federal injunction to release funding to the colleges. All of these challenges are anticipated to have an impact on student enrollment, so the District took the strategic advantage applying for

the **COVID-19 Emergency Conditions Allowance**¹ under Title 5, section 58146. This regulation protects colleges from FTES funding allowance declines for the 2019-20 and 2020-21 academic years due to emergency conditions such as natural disasters or emergencies, including pandemics. The District was able to report approximately 345 of its Summer 2020 FTES enrollments on FY21 in order to further protect apportionment funding for FY20 and FY21.

FTES EARNED AFTER SUMMER 2020

Gavilan College

Login Role: District Administrator

2019-2020 Annual Period

	ATTENDANCE FTES* OF STATE RESIDENTS (AND NONRESIDENTS ATTENDING NONCREDIT COURSES)	FACTORED RESIDENTS FTES	ATTENDANCE FTES* OF NONRESIDENTS	FACTORED NONRESIDENTS FTES
PART I. FULL-TIME EQUIVALENT STUDENT				
A. Summer Intercession				
1. Noncredit (Parts IV.A.1 + VII.A.3.)	79.63	79.63	0.00	0.00
2. Credit (Parts III.A.1. + IV.A.2. + VI.A.1.)	184.69	184.69	7.32	7.32
B. Summer Intercession				
1. Noncredit (Parts IV.B.1 + VII.B.3.)	0.00	0.00	0.00	0.00
2. Credit (Parts III.B.1. + IV.B.2. + VI.B.1.)	345.82	345.82	7.50	7.50
C. Primary Terms (Exclusive of Summer Intercession)				
1. Census Procedure Courses				
(a) Weekly Census Contact Hours (Part II.)	2,545.54	2,545.54	30.73	30.73
(b) Daily Census Contact Hours (Part III.)	137.92	138.04	0.21	0.21
2. Actual Hours of Attendance Procedure Courses				
(a) Noncredit (Part IV.C)	480.27	480.27	0.00	0.00
(b) Credit (Part IV.D.)	648.44	648.44	44.19	44.19
3. Alternative Attendance Accounting Procedure Courses				
(a) Weekly Census Procedure Courses (Part V.)(Credit)	643.88	643.88	6.48	6.48
(b) Daily Census Procedure Courses (Part VI.)(Credit)	88.75	88.75	0.57	0.57
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00	0.00	0.00
D. Total FTES	5,154.94	5,155.06	97.00	97.00

* Full-Time Equivalent Student

¹ The intent behind this section is that districts should not lose apportionment as a result of emergency conditions. The Chancellor's Office will be operating under this regulation For districts that applied for the COVID-19 emergency conditions allowance in 2019-20, the annualized FTES reported at the first principal apportionment (P1) will be used to calculate the Student Centered Funding Formula base allocation for the remainder of the fiscal year and used as the 2019-20 portion of the calculation to determine the three year average credit FTES in future years.

FTES REPORTED YEAR END FY20 (345 FTES TO BE REPORTED IN FY21)

Part I - FTES Composite

Gavilan

Login Role: District Administrator

2019-2020 Annual Period

PART I. FULL-TIME EQUIVALENT STUDENT	ATTENDANCE FTES* OF STATE RESIDENTS (AND NONRESIDENTS ATTENDING NONCREDIT COURSES)	FACTORED RESIDENTS FTES	ATTENDANCE FTES* OF NONRESIDENTS	FACTORED NONRESIDENTS FTES
A. Summer Intersession				
1. Noncredit (Parts IV.A.1 + VII.A.3)	79.63	79.63	0.00	0.00
2. Credit (Parts III.A.1. + IV.A.2. + VI.A.1.)	184.69	184.69	7.32	7.32
B. Summer Intersession				
1. Noncredit (Parts IV.B.1 + VII.B.3)	0.00	0.00	0.00	0.00
2. Credit (Parts III.B.1. + IV.B.2. + VI.B.1.)	2.89	2.89	0.00	0.00
C. Primary Terms (Exclusive of Summer Intersession)				
1. Census Procedure Courses				
(a) Weekly Census Contact Hours (Part II.)	2,545.54	2,545.54	30.73	30.73
(b) Daily Census Contact Hours (Part III.)	137.92	138.04	0.21	0.21
2. Actual Hours of Attendance Procedure Courses				
(a) Noncredit (Part IV.C)	480.27	480.27	0.00	0.00
(b) Credit (Part IV.D.)	648.44	648.44	44.19	44.19
3. Alternative Attendance Accounting Procedure Courses				
(a) Weekly Census Procedure Courses (Part V.)(Credit)	643.88	643.88	6.48	6.48
(b) Daily Census Procedure Courses (Part VI.)(Credit)	88.65	88.65	0.57	0.57
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00	0.00	0.00
D. Total FTES	4,811.91	4,812.03	89.50	89.50

* Full-Time Equivalent Student

By July 2020,² the fiscal challenges shifted: whereas the governor had proposed an approximate 10% revenue reduction from the year prior, the Legislature reversed the Governor’s proposal by maintaining the prior year’s appropriation for the CCC system, but with no COLA and a slight reduction due to a revenue deficit coefficient (less than 1%). The challenge, however, became the State Legislature’s decision to defer apportionment disbursements by over \$330M in revenue to community colleges for fiscal years 2021 and potentially fiscal year 2022. As a result (as was done at many other districts) the Gavilan College Board of Trustees strategically used the Legislature’s appropriation bill to issue a resolution for \$10M to exercise a tax-revenue-anticipatory-note (TRAN) in May 2020. By August 2020, the District successfully received a \$6.4M TRAN to help with cash flow until the state delivers on its apportionment requirement.

As the District approached the FY20 close, through recommendations generated through the college’s shared governance process and District leadership, the Board of Trustees was able to receive a balanced unrestricted general fund Final/Adopted budget in preparation for the FY2020/21 academic year.

² The Budget Act includes components of the Governor’s May Revision and a different plan adopted by the Legislature on June 15 and is markedly different from the budget initially proposed by the Governor in January. While the 2020-21 budget prevents immediate cuts to CCC apportionments and categoricals, it defers \$1.5 billion in CCC funding to 2021-22. Of the \$1.5 billion deferral, up to \$791 million would be rescinded if Congress approves a fourth stimulus package with sufficient funding by October 15, 2020.

FY2019/20 Year-End Close (February 2020 through August 2020)

The FY2020 year-end close plan started in February 2020. The District implemented a monthly expense projection process and deployed austerity measures to align expenses to projected shortfalls in state and local revenue. As the months of June, July, and August of 2020 approached, the District focused on a successful year-end close after a projected \$1.5M shortfall deficit (a positive change from the earlier \$3.2M shortfall-- \$1.7M of which came from the state's revenue deficit coefficient). Part of the solution was the board's strategic decision to use available resources in its OPEB investment portfolio to reimburse the general fund's retiree benefit expenses by \$1.2M.

As the District was preparing for the FY20/21 Tentative Budget, it simultaneously worked to address an unforeseen one-time deficit due an accounting error of approximately \$800K and a total \$360K lump-sum expense of settled workers compensation matters. The projected deficit totaled approximately \$1.5M. Complicating matters, the CCC system was predicting the potential (of up to a) 5% revenue deficit coefficient due to Prop 13 revenue shortfalls during mid-March, 2020. All told, the District had to prepare for the possibility of a \$3.2M deficit at year-end close. As a result, the Institutional Efficiency Task Force and Administration recommended that the Board exercise its option to use the OPEB reimbursement of paid retiree medical benefits totaling \$1.2M and direct a cost-recovery of incurred expenses of approximately \$200K by the South Bay Academy for using the Coyote Valley Campus. The District's objective was to closely balance FY20 revenue and expenses in preparation for projected systemwide COVID-19 pandemic impacts as we worked through the May Revise and the State budget development process.

COVID-19 Campus Closure & County Pandemic Protocols (March 2020 through Present)

As a result of the COVID-19 pandemic, the federal government appropriated unprecedented nationwide funding under both FEMA and the Cares Act to help defray the some fiscal impacts from a global economic shutdown. While FEMA expenses are being carefully cataloged within the District's general ledger, it is expected that the FEMA reimbursement funding will not be immediately available, and the District may not be eligible unless Gavilan has expenses as a direct result of confirmed coronavirus cases. As required by county public health orders and the state Chancellor's Office the District proactively mitigated potential risks by deploying the shelter-in-place protocols and did not experience early cases on campus. Therefore, eligible FEMA reimbursement funding to the District is still unknown and will likely be delayed.

Federal CARES Act Funding & COVID-19 Block Grant (May 2020 through August 2020)

CARES Act funding was allocated to the District in late May offering assistance to community college students in the form of direct aid and instructional support. Complicating matters is that the Department of Education added limitations and restricted eligibility for some students. The District appointed a CARES Act committee to recommend allocating the first 50% of its \$2.2M (\$1.1M) for direct student aid which assisted at least 832 qualifying students with a grant of \$700 to each student. The second 50% (\$1.1M) will be used for institutional support directly related to the COVID response, including technology needed by faculty, staff and students to make the transition to online operations, and professional development for faculty in developing distance education coursework.

In July, the FY21 State Budget appropriation bill provided districts funding from the COVID-19 Block Grant. Gavilan College received total one-time funding of \$582,085 (Federal portion \$261,316; State portion \$320,769), of which the federal portion must be spent by December 2020, and the state portion should be spent by FY22. This funding must be used to support students who have incurred unanticipated expenses directly related to the impacts of the pandemic.

The State of California is constitutionally required to enact a balanced budget. Essentially, the State was predicting at \$54.3B shortfall from the COVID-19 pandemic, \$1.5B of which would be borne by the CCC system. The State Legislature, in reviewing the May revise provided a counter proposal that eventually became the FY21 Budget Act. It essentially reversed the proposed 10% Reduction and appropriated the same allocation to CCCs as in FY20, with however, the proviso that it would be funded, in part, by federal stimulus funds, and that state payments to districts would be deferred (not paid) until next year. Further reductions will be based on defined triggers if federal funding is not allocated to the state. Here is a clear summary provided by the Association of Chief Business Officers:

Senate Budget Action		
	Governor	Senate
*SCFF Base Reduction (8%)	\$(593,000,000)	0
*COLA (2.31%)	\$(167,700,000)	\$ 167,160,000
*Growth (0.5%)	\$ (31,900,000)	\$ 31,860,000
Apprenticeship**	\$ (83,200,000)	\$ 20,000,000
*Strong Workforce Local Program	\$(135,600,000)	0
*Student Equity & Achievement Program	\$ (68,800,000)	0
Elimination of Proposals/TechnicalAdj	\$ (36,600,000)	\$ 5,990,000
*Part-Time Faculty Compensation/Office	\$ (7,300,000)	0
*Calbright College**	\$ (3,000,000)	\$ (80,000,000)
Cash Deferrals (\$330 in 19/20, \$662 in 20/21)	\$(332,000,000)	\$(1,006,281,000)
Dreamer Resource Liaisons		\$ 5,800,000

*These cuts are removed if Federal funds come through under the Governor's proposal
 **The Senate proposal uses one-time funding of \$20 M for Apprenticeship instructional hours and \$77 M for Calbright College



At the time of the May Revise, which proposed reducing revenues by almost 10%, the District addressed the ever-changing swings of the state budget process by introducing an incremental budgeting development process starting from the Tentative Budget to the Final/Adopted Budget. So, the FY21 budget plan was developed proactively and incrementally over the time period from June through August 2020 in order to address the many looming budgetary uncertainties, challenges, and variabilities predicted by the State. The FY21 budget, projected at a \$9.9M shortfall during the Tentative Budget, was balanced with no anticipated deficit by the time the Final / Adopted Budget to be approved by the Board in September.

The District will continue to utilize its Institutional Efficiency Task Force to address not only address some of the other variabilities the state projected in its earlier revenue assumptions, such as (for example), the 1.85% difference from an over-projection of LA County's property tax revenues resulting in a \$34M shortfall to the CCC system. In addition, the District will continue to measure and project fund and cash balance projections on a monthly basis to ensure early signs of potential course corrections to our FY21 fiscal plan.

State-Wide Cash Deferrals (Post-July 15 FY21 Budget Act)

While the Legislature appeared to provide districts some hope in its FY21 Budget Act (that rejected the Governor's 10% reduction proposal) it conditioned the appropriation by deferring cash disbursements to local Districts of up to \$330M in the first fiscal year (FY21) and over \$700M in FY22 if the state does not receive any federal stimulus.

The Gavilan College Board of Trustees responded to the legislature’s deferral conditions by providing the District the authority to seek needed tax-revenue-anticipatory-notes (TRANS) not to exceed \$10M until the state finally disburses cash to local districts. Accordingly, the District received its first installment of \$6.4M in cash to fund the District’s monthly expenses until the state makes its disbursements systemwide. The following two graphics provide an illustration as to how the District is impacted by the deferral schedule in terms of cash disbursements by the State:

SYSTEMWIDE DISBURSEMENT SCHEDULE



STATE GENERAL APPORTIONMENT SCHEDULE TO GAVILAN

Programs	Amount Certified	July Payment	August Payment	September Payment	October Payment	November Payment	December Payment	January Payment	February Payment	March Payment	April Payment	May Payment	June Payment
STATE GENERAL APPORTIONMENT	3,981,883	0	0	0	0	0	0	0	0	0	0	0	0
ACCESS TO PRINT AND ELECTRONIC INFO	10,429	834	835	1,251	1,043	939	521	834	834	834	834	834	834
ADULT EDUCATION BLOCK GRANT	1,474,063	122,839	122,838	122,839	122,838	122,839	122,839	122,839	122,839	122,839	122,839	122,839	122,839
APPRENTICE ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
C.A.R.E.	201,500	16,120	31,051	31,051	31,051	31,051	30,588	30,588	0	0	0	0	0
CALIFORNIA COLLEGE PROMISE	427,183	34,175	65,829	65,829	65,829	65,829	64,846	64,846	0	0	0	0	0
CALWORKs	317,218	25,377	48,883	48,883	48,883	48,883	48,154	48,155	0	0	0	0	0
CHILDCARE TAX BAILOUT	0	0	0	0	0	0	0	0	0	0	0	0	0
COLLEGE PROMISE GRANTS (BOG FEE WAIVERS ADMIN)	48,907	3,913	7,536	7,536	7,536	7,536	7,424	7,426	0	0	0	0	0
COLLEGE RAPID REHOUSING FUNDS	500,000	40,000	40,000	60,000	50,000	45,000	25,000	40,000	40,000	40,000	40,000	40,000	40,000
COVID-19 RESPONSE BLOCK GRANT (CRF)	261,316	0	261,316	0	0	0	0	0	0	0	0	0	0
D.S.P.S.	678,248	54,260	104,518	104,518	104,518	104,518	102,958	102,958	0	0	0	0	0
DEAF AND HARD OF HEARING	11,086	868	868	1,331	1,110	999	555	888	888	888	888	888	888
E.O.P.S.	699,996	56,000	107,869	107,869	107,869	107,869	106,259	106,261	0	0	0	0	0
EQUAL EMPLOYMENT OPPORTUNITY	50,000	4,000	4,000	6,000	5,000	4,900	2,500	4,000	4,000	4,000	4,000	4,000	4,000
FINANCIAL AID TECHNOLOGY	44,413	3,553	6,844	6,844	6,844	6,844	6,742	6,742	0	0	0	0	0
FOSTER CARE EDUCATION	0	0	0	0	0	0	0	0	0	0	0	0	0
FULL TIME FACULTY HIRING	209,041	16,723	32,213	32,213	32,213	32,213	31,732	31,734	0	0	0	0	0
GUIDED PATHWAYS	66,733	5,339	5,338	8,008	6,674	6,006	3,336	5,339	5,339	5,339	5,339	5,339	5,339
INTEGRATED TECHNOLOGY PROGRAM	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXTUP	0	0	0	0	0	0	0	0	0	0	0	0	0
NURSING EDUCATION	147,555	11,804	22,738	22,738	22,738	22,738	22,399	22,400	0	0	0	0	0
PART-TIME FACULTY COMPENSATION	164,292	13,143	25,317	25,317	25,317	25,317	24,940	24,941	0	0	0	0	0
S.F.A.A.	210,815	16,865	32,487	32,487	32,487	32,487	32,002	32,000	0	0	0	0	0
SPECIAL TRUSTEE AB318 RESTRICTED EXP.	0	0	0	0	0	0	0	0	0	0	0	0	0
STATE HOSPITAL	0	0	0	0	0	0	0	0	0	0	0	0	0
STRONG WORKFORCE PROGRAM	660,648	52,852	101,806	101,806	101,806	101,806	100,286	100,286	0	0	0	0	0
STUDENT EQUITY AND ACHIEVEMENT	1,940,487	155,239	18,860	0	0	0	0	0	0	0	0	0	0
STUDENT SUCCESS COMPLETION	621,300	621,300	0	0	0	0	0	0	0	0	0	0	0
VETERAN RESOURCE CENTER	17,699	17,699	0	0	0	0	0	0	0	0	0	0	0
Total	12,744,809	1,272,923	1,041,166	786,520	773,756	767,374	733,081	752,236	173,900	173,900	173,900	173,900	173,900

The Legislature’s 2020 Budget Act for FY21 defers a total of \$1.45B in apportionment funding from February through June 2021 and June 2022 years (FY21 and FY22). The State Chancellor’s Office has also informed districts that there is not enough cash funding for this level of deferrals during the months specified in the statute so the above disbursement schedule demonstrates that our District, akin to others in our similar situation, will reach that funding level through local tax (if local tax funds at least 83% of the Total Computational Revenue, then the State’s apportionment portion is deferred as it is stated above). As well, other categorical funding (like Student Equity and Achievement, aka SEA) will be deferred in FY22 beginning in August. Consequently, the SCFF State apportionment resources in July’s advance payment will be deferred as late as November 2022.

