

GAVILAN
COLLEGE

1919  2019

Gavilan Joint Community College Adopted Budget

2022-2023

ADOPTED BUDGET

**FISCAL YEAR 2022 - 2023
JULY 1, 2022 THROUGH JUNE 30, 2023**

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

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JULY 1, 2022 – JUNE 30, 2023**

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2022-2023
ADOPTED BUDGET

TABLE OF CONTENTS

		PAGE
I	General Information about Gavilan College	1
II	Integration of Institutional and Financial Planning.....	5
III	Organization of Gavilan College.....	7
IV	Budget Development at Gavilan College.....	8
V	Operating Budget Standards.....	9
VI	General Fund Overview.....	13
VII	Carry-Over Sub-Fund.....	19
VIII	General Restricted Fund.....	21
IX	Building Fund.....	24
X	General Obligation Bond Fund.....	27
XI	Debt Service Fund.....	33
XII	Self Insurance Fund.....	36
XIII	Associated Student Body.....	38
XIV	Student Financial Assistance Fund.....	40
XV	Student Center Fee Fund.....	42

TABLE OF CONTENTS
(CONTINUED)

Attachments:

Board Budget Guidelines.....	A1
Budget Calendar.....	B1
Highlights from the Governor’s Proposed Budget.....	C1
Multi-Year Projections (April 2022).....	D1
May Revise Highlights (May 2022).....	E1
Multi-Year Projections (May 2022).....	F1
Staffing Report.....	G1

I. GENERAL INFORMATION ABOUT GAVILAN COLLEGE

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

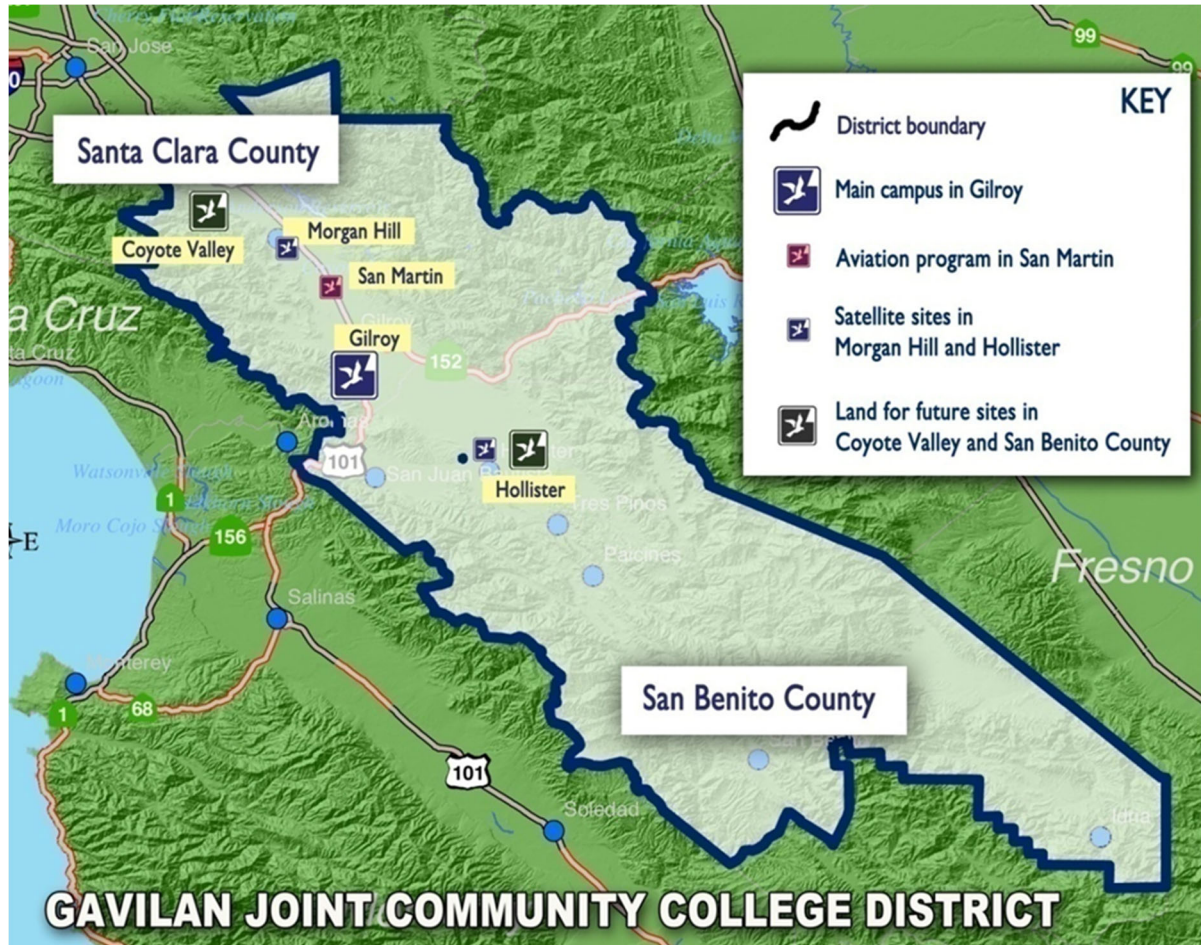
Gavilan College is one of 116 California Community Colleges that are organized into 73 districts which has district boundaries that are political subdivisions authorized by the Constitution of the State of California. A seven-member board of trustees governs the Gavilan Joint Community College District. The voters of the communities served by the district elect board members to office. The Board of Trustees is responsible for the overall direction and control of the district 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 20/21, Gavilan College served an estimated 4,959 students for fall semester, over 5,393 students for spring semester and 2,630 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. As of May 2021, students can choose among 147 degrees and certificates, including 28 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 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