District’s Approach to its Reduction Plan (June 2020 through August 2020)

The District implemented a three-phased approach to reductions with the help of its shared governance structure, specifically the Institutional Efficiency Task Force. Early in the process there was significant uncertainty as to how the COVID-19 pandemic would impact the State and the CCC system. The incremental approach allowed the District to be methodical and surgical in its assessment and recommendations for reductions while working from the Tentative Budget in March to the Final/Adopted Budget in August. As well, the approach incrementally helped the community track the changes from Tentative to Final/Adopted as we incrementally progressed to a balance budget proposal to the Board of Trustees.

Conclusion: FY20/21 Budget, Cash Monitoring & FY21/22 Tentative Budget Development

Over the past few years, Gavilan College has undergone an enormous amount of organizational change. In 2016 the Superintendent/President of 13 years retired, and the new President, Dr. Kathleen Rose took the helm, ushering in a new era for the District. Over this period the college has seen a change throughout leadership, as long-time employees retired. A comprehensive classification and compensation study was completed, and the management structure was reorganized. In Fiscal Year 2021, the District continues to evaluate its current structure as it continues to adapt to the changing landscape.

Under Dr. Kathleen Rose's leadership, the District has begun to adopt annual themes as a way of rethinking and focusing the work of the College:

- 2016-2017: Year of Renaissance
- 2017-2018: Year of Practice
- 2018-2019: Year of Service
- 2019-2020: Year of Student Voices
- 2020-2021: Year of Equity, Inclusion and Healing

The College has become increasingly more visible in the community, with the implementation of Coffee and Conversations, High School Education Forums, a monthly newsletter from the President, and regular Presidential Podcasts, maintaining these relationships with the community even during the COVID-19 pandemic.

Some changes had begun earlier, but came to fruition during this period: for example, the transition to a Sheriff's Deputy on campus rather than only in-house security, and the completion of Phase I construction and the subsequent start of classes at the Coyote Valley Center. Facilities improvements paid for by the 2004 Measure E facilities bond were completed in 2018, as was the habitat work needed to develop a new instructional site in San Benito County, with land also paid for by Measure E.

In 2016-2017, the Year of Renaissance, Gavilan produced a new Educational Master Plan and in 2017-2018, the Year of Practice, a new Facilities Master Plan and College Organization and Governance Handbook. Additionally, the Strategic Plan was revised and refined to six goals and the focus turned to integrated planning efforts across the College.

In 2018-2019, the Year of Service, Gavilan took a hard look at Policies and Procedures, and those planning items that flow from the Educational and Facilities Master Plans. We worked to update the Mission Statement, as well as rebuild the program review process, and ushered in a new era of program planning with the Program Integrated Review Process (PIPR).

Aligned with our Centennial the theme for 2019-2020 was the Year of Student Voices. We placed student voices at the center of our work – just as they remain central to our ongoing design work in Guided Pathways. With the challenges we've faced over this past year, Student Voices have become even more important and serve as a reminder that our students and all of our campus community members remain an essential part of this foundational work that will serve our community for the next one hundred years.

The upcoming year, 2020-2021, and while continuing to serve the community during a pandemic, ushers in the Year of Equity, Inclusion, and Healing. The Board of Trustees has adopted Resolution #1056, affirming our commitment to student success for Black and African American students. This, along with the Chancellor's Call to Action will serve to guide as the College in

working to support the District's Mission and Principles of Community while continuing to put students at the center of everything we do, no matter how great the challenge may become.

The District places an enormous emphasis on planning processes tied to the college mission, goals and three year strategic plan keeping in line with the Chancellor's "Vision for Success" for students, to have a better learning experience, while keeping the college financially sound.

At its June 2 Board of Trustee's Budget Workshop, the Community College League of California (CCLC) recommended to the Board that the District begin phasing in its proposed reductions in anticipation of the State's shortfalls. The District implemented that approach in order to help the District community track the variabilities of the budget development from Tentative to Final/Adopted.

When the Legislature adopted its proposal for the state's budget, the District was able to reverse the 10% total computational revenue reduction, which resulted in approximately \$3M restored to the college's general fund budget plan. While at this point it's only an appropriation, giving the District the opportunity to seek a TRAN, it chipped away a major portion of the projected \$9.9M deficit during the adoption of the Tentative Budget for FY21.

Many districts are sharing the same or similar fiscal challenges. At Gavilan, the District is addressing the state and local budgetary challenges while serving the students by strategically phasing in any recommended operational or fiscal reductions using the District's shared governance structure. As we progressed towards the Adopted (Final) Budget in September 2020, the Board of Trustees held weekly budget meetings, at which staff explained, and updated them on the progress.

The District will continue to move forward with an incremental approach while developing future budgets. As soon as the Board ratifies the FY20/21 Final/Adopted Budget, the District will immediately begin the process of immediately (1) track and project monthly fund and cash balances after each month-end close, (2) develop the FY21/22 Tentative Budget, while in parallel, track the FY20/21 expenditures to meet the FY20/21 Final/Adopted Budget. As soon as the Board ratifies the FY20/21 Final/Adopted Budget, the District will immediately begin the process of immediately (1) track and project monthly fund and cash balances after each month-end close, (2) develop the FY21/22 Tentative Budget, while in parallel, track the FY20/21 expenditures to meet the FY20/21 Final/Adopted Budget.

SCHEDULED REDUCTIONS FROM TENTATIVE TO FINAL/ADOPTED BUDGET - FY20/21

Phase	Description	Amount	Footnotes
Expense Reductions (Rounded)			
Phase 1	De-fund Current Vacancies - FY21	(2,757,039)	¹
Phase 1	Morgan Hill Site Lease, plus utilities	(250,000)	
Phase 1	Cabinet Expense Reimbursement Benefit x 4	(54,200)	
Phase 1	No 5% increase to President	(14,800)	
Phase 1	BOT 5% Stipend Reduction	(1,111)	
Phase 2	STRS (Subsidized by State for FY21)	(246,701)	
Phase 2	PERS (Subsidized by State for FY21)	(199,448)	
Phase 2	Worker's Comp (Recalculation of Rates)	(518,651)	
Phase 2	Ellucian Contract to Measure X (One Time)	(685,782)	
Phase 2	Travel & Memberships	(75,000)	
Phase 2	Substitutes/Temp Employees, & Prof Experts	(37,000)	
Phase 2	Legal Fees (Realigned Needs)	(83,500)	
Phase 2	Software Licenses	(15,000)	
Phase 2	Golf Course Operator Fees	(30,000)	
Phase 3	Printing Savings	(10,000)	
Phase 3	Sherriff's Contract - 1/2 year savings	(144,000)	
Phase 3	Pending Misc Reductions (IETF)	(224,319)	²
Phase 3	Leadership 15 Day Furlough (5.77%)	(216,861)	
Phase 3	Proposed Reduction - CSEA	(194,386)	³
Phase 3	Proposed Reduction - Confidential	(22,838)	
Phase 3	Proposed Reduction - GCFA	(282,944)	⁴
	Subtotal	(6,063,580)	
Revenue Adjustments			
Phase 2	South Bay Facilities Use	(655,000)	
Phase 2	Direct Costs Reimbursement - South Bay	(180,000)	
Phase 2	Golf Course	(10,000)	
Phase 2	Legislature's Reversal of Governor's Proposed 10% Reductions	(3,068,890)	
	Subtotal	(3,913,890)	
	Total Reductions Recognized Since FY21 Tentative Budget:	(9,977,471)	
	(Scheduled to be adopted at FY21 Final Budget)		
	Projected Structural Deficit at Tentative Budget:	(9,977,471)	
	Remaining To Goal:	0	
	¹ Includes vacancies Up to July 2020		
	² Other anticipated reductions during FY21		
	³ Post Negotiations, MOU signed, Awaiting CSEA Vote		
	⁴ Pending Negotiations, awaiting GCFA's response of the District's proposed reduction target.		
8/25/2020			

**FISCAL YEAR 2020/21
BASE REVENUE & EXPENSE BUDGET
FROM TENTATIVE TO FINAL BUDGET
UNRESTRICTED GENERAL FUND**

	Actual FY18/19	Tentative Budget FY19/20	Adopted Budget FY19/20	Adjusted Budget FY19/20	Projection Budget FY19/20	6/8/2020 Tentative Budget FY20/21	Scheduled for Final/Adopted Budget				*If All Pending & Remaining Assumptions Are Adopted: FY20/21	
							6/9/2020 Tentative w/Phase 1 FY20/21	6/29/2020 Draft Tentative w/Phase 2 FY20/21	7/8/2020 Draft Tentative w/Phase 2 FY20/21	8/6/2020 One Time Cost Savings Phase 3 FY20/21		
Revenues:												
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	3,279,856	9,164,258	9,000,133	9,000,133	9,000,133	6,405,704	7,105,704	7,105,704	9,474,594	9,474,594	9,474,594	9,474,594
Local	31,623,786	27,235,356	27,831,786	27,831,786	28,031,786	25,110,706	25,230,706	25,970,706	25,935,706	25,935,706	25,935,706	25,935,706
Fiscal Agent Pass Through	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 34,903,641	\$ 36,399,614	\$ 36,831,919	\$ 36,831,919	\$ 37,031,919	\$ 31,516,410	\$ 32,336,410	\$ 33,076,410	\$ 35,410,300	\$ 35,410,300	\$ 35,410,300	\$ 35,410,300
Expenditures:												
Total Academic Salaries	\$ 13,577,914	\$ 12,383,335	\$ 12,356,647	\$ 12,356,647	\$ 13,965,572	\$ 14,553,449	\$ 13,160,715	\$ 13,160,715	\$ 13,160,715	\$ 13,160,715	\$ 13,160,715	\$ 12,845,896
Total Classified Salaries	\$ 7,308,458	\$ 8,051,645	\$ 8,056,891	\$ 8,056,891	\$ 7,571,474	\$ 8,476,734	\$ 7,704,334	\$ 7,667,334	\$ 7,667,334	\$ 7,667,334	\$ 7,667,334	\$ 7,356,751
Total Benefits & Burdens	\$ 7,764,443	\$ 7,470,395	\$ 7,470,395	\$ 7,470,395	\$ 9,549,298	\$ 10,517,151	\$ 9,344,005	\$ 8,408,887	\$ 8,408,887	\$ 8,408,887	\$ 8,408,887	\$ 8,232,785
Total Discretionary	\$ 6,740,200	\$ 7,902,239	\$ 7,547,917	\$ 7,530,717	\$ 6,199,014	\$ 6,703,724	\$ 6,453,724	\$ 5,594,442	\$ 5,594,442	\$ 5,440,442	\$ 5,440,442	\$ 5,440,442
Total Expenditures	\$ 35,391,015	\$ 35,807,614	\$ 35,431,850	\$ 35,414,650	\$ 37,285,358	\$ 40,251,058	\$ 36,662,778	\$ 34,831,378	\$ 34,831,378	\$ 34,677,378	\$ 34,677,378	\$ 33,875,874
Excess of Revenues Over Expenditures Prior to Intra/Interfund Transfers	(487,374)	592,000	1,400,069	1,417,269	(253,439)	(8,734,648)	(4,326,368)	(1,754,968)	578,922	732,922	1,534,426	1,534,426
Intra/Interfund Transfers Out	1,502,199	1,391,464	1,400,069	1,403,823	1,404,370	1,242,823	1,242,823	1,242,823	1,242,823	1,242,823	1,242,823	1,242,823
Intra/Interfund Transfers In					1,200,000							
Net Change in Ending Fund Balance	\$ (1,989,574)	\$ (799,464)	\$ -	\$ 13,446	\$ (457,809)	\$ (9,977,471)	\$ (5,569,191)	\$ (2,997,791)	\$ (663,901)	\$ (509,901)	\$ 291,603	\$ 291,603
Beginning Fund Balance	4,750,462	2,117,549	2,117,549	2,117,549	2,117,549	1,659,740	1,659,740	1,659,740	1,659,740	1,659,740	1,659,740	1,659,740
Ending Fund Balance	\$ 2,117,549	\$ 1,318,085	\$ 2,117,549	\$ 2,130,995	\$ 1,659,740	\$ (8,317,731)	\$ (3,909,451)	\$ (1,338,051)	\$ 995,839	\$ 1,149,839	\$ 1,951,343	\$ 1,951,343
	5.74%	3.54%	5.75%	5.79%	4.29%	-20.05%	-10.31%	-3.71%	2.76%	3.20%	5.56%	5.56%

updated as of 08/06/2020

*This column depends on the outcomes of negotiations and the ending fund balance for FY20

THE FY2020/21 BUDGET PRIORITIES & PROCESS

The District relies on its mission statement, goals, and strategic plan to guide the fiscal planning process. The District's mission statement reads:

Mission Statement

"Gavilan College actively engages, empowers and enriches students of all backgrounds and abilities to build their full academic, social, and economic potential."

Board of Governors & State Chancellor's Vision for Success

During FY 2017-18 the State Chancellor and the Board of Governors issued the "Vision for Success" and in FY 2018-19 legislation was passed requiring all Community College Districts to align their own strategic planning with the goals outlined in the Vision. In May 2019 Gavilan College Board of Trustees voted to approve a new three-year strategic plan in alignment with the "Vision for Success" plan. In FY 2019-2020, the District embarked on a new strategic and integrated planning process by merging the former College Budget Committee with the Planning Integrated Program Review Committee (formerly IEC) to form the Planning Integrated Program Review and Resource Allocation Process Committee.

Board of Trustee's Goals

In Fiscal Year 2019, The Gavilan Board of Trustees are adopting the following Goals and by doing so, commits itself to working collaboratively to support the administration, faculty, staff and students as they complete the work outlined in the Strategic Plan and/or Vision of Success consistent with our values as outlined in The Principles of Community: Diversity, Inclusiveness, Purposefulness and Equity. The Board will create objectives under each goal and will continue to focus on professional development throughout the year. The full document can be found at the District's website.³

- **Increase Achievement** – Within three years, increase the proportion of students completing transfer level English and Math within one year of matriculation from 11% to 18%. Within five years, increase to 29%.
- **Improve Equity** – Improve equity outcomes by increasing course completion and graduation rates in target populations by five percentage points over three years. Reduce equity gaps across all student performance goals through faster improvement for traditionally underrepresented student groups by cutting achievement gaps by 20% in 3 years.
- **Improve Employment** – Increase the proportion of CE graduates employed in their field of study from 74% to 78% over three years, from 31 students to 41 students.
- **Improve Efficiency** – Decrease the average number of units taken by graduates from 89 units to 85 units in three years, and to 77 units in five years.
- **Support and Monitor** the successful implementation of Measure X, Phase One.

College's Strategic Planning Process⁴

The Board of Trustees, administrators, faculty, managers, and professional support staff of Gavilan College identify primary values and goals through a Strategic Plan update process. The product of this process is the three-year Strategic Plan. The Strategic Plan lists specific objectives intended to enhance the achievement of the District's mission. The Strategic Plan is updated

³ <https://www.gavilan.edu/administration/board/documents/BoardGoals2019Adopted.pdf>

⁴ https://www.gavilan.edu/administration/board/strat_plans/Gav_strategic_plans_2019-2023.pdf

annually. The Board of Trustees, administrators, faculty, managers, and professional support staff of Gavilan College created four goals in alignment with the Vision for Success: Improve achievement, improve efficiency, improve employability, and reduce equity gaps. These measurable goals have specific activities and strategies that inform the planning and budget process. The Educational Master Plan⁵, Facilities Master Plan and the Technology Plan⁶, and department unit plans highlight the goals from which the District derives its multi-year Strategic Plan. This plan in turn forms the budget guidelines. In FY 2016-17 the Educational Master Plan was updated and the Facilities Master Plan was updated in FY 2017-18 and again in FY 2019-2020 through FY 2022-2023.

College's Guided Pathways Process

The District's mission and goals are the foundation for financial planning, and financial planning is integrated with and supports all institutional planning. As Gavilan College approached its centennial in 2019, classified professionals, faculty, students and administrators were working to transform college services to a Guided Pathways structure. Preparation for Guided Pathways actually began in 2015-16, with broad participation from staff in creating "crosswalks" of student success initiatives. In fall 2017, the Academic Senate formed a Guided Pathways Task Force. This Task Force had broad campus participation with representation from students, classified professionals, and full and part time faculty. The Guided Pathways Task Force facilitated interactive sessions to complete a broad self-assessment of readiness for full-scale pathways development, identifying current resources and opportunities for greater integration. Based on that investigation, work groups were formed to complete a five-year work plan, for which contributions were solicited from all departments and programs.

College District's Planning and Budget Process⁷

The Vision for Success, Guided Pathways, and the Strategic Plan are integrated into the District's planning and budget process. The fiscal standards of the budget building process set an operations baseline to maintain acceptable operational funding that will allow us to meet the Chancellor's Office "Vision for Success" that is directly incorporated into the District three year strategic plan. Resources are allocated to priority activities identified through program review process in coordination with the strategic planning process which is in alignment with the vision for success as set forth by the District's Board of Trustees. Any requests for products, services or personnel requests that a department feels are essential to their continued success must be supported by one of the current fiscal year's strategic plan goals, ensuring the individual department needs are in line with the institution's overall Vision for Success. The Vision for Success set forth seven core commitments that drive the outcomes in the Vision Goals and align the to the metrics in the Student Success Funding Formula (SCFF): focus relentlessly on students' goals, always design and decide with students in mind, pair high expectations with high support, foster the use of data, inquiry, and evidence, take ownership of goals and performance, enable action and thoughtful innovation, and lead the work of partnering across the systems.

With this in mind, priority is given to identifying the level of necessary ongoing expenditures to sustain the District's current level of operational services. Based on funding availability, subsequent priority is given to selecting improvements to the college's services for students that will improve their ability to succeed.

⁵ <https://www.gavilan.edu/committee/educational/index.php>

⁶ http://www.gavilan.edu/administration/master_plan/docs/Tech_Master_Plan.pdf

⁷ http://www.gavilan.edu/administration/master_plan/

Capitalizing on past successes, Gavilan College continues to support its service communities and increase access to the District through educational sites in Hollister, San Martin, Coyote Valley, and the Gilroy Campus. (Operations at the Morgan Hill site ended at the end of FY 2020, however the District continues to serve the Morgan Hill community by adding new partnerships for credit classes, community education classes, and dual enrollment). The schedules of classes are designed with the student in mind at all sites, so that students are able to further their goals by access to a wide range of courses.

Finally, the PIPR/RAP and Institutional Effectiveness Task Force (IETF) are two committees focused on the budget development process of the District. First, PIPR/RAP was formerly two separate committees that have now joined to ensure integrated strategic planning between the college's program review process, college goals, and resource allocation. The IETF is a specialized shared governance body formulated to provide recommendations on how the college District might align its expenses within its limited resources in times of fiscal challenges.

Student Success Funding Formula (SCFF)

As a result of the new Vision, the State legislature also passed a budget in FY 2018-19 changing the community colleges' funding formula. The new funding formula is now based on three different aspects including base allocation (60% of FTES), supplemental allocation (20%), and student success allocation (20%). Gavilan College has not fared well under this new formula but is in a hold harmless funding position for three years. The District is in the process of looking at how it can improve the outcomes of its student population to be in compliance with the Vision for Success and increase its funding under the new funding formula.

THE FY2020/21 SCHEDULE OF BUDGETED RESOURCES

Gavilan's Fiscal History – The Impact from the SB361 Funding Formula to SCFF

In response to state funding issues, Gavilan is trying to reposition itself as a more efficient, but adequately supported college by aligning the on-going revenue closer to the amount of on-going costs. At the end of FY 17-18, Gavilan lost enrollment, causing the District to be placed on stability for FY18-19 by the Chancellor's Office. However, by the end of FY18-19 the District had regained student enrollments and was no longer in stability for FY 18-19. The new growth allocation formula that was put in place in FY 15/16 has worked against the District in obtaining growth dollars.

GAVILAN'S FISCAL HISTORY											
Fiscal Year	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	(Projected) FY20
Fund Model	<-SB361-->										SCFF-->
FTEs	5,561	5,469	5,178	5,146	5,224	5,254	4,789	5,322	4,706	5,345	5,345
Credit	4,854	4,762	4,615	4,588	4,647	4,714	4,265	4,752	4,107	4,935	4,935
Non-Credit	652	652	491	484	517	519	439	455	481	292	292
CDCP	55	55	72	74	60	21	85	115	118	118	118
Awards Conferred	461	513	566	793	846	849	983	1,185	1,252	1,252	1,252
Average Funded (Used Summer?)	N/A	4,498	4,498								
Revenues											
Budgeted	\$28,533,604	\$28,381,914	\$27,468,121	\$27,498,030	\$28,497,548	\$29,638,825	\$33,848,385	\$33,565,201	\$34,441,590	\$36,831,919	\$36,831,919
Actual	\$29,141,864	\$29,309,146	\$29,345,423	\$29,444,496	\$28,911,551	\$30,175,046	\$34,522,593	\$33,910,321	\$37,882,339	\$34,903,730	\$36,831,919
Difference	\$608,260	\$927,232	\$1,877,302	\$1,946,466	\$414,003	\$536,221	\$674,208	\$345,120	\$3,440,749	(\$1,928,189)	\$0
Expenses											
Budget	\$27,046,229	\$26,955,642	\$28,541,947	\$28,991,611	\$27,367,974	\$28,053,086	\$32,060,868	\$32,681,481	\$32,993,794	\$35,026,687	\$35,431,849
Comp	\$20,614,047	\$20,616,524	\$22,030,284	\$22,437,210	\$21,618,353	\$22,403,892	\$25,436,253	\$25,124,303	\$24,654,697	\$27,585,448	\$27,882,932
Non-Comp	\$6,432,182	\$6,339,118	\$6,511,663	\$6,554,401	\$5,749,621	\$5,649,194	\$6,624,615	\$7,557,178	\$8,339,097	\$7,441,239	\$7,548,917
Actual	\$26,532,312	\$26,796,942	\$28,085,515	\$27,827,104	\$27,395,744	\$28,234,925	\$31,280,242	\$32,154,223	\$36,155,393	\$35,104,983	\$36,992,149
Comp	\$20,432,185	\$20,887,180	\$22,472,202	\$21,932,309	\$21,790,488	\$22,569,777	\$24,746,025	\$25,157,427	\$28,064,688	\$30,460,623	\$29,256,319
Non-Comp	\$6,100,127	\$5,909,762	\$5,613,313	\$5,894,795	\$5,605,256	\$5,665,148	\$6,534,217	\$6,996,796	\$8,090,705	\$4,644,360	\$7,735,830
Difference	\$513,917	\$158,700	\$456,432	\$1,164,507	(\$27,770)	(\$181,839)	\$780,626	\$527,258	(\$3,161,599)	(\$78,296)	(\$1,560,300)
Year-End (Actuals)											
Other Outgo	\$2,061,528	\$1,821,492	\$2,043,948	\$1,811,056	\$1,747,859	\$1,812,274	\$1,722,828	\$1,488,909	\$1,668,325	\$1,681,595	\$1,488,909
Balance (Deficit)	\$548,024	\$690,712	(\$784,040)	(\$193,664)	(\$232,052)	\$127,847	\$1,519,523	\$267,189	\$58,621	(\$1,882,848)	(\$1,649,139)
Ending Fund Balance											
Surplus (Deficit)	\$3,224,910	\$3,915,619	\$3,131,583	\$2,937,919	\$2,705,860	\$2,833,715	\$4,353,238	\$4,620,427	\$4,750,460	\$2,760,888	\$1,111,749
Year-End %	12.15%	14.61%	11.15%	10.56%	9.93%	10.04%	13.92%	14.37%	13.14%	7.86%	3.01%
FON (Actual)	79	75	77	72	70	70	79	81	78	78	78
FON (Minimum)	77	74	75	70	68	70	72.5	73	75	74	74
Difference - Over (Under)	2	1	2	2	2	0	6.5	8	3	4	4
Average Comp FTEF	\$110,305	\$112,556	\$114,853	\$117,197	\$119,589	\$122,029	\$124,520	\$127,061	\$129,654	\$132,300	\$135,000
Total Over FON\$	\$ 220,610	\$ 112,556	\$ 229,706	\$ 234,394	\$ 239,177	\$ -	\$ 809,378	\$ 1,016,487	\$ 388,962	\$ 529,200	\$ 540,000
Total Employee FTE	230	229	217	209	207	215	226	244	243	243	243
Employee FTE Change	N/A	(1)	(12)	(8)	(2)	8	11	18	(1)	0	0
Cost Per FTES	\$4,771	\$4,900	\$5,424	\$5,408	\$5,244	\$5,374	\$6,532	\$6,042	\$7,683	\$6,568	\$6,921
50% Law	51.60%	50.20%	50.30%	50.96%	53.16%	51.81%	51.45%	50.61%	53.71%	54.09%	N/A

As the District approaches the 2020/21 academic year, and continues to provide instructional and support services to its community during a pandemic, the District also continues to align the SCFF methodology with its operational expenses with the help of our integrated goals, Guided Pathways program, and our shared governance of PIPR/RAP and the IETF.

Morgan Hill Educational Site

Directly related to the new SCFF funding formula and the latest metrics of enrollment, complicated by the challenges of COVID-19, Gavilan College has reexamined its instructional space at the Morgan Hill Community Center. As the District grapples with the funding challenges by the State, along with the looming recession due to COVID-10, the District has decided to not renew its lease of the Morgan Hill Community Center site from the City of Morgan Hill. While the District will be investigating new options for providing instruction to Morgan Hill residents, the total estimated net cost saving for the FY21 budget year is estimated to be at about \$250K to the District.

MORGAN HILL GAVILAN COLLEGE SITE						
	FY16	FY17	FY18	FY19	FY20	FY21 Projected
	SB-361 FUNDING MODEL			NEW SCFF FUNDING MODEL		
LABOR						
Site Supervisor	\$90,598	\$95,765	\$112,748	\$123,379	\$139,698	\$146,683
A&R Analyst	\$92,767	\$96,015	\$103,782	\$111,019	\$118,306	\$124,222
Custodian	\$30,851	\$32,394	\$34,013	\$35,714	\$37,500	\$39,375
Security (16 Hours Per Week)	\$30,100	\$30,720	\$31,333	\$32,116	\$33,000	\$33,600
PT Faculty (75 sections)	\$262,500	\$262,500	\$300,000	\$337,500	\$337,500	\$375,000
Total Labor Costs:	\$506,816	\$517,395	\$581,876	\$639,728	\$666,004	\$718,880
NON-LABOR						
Supplies	\$1,743	\$2,131	\$1,500	\$3,853	\$2,047	\$3,000
Equipment	\$0	\$0	\$4,625	\$0	\$0	\$0
Professional Services	\$6,195	\$6,315	\$4,274	\$4,303	\$2,677	\$4,000
Capital Improvements	\$0	\$0	\$0	\$0	\$0	\$0
PM / MO Maintenance	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Rental Lease	\$246,443	\$252,137	\$256,450	\$295,167	\$296,363	\$300,000
Total Non-Labor Costs:	\$256,881	\$263,083	\$269,349	\$305,823	\$303,587	\$309,500
Total Costs:	\$763,697	\$780,478	\$851,225	\$945,551	\$969,592	\$1,028,380
ENROLLMENT / FTES	SB-361 FUNDING MODEL			NEW SCFF FUNDING MODEL		
Credit	202.24	220.49	168.46	157.90	120.26	120.26
Non-Credit	0.00	13.59	17.46	17.18	20.58	20.58
	202.24	234.08	185.91	175.08	140.84	140.84
Costs Per FTES:	\$3,776	\$3,334	\$4,579	\$5,401	\$6,884	\$7,302
FTES Rate (Credit):	\$4,714	\$5,006	\$5,151	\$3,727	\$3,849	\$3,177
FTES Rate (Non-Credit):	\$2,840	\$3,010	\$3,347	\$3,347	\$3,347	\$3,491
Revenue Credit:	\$953,273	\$1,103,713	\$867,724	\$588,488	\$462,895	\$382,078
Revenue Non-Credit:	\$0	\$40,908	\$58,430	\$57,514	\$68,870	\$71,833
Total FTES Revenue:	\$953,273	\$1,144,621	\$926,154	\$646,001	\$531,765	\$453,911
Costs - Revenue =	\$189,577	\$364,143	\$74,930	(\$299,550)	(\$437,827)	(\$574,469)

Supplemental Funding Opportunities

As well, the District has also sought alternative funding opportunities, specifically through federal grants and facilities use agreements. In the past five years, the District has been awarded a \$3.8M STEM grant, a \$1.2M Title V grant, a second \$2.4M STEM grant and a second \$3.75M Title V grant. The District has applied for more Title V grants and have received preliminary approval to be later incorporated during FY21 after the Board adopts the Final Budget.

Overview of Total Resources Budgeted for FY21 Adopted Budget

To support the operations of Gavilan College, financial resources from a number of different origins are used. Many of the resources provided to operate District programs and functions specify the nature of expenditures that may be made with those resources. The District actively pursues special sources of funds that provide services that enhance the general operations of the District. Revenues received and expenditures made from special sources are separated from the District's general operating fund to allow better accountability for the disposition of those funds. To fully understand the operations of Gavilan College, it is necessary to consider all resources applied to provide services.

With the adoption by the State of California on the new Community College System Funding Formula the District finds itself in a hold harmless situation. This means that the revenue for the District is not growing, however expenditures are. As a result, our FY 20/21 Adopted Budget assumes no COLA increase and a 1% overall reduction to its State General Apportionment.

The increase in the population of the District's service area should affect Gavilan College's growth rate in future fiscal years. These revenues are contingent on state revenues being allocated for this purpose. The following graph provides an overview and comparison of available resources allocated to the District available to budget.

Fund	19/20	20/21
Unrestricted General Fund	38,689,728	35,118,697
Instructional Equipment Fund	200,000	-
Parking Fund	114,000	114,000
Restricted General Fund	14,808,818	16,078,893
Capital Projects Fund	920,000	-
Measure X Taxable Fund	25,000,000	23,138,673
Measure X Non-Taxable Fund	11,268,000	-
Debt Service Fund	6,241,350	6,241,350
Self-Insurance Fund	182,610	182,610
Long Term Debt Fund	500	500
Associated Student Body Fund	169,241	355,047
Financial Aid Fund	6,500,000	6,500,000
Student Center Fund	55,700	55,700
Total Resources	104,149,947	87,785,470

FY21 Unrestricted General Fund Revenues on Adopted Budget

The new funding formula allocation for the District was at a hold harmless position at the time of this Tentative Budget, but because of the May Revision put forth by the Governor and later reversed by the Legislature, the District assumes no COLA increase, and a 1% revenue reduction due to the revenue deficit coefficient. The Adopted Budget shows a budget with projected revenues superseding projected expenditures and rebuilding fund balance. The following graph provides an overview of available resources allocated to the District available to the General Fund’s Unrestricted Fund to be budgeted.

For this Adopted Budget, revenues available for appropriation, including local, non-state revenue in FY 20/21 are estimated as follows:

Revenue Source	FY20/21
State Revenue Including Local Property Taxes and Fees	34,227,576
19-20 Deficit Coefficient 1%	(342,276)
Less Property Taxes	(22,288,698)
Less Enrollment Fees	(2,822,008)
Lottery	550,000
State Mandates	150,000
Actual State Revenue	9,474,594
Local Property Taxes	22,288,698
Enrollment Fees	2,822,008
Interest Income	15,000
Nonresident Tuition	-
Facility Use Revenue	695,000
Auxiliary Revenue	115,000
Actual Local Revenue	25,935,706
Total Revenue	35,410,300
Transfers in	50,000
Transfers out	(1,403,823)
Net Revenue Available for Appropriation	34,056,477

Proposition 98 Requirement

Proposition 98 requires that a specified amount of State of California revenues be provided to public education institutions. Proposition 98 funds are shared between the kindergarten through high school system (K-12) and the community college system. These two public education systems are collectively referred to as K-14 and receive the specified Proposition 98 funding on a shared basis. The allocation of Proposition 98 funds is determined by the Legislature.

Proposition 30 Requirement

Proposition 30 temporarily increases the state sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. Approximately 89% is allocated to K-12 and 11% to community colleges. These temporary taxes will maintain and restore funding to the K-14 educational systems. Proposition 30 funds are only allowed for use on instructional and student support services. Last year was the last one with full revenues from Proposition 30. The quarter-cent sales tax increase under the measure expired at the end of 2016 and the income tax rates on the state's wealthiest residents will expire at the end of 2030.

State Allocation Model – SB361 to SCFF Funding Formula Requirement

A new approach to community college funding was implemented effective July 1, 2006 as a result of SB 361. The Governor changed this funding formula at the end of June 2018 for years going forward. The District is receiving an estimated \$2 million less than expected for the Adopted Budget.

The new funding formula is now divided into three areas of funding which include the Base Allocation, Supplemental Allocation, and the Student Success Allocation. The Base Allocation is still based on the FTES generation of the District, but now only is 70% for the funding. The Supplemental Allocation is 20% of the funding and is based on Pell Grant & Promise Grant recipients. The remaining amount of the funding is 10% and is derived from the Student Success Allocation funded by the success metrics (transfers, degrees, CTE completion, credit certificates, completion of transfer-level math and English in first year of enrollment and regional living wage).

Community colleges are allocated a maximum state apportionment revenue amount. The revenue is provided to the colleges through a combination of student tuition fees, local county property taxes and state apportionment revenue. Local property tax estimates provided by local county auditors are subtracted from the maximum state apportionment revenue. Enrollment fees expected to be collected from students are also subtracted from the maximum state apportionment revenue. The State Chancellor's Office pays the college the difference between the maximum state revenue and the amount paid to the college in the form of local property taxes and enrollment fees. However, if the state does not have resources to make up this difference or "backfill", districts must make up the difference themselves. When a college receives more property tax than this revenue limit they become community supported and no longer receive apportionment from the state.

Article XIII-B of the *California Constitution* and Chapter 1205 of the Statutes of 1980 require that each community college calculate its appropriations limit for each fiscal year. This limit referred to as the GANN limit allows public agencies to receive a maximum amount of funds from taxes. If revenue projections are expected to exceed the GANN limit, the voters must approve the amount in excess of the limit.

Special Program Revenue Requirement

Section 56070 of Subchapter 1 of Chapter 7 of Division 6 of Title 5 of the *California Code of Regulations* requires that colleges calculate the amount of FTES revenue earned from credit and noncredit special classes. The revenue generated from these special classes is then subtracted from the costs incurred to provide the program services. At Gavilan College, the Accessible Education Center (AEC) program generates the type of revenue subject to the Title 5 regulation. In addition to the State General Apportionment revenue generated by the program, the state provides a special program allocation to AEC and is estimated at \$713,945.

Local Revenues Requirement

Like other community colleges, the largest amount of revenue received by Gavilan College is from state appropriations. Colleges are authorized to receive funds from sources other than state appropriations. At Gavilan College those other revenues are primarily:

- **Lottery Revenue** - This is revenue received from The Lottery Commission and is based on each public education institution's Average Daily Attendance (ADA). Total revenue from the lottery unrestricted portion for budget purposes is projected at \$550,000.
- **Interest Income** - This is revenue received from funds on deposit in the County Treasury and also includes interest income from Tax Revenue Anticipation Note investment proceeds. The projected revenue from interest income is \$15,000.
- **Non-Resident Tuition** - This is revenue received from non-resident students who pay the out-of-state student tuition rate. The State of California does not provide apportionment revenue for these students. These students are charged the non-resident tuition rate of \$252 per unit. To be conservative this is being projected at \$0 because of the global pandemic.
- **Mandated Cost Reimbursement** - Although defined as revenue, mandated cost reimbursements are based on actual expenditures for state mandated activities. Gavilan College receives reimbursement for costs associated with holding open public meetings and for costs associated with the collective bargaining process. This budget does include a reimbursement projection of \$150,000.
- **Other Local Revenue** - This is revenue received for cosmetology services, use of college facilities, and for indirect costs. Indirect costs are the fees the general fund is able to charge to various grants and other programs for such services as board of trustees, institutional administration, business, human resources, facilities, and security. Other local revenue is projected at \$855,000.