San Benito County

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

San Benito has a varied economic base that is dominated by government, retail trade, and manufacturing industries. Historically, San Benito is largely an agricultural county with the industry. The area typically has higher unemployment and lower income as compared to other parts of the Gavilan College service area. The total population of San Benito County in 2022 is 66,831 with approximately 43,710 residents residing in the Hollister limits.

Gilroy

Gilroy is located in southern Santa Clara County and is comprised of 9,376 acres of land located 30 miles south of San Jose and 15 miles northwest of Hollister. Gilroy developed from a rural, agricultural community to a community composed of agriculture, manufacturing, and service industries, along with many commuters to Silicon Valley.

Growth in Gilroy has centered on high tech software and support industries as well as several manufacturing and production industries. Gilroy’s industrial base includes food processing,

2022-23 ADOPTED BUDGET

sophisticated food processing, high tech software and semiconductors, wood, paper and metal fabrication and wine production. Gilroy's estimated population in 2022 is 60,364.

Morgan Hill

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

Coyote Valley

Coyote Valley is 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. Classes were held for the first time at this location in the spring of 2017. This site is currently the home of the South Bay Regional Police Academy and JPA.

Accreditation

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

Programs and Services

Gavilan College offers an associate of arts degree 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.

Over the past few years, Gavilan College has experienced organizational change. In 2016 the President, Dr. Kathleen Rose, initiated a new era for the district. Since then, the college has seen an organizational shift and leadership philosophy, as the Guided Pathways Reorganization was approved by the Board of Trustees and implemented. A comprehensive classification and compensation study had been completed, a SERP had been approved and implemented, and the management structure was reorganized. In Fiscal Year 2022, the district continues to evaluate its current structure as it continues to adapt to the changing landscape post-pandemic.

For the past five years, GJCCD has adopted 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

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

2022-23 ADOPTED BUDGET

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 our 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/Resource Allocation Process (PIPR-RAP).

Aligned with our Centennial, the theme for 2019-2020 was the Year of Student Voices. We placed student voices at the center of our design 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 served 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 2020-2021 year was overshadowed by a global pandemic and enrollment decline for community colleges across the country. The theme had been Equity, Inclusion, and Healing. The district's focus has been on student basic needs, social justice and equity dialogue, and distance education improvements.

In the current fiscal year, the district continues to grapple with the pandemic as it continues to evaluate its current structure and adapt to its uncertain and ever-changing landscape.

II. INTEGRATION of INSTITUTIONAL and FINANCIAL PLANNING

The district relies on its mission statement, goals, and strategic plan to guide the fiscal planning process. The district's mission statement reads: "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 (PIPR-RAP Committee). During the 2021-22, PIPR-RAP has continued its assessment of its role and scope of responsibilities. The committee expects to have substantive recommendations by the end of the Fall 2022 semester.

College's Strategic Planning Process

The Board of Trustees, administrators, faculty, managers, and professional support staff of Gavilan College identified 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 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 Plan, Facilities Master Plan and the Technology Plan, 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 FY2019-20. It is reviewed annually as Measure X progresses and metrics change throughout the district.

College's Guided Pathways Process

The District's mission and goals are the foundation for financial planning. Then, financial planning is integrated with and supports all institutional planning. Gavilan College classified professionals, faculty, students, and administrators continue their work to transform the college to a Guided Pathways Framework. Preparation for Guided Pathways 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. In addition, the leadership structure was altered to align with the Guided Pathways objectives and four permanent Deans were hired and student services and academic affairs became integrated under a single Executive vice president.