Index of the FY21 Sources of Revenues (Other Sources)

The following provides an overview and index of the latest state and federal appropriations to the District for FY21.

FY20-21 Major State Categorical and Federal Allocations		
Name	Amount	Short Purpose Statement
Access to Print and Electronic Info	\$10,429	To support accessibility for our students with disabilities
Adult Education Block Grant	\$1,474,063	To Support our Adult Ed Consortium and continuing education program
C.A.R.E (Cooperative Agencies Resources for Education)	\$201,500	Special program geared toward the welfare recipient who desires job-relevant education to break the dependency cycle.
California College Promise Allocations	\$427,183	Financial aid for first time, full time students in first or second years of college
CalWORKs	\$317,218	To support families on public assistance
CARES - Minority Serving Institutions	\$152,755	A portion of CARES act funds to support needs that do not qualify under the original allocations
CARES Higher Education Emergency Relief Fund	\$2,328,198	Funds to address the disruption of campus operations due to Coronavirus
College Promise Grants (BOG FEE Waivers Admin)	\$48,907	Financial Aid for qualified students to cover enrollment fees
College Rapid Rehousing Funds	\$500,000	To help homeless and housing insecure students find reliable shelter
COVID-19 Response Block Grant	\$582,085	To support student learning, continuity of education, and mitigate learning loss related to COVID-19
Deaf and Hard of Hearing	\$11,098	Funding to support accessible education
Disabled Student Programs and Services (DSPS)	\$678,248	Funding to support accessible education
Equal Employment Opportunity	\$50,000	For the purpose of promoting equal employment opportunities in hiring and promotion at community college districts
Extended Opportunity Programs and Services (EOPS)	\$699,996	Student support services program for students facing social, economic, and educational challenges.
Financial Aid Technology	\$44,413	Funds are specifically directed to improve financial aid processes and management systems to better serve students seeking financial aid
Guided Pathways Grant (Year 4 of 5)	\$66,733	To support implementation of a new approach of restructuring community colleges so that we can increase student success
Name	Amount	Short Purpose Statement

MESA/TRIO	\$284,756	Provides support to first generation, low-income and disabled college students
Nursing Education	\$147,555	To increase the capacity of current nursing programs
STEM - Year 5	\$959,806	To build and support our programs in Science, Technology, Engineering, and Mathematics
Strong Workforce Program (Local)	\$590,374	To develop more workforce opportunity and lift low-wage workers into living-wage jobs.
Strong Workforce Program (Regional)	\$660,648	To develop more workforce opportunity and lift low-wage workers into living-wage jobs.
Student Equity and Achievement (SEA) Program	\$1,940,487	Funds to support Guided Pathways and the system wide goal to eliminate achievement gaps.
Student Financial Aid Assistance (SFAA)	\$210,815	To supplement existing institutional resources to enhance access to postsecondary education for low income and disadvantaged populations
Student Success Completion	\$621,300	Provide students with additional financial aid to help offset the total cost of California community college attendance and to encourage completion at a faster pace
Veterans Resource Center	\$17,699	To support our Veterans Resource Center
Workability	\$230,000	For enhanced, coordinated vocational services between District and Department of Rehab to help serve individuals with disabilities obtain meaningful employment

THE FY2020/21 SCHEDULE OF BUDGETED EXPENSES

Summary

Gavilan College has strived to maintain an ending fund balance of at or over 10% plus in the past fiscal years, but under the new funding formula the District has struggled. In the 19-20 fiscal year, the District will end with under the required 5% fund balance but is diligently working towards a plan to restore fund balance in FY21. The estimated 20-21 Adopted Budget ending fund balance is 5.56% of expenditures and transfers out and is above the required Chancellor's Office minimum reserve set at 5%. The District's goal is to restore its ending fund balance back to its 10% and will have it as part of its priority for the next several years.

The general fund expenditures are summarized into the program areas of instruction, instructional support, student support, administrative support, executive administration, and community support. Expenditure allocations are made using the following criteria:

1. Fixed costs receive the first priority. Fixed costs include salaries and benefits for permanent employees, adjunct faculty salaries, lease payments, and unrestricted general fund allocations required to obtain restricted specially funded program funds.
2. Expenditures necessary to provide adequate instructional and student support services
3. Expenditures necessary to implement a course of action within the scope of the strategic plan objectives for the fiscal year
4. Expenditures that enhance the Educational Master Plan
5. Expenditures that reduce long term debt
6. Any residual funds are retained and designated in the ending fund balance Utilizing the guidelines listed above along with the Budget Guidelines adopted by the Board of Trustees, and fiscal policies used by Gavilan College, the allocations by program for the FY 18/19 and the FY 18/20 budget are as follows:

Salaries and Employee Expenditures

As an educational institution the primary expenditure for Gavilan College is salaries and employee related expenditures. Through definitions described in the *California Education Code*, employees are grouped into three different categories. The categories are academic, classified and administrative. The distinction of employee categories is important in defining classroom instruction costs, support and administrative management costs. Each community college is required to expend at least 50% of its budget on classroom instruction costs as defined by *California Educational Code* Section 84362. Gavilan College expects to expend at least 50% of its expenditures in this area during FY 20/21.

Academic Employee Expenditures

Academic employees are employees in positions for which minimum qualifications have been established by the board of governors pursuant to *California Education Code* Section 87356.

The Gavilan College Faculty Association (GCFA) represents academic employees. GCFA is affiliated with the California Teachers Association. GCFA negotiates its salary and benefits through a collective bargaining process. Full time faculty members teach approximately 60% of all courses offered at Gavilan College. Adjunct or part -time faculty members teach the remaining courses. Adjunct faculty members are hired to teach specific courses on a semester basis. Gavilan College employs on the average 230 adjunct faculty during each of the spring and fall semesters.

Classified Employee Expenditures

Classified employees provide professional, technical, and clerical support services that support classroom instruction and maintain the District. A classified employee is an employee defined by *California Education Code* Section 88001 as an employee in a position that has a designated title, a regular minimum number of assigned hours per day, days per week, and months per year, a specific statement of the duties required to be performed by the employees in each position, and has a regular monthly salary defined by a salary range for each position. A classified employee that has served in and successfully completed a probationary period is considered a permanent classified employee. The classified workforce provides support services to the District's administrative operations and instructional programs. Samples of the job description titles in the classified work force are office assistant, instructional program specialist, accountant, admissions and student records technician, and library technician. Classified employees are placed on a salary range that is determined through the classification process. Any employee hired into a classified position will be paid on one of the steps within the salary range for the position. Unlike academic employees, once hired and placed on the salary schedule, classified employees move one step per year until they reach Step 5. Movement from one salary range to another salary range is possible if the employee changes jobs or the position they currently serve in is reclassified to another salary range. An employee may be placed anywhere between Step 1 and 5 of a salary range depending on previous relevant experience. Once placed on the salary schedule, assuming satisfactory performance, the employee will advance one step per year on the first day of the anniversary month of hire. Gavilan College also provides employees with longevity increases that provide for a \$100 per month increase after nine years of service; \$225 per month increases after 14 years of service and \$450 per month after 19 years of service.

Confidential and Supervisory Employees

Confidential/Supervisory employees are not represented by a bargaining unit and are either responsible for the management of specific support functions or serve in positions where confidentiality related to negotiations is required.

Administrative Employees

Administrative employees are those employees responsible for managing the operations of the District and provide direction and leadership to all functions of the District.

Board of Trustees

Members of the Board of Trustees receive a monthly stipend of \$265 dependent upon attendance at all board meetings scheduled for the month. The members of the Board of Trustees are the governing body of Gavilan Joint Community College District. Public meetings of the board are held monthly and at other times as needed to provide direction to the administration and to review and approve as appropriate District operating transactions that require the expenditure of funds.

Payroll Costs, Employee Health Benefits, and Retirement

Gavilan College pays for a number of payroll related expenditures in addition to the health benefit allowances provided to each category of employee. These expenditures are collectively referred to as employee burdens. The cost of the expenditure is identified as a percentage of the employees' gross wages. The employee burdens are described below and represent only the portion of cost paid by Gavilan College.

- **16.15% State Teachers Retirement System** - Applies to all academic employees who meet (STRS) membership requirements prescribed by STRS. This applies to all full time and some part time academic employees and certificated administrators.

- **22.8% Public Employees Retirement System** – Applies to all classified employees who meet (PERS) membership requirements prescribed by PERS. This applies to all full time classified employees and some part time classified employees.
- **6.20% Federal Insurance Contribution** - Applied to all gross wages of employees (FICA) who are not members of STRS.
- **1.45% Medicare Insurance** - Applied to all gross wages of every employee hired after 1986.
- **2.5% Worker’s Compensation** - Applied to all gross wages of every employee.
- **.5% Retiree Health Benefit Liability Fund** – Applied to all gross wages of every employee.
- **.5% Unemployment Insurance** - Applied to all gross wages of every employee.
- **1.00% Deferred Compensation Plan** - Applied as an “up to” match for participating employees.
- **Health Benefits** - Gavilan College offers a health benefit program that provides medical, dental, and vision insurance for the employee and the employee’s dependents. Employees also receive a \$50,000 term life insurance policy. The cost for health benefits ranges from \$9,577 to \$28,500 per employee annually.

Retiree Health Benefit Obligations

Gavilan College provides lifetime health benefits to classified employees who were employed prior to July 1, 1980 and are 55 years of age or older at the time of retirement. To qualify for lifetime benefits, an employee must have ten consecutive years immediately preceding retirement, served the District in an assignment of half time or more and worked ten or more months per year. Employees hired after July 1, 1986 will receive post-retirement benefits only until the employee reaches age 65 or elects to take Medi-Care or Medi-Cal whichever occurs first.

Academic and administrative employees who retire after July 1, 1980 and who have served the District full-time for ten or more consecutive years immediately prior to retirement will receive paid health benefits until age 65, or earlier if the retired employee accepts Medi-Care.

Intrafund/Interfund Transfers

Funding guidelines of the State of California, for some programs, requires that a college receiving program funds provide an unrestricted general fund contribution to pay program expenditures. The unrestricted general fund transfers funds to the restricted general fund and other funds to pay for matching fund contributions, debt service, and capital outlay projects. The amounts vary by program and are unique to each program.

Ending Fund Balance

For FY 20/21, Gavilan College’s Adopted Budget provides for a projected ending fund balance at June 30, 2020 of \$1,659,740. The \$1,659,740 is classified as designated for economic uncertainties representing 4.29% of total expenditures and transfers out.

FUND 100 - UNRESTRICTED GENERAL FUND

Fund Information / Purpose: The fund is used to account for resources available for the general-purpose use of the District's operations and support all of its educational program.

Revenues Highlights: While the May revise proposed an almost 10% reduction, the Legislature reversed that proposal to fund at the same level as FY20's total computational revenue level but deferring all allocations. As well, new revenues were recognized from facility use fees from South Bay and the Golf Course.

Expenditures Highlights: Tentative Budget assumed a fully projected expense budget resulting in a potential projected deficit by \$9.9M. As stated in the Executive Summary, the District implemented an incremental budget development process in order to realize significant one-time and ongoing cost reductions to balance the Adopted Budget and restore fund balance above 5% in time for the Board of Trustees to adopt the Final/Adopted Budget in September 2020.

- \$2.7M budget reductions from defunding vacant positions.
- 15-day furlough among Administrators resulting in 5.77% reduction in annual costs.
- 7-day furlough among classified and confidential staff 2.72% reduction in annual costs.
- One-time (FY21 only) cost savings of \$680K from Ellucian ERP software license implementation to Measure X.
- Estimated \$180K of cost-savings among faculty due to reductions.

Unrestricted General Fund 100					
	Actual FY18/19	Adopted Budget FY19/20	Adjusted Budget FY19/20	Projection Budget FY19/20	Adopted Budget FY20/21
Revenues:					
Federal	\$ -		\$ -		\$ -
State	3,279,856	9,000,133	9,000,133	9,000,133	9,474,594
Local	31,623,786	27,831,786	27,831,786	28,031,786	25,935,706
Fiscal Agent Pass Through	-		-		
Total Revenues	\$ 34,903,641	\$ 36,831,919	\$ 36,831,919	\$ 37,031,919	\$ 35,410,300
Expenditures:					
1000: Academic Salaries	\$ 13,577,914	\$ 12,356,646	\$ 12,356,646	\$ 13,965,572	\$ 12,845,896
2000: Non-Instructional Salaries	7,308,458	8,055,891	8,055,891	7,571,474	7,356,751
3000: Employee Benefits	7,764,443	7,470,395	7,470,395	9,549,298	8,232,785
4000: Books and Supplies	401,274	504,589	504,589	376,177	456,764
5000: Services and Other Operating Expense	6,052,891	6,256,540	6,256,540	5,555,893	4,640,611
6000: Capital Outlay	106,639	626,788	626,788	105,944	182,067
7400: Other Transfers	-		-		-
7000: Financial Aid/Scholarships/Debt Svc	179,396.00	161,000.00	161,000.00	161,000.00	161,000.00
Total Expenditures	\$ 35,391,015	\$ 35,431,850	\$ 35,431,850	\$ 37,285,358	\$ 33,875,874
Excess of Revenues Over Expenditures					
Prior to Intra/Interfund Transfers	(487,374)	1,400,069	1,400,069	(253,439)	1,534,426
Intra/Interfund Transfers Out	1,502,199	1,400,069	1,400,069	1,404,370	1,242,823
Intra/Interfund Transfers In			-	1,200,000	-
Net Change in Ending Fund Balance	\$ (1,989,574)	\$ 0	\$ 0	\$ (457,809)	\$ 291,603
Beginning Fund Balance	4,750,462	2,117,549	2,117,549	2,117,549	1,659,740
Ending Fund Balance	\$ 2,117,549	\$ 2,117,549	\$ 2,117,549	\$ 1,659,740	\$ 1,951,343
	5.74%	5.75%	5.75%	4.29%	5.56%

FUND 210 – DEBT SERVICE FUND

Fund Information / Purpose: Used to account for the accumulation of funds for payment of long-term debt obligations and provides funds for the repayment of general obligation bonds issued by the District.

Revenues: Funds are administered by the Santa Clara County Controller’s Office and are received through the property tax process.

Expenditures: Funds are used to pay annual installments of principal and interest over the life of the asset financed by the issuance of the bonds.

	Debt Service Fund 210		
	Actual	Adjusted	Adopted
	FY18/19	Budget	Budget
	FY18/19	FY19/20	FY20/21
Revenues:			
Federal	\$ -	\$ -	\$ -
State	-	25,273	25,273
Local	-	6,343,501	6,343,501
Fiscal Agent Pass Through	-	-	-
Total Revenues	\$ -	\$ 6,368,774	\$ 6,368,774
Expenditures:			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	-	-	-
4000: Books and Supplies	-	-	-
5000: Services and Other Operating Expense	-	-	-
6000: Capital Outlay	-	-	-
7400: Other Transfers	-	-	-
7000: Financial Aid/Scholarships/Debt Svc	-	6,241,350	6,241,350
Total Expenditures	\$ -	\$ 6,241,350	\$ 6,241,350
Excess of Revenues Over Expenditures			
Prior to Intra/Interfund Transfers	-	-	127,424
Intra/Interfund Transfers Out	-	-	-
Intra/Interfund Transfers In	-	-	-
Net Change in Ending Fund Balance	\$ -	\$ -	\$ 127,424
Beginning Fund Balance	4,466,968	4,466,968	4,466,968
Ending Fund Balance	\$ 4,466,968	\$ 4,466,968	\$ 4,594,392

FUND 240 – INSTRUCTIONAL EQUIPMENT FUND

Fund Information / Purpose: The Instructional Support Program assists the District with our need for instructional equipment, library materials, and technology.

Revenues: The District has not been allocated any funds for FY20/21.

Expenditures: Instructional equipment expenditures are eligible if the equipment, library material, or technology is for classroom instruction, student instruction or demonstration, or in the preparation of learning materials in an instructional program.

	Instructional Equipment/TTIP Fund 240		
		Adjusted	Adopted
	Actual	Budget	Budget
	FY18/19	FY19/20	FY20/21
Revenues:			
Federal	\$ -	\$ -	\$ -
State	132,414	65,032	-
Local	-	-	-
Fiscal Agent Pass Through	-	-	-
Total Revenues	\$ 132,414	\$ 65,032	\$ -
Expenditures:			
1000: Academic Salaries	\$ -	\$ -	\$ -
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	-	-	-
4000: Books and Supplies	-	-	-
5000: Services and Other Operating Expense	427,701	-	-
6000: Capital Outlay	-	65,032	-
7400: Other Transfers	-	-	-
7000: Financial Aid/Scholarships/Debt Svc	-	-	-
Total Expenditures	\$ 427,701	\$ 65,032	\$ -
Excess of Revenues Over Expenditures			
Prior to Intra/Interfund Transfers	(295,287)	-	-
Intra/Interfund Transfers Out	-	-	-
Intra/Interfund Transfers In	-	-	-
Net Change in Ending Fund Balance	\$ (295,287)	\$ -	\$ -
Beginning Fund Balance	295,287	-	-
Ending Fund Balance	-	\$ -	\$ -

FUND 260 – PARKING FUND

Fund Information / Purpose: As authorized by California Education Code Section 76360, the District normally charges students a parking fee. The fee ranges from \$25 per semester for summer only parking to \$50 per semester for a daytime parking permit. A daily permit is also available at a cost of \$2.00. The parking fees are used to pay the salaries and related costs of security personnel and to pay for repairs for the parking lots and roadways.

Revenues Highlights: Because of the economic impacts of COVID-19 and because access to the campus is now restricted/limited, fees associated with parking is now waived until further notice. This loss of revenue has impacted the fund, and security staff have been reassigned to assist with COVID-19 support activity.

Expenditures: Primary expenses related to this fund was for purposes of funding portions of security staff salaries. However, due to the demands of COVID-19 impacts, security staff have been reassigned to address activities that directly relate to enforcing shelter in place and protocols to help with mitigating the impacts of the pandemic. The direct cost associated with such activity will be funded by other federal and state revenue sources, like the COVID-19 Block Grant and the CARES Act (institutional portion).

	Parking Fund Fund 260		
	Actual	Adjusted	Adopted
	FY18/19	FY19/20	FY20/21
Revenues:			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	448,941	148,205	114,000
Fiscal Agent Pass Through	-	-	-
Total Revenues	\$ 448,941	\$ 148,205	\$ 114,000
Expenditures:			
1000: Academic Salaries	\$ 9,011	\$ 10,673	\$ -
2000: Non-Instructional Salaries	272,611	110,337	62,672
3000: Employee Benefits	129,216	61,755	39,388
4000: Books and Supplies	3,295	589	3,000.00
5000: Services and Other Operating Expense	7,013	18,469	8,940
6000: Capital Outlay	-	-	-
7400: Other Transfers	-	-	-
7000: Financial Aid/Scholarships/Debt Svc	-	-	-
Total Expenditures	\$ 421,146	\$ 201,823	\$ 114,000
Excess of Revenues Over Expenditures			
Prior to Intra/Interfund Transfers	27,795	(53,618)	-
Intra/Interfund Transfers Out	-	-	-
Intra/Interfund Transfers In	-	25,823	-
Net Change in Ending Fund Balance	\$ 27,795	\$ (27,795)	\$ -
Beginning Fund Balance	-	27,795	-
Ending Fund Balance	\$ 27,795	\$ -	\$ -

FUND 270 – CATEGORICAL/GRANT FUND

Fund Information / Purpose: Restricted general fund programs are established for the purpose of providing specialized services funded by either revenue collected from program participants or from revenues provided by a state or local agency. As the name implies restricted funds may only be used to pay for the costs directly associated with providing specific services. This section provides a description of several the restricted general fund programs that Gavilan College expects to use in FY 20/21.

Revenues Highlights

Federal, state and local agencies frequently require that a college receiving special funding provide general fund dollars to the program. This “match” varies by funding agency and may be in the form of a cash contribution to pay for specific expenditures or it may be an “in-kind” contribution that is made through allocation of existing college resources such as use of a facility, use of equipment, utilities, or personnel.

California Work Opportunities and Responsibility to Kids (CalWORKs)

CalWORKs serves students who receive public assistance to become self-sufficient through the provision of education, employment and supportive services. The support services that CalWORKs provides include academic, personal and career counseling, textbooks, employment preparation, job placement and serves as a liaison with county departments of social services. This year Fresh Success was added to CalWORKs to transition individuals eligible for food assistance to also benefit from college assistance.

Community Services and Contract Education

Community and Contract Education provide a variety of offerings that are of general interest and benefit to members of the community and businesses within the District. The department continues to offer new programs that will provide opportunities for community members to participate in recreational, personal enrichment and professional improvement courses.

Cooperative Agencies Resources for Education (CARE)

CARE is designed to assist single parents who attend, or would like to attend, Gavilan College. CARE provides a variety of services including assistance in completing college admissions, financial aid applications, counseling and class registration. To be eligible for CARE a student must be at least 18 years of age, head of household, single parent/grandparent receiving cash assistance from the Department of Social Services.

Accessible Education Center (AEC)

AEC offers support services and instruction to students with disabilities pursuant to *California Education Code* Sections 67310-12 and 84850. Support services provided in the AEC program must be in accordance with Title 5 regulations applicable to expenditures of funds:

- (a) Not duplicate services or instruction which are otherwise available to all students
- (b) Be directly related to the educational limitations of the students to be served
- (c) Be directly related to the students' participation in the educational process
- (d) Promote the maximum independence and integration of students with disabilities
- (e) Support equal access and participation in pursuit of educational goals and activities consistent with the mission of community colleges

The AEC base funding is determined using a weighted count formula by type of disability added to the Special Rate FTES revenue that is generated from students qualified to be served by the

AEC. Regulations applicable to AEC require that each college calculate the amount of Special Rate FTES revenue generated from students in the AEC program and subtract that amount of revenue from AEC's total expenditures to determine the amount of direct excess costs incurred as a result of providing specialized services. The direct excess cost amount may be reimbursed to the District by the state. The actual amount received from the state depends on the amount allocated to the District.

Extended Opportunities Programs and Services (EOPS)

EOPS is a state funded program established for the purpose of providing educational access to low-income students facing social, economic, and educational disadvantages. To be eligible for services students must demonstrate a financial and educational need according to program guidelines. To remain eligible for services a student must attend college on a full-time basis and maintain an average of "C" or better. The EOPS program provides the following services:

- (a) **Outreach** - provides campus tours, special orientations, and recruitment at high school events.
- (b) **Admissions** - assists in determining a student's eligibility for EOPS services and offers advice on admissions, provides pre-priority registration, and assists students in applying for financial aid.
- (c) **Retention** - assists students with class selection and scheduling, academic, career, and personal counseling, student success workshops, referral to campus and community services, student advocacy, academic progress reports, and provides grants to purchase books.
- (d) **Transfer** - assists students with transferring to a university by providing tours, assistance in the completion of application forms, assessment of transfer requirements and application for fee waivers.

An EOPS program is available to all California community colleges. Funding for the program is determined by the State Chancellor's Office using a complicated formula that considers a base funding level and the number of students served. The college pays for the cost of the EOPS Associate Dean from the unrestricted general funds as mandated by the State Chancellor's Office.

Faculty and Staff Diversity

The purpose of these funds is to enable the California Community Colleges to address their goal of hiring a work force that proportionately reflects the adult population of the state. Funds provided are to be used for:

- (a) The costs of publishing, distributing and reporting affirmative action success rates as provided in *California Education Code* Section 87102
- (b) The cost of preparing and updating equal opportunity plans
- (c) Providing for outreach and recruitment of underrepresented groups, for incentives to hire underrepresented groups, for in-service training and for other related staff diversity

Health Services

Effective with the fall semester of 2013, health fees are \$19 per semester and \$16 for summer session.

In accordance with *California Education Code* Section 76355, expenditures are restricted to payment of the cost of health supervision and services, including direct or indirect medical and hospitalization services, or the operation of a student health center. Health services fees cannot be used to pay expenditures of athletic trainers' salaries, athletic insurance, medical supplies for athletes, or any other expenditure related to providing medical services specifically to athletes.

Proposition 20 Lottery Funds

This is the restricted portion of the funds received from the state Lottery and shall only be used for the purchase of instructional materials. It includes the purchase of library materials such as books, periodicals, related ordering, processing, cataloging or binding costs or services, reference databases, cataloging and/or security systems, maps, documents, microforms, computer software, or prerecorded audio-visual resources for the benefit of student learning.

Student Equity and Achievement (formerly SSSP, Equity, and Basic Skills)

The Student Equity and Achievement Program, established in Education Code (EC) 78222, consolidates the Basic Skills Initiative (BSI), Student Equity (SE) and the Student Success and Support Program (SSSP) with the intent of supporting Guided Pathways and the system wide goal to eliminate achievement gaps. As a condition of receiving funds, a District shall comply with the following: maintain an equity plan, provide matriculation services adopt placement policies (AB 705) and provide all students with an educational plan.

Mathematics, Engineering, and Science Achievement (MESA)

Gavilan College's Mathematics, Engineering, Science Achievement (MESA) Community College Program provides science, technology, engineering and math (STEM) academic development to educationally disadvantaged undergraduate community college students. The purpose is so they will excel academically and transfer to four-year institutions in calculus-based majors. The MESA program's strengths lie within the holistic MESA model in which the multiple program components work in combination to ensure academic achievement. The MESA program not only provides a set of services but also a culture and community geared toward student success in STEM disciplines. The Gavilan College general fund shares in paying for the cost of the MESA Director as mandated by the State Chancellor's Office.

Noncredit Program – Adult Ed Block Grant

The goal of the Noncredit Program, often referred to as adult education, is to provide educational opportunities that assist individuals with skills that are critical to their ability to become and or remain independent and contribute to the economy. They can earn a high school diploma or GED, increase literacy skills, learn English, learn to read and write, gain American citizenship, become an effective parent, or learn a specific job skill.

Staff Development

Staff development funds are provided by the State Chancellor's Office for the purpose of providing professional level training to the faculty, staff and administration of the District.

Science, Technology, Engineering and Mathematics (stem)

Gavilan College in partnership with San Jose State University is the recipient of a 5-year STEM grant funded by the Department of Education. These grant monies are being used to fund the two major goals of the STEM project which are to increase the number of Hispanic and other low income students attaining degrees in the fields of science, technology, engineering and mathematics and to increase rigorous and engaging STEM curricula which will sustain student persistence. The Natural Sciences department is currently engaged in several activities to accomplish these goals which include streamlining STEM Pathways through collaboration with STEM-capable partners; increasing STEM support; strengthening STEM curriculum; and developing new and innovative learning spaces. The grant is also funding additional services for students such as a dedicated STEM advisor, tutoring and Supplemental Instruction and paid student internships.

TRIO

TRIO Student Support Services is a federally funded Program designed to empower first generation, low income, and disabled Gavilan College students as they prepare to obtain a two-year degree and/or transfer to a four-year university. TRIO's community of success includes support so you can graduate and/or transfer to a four-year university, specialized academic counseling & guidance, priority registration before all the continuing students, TRIO financial grants, summer bridge program, laptop & calculator lending, financial aid assistance, campus visits to four year universities, informational workshops, cultural & campus activities, and career & personal development activities.

Vocational and Technical Education Act (VTEA)

VTEA is funded under provisions of the Carl D. Perkins Act of 1990. This federally funded program is administered by the State of California and requires that participating colleges use these funds to enhance and augment vocational training programs that meet certain eligibility criteria. Gavilan College expects to use these funds to enhance its Allied Health, Business Technology, Aviation, Cosmetology, and Child Development programs.

Expenditures Highlights

The restricted fund programs offered by Gavilan College are used to enhance the educational programs of the District and to provide valuable services to the community.

	Categorical Restricted Fund 270		
		Adjusted	Adopted
	Actual	Budget	Budget
	FY18/19	FY19/20	FY20/21
Revenues:			
Federal	\$ 2,916,085	\$ 1,494,244	\$ 4,252,609
State	10,961,570	10,155,951	8,628,328
Local	1,593,203	1,223,637	1,422,744
Fiscal Agent Pass Through	873,404	896,769	874,311
Total Revenues	\$ 16,344,262	\$ 13,770,601	\$ 15,177,992
Expenditures:			
1000: Academic Salaries	\$ 3,788,643	\$ 3,672,729	\$ 2,985,101
2000: Non-Instructional Salaries	2,753,344	2,732,110	2,892,459
3000: Employee Benefits	5,302,972	2,616,475	2,350,943
4000: Books and Supplies	522,754	209,088	1,145,086
5000: Services and Other Operating Expense	1,787,617	1,298,088	2,872,122
6000: Capital Outlay	1,039,124	577,239	664,377
7400: Other Transfers	873,404	896,769	874,311
7000: Financial Aid/Scholarships/Debt Svc	1,846,316	2,806,320	2,294,494
Total Expenditures	\$ 17,914,174	\$ 14,808,818	\$ 16,078,893
Excess of Revenues Over Expenditures			
Prior to Intra/Interfund Transfers	(1,569,912)	(1,038,217)	(900,901)
Intra/Interfund Transfers Out		-	-
Intra/Interfund Transfers In	1,515,983	1,303,603	1,242,823
Net Change in Ending Fund Balance	\$ (53,929)	\$ 265,386	\$ 341,922
Beginning Fund Balance	122,268	68,339	68,339
Ending Fund Balance	\$ 68,339	\$ 333,725	\$ 410,261

FUND 340 – CAPITAL PROJECTS FUND

Fund Information / Purpose: The Capital Projects Fund is used primarily to account for the expenditure of funds provided by the state for new construction projects and to complete scheduled maintenance projects. Each year the District prepares a Five-Year Capital Construction Plan for submission to the Chancellor’s Office, California Community Colleges. Projects are identified in consideration of existing lecture, laboratory and office space in relation to capacity workload measures defined by the state. Anticipated changes in programs assist in determining what additional facilities will be considered. The cost of preparing a funding request is between \$50,000 and \$75,000.

Revenues: The District has not been allocated any funds for FY20/21

Expenditures: To be used for the accumulation and expenditure of moneys for the acquisition or construction of significant capital outlay items, and Scheduled Maintenance and Special Repairs projects outside of standard maintenance costs.

	Capital Projects Fund 340		
	Actual	Adjusted	Adopted
	FY18/19	Budget FY19/20	Budget FY20/21
Revenues:			
Federal	\$ -	\$ -	\$ -
State	740,183	-	-
Local	806,115	28,465	-
Fiscal Agent Pass Through	-	-	-
Total Revenues	\$ 1,546,298	\$ 28,465	-
Expenditures:			
1000: Academic Salaries	230,069.00	-	-
2000: Non-Instructional Salaries	33,196.00	-	-
3000: Employee Benefits	78,235.00	-	-
4000: Books and Supplies	196.00	5,654.00	-
5000: Services and Other Operating Expense	112,544	28,228	-
6000: Capital Outlay	1,190,017	184,801	-
7400: Other Transfers	-	-	-
7000: Financial Aid/Scholarships/Debt Svc	1,284,257	-	-
Total Expenditures	\$ 2,928,514	\$ 218,683	\$ -
Excess of Revenues Over Expenditures			
Prior to Intra/Interfund Transfers	(1,382,216)	(190,218)	-
Intra/Interfund Transfers Out	-	-	-
Intra/Interfund Transfers In	5,115,346	-	-
Net Change in Ending Fund Balance	\$ 3,733,130	\$ (190,218)	\$ -
Beginning Fund Balance	(2,240,242)	1,492,888	1,302,670
Ending Fund Balance	\$ 1,492,888	\$ 1,302,670	\$ 1,302,670

FUND 470 – ASSOCIATED STUDENT BODY FUND

Fund Information / Purpose: The ASB fund is designed to account for moneys held in trust by the District for the Associated Students of Gavilan College (ASGC). Funds collected may be expended upon approval of three persons: an employee of the District designated by the governing board, the certificated employee who is the designated advisor, and a representative of the student body organization.

Revenues: Revenues are generated through the purchase of ASGC cards, which are \$6 per term, and a \$1 per term student rep fee, which is assessed at the time of enrollment.

Expenditures: For FY21, Business Services increased the expense budget to include the amount available from the ASGC's money market account. This is to help the ASGC understand how much they have available to spend in their revenue. This was a result of their requests to make all resources transparent.

	Associated Student Body Fund 470		
	Actual	Adjusted	Adopted
	Budget	Budget	Budget
	FY18/19	FY19/20	FY20/21
Revenues:			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	110,715	11,440	80,000
Fiscal Agent Pass Through	-	-	-
Total Revenues	\$ 110,715	\$ 11,440	\$ 80,000
Expenditures:			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	-	-	-
4000: Books and Supplies	20,219	12,843	26,466
5000: Services and Other Operating Expense	126,555	26,033	277,881
6000: Capital Outlay	-	-	2,500
7400: Other Transfers	-	-	-
7000: Financial Aid/Scholarships/Debt Svc	14,228	130,365	48,200
Total Expenditures	\$ 161,002	\$ 169,241	\$ 355,047
Excess of Revenues Over Expenditures			
Prior to Intra/Interfund Transfers	(50,287)	(157,801)	(275,047)
Intra/Interfund Transfers Out	-	-	-
Intra/Interfund Transfers In	-	-	-
Net Change in Ending Fund Balance	\$ (50,287)	\$ (157,801)	\$ (275,047)
Beginning Fund Balance	483,135	432,848	275,047
Ending Fund Balance	\$ 432,848	\$ 275,047	\$ (0)

FUND 480 – FINANCIAL AID FUND

Fund Information / Purpose: Financial aid is provided to students largely through a Federal Pell Grant as well as several other types of Financial Aid Programs, such as Federal Work Study, SEOG, and the Direct Loan Program. Gavilan College administers the program and serves as a fiscal agent for the federal government.

Revenues: This fund only accounts for the deposit of federal government funded student financial aid, as well as a nominal administrative fee. Other grant related and state issued financial aid programs are accounted for the in the Restricted General Fund.

Expenditures: These are direct payments to students and do not include any administrative costs of running the District’s financial aid program. These costs are accounted for the in Unrestricted General Fund.

	Financial Aid Fund 480		
	Actual	Adjusted	Adopted
	FY18/19	Budget	Budget
	FY18/19	FY19/20	FY20/21
Revenues:			
Federal	\$ 6,125,235	\$ 6,743,916	\$ 6,500,000
State	-	-	-
Local	-	-	-
Fiscal Agent Pass Through	-	-	-
Total Revenues	\$ 6,125,235	\$ 6,743,916	\$ 6,500,000
Expenditures:			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	-	-	-
4000: Books and Supplies	-	-	-
5000: Services and Other Operating Expense	-	9,475	9,475
6000: Capital Outlay	-	-	-
7400: Other Transfers	-	-	-
7000: Financial Aid/Scholarships/Debt Svc	6,113,661	6,734,441	6,490,525
Total Expenditures	\$ 6,113,661	\$ 6,743,916	\$ 6,500,000
Excess of Revenues Over Expenditures			
Prior to Intra/Interfund Transfers	11,574	-	-
Intra/Interfund Transfers Out	-	-	-
Intra/Interfund Transfers In	-	-	-
Net Change in Ending Fund Balance	\$ 11,574	\$ -	\$ -
Beginning Fund Balance	-	11,574	11,574
Ending Fund Balance	\$ 11,574	\$ 11,574	\$ 11,574

FUND 610 – SELF INSURANCE FUND

Fund Information / Purpose: This is an internal service fund and is maintained in the county treasury. This fund is 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.

Revenues: Funds received on a cost-reimbursement basis.

Expenditures: To pay for applicable premiums, claims, and expenses incurred, plus contingencies. Cannot include cost of participating in respective JPAs. These costs are accounted for in the Unrestricted General Fund.