2022-23 ADOPTED BUDGET

College District's Planning and Budget Process

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. 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 operational baseline to maintain acceptable funding that allow Gavilan to meet the Chancellor's Office "Vision for Success" that is directly incorporated into the District three-year strategic plan. Any requests for products, services or personnel requests that a department feels are essential to their continued success and effectiveness must be tied to one of the current fiscal year's strategic plan goals. This ensures the individual department needs are in line with the institution's overall Vision for Success.

Student Success Funding Formula (SCFF)

As a result of this 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 areas including base allocation (70% of FTES), supplemental allocation (20%), and student success allocation (10%). Gavilan College has not fared well under this new formula but is in a hold harmless funding position for two more years. The District is in the process of looking at how it can increase enrollment and improve the outcomes of its student population to be in compliance with the Vision for Success and increase its funding base allocation under the new funding formula.

Supplemental Funding Opportunities

Gavilan College has also sought alternative funding, specifically through federal grants. In the past five years, the district has been awarded a \$3.8 million STEM grant, a \$1.2 million Title V grant, a second \$2.4 million STEM grant and a second \$3.75 million Title V grant. While the current Title V grants are ending, new applications have been submitted and we are awaiting approval of upcoming Title V grants. Additionally, on March 2022, the college received authorization to apply a 25% indirect rate to any newly awarded federal grants.

The district has received substantial federal funds to operate through the pandemic. Approximately one half of the funds were distributed through student aid; the remaining funds reimbursed the district for direct labor costs related to the pandemic, indirect costs and lost revenue. Some of these funds were received and spent in 19/20, some in 20/21, and more will be spent in 21/22 and 22/23.

III. ORGANIZATION of GAVILAN COLLEGE

The district operates under the direction of the Superintendent/President. The district is organized into three primary organizational divisions: Superintendent/President Office, Educational Programs and Services, and Administrative Services.

Administrative Services

Administrative Services is responsible for the administrative support of the district. Which includes, risk management, facility construction and maintenance, health and safety, fiscal services, payroll, technical support and internal/external contract management. Departments include Facilities' Services, Information Technology, Business Services, Warehouse and Security & Support Services. Human Resource Department reports to the Superintendent/President.

Educational Programs and Services

Educational Programs and Services 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 Non-credit instructional programs.

Student services is responsible for creating a pathway from admissions through the matriculation 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. Student Services includes, Admissions and Records, Financial Aid, Counseling, Accessible Education Center, Extended Opportunity Program and Services, Health Services, Career Transfer Center, Associated Students, and the Hollister, San Martin, and Coyote Valley off sites.

Total Resources Available to Operate Gavilan College

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.

IV. BUDGET DEVELOPMENT at GAVILAN COLLEGE

Introduction

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

This Budget is prepared to comply with the California Code of Regulations and is used by the governing board and district administration in planning for the operations of the district for the fiscal year period July 1, 2022, through June 30, 2023. This budget uses assumptions to develop revenue and expenditure projections. The assumptions are based upon information from the May Revise, Chancellor's Office, California Community Colleges and judgments made by district staff and college budget committee and board budget committee as to the financial implications of anticipated district operations.

The Board of Trustees provides budget guidance to the Superintendent/President who in turn formulates goals and objectives for the operating divisions. The board communicates its goals and objectives to the Superintendent/President. The three-year Strategic Plan and the Educational Master Plan are used to implement actions necessary to accomplish the board's goals and the goals identified during the annual planning process at the college. The Board of Trustees adopts a Budget Calendar each year. Budget guidelines are also adopted annually and are used to provide specific directions regarding the allocation of resources to ensure objectives of the Strategic Plan are achieved. In addition to the governing board's actions, the district's internal participatory governance process operates concurrently to inform all members of the district constituencies about resources expected and allocations of resources consistent with the Strategic Plan, goals, mission, and the Board's Budget Guidelines. The PIPR-RAP Committee is provided full information about the district's operations and financial position.

Impact of College Planning

The Strategic Plan states broad values that allow the administration to define implementation activities. The Strategic Planning Committee continues to review new initiatives (such as the Vision for Success and Guided Pathways) and provides direction to the administration in identifying programs and activities that it feels will support strategic plan initiatives. The inclusive budget process is used to allocate available resources in a manner that will ensure funds required to implement action plans are provided.