	Self-Insurance Fund 610		
	Actual	Adjusted	Adopted
	FY18/19	Budget	Budget
	FY18/19	FY19/20	FY20/21
Revenues:			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	64,401	61,000	61,000
Fiscal Agent Pass Through	-	-	-
Total Revenues	\$ 64,401	\$ 61,000	\$ 61,000
Expenditures:			
1000: Academic Salaries	171,681	-	-
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	67,607	-	-
4000: Books and Supplies	-	-	-
5000: Services and Other Operating Expense	308,283	182,610	182,610
6000: Capital Outlay	-	-	-
7400: Other Transfers	-	-	-
7000: Financial Aid/Scholarships/Debt Svc	-	-	-
Total Expenditures	\$ 547,571	\$ 182,610	\$ 182,610
Excess of Revenues Over Expenditures			
Prior to Intra/Interfund Transfers	(483,170)	(121,610)	(121,610)
Intra/Interfund Transfers Out	-	-	-
Intra/Interfund Transfers In	-	-	-
Net Change in Ending Fund Balance	\$ (483,170)	\$ (121,610)	\$ (121,610)
Beginning Fund Balance	-	(483,170)	(604,780)
Ending Fund Balance	\$ (483,170)	\$ (604,780)	\$ (726,390)

FUND 660 – STUDENT CENTER FUND

Fund Information / Purpose: Gavilan College established a student center fund for the purpose of constructing a student center. The budget for the Student Center Fund includes all revenues derived from the Student Center and all anticipated expenditures related to the maintenance and improvement of the facility.

Revenues: Student Center fees are charged at the rate of \$1 per credit hour of instruction up to \$10 per student per year. California Education Code Section 76375 limits collection of student fees to \$10 per fiscal year. Rental fee income is derived from lease payments for space currently used as a bookstore and a cafeteria that is located in the Student Center building. Expenditures charged to the Student Center Fund include capital improvements, cost of custodial and maintenance services, and accounting and administration fees.

Expenditures: Expenses reflect the total amount projected students will be assessed for the student center.

	Student Center Fund 660		
	Actual	Adjusted	Adopted
	FY18/19	Budget	Budget
	FY18/19	FY19/20	FY20/21
Revenues:			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	\$ 54,368	\$ 87,291	\$ 55,700
Fiscal Agent Pass Through	-	-	-
Total Revenues	\$ 54,368	\$ 87,291	\$ 55,700
Expenditures:			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	8,196	20,000	-
3000: Employee Benefits	4,024	15,991	-
4000: Books and Supplies	-	-	-
5000: Services and Other Operating Expense	45,963	51,300	55,700
6000: Capital Outlay	-	-	-
7400: Other Transfers	-	-	-
7000: Financial Aid/Scholarships/Debt Svc	-	-	-
Total Expenditures	\$ 58,183	\$ 87,291	\$ 55,700
Excess of Revenues Over Expenditures			
Prior to Intra/Interfund Transfers	(3,815)	-	0
Intra/Interfund Transfers Out	-	-	-
Intra/Interfund Transfers In	85,691	-	-
Net Change in Ending Fund Balance	\$ 81,876	\$ -	\$ 0
Beginning Fund Balance	-	81,876	81,876
Ending Fund Balance	\$ 81,876	\$ 81,876	\$ 81,877

FUND 800/810 – MEASURE X SERIES A, SERIES A-1 TAXABLE

Fund Information / Purpose: Measure X Prop 39 Bond. In the November 2018 Elections the voters approved Measure X for \$248,000,000 in order to continue providing local access to high-quality affordable education at Gavilan Joint Community College District for students. On February 12, 2019, the Board of Trustees approved a Project Plan, for the Measure X Bond Program. The Plan reflects the framework for design and construction of the various projects. It is to serve as the guideline for decision-making, capital-outlay expenditures, and educational facilities design. Measure X will allow the District to:

- Repair or replace leaky roofs, old rusty plumbing, and faulty electrical systems where needed; Upgrade and add classrooms, labs and career training facilities for science, math, engineering, and technology.
- Upgrade and add classrooms and labs to help local students complete the first two years of college affordably, and transfer to the Cal-State or UC systems.
- Expand Veterans' center which provide job training, job placement, counseling and support services to military veterans and their families.
- Improve access for students with disabilities.
- Improve student safety and campus security systems including security lighting, security cameras, emergency communications systems, smoke detectors, fire alarms, and sprinklers.
- Add classrooms, labs and facilities in San Benito County, and at the Coyote Valley Center, to offer a much larger selection of classes, certificated programs and degrees.
- Renovate the aging College library to meet modern standards for technology and research.

In FY17/18 the Facilities Master Plan was updated to show the future needs of all campus sites. During FY20, the District underwent another “mini-master-plan” update with Steinberg Hart for both the Gavilan and San Benito sites.

Revenues: On April 18, 2019, The District sold two sets of Bonds. Taxable bonds were issued totaling \$11,400,000 and Tax-Exempt Bonds were issued totaling \$26,600,000. The bond issuances will be used to retire debt and reimburse the District for expenditures related to finishing Measure E projects. They would be used for the projects on the approved Measure X Project List listed at <http://gavilanmeasurex.org/project-info>.

In FY21, the June 2020 Board modified its funding allocations to its Measure X projects plan in order to align funding with up to date projected costs. In addition, the July 2020 Board passed a resolution to issue additional funds and refinance previous debt series during an advantageous bond market for voters and campus community of the District. The total issuance is approximately an additional \$103M of the \$248M total in order to begin the next phase of the District's first priority, breaking ground at its new San Benito County Campus.

Expenditures: See Bond Revision List Below.

	Measure X Construction Fund 800		
	Actual	Adopted	Adopted
	FY18/19	Budget	Budget
	FY18/19	FY19/20	FY20/21
Revenues:			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	-	25,000,000	-
Fiscal Agent Pass Through	-	-	-
Total Revenues	\$ -	\$ 25,000,000	\$ -
Expenditures:			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	-	-	-
4000: Books and Supplies	-	-	-
5000: Services and Other Operating Expense	-	1,861,327	23,138,673
6000: Capital Outlay	-	-	-
7400: Other Transfers	-	-	-
7000: Financial Aid/Scholarships/Debt Svc	-	-	-
Total Expenditures	\$ -	\$ 1,861,327	\$ 23,138,673
Excess of Revenues Over Expenditures			
Prior to Intra/Interfund Transfers	-	23,138,673	(23,138,673)
Intra/Interfund Transfers Out	-	-	-
Intra/Interfund Transfers In	-	-	-
Net Change in Ending Fund Balance	\$ -	\$ 23,138,673	\$ (23,138,673)
Beginning Fund Balance	-	-	23,138,673
Ending Fund Balance	\$ -	\$ 23,138,673	\$ -

	Measure X Construction Fund 810		
	Actual	Adjusted	Adopted
	FY18/19	Budget	Budget
	FY18/19	FY19/20	FY20/21
Revenues:			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	-	11,268,000	-
Fiscal Agent Pass Through	-	-	-
Total Revenues	\$ -	\$ 11,268,000	\$ -
Expenditures:			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	-	-	-
4000: Books and Supplies	-	-	-
5000: Services and Other Operating Expense	-	11,268,000	-
6000: Capital Outlay	-	-	-
7400: Other Transfers	-	-	-
7000: Financial Aid/Scholarships/Debt Svc	-	-	-
Total Expenditures	\$ -	\$ 11,268,000	\$ -
Excess of Revenues Over Expenditures			
Prior to Intra/Interfund Transfers	-	-	-
Intra/Interfund Transfers Out	-	-	-
Intra/Interfund Transfers In	-	-	-
Net Change in Ending Fund Balance	\$ -	\$ -	\$ -
Beginning Fund Balance		-	-
Ending Fund Balance		\$ -	\$ -

Bond List Revisions Approval Request

Gavilan Joint Community College District

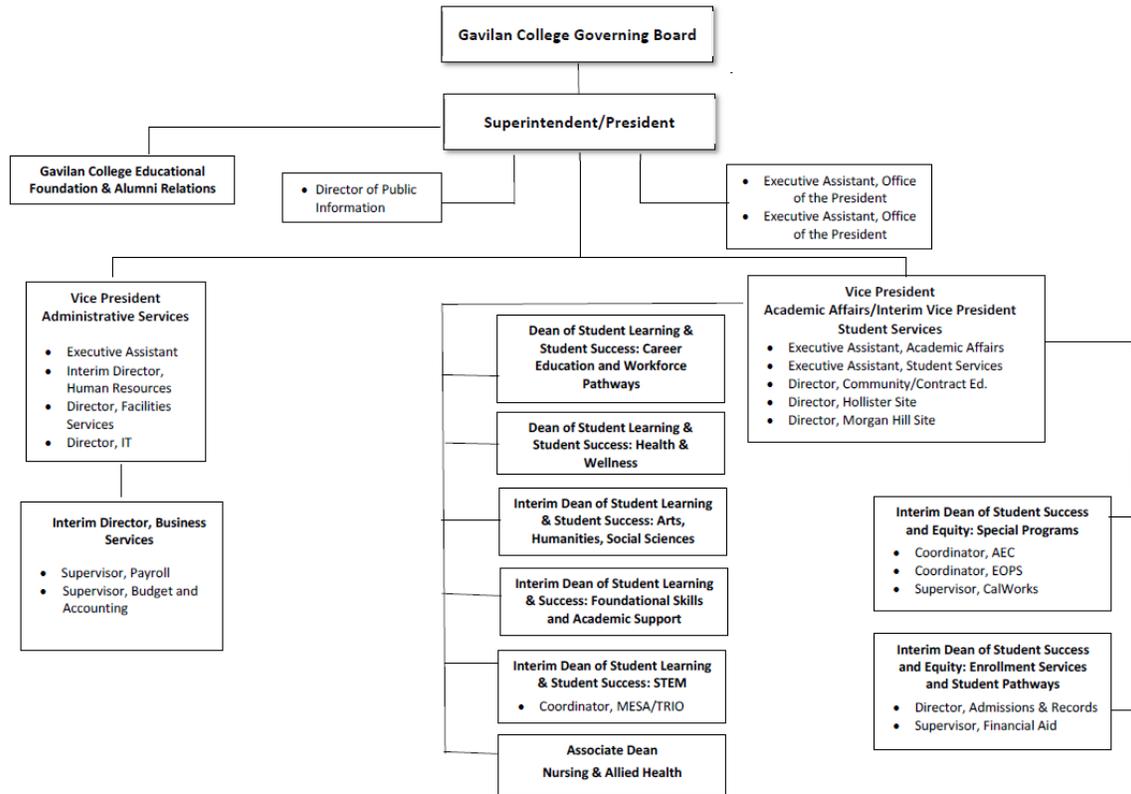
Measure X Bond Program				
Bond List Revision #1 (Board Date: 7/14/2020)				
Category/Project	Approved Budget	Proposed Budget	Proposed Revision	Reason
San Benito County Campus				
3101 San Benito County Campus	\$52,000,000	\$59,900,000	\$7,900,000	Budget: Budget increase in the amount of \$7,900,000.00 as part of the project list budget realignment to accommodate budget needs
San Benito County Campus Total:		\$52,000,000	\$59,900,000	\$7,900,000
Gavilan College				
3201 Site Improvement, Security and Infrastructure	\$10,000,000	\$38,400,000	\$28,400,000	Budget: Budget increase in the amount of \$28,400,000.00 as part of the project list budget realignment based on the updated Gavilan Campus Master Plan Scope: To update scope for combined site, security and infrastructure improvements. See back pages for details Name: Updated to more accurately describe intent of project
Central Plant and Infrastructure				
3202 Library and Student Resource Center	\$19,000,000	\$50,600,000	\$31,600,000	Budget: Budget increase in the amount of \$31,600,000.00 as part of the project list budget realignment based on the updated Gavilan Campus Master Plan Scope: Scope realignment based on the Updated Gavilan Campus Master Plan. See back pages for details Name: Updated to more accurately describe intent of project
Library/Learning Resource Center				
3203 Site Improvements and Security	\$15,000,000	\$0	(\$15,000,000)	Budget: Project is being consolidated with Project 3201 - Central Plant and Infrastructure for efficiency. Budget in the amount of \$15,000,000.00 to be distributed to current bond projects as part of the project list budget realignment
3204 STEM Center	\$19,500,000	\$25,100,000	\$5,600,000	Budget: Budget increase in the amount of \$5,600,000.00 as part of the project list budget realignment based on the updated Gavilan Campus Master Plan
3205 Visual and Performing Arts Complex	\$62,000,000	\$20,700,000	(\$41,300,000)	Budget: Bond budget is being reduced by two thirds. Effort will be made to obtain alternative funding sources (e.g.: 1/3 funding from the State and 1/3 funding from private donations). Budget in the amount of \$41,300,000.00 to be distributed to current bond projects as part of the project list budget realignment

Measure X Bond Program				
Bond List Revision #1 (Board Date: 7/14/2020)				
Category/Project	Approved Budget	Proposed Budget	Proposed Revision	Reason
Gavilan College				
3206 Future Projects	\$23,100,000	\$5,000,000	(\$18,100,000)	Budget: Budget in the amount of \$23,100,000.00 to be distributed to current bond projects as part of the project list budget realignment. Budget transfer in the amount of \$5,000,000.00 from Project 3997 - Program Contingency, per Board action.
Gavilan College Total:		\$148,600,000	\$139,800,000	(\$8,800,000)
District Wide Projects				
3207 IT Infrastructure	\$0	\$5,900,000	\$5,900,000	Budget: New Project. Budget transfer in the amount of \$5,900,000.00 to fund project as part of the project list budget realignment Scope: To provide technology upgrades to the District. See back pages for details
3995 Debt Service and Project Completion Costs	\$18,400,000	\$18,400,000		
3999 Program Mgmt, Planning and Support	\$10,000,000	\$10,000,000		
District Wide Projects Total:		\$28,400,000	\$34,300,000	\$5,900,000
Program Contingency				
3997 Program Contingency	\$12,000,000	\$7,360,269	(\$4,639,731)	Budget: Allocation of interest earned for the period of FY18-19, Q4 through FY19-20, Q2 in the amount of \$360,268.81. Budget transfer in the amount of \$5,000,000.00 to Project 3206 - Future Projects, per Board action.
3998 Catastrophic Contingency	\$7,000,000	\$7,000,000		
Program Contingency Total:		\$19,000,000	\$14,360,269	(\$4,639,731)

Measure X Bond Program				
Bond List Revision #1 (Board Date: 7/14/2020)				
Category/Project	Approved Budget	Proposed Budget	Proposed Revision	Reason
Totals:		\$248,000,000	\$248,360,269	\$360,269

EXHIBITS

ORGANIZATIONAL CHART: The college administrative organization structure provides the vehicle for effective communication and collaboration, the implementation of decisions, and the support structure for the campus. Management Structure as of June 2020:



GENERAL FUND EXPENDITURES BY OBJECT CODE

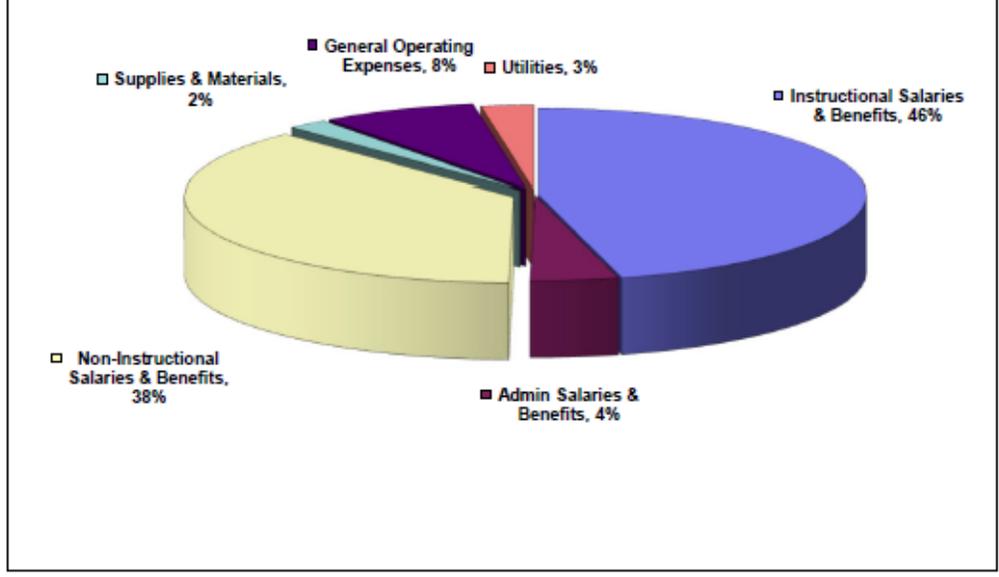
General Fund Expenditures by Object Code
Adopted Budget 2020-2021

Account Number	Description	Amount	Instructional Salaries & Benefits	Admin Salaries & Benefits	Non-Instructional Salaries & Benefits	Supplies & Materials	General Operating Expenses	Utilities
1110	Full-Time Instructor	4,975,201	4,975,201	-	-	-	-	-
	Add'l Instr Assign / Stipend (Paid as Reg)	-	-	-	-	-	-	-
1190	Academic Project Director	11,750	-	-	11,750	-	-	-
1240	Academic Administrator (VP/Dean)	1,156,421	-	1,156,421	-	-	-	-
1250	Librarians	93,390	-	-	93,390	-	-	-
1260	Superintendent/President	293,173	-	293,173	-	-	-	-
1270	Counselors	429,818	-	-	429,818	-	-	-
1280	Academic Coordinators	-	-	-	-	-	-	-
	Other Academic Salaries, Non-Inst. Regular	232,498	-	-	232,498	-	-	-
1299	Other Academic Salaries Non-Inst	48,354	-	-	48,354	-	-	-
1310	Adjunct Faculty	4,229,496	4,229,496	-	-	-	-	-
1311	Adjunct-Admin of Justice	92,249	92,249	-	-	-	-	-
	Adjunct Faculty-Stipends (Instructional)	13,996	13,996	-	-	-	-	-
1315	Adjunct - Police Academy	-	-	-	-	-	-	-
1320	Instructor Substitutes, Instructional	73,922	73,922	-	-	-	-	-
	Full-Time Faculty Stipends (Instructional, add'l)	915	915	-	-	-	-	-
1350	Full-Time Faculty Overload (add'l)	739,289	739,289	-	-	-	-	-
1390	Other Instructional Salaries, Non-Reg	44,862	44,862	-	-	-	-	-
1410	Non-Teaching Adjunct Counselors	119,403	119,403	-	-	-	-	-
1420	FT Counseling Overload	54,140	54,140	-	-	-	-	-
1430	Department Chair (ad'l)	87,936	-	-	87,936	-	-	-
1450	Facult Senate Officers	62,676	-	-	62,676	-	-	-
1490	Faculty Stipends, Non-Instructional	86,404	-	-	86,404	-	-	-
2110	Full-Time Regular Classified	4,775,650	-	-	4,775,650	-	-	-
2150	Full-Time Classified Manager/Sup	1,201,906	-	-	1,201,906	-	-	-
2160	Confidentials	720,646	-	-	720,646	-	-	-
2210	Full-Time Regular Instructional Aide	293,302	293,302	-	-	-	-	-
2310	Part-Time/Hourly Classified Non-Inst	93,028	-	-	93,028	-	-	-
2311	Classified Overtime, Non-Inst	85,035	-	-	85,035	-	-	-
2312	Classified Add'l Assign, Non-Inst	-	-	-	-	-	-	-
2315	Student Workers (Institutional)	-	-	-	-	-	-	-
2370	Board Member Compensation	22,226	-	22,226	-	-	-	-
2390	Classified Substitutes, Non-Inst	58,111	-	-	58,111	-	-	-
2405	Assistant Coaches	63,732	63,732	-	-	-	-	-
2411	Instructional Aide, Overtime	6,364	6,364	-	-	-	-	-
2412	Instructional Aide, Substitutes	-	-	-	-	-	-	-
2430	Tutors	36,751	36,751	-	-	-	-	-
3100	STRG,PERG,Medicare,Wks Comp	4,904,706	1,961,882	-	2,942,824	-	-	-
3400	Dental, Medical, Vision, Life, 457	3,328,079	1,451,232	-	1,876,847	-	-	-
3400	Retiree-Health Benefits	-	-	-	-	-	-	-
4200	Books	600	-	-	-	600	-	-
4310	Instructional Supplies	128,037	-	-	-	128,037	-	-
4315	Instructional Software under \$200	55,750	-	-	-	-	-	-
4317	Student Kits Expense	99,350	-	-	-	99,350	-	-
4510	Office Supplies	1,000	-	-	-	1,000	-	-
4530	Grounds & Maintenance Supplies	62,500	-	-	-	62,500	-	-
4540	Custodial Supplies	66,500	-	-	-	66,500	-	-
4550	Fuel/Oil	21,450	-	-	-	21,450	-	-
4570	Meeting Expenses	2,950	-	-	-	2,950	-	-
4710	Food	3,550	-	-	-	3,550	-	-
4711	Clothing/Uniforms	15,077	-	-	-	15,077	-	-
4712	General Athletic Expenses	-	-	-	-	-	-	-
5100	Contracted Instructed Services	144,000	-	-	-	-	144,000	-
5110	Guest Speaker / Lecturer	-	-	-	-	-	-	-
5130	Athletic Services	30,100	-	-	-	-	30,100	-
5140	Instructional- Police Academy/CTC	1,500,000	1,500,000	-	-	-	-	-
5150	Printing	22,100	-	-	-	-	22,100	-
5155	Postage	34,000	-	-	-	-	34,000	-
5210	Faculty Travel	7,500	-	-	-	-	7,500	-
5220	Board Travel	2,500	-	-	-	-	2,500	-
5230	Administration Travel	2,500	-	-	-	-	2,500	-
5240	Team/Student Field Trip	-	-	-	-	-	-	-
5250	Mileage	4,150	-	-	-	-	4,150	-
5260	Classified Travel	4,500	-	-	-	-	4,500	-
5263	Travel & Conference - Sup/Staff Dev	2,500	-	-	-	-	2,500	-
5264	Travel & Conference - Athletics	-	-	-	-	-	-	-
5300	Memberships/Subscriptions	53,663	-	-	-	-	53,663	-
5420	All Other Insurance	170,700	-	-	-	-	170,700	-
5425	Licenses/Permits/Fees	15,750	-	-	-	-	15,750	-
5430	Team Accident Insurance	25,000	-	-	-	-	25,000	-
5510	Gas	115,500	-	-	-	-	-	115,500
5511	Electric	293,000	-	-	-	-	-	293,000
5520	Water	82,500	-	-	-	-	-	82,500
5530	Utilities-Telephone	288,600	-	-	-	-	-	288,600
5540	Sewer	60,000	-	-	-	-	-	60,000
5545	Trash Collection	42,950	-	-	-	-	-	42,950
5550	Laundry/Dry Cleaning	15,950	-	-	-	-	-	15,950
5610	Rent & Leases	93,500	-	-	-	-	-	93,500

General Fund Expenditures by Object Code
Adopted Budget 2020-2021

Account Number	Description	Amount	Instructional Salaries & Benefits	Admin Salaries & Benefits	Non-Instructional Salaries & Benefits	Supplies & Materials	General Operating Expenses	Utilities
5612	Facility Rental	203,000	-	-	-	-	203,000	-
5613	Vehicle Rental	46,000	-	-	-	-	46,000	-
5630	Repairs/Maintenance	225,000	-	-	-	-	225,000	-
5636	Software Support/Maintenance	472,700	-	-	-	-	472,700	-
5638	Hazardous Waste	15,000	-	-	-	-	15,000	-
5810	Legal Services	-	-	-	-	-	-	-
5812	Auditing/Election Services	125,000	-	-	-	-	125,000	-
5813	Election	-	-	-	-	-	-	-
5822	Bad Debt	-	-	-	-	-	-	-
5823	Advertising	88,700	-	-	-	-	88,700	-
5825	Administrative/Collection Fees	15,000	-	-	-	-	15,000	-
5831	Contracted Services/Noninstruc	305,448	-	-	-	-	305,448	-
5834	Fingerprinting/TB Test	20,800	-	-	-	-	20,800	-
5840	Accreditation	25,000	-	-	-	-	25,000	-
5841	Consultants/Non Instructional	58,000	-	-	-	-	58,000	-
5843	Awards/Recognition Dinner	5,000	-	-	-	-	5,000	-
5844	Sponsorships	-	-	-	-	-	-	-
5846	Charge Card Fees	25,000	-	-	-	-	25,000	-
6100	Site & Site Improvements	-	-	-	-	-	-	-
6200	Building	-	-	-	-	-	-	-
6310	Library Books	30,000	-	-	-	-	30,000	-
6400	Software & Equipment \$500-\$5,000	152,067	-	-	-	-	152,067	-
7000	Debt Service	161,000	-	-	-	-	161,000	-
Total		\$ 33,876,874	\$ 16,868,737	\$ 1,471,820	\$ 12,806,876	\$ 401,014	\$ 2,801,128	\$ 882,660

Percentage of Total Expenditures (rounded) 100% 48% 4% 38% 2% 8% 3%



RESTRICTED GENERAL FUND BY PROGRAM

Restricted General Fund
Adopted Budget 2020-2021

		Community	CARES Grant	COVID	Guided	AB104	Hunger	E-Transcript
	Object	Ed	HEERF	Block Grant	Pathways	Adult Ed	Free Campus	Mini Grant
	Code							
Revenues:								
Federal	8100	\$ -	\$ 1,731,159	\$ 261,316	\$ -	\$ -	\$ -	\$ -
State	8600	-	-	320,769	367,680	597,404	25,000	-
Local	8800	569,218	-	-	-	-	-	18,275
Fiscal Agent Pass Through	8900	-	-	-	-	874,311	-	-
Total		\$ 569,218	\$ 1,731,159	\$ 582,085	\$ 367,680	\$ 1,471,715	\$ 25,000	\$ 18,275
Expenditures:								
Instructional Salaries	1000	90,737	150,000	-	88,528	240,179	-	-
Non-Instructional Salaries	2000	109,159	-	150,000	20,000	105,208	13,900	-
Employee Benefits	3000	69,619	50,000	50,000	26,864	98,613	-	-
Supplies & Materials	4000	44,662	-	50,000	209,288	11,267	6,000	-
Professional Services	5000	252,611	961,159	-	23,000	92,356	5,100	12,275
Capital Outlay	6000	-	-	-	-	10,172	-	6,000
Student Financial Aid	7500	-	570,000	-	-	38,889	-	-
Other Student Aid	7600	-	-	-	-	720	-	-
Other Transfers	7400	-	-	-	-	874,311	-	-
Reserve	7390	2,430	-	332,085	-	-	-	-
Total		\$ 569,218	\$ 1,731,159	\$ 582,085	\$ 367,680	\$ 1,471,715	\$ 25,000	\$ 18,275
Net Charge to General Fund								
		\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Restricted General Fund
Adopted Budget 2020-2021

		MAA	Equal	Lottery	Theater Arts	Accessible	Veteran	
	Object		Employment	Proposition	Gate	Education	Resource	Workability
	Code		Opportunity	20	Receipts	Center	Center	
Revenues:								
Federal	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,442	\$ -
State	8600	3,962	50,000	300,000	-	735,685	-	230,950
Local	8800	-	-	-	6,000	213,220	-	-
Fiscal Agent Pass Through	8900	-	-	-	-	-	-	-
Total		\$ 3,962	\$ 50,000	\$ 300,000	\$ 6,000	\$ 948,905	\$ 57,442	\$ 230,950
Expenditures:								
Instructional Salaries	1000	-	-	-	-	741,051	-	60,539
Non-Instructional Salaries	2000	-	-	-	1,900	507,785	-	72,291
Employee Benefits	3000	-	-	-	30	513,351	-	94,523
Supplies & Materials	4000	3,577	-	-	1,270	116,085	55,504	-
Professional Services	5000	385	50,000	200,000	2,300	139,221	493	3,597
Capital Outlay	6000	-	-	100,000	500	21,166	1,445	-
Student Financial Aid	7500	-	-	-	-	-	-	-
Other Student Aid	7600	-	-	-	-	-	-	-
Other Transfers	7400	-	-	-	-	-	-	-
Reserve	7390	-	-	-	-	-	-	-
Total		\$ 3,962	\$ 50,000	\$ 300,000	\$ 6,000	\$ 2,038,659	\$ 57,442	\$ 230,950
Net Charge to General Fund								
		\$ -	\$ -	\$ -	\$ -	\$ 1,089,754	\$ -	\$ -

Restricted General Fund
Adopted Budget 2020-2021

	Object	----- EOPS -----						
		CalWorks San Benito, Santa Clara	Fresh Success	CARE	EOPS	GAIN	TANF	Region 4
	Code							
Revenues:								
Federal	8100	\$ -	\$ 260,000	\$ -	\$ -	\$ 154,535	\$ 50,845	\$ -
State	8600	375,343	-	183,282	744,932	-	-	10,000
Local	8800	-	-	-	-	-	-	-
Fiscal Agent Pass Through	8900	-	-	-	-	-	-	-
Total		\$ 375,343	\$ 260,000	\$ 183,282	\$ 744,932	\$ 154,535	\$ 50,845	\$ 10,000
Expenditures:								
Instructional Salaries	1000	25,840	18,457	-	231,205	23,847	-	-
Non-Instructional Salaries	2000	228,994	49,337	34,592	197,917	68,800	-	-
Employee Benefits	3000	52,854	49,906	19,532	222,822	61,888	-	-
Supplies & Materials	4000	1,500	6,200	400	19,098	-	-	1,800
Professional Services	5000	4,000	6,560	1,878	23,766	-	1,500	8,200
Capital Outlay	6000	33,000	-	-	6,046	-	-	-
Student Financial Aid	7500	-	29,540	68,380	163,647	-	-	-
Other Student Aid	7600	29,155	100,000	58,500	33,500	-	49,345	-
Other Transfers	7400	-	-	-	-	-	-	-
Reserve	7390	-	-	-	-	-	-	-
Total		\$ 375,343	\$ 260,000	\$ 183,282	\$ 898,001	\$ 154,535	\$ 50,845	\$ 10,000
Net Charge to General Fund								
		\$ -	\$ -	\$ -	\$ 153,069	\$ -	\$ -	\$ -

Restricted General Fund
Adopted Budget 2020-2021

	Object	---- Financial Aid ----			----- Grants -----			RN Enrollment
		Lifeline/MAA	FWSP	BFAP	Full-Time	MESA	TRIO	
	Code		Cal Grant		Student Success			Growth
Revenues:								
Federal	8100	\$ -	\$ 92,242	\$ -	\$ -	\$ -	\$ 284,756	\$ -
State	8600	15,783	406,000	201,847	183,000	101,057	-	147,555
Local	8800	-	-	-	-	81,667	-	-
Fiscal Agent Pass Through	8900	-	-	-	-	-	-	-
Total		\$ 15,783	\$ 498,242	\$ 201,847	\$ 183,000	\$ 182,724	\$ 284,756	\$ 147,555
Expenditures:								
Instructional Salaries	1000	-	-	-	-	31,964	62,000	63,799
Non-Instructional Salaries	2000	-	87,808	43,450	-	86,719	112,676	-
Employee Benefits	3000	-	44	28,196	-	37,746	47,716	9,161
Supplies & Materials	4000	15,783	-	3,249	-	12,323	11,860	9,875
Professional Services	5000	-	4,390	123,267	-	13,972	10,504	57,815
Capital Outlay	6000	-	-	3,685	-	-	-	6,905
Student Financial Aid	7500	-	406,000	-	183,000	-	40,000	-
Other Student Aid	7600	-	-	-	-	-	-	-
Other Transfers	7400	-	-	-	-	-	-	-
Reserve	7390	-	-	-	-	-	-	-
Total		\$ 15,783	\$ 498,242	\$ 201,847	\$ 183,000	\$ 182,724	\$ 284,756	\$ 147,555
Net Charge to General Fund								
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Restricted General Fund
Adopted Budget 2020-2021

	Object	Health Fee	Mental Health	CDTC	Science	California Completion	AP19 California College Promise	Water	Title V
	Code	Services	Support		Alive	Grant		Pathway	
Revenues:									
Federal	8100	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 262,434
State	8600	1,312	47,776	-	-	78,000	440,878	-	-
Local	8800	374,222	-	6,500	1,343	-	-	152,299	-
Fiscal Agent Pass Through	8900	-	-	-	-	-	-	-	-
Total		\$ 375,534	\$ 47,776	\$ 6,500	\$ 1,343	\$ 78,000	\$ 440,878	\$ 152,299	\$ 262,434
Expenditures:									
Instructional Salaries	1000	85,707	15,000	-	-	-	-	-	93,426
Non-Instructional Salaries	2000	-	-	-	-	-	-	-	56,992
Employee Benefits	3000	33,399	9,194	-	-	-	-	-	64,486
Supplies & Materials	4000	130,320	254	670	1,343	-	-	140,299	26,500
Professional Services	5000	123,858	23,328	890	-	-	-	-	21,030
Capital Outlay	6000	2,250	-	-	-	-	-	12,000	-
Student Financial Aid	7500	-	-	4,940	-	78,000	440,878	-	-
Other Student Aid	7600	-	-	-	-	-	-	-	-
Other Transfers	7400	-	-	-	-	-	-	-	-
Reserve	7390	-	-	-	-	-	-	-	-
Total		\$ 375,534	\$ 47,776	\$ 6,500	\$ 1,343	\$ 78,000	\$ 440,878	\$ 152,299	\$ 262,434
Net Charge to General Fund									
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Restricted General Fund
Adopted Budget 2020-2021

	Object	STEM III	CTE	Prop 39 Heating & Ventilation	CTE Strong Workforce	Student Equity & Achievement	VTEA	Total
	Code							
Revenues:								
Federal	8100	\$ 942,513	\$ -	\$ -	\$ -	\$ -	\$ 155,367	\$ 4,252,609
State	8600	-	50,000	15,000	1,054,626	1,940,487	-	8,628,328
Local	8800	-	-	-	-	-	-	1,422,744
Fiscal Agent Pass Through	8900	-	-	-	-	-	-	874,311
Total		\$ 942,513	\$ 50,000	\$ 15,000	\$ 1,054,626	\$ 1,940,487	\$ 155,367	\$ 15,177,992
Expenditures:								
Instructional Salaries	1000	239,612	-	-	117,633	589,337	16,240	2,985,101
Non-Instructional Salaries	2000	65,678	-	9,441	168,092	649,487	52,233	2,892,459
Employee Benefits	3000	145,426	-	162	163,520	489,836	12,055	2,350,943
Supplies & Materials	4000	160,067	-	-	63,800	15,000	27,092	1,145,086
Professional Services	5000	286,692	50,000	-	165,063	186,827	16,085	2,872,122
Capital Outlay	6000	45,038	-	5,397	376,518	10,000	24,255	664,377
Student Financial Aid	7500	-	-	-	-	-	-	2,023,274
Other Student Aid	7600	-	-	-	-	-	-	271,220
Other Transfers	7400	-	-	-	-	-	-	874,311
Reserve	7390	-	-	-	-	-	7,407	341,922
Total		\$ 942,513	\$ 50,000	\$ 15,000	\$ 1,054,626	\$ 1,940,487	\$ 155,367	\$ 16,420,815
Net Charge to General Fund								
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,242,823