As part of the strategic plan update process, the Educational Master Plan was assessed for completion of activities. In spring 2017 the Plan was updated. It consists of the program plans developed by the departments, programs, and services at the district, along with the activities that support the Strategic Plan. Program reviews are updated each year for budget development, every three years when reviewed by the PIPR-RAP (Planning Integrated Program Review and Resource Allocation Process), and every seven years for accreditation. This process meets accreditation standards that require integrated resource planning. The Educational Master Plan focuses on the instructional and student services programs of the district and the support services and facilities that will be necessary to provide the instruction and student service programs.

V. OPERATING BUDGET STANDARDS

Consistency and comparability in recording of transactions is achieved through a systematic classification scheme prescribed by the *California Community College's Budget and Accounting Manual*. The board of governors in accordance with *California Education Code* Section 70901 is responsible for defining, establishing, and maintaining the budget and accounting structure and procedures for the California Community Colleges. *California Education Code* Section 84030 requires each community college to follow the procedures prescribed by the board of governors.

In addition to compliance with regulatory requirements, Gavilan Joint Community College's budget development process is guided by the 'District's Budget Criteria' which is established annually by the college's Board of Trustees.

Gavilan College Uses Fund Accounting to Report its Activities

Fund accounting is used when a governmental agency receives revenues from various sources. A single fund is established to report and account for sources and uses of revenues available for or restricted to the same purpose. Each fund is considered a separate reporting entity. An understanding of a governmental agency requires the reader of financial statements to consider all funds established to operate the various programs or services offered by that agency. This budget includes revenue and expenditure projections for all the funds used to provide programs and services.

Gavilan College uses modified accrual accounting consistent with government accounting standards and *California Community College's Budget and Accounting Manual*. Revenues are classified primarily by source and secondarily by purpose. Expenditures are classified by activity and by object. Activity relates to the purpose of the expenditure such as instructional activities. The object classification relates to the product or service obtained such as academic salaries and instructional supplies.

The diverse nature of public operations and the complexity of legal requirements prevent governmental agencies from maintaining financial transactions and balances in a single accounting entity. A single accounting entity is used in private business accounting and use of fund accounting sets governmental agencies aside from private industry because of this reporting structure. For the public readers of this budget document an explanation of governmental fund accounting is important in understanding Gavilan College's proposed use of public funds.

Provided Funds are Grouped by the Major Service or Group of Service

Gavilan College uses two fund groups to report its operations. The groups are the Governmental Funds Group and the Fiduciary Funds Group.

This budget provides information about the district's sources of revenues and details the anticipated revenues by major category. Due to the requirements of fund accounting, this report follows a format that provides information by fund. Most of the report focuses on the Unrestricted General Fund because it is the primary fund of the district.

2022-23 ADOPTED BUDGET

Budget Adjustments

The budget includes several assumptions about State of California revenue and expenditures related to the operation of the district. The Board of Trustees establishes the allocation amounts for expenditures based on projected revenues. Funds are allocated in a manner that is consistent with the Board's Budget Guidelines.

The budget is used to control or limit the expenditure of funds by major expenditure codes defined by the California Community College's Budget and Accounting Manual. The board must approve any expenditure in excess of the amount authorized by the Board of Trustees. Adjustments to the budget are submitted to the board for approval on an as needed basis. The budget is then adjusted to reflect the adjustments approved by the board.

Total Salaries and Benefits

Total salary and benefit costs should not exceed 85% of total expenditures as per the Board of Trustees guidelines. Within this expenditure level is the flexibility to increase or decrease actual expenditures because about 12% of budgeted expenditures are paid to part time faculty members who work on an assignment-by-assignment basis. Permanent additions to staff levels will be made under the following conditions:

- 1) Increases in full time faculty personnel required by increased state funding
- 2) Additional staff that will result in an increase in FTES revenue
- 3) Inability to obtain part time faculty within an academic discipline
- 4) Workload demands resulting from growth and increased volume of work
- 5) Enhancements to support services necessary to support growth in instructional programs, student retention efforts or increased technology

Salary Rates

The Board of Trustees takes into consideration availability of resources and within those constraints, follows a practice of retaining a salary structure that is equal to the median range of other like agencies. For faculty members, the comparison is made against California community colleges. Classified employees are compared to local public agencies within the district's service area. Administrative employees are compared to California community colleges. The comparison entity bases for Gavilan College positions have been established in recognition of the target recruitment area that is used to hire employees. To effectively compete for new faculty members, Gavilan College acknowledges that the salaries should be at the median range of all California community colleges.

New Positions: Faculty

A full-time faculty requirement is established for each college based on prior year credit enrollment. Increases in full time faculty members are required when a college receives credit growth revenue. Gavilan College complies with the state requirement for employing the required minimum number of faculty. The district follows a process led by the fulltime faculty to evaluate the need for additional full-time faculty members to meet instructional and service area demands.