PERSONNEL FTE BY PROGRAM – UNRESTRICTED GENERAL FUND

Personnel Unrestricted General Fund

INSTRUCTIONAL PROGRAMS - ALL FACULTY - UNRESTRICTED				CLASSIFIED PERSONNEL - UNRESTRICTED			
	Actual FY18/19	Actual FY 19/20	Budget FY 20/21		Actual FY18/19	Actual FY 19/20	Budget FY 20/21
LIFE SCIENCES - UNRESTRICTED				INSTRUCTIONAL PROGRAMS - UNRESTRICTED			
Biology	2.00	2.00	2.00	Business Building Tech	1.00	1.00	1.00
Zoology	0.00	0.00	0.00	Athletics	1.50	1.50	1.50
Anatomy	0.00	0.00	0.00	Aviation Tech	0.625	0.625	0.625
Microbiology	1.00	1.00	1.00	Dramatic Arts	1.00	1.00	1.00
Ecology	0.00	0.00	0.00	Chemistry	2.25	2.25	2.25
TOTAL	3.00	3.00	3.00	Biotechnology	0.50	0.50	0.50
NATURAL SCIENCES - UNRESTRICTED				Cosmetology	0.50	0.50	0.50
Physical Science	0.00	0.00	0.00	ESL	0.50	0.50	0.50
Physics	1.00	1.00	1.00	Health Education	2.00	2.00	2.00
Chemistry	1.00	1.00	1.00	Curriculum	1.00	1.00	1.00
TOTAL	2.00	2.00	2.00	Academic Admin	2.38	2.38	2.38
SOCIAL SCIENCES - UNRESTRICTED				Learning Center	0.75	0.75	0.75
Anthropology	1.00	1.00	1.00	Library	4.00	4.00	4.00
Psychology	1.00	1.00	1.00	Media Services	2.00	2.00	2.00
History	2.00	2.00	2.00	Tutoring	0.60	0.60	0.60
Sociology	1.00	1.00	1.00	Computer Place	1.00	1.00	1.00
Political Science	1.00	1.00	1.00	ESL Tutoring	0.75	0.75	0.75
Admin of Justice	1.00	1.00	1.00	Math Tutoring	0.50	0.50	0.50
Child Development	1.00	1.00	1.00	Writing Center	0.50	0.50	0.50
TOTAL	8.00	8.00	8.00	TOTAL	23.36	23.36	23.36
ENGLISH - UNRESTRICTED				STUDENT SUPPORT SERVICES - UNRESTRICTED			
English	6.40	6.40	6.40	Admissions & Records	5.00	5.00	5.00
English Comp	0.60	0.60	0.60	Off Site Services	2.00	2.00	2.00
Humanities	0.00	0.00	0.00	Financial Aid	1.50	1.50	1.50
Remedial English	0.60	0.60	0.60	Transfer Center	0.25	0.25	0.25
Comparative Literature	0.00	0.00	0.00	Enrollment Management	1.00	1.00	1.00
Remedial Reading	0.00	0.00	0.00	Student Assessment	1.00	1.00	1.00
Reading and Writing	0.00	0.00	0.00	Public Information Office	1.00	1.00	1.00
TOTAL	7.60	7.60	7.60	Community Development and Grants Mgmt	0.95	0.95	0.95
ESL - UNRESTRICTED				TOTAL	12.70	12.70	12.70
ESL	3.30	3.30	3.30	ADMINISTRATIVE SUPPORT - UNRESTRICTED			
TOTAL	3.30	3.30	3.30	Custodial	9.50	9.50	9.50
FINE ARTS - UNRESTRICTED				Maintenance	3.00	3.00	3.00
Speech Debate	0.00	0.00	0.00	Grounds	4.00	4.00	4.00
Speech Communication	2.00	2.00	2.00	Business Services	7.875	7.875	7.875
Journalism	0.00	0.00	0.00	Management Info Systems	8.00	8.00	8.00
Art	1.00	1.00	1.00	Reprographics	1.00	1.00	1.00
Studio Art	1.00	1.00	1.00	Switchboard/Eve Sec/Mail room	0.50	0.50	0.50
Musio/Music Theory	2.00	2.00	2.00	Receiving	1.00	1.00	1.00
Dramatic Arts	0.00	0.00	0.00	Security	4.40	4.40	4.40
Spanish	2.00	2.00	2.00	Community Development and Grants Mgt	1.00	1.00	1.00
Philosophy	0.00	0.00	0.00	Facilities Use Scheduler	1.00	1.00	1.00
Theatre	1.00	1.00	1.00	TOTAL	41.28	41.28	41.28
TOTAL	9.00	9.00	9.00	TOTAL CLASSIFIED - UNRESTRICTED	77.33	77.33	77.33
MATHEMATICS - UNRESTRICTED							
Math	3.70	3.70	3.70				
TOTAL	3.70	3.70	3.70				
TOTAL FACULTY - UNRESTRICTED	33.60	33.60	33.60				

**Personnel
Unrestricted General Fund**

INSTRUCTIONAL PROGRAMS - ALL FACULTY - UNRESTRICTED				NON-FACULTY PERSONNEL - UNRESTRICTED			
	Actual	Actual	Budget		Actual	Actual	Budget
	FY18/19	FY 19/20	FY 20/21		FY18/19	FY 19/20	FY 20/21
BUSINESS - UNRESTRICTED				CONFIDENTIAL/SUPERVISORY - UNRESTRICTED			
Accounting	1.00	1.00	1.00	President/Board of Trustees	2.00	2.00	2.00
Business Mgmt	0.00	0.00	0.00	Instructional Programs	2.00	2.00	2.00
Business Off Tech	0.00	0.00	0.00	Student Support	5.15	5.15	5.15
Economics	1.00	1.00	1.00	Administrative Services	10.00	10.00	10.00
Data Processing	0.00	0.00	0.00	TOTAL	19.15	19.15	19.15
TOTAL	2.00	2.00	2.00	ADMINISTRATION - UNRESTRICTED			
COMPUTER SCIENCES - UNRESTRICTED				President/Board of Trustees	1.00	1.00	1.00
CSIS/Digital Media	3.00	3.00	3.00	Instructional Programs	3.85	3.85	3.85
TOTAL	3.00	3.00	3.00	Student Support	2.00	2.00	2.00
ALLIED HEALTH - UNRESTRICTED				Administrative Services	2.00	2.00	2.00
Health Education	0.20	0.20	0.20	TOTAL	8.85	8.85	8.85
Registered Nursing	1.30	1.30	1.30	TOTAL NON FACULTY UNRESTRICTED 105.33 105.33 105.33			
Licensed Voc Nurse	2.00	2.00	2.00	GRAND TOTAL UNRESTRICTED FUND 166.63 166.63 166.63			
Health Admin	0.50	0.50	0.50				
TOTAL	4.00	4.00	4.00				
VOCATIONAL/TECHNICAL - UNRESTRICTED							
Vocational Technical	4.00	4.00	4.00				
Library	2.80	2.80	2.80				
Curriculum	0.20	0.20	0.20				
Staff Dev	0.20	0.20	0.20				
Kinesiology	3.80	3.80	3.80				
Faculty Senate	0.40	0.40	0.40				
Counseling	4.00	4.00	4.00				
Health/Safety	0.30	0.30	0.30				
Special Project	0.00	0.00	0.00				
TOTAL	15.70	15.70	15.70				
TOTAL FACULTY UNRESTRICTED 61.30 61.30 61.30							

PERSONNEL FTE BY PROGRAM – RESTRICTED GENERAL FUND

Personnel Restricted General Fund

	Actual FY18/19	Actual FY 19/20	Budget FY 20/21
INSTRUCTIONAL PROGRAMS - ALL FACULTY - RESTRICTED			
Administration of Justice	0.00	0.00	0.00
Child Development Center	0.00	0.00	0.00
Disability Resource Center (DRC)	9.00	9.00	9.00
Extended Opportunities Programs & Services	2.00	2.00	2.00
Health Services	0.70	0.70	0.70
Matriculation	0.00	0.00	0.00
Regional Occupational Program (ROP)	0.00	0.00	0.00
STEM Grant	3.10	3.10	3.10
Title V - CTE	1.00	1.00	1.00
Title V - Gavilan	2.40	2.40	2.40
TOTAL	18.20	18.20	18.20
CLASSIFIED PERSONNEL - RESTRICTED			
Biotechnology	0.00	0.00	0.00
Child Development Center	3.00	3.00	3.00
Carpentry	1.00	1.00	1.00
Community Education	2.00	2.00	2.00
Community Development and Grants Management	0.05	0.05	0.05
Disabilities Resource Center	9.35	9.35	9.35
Extended Opportunities Programs & Services	4.00	4.00	4.00
Financial Aid	2.50	2.50	2.50
Matriculation	2.00	2.00	2.00
MESA	0.00	0.00	0.00
Parking Fund	0.75	0.75	0.75
Regional Occupational Program (ROP)/VATEA	0.00	0.00	0.00
STEM	1.00	1.00	1.00
Student Center Fund	1.10	1.10	1.10
Title V	1.50	1.50	1.50
Institutional Research	2.00	2.00	2.00
TRIO Grant	0.00	0.00	0.00
TOTAL	30.25	30.25	30.25
CONFIDENTIAL/SUPERVISORY PERSONNEL - RESTRICTED			
CalWORKS	1.00	1.00	1.00
Child Development Center	0.00	0.00	0.00
Community and Contract Education	0.00	0.00	0.00
Matriculation	0.30	0.30	0.30
MESA Director	1.00	1.00	1.00
Parking Fund	0.00	0.00	0.00
TRIO Director	0.00	0.00	0.00
Institutional Research	2.00	2.00	2.00
TOTAL	4.30	4.30	4.30
ADMINISTRATIVE AND SUPPORT SERVICES - RESTRICTED			
Title V Hartnell	0.00	0.00	0.00
Disability Resource Center	1.00	1.00	1.00
Extended Opportunities Programs & Services	1.00	1.00	1.00
Special Projects	0.00	0.00	0.00
HSIAC	0.00	0.00	0.00
Title V CTE	0.65	0.65	0.65
Basic Skills	1.00	1.00	1.00
Matriculation	0.30	0.30	0.30
Small Business Development Center	0.00	0.00	0.00
TOTAL	3.95	3.95	3.95
GRAND TOTAL - RESTRICTED FUND	56.70	56.70	56.70

BUDGET PLANNING CALENDAR FOR FY 2020-2021

<u>Deadline Date</u>	<u>Event</u>	<u>Responsible Party</u>
October 2019		
October 3	First Budget Meeting	Committee Members
November 2019		
November 2	Input of program plans and budget requests completed.	Staff
November 13	Approval of budget calendar for 2020-21	Board of Trustees
December 2019		
December 10	Approval of financial audit for 2018-19	Board of Trustees
December 13	Complete review/rank of program plans with budget requests	Managers, Supervisors, and Deans
December 28	Complete 90% of adjunct salary assignments	Deans
January 2020		
January 7	Governor's Budget Proposal for 2020-19 is released	Governor
January 7	Cabinet complete review/ranking of program plans	Cabinet
January 8	Completion of Board of Trustee goals	President / Board of Trustees
January 18	Distribute FY 2020-21 position control file (Group 1 and 2), all positions, all departments, all funds for permanent and non-permanent staff to Cabinet for review.	AVP, Human Resources & Labor Relations
January 16	State budget workshop-Sacramento	Cabinet and AVP, Business Services & Security
January 28	Distribute FY 2020-21 budget line item detail for other expenditures (4/5/6's) for all departments/all funds to Cabinet for review	Vice President of Administrative Services and AVP, Business Services & Security
January 30	Program plan and budgets requests loaded into database	Webmaster
February 2020		
February 7	Mid-year review of budget to actual expenditures, all funds for FY 2019-20	Vice President of Administrative Services and AVP, Business Services & Security
February 11	Development of Strategic Plan (Budget Guidelines)	President
<u>Deadline Date</u>	<u>Event</u>	<u>Responsible Party</u>

February 15	Begin prioritization process of program plans with budget requests	College Budget Committee
February 18	Reconciliation of position control file, (Group 1 and 2), all positions, all departments, all funds due to Director of Human Resources	Cabinet
February 25	Budget line item detail for other expenditures (4/5/6's) for all departments/all funds to the VP of Administrative Services	Cabinet

March 2020

March 4	FY 2020-21 position control file, (Group 1 and 2) projections (Version #1) due to AVP, Business Services & Security	AVP, Human Resources & Labor Relations
March 13	Approval of FY 2020-21 Budget Guidelines (Strategic Plan)	President's Council
March 15	Submit prioritized program plans with budget requests to President's Council	College Budget Committee
March 18	Revenue and expenditures calculations; general fund only due to Cabinet	AVP, Business Services & Security and AVP, Human Resources & Labor Relations
March 18	Final deadline for changes to the Tentative Budget document due to VP of Administrative Services	Cabinet
March 25	Program plans with budget requests recommendation to President	President's Council
March 29	Review revenue and expenditure calculations with Board and College Budget Committees	AVP, Business Services & Security

April 2020

April 5	Cost out summer/fall class schedule	Vice President of Instructional Services, Vice President of Student Services, and Deans
April 9	FY 2020-21 Strategic Plan to Board of Trustees	President
April 15	Revenue and expenditures calculation; all funds due to Cabinet	AVP, Business Services & Security and AVP, Human Resources & Labor Relations
April 19	Final status of prior year Budget Guidelines to VP of Administrative Services	President
April 24	Board and College Budget Committee review of Tentative Budget document	AVP, Human Resources & Labor Relations
<u>Deadline Date</u>	<u>Event</u>	<u>Responsible Party</u>

April 29	Final revenue and expenditures calculation; all funds due to VP Admin. Services	AVP, Business Services & Security and AVP, Human Resources & Labor Relations
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May 2020

May 13	Governor's May revise with district review	Cabinet
May 27	Complete Tentative Budget to printer	Vice President of Administrative Services
May 31	Re-review of prioritized program plans with budget requests in light of May revise revenue assumptions and expenditures	College Budget Committee

June 2020

June 11	Tentative Budget adopted by Board of Trustees	Board of Trustees
June 28	Preliminary financial and compliance audit	Vice President of Administrative Services, AVP, Business Services & Security, various program managers, VPs, and Deans

July 2020

July 12	Re-review of prioritized program plans with budget requests in light of actual Budget Act revenue assumptions and expenditures	College Budget Committee
July 15	Final deadline for the addition of new positions (Group 1 and 2) to the Final Budget. Freeze position file for Final Budget document due to VP of Administrative Services	Cabinet
July 29	Changes in budget line item detail for other expenditures (4/5/6's) department budgets, all funds due to VP of Administrative Services	Cabinet

August 2020

August 7	State budget workshop	Cabinet and AVP, Business Services & Security
August 12	Revise Tentative Budget for Final Budget	AVP, Business Services & Security
August 15	Board Budget Committees review of Final Budget (College Committee does not meet in the summer)	AVP, Business Services & Security

<u>Deadline Date</u>	<u>Event</u>	<u>Responsible Party</u>
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August 16	Categorical year-end close, FY 2019-20	AVP, Business Services & Security
August 30	Complete Final Budget to printer	Vice President of Administrative Services
August 30	All funds year-end close, FY 2019-20	AVP, Business Services & Security

September 2020

September 12	Review Final Budget with College Budget Committee	AVP, Business Services & Security
September 23	Final financial and compliance audit	Vice President of Administrative Services, Director Business Services, various program managers, VPs, and Deans

October 2020

October 31	Draft Audited 2019-20 Financial Statements Review	Vice President of Administrative Services, Director Business Services
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November 2020

November 12	Approval of budget calendar for 2021-22	Board of Trustees
November 8	Input of program plans and budget requests completed.	Staff
November 15	Board and College Budget Committees development of FY 2021-22 budget calendar	AVP, Business Services & Security
November 25	Cost out intersession/spring class schedule	Vice President of Instructional Services, Vice President of Student Services, and Deans

December 2020

December 6	Complete review/rank of program plans with budget requests	Managers, Supervisors, and Deans
December 10	Approval of financial audit for 2019-2020	Board of Trustees
December 18	Complete 90% of adjunct salary assignments	Deans
<u>Deadline Date</u>	<u>Event</u>	<u>Responsible Party</u>

January 2021

January 6	Cabinet complete review/ranking of program plans with budget requests.	Cabinet
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January 7	Completion of Board of Trustees goals	President / Board of Trustees
January 15	State budget workshop, Sacramento	Cabinet
January 24	Distribute FY 2021-22 position control file (Group 1 and 2), all positions, all departments, all funds for permanent and non-permanent staff to Cabinet for review.	Director Human Resources
January 31	Distribute FY 2021-22 budget line item detail for other expenditures (4/5/6's) for all departments/all funds to Cabinet for review	Vice President of Administrative Services and AVP, Business Services & Security

GLOSSARY OF TERMS

Administrators/Supervisors	Those employees responsible for managing the operations of the college and provide direction and leadership to all functions of the college.
Base Revenue	State apportionment revenue from the prior fiscal year plus increases for growth revenue, cost of living allowances and program improvement funds.
COLA	Cost of Living Allowance - a percentage increase applied to State of California apportionment revenue to offset expenditure increases in salaries and benefits, supplies and materials, and purchased services.
CSEA	California State Employees Association - The representative organization for all classified employees other than those who serve as confidential or supervisory employees.
Certificated Employee	An academic employee for which minimum qualifications have been established by the board of governors pursuant to <i>California Education Code</i> Section 87356. Prior to 1990 an academic employee was required to meet minimum qualifications established for each academic discipline and upon completion, was issued a <i>certificate</i> .
Classified Employee	Classified employees provide professional, technical, and clerical support services that support classroom instruction and maintain the college. A classified employee is an employee defined by <i>California Education Code</i> Section 88001 as an employee in a position that has a designated title, a regular minimum number of assigned hours per day, days per week, and months per year, a specific statement of duties required to be performed by the employees in each position, and has a regular monthly salary defined by a salary range for each position.
Confidential Employee	These employees are not represented by a bargaining unit and are either responsible for the management of specific support functions or serve in positions where confidentiality regarding negotiations is required.
FTES	Full Time Equivalent Student
GCFA	Gavilan College Faculty Association
JPA	Joint Powers Authorities - an organization formed by governmental entities, including community colleges for the purpose of providing services that each individual entity has the ability to provide.