New Positions: Classified

Classified employee positions are evaluated on a year-to-year basis to determine where additional employees are needed to support student success, the instructional program or to

2022-23 ADOPTED BUDGET

enhance the working and learning environment. Support staffing levels are also considered when evaluating changes to instructional programs and student services.

Maintenance

An allocation of ½ to 1% of the unrestricted general fund revenues in excess of permanent staff costs and services agreements will be made each year. This preserves and enhances the district's investment in its facilities. These expenditures will be used to address recurring and on-going maintenance needs.

Revenue Standards

Gavilan College actively pursues state funded growth revenue. Growth revenue is viewed as an essential element in obtaining the resources necessary to meet the Strategic Plan goals of providing increasing community access to the district's educational services and in bringing high technology into the classroom. The District continues to be challenged by the new state funding formula but has stabilized it's revenue through the 'hold harmless' protection provided by the state through 2024. Categorical revenue provided by state and local agencies for specific support purposes is pursued by the district when these services are consistent with the objectives of the Strategic Plan.

Reserve Standard

General Fund Designated for Economic Uncertainties - The target is no less than 10% of the Unrestricted General Fund. This was considered an acceptable level, because of the relatively small size of the district's budget. It is to be used for unanticipated and adverse changes in expenditures or revenues.

Debt Service Reserve

The district has a reserve to fund the liability for retiree health benefits. Each year, if possible, funds will be allocated to increase this reserve.

Investments

Cash not required for ongoing operations will be invested with the Santa Clara County or a local agency investment fund.

Debt and Capital Lease Obligations Standards

Long term debt and capital lease obligations will not exceed 5% of total unrestricted general fund revenue. Long term debt will only be issued to obtain capital equipment or facilities for which state funds are unavailable or insufficient to meet the cost of these projects. Prior to financing any project, an assessment will be made to define how it assists in meeting the goals of the Strategic Plan.

- Long term debt will not be used to pay for operating fund deficits.
- Capital lease obligations will only be incurred for capital purchases in excess of \$25,000 and will have a lease term of no longer than five years.
- Certificate of Participation issues will not exceed 10 years.
- Relevant Accounting, Auditing and Financial Reporting Standards will be met.
- Independent audits will be performed each year as required by law.
- Annual financial reports will be produced in accordance with Generally Accepted Accounting Principles (GAAP) as defined by the Governmental Accounting Standards Board and, the California Community College's Budget and Accounting Manual.

2022-23 ADOPTED BUDGET

- An internal control structure will be in place to ensure reasonable accuracy of accounting information, to safeguard assets from loss and to ensure operating policies and procedures are being followed.

Capital Budget Standards

A Five-Year Capital Construction Plan will be prepared each year. The Plan will be developed based on facility needs identified in the Educational Master Plan.

A construction management firm will be used as a project manager whenever there is new construction work more than \$750,000 for the district. The Ann Kennedy Group currently manages the Measure X program and is under contract until 6/2023.

VI. GENERAL FUND OVERVIEW

Addressing Fiscal Challenges| Challenges

During FY 2021-22, significant progress was made in addressing the various fiscal concerns identified through the previous year's annual audit and FCMAT's 'Fiscal Review' report. Following is summary of those accomplishments::

- Finalized the FY 2020-21 annual audit report on time.
- Reduced audit findings from 7 reported findings in FY 2019-20 to 3 reported findings in FY 2020-21.
- Corrected all previously reported 'Financial Statement' findings from FY 2019-20. Including increasing the General Unrestricted fund balance from 2.71% to 19.43% of the district's total expenditures and other financing uses.
- Corrected the General Unrestricted Fund deficit on an on-going basis, by eliminating the \$1.4M budgeted structural deficit. (This was accomplished without impacting existing operation and service levels.)
- Communicated the results of the FCMAT Fiscal Review report to the college community. Additionally, identified leads and began developing milestones and timelines. Significant work related to the development of administrative process and procedures was also begun.

Long Term Challenges

Enrollment/Revenues

Declining enrollment will continue to be significant to the district. Although the Governor's Proposed Budget and May Revise both amend the Student-Centered Funding Formula to prevent a sharp decline to funding in 2024, it is understood that no new additional funding will become available after 2024 unless it is able to grow its enrollment beyond 2017-18 levels. The elimination of new, additional funding combined with continued, rising costs will constrain the college and limit its ability to maintain current program and service levels. Enrollment and various funding metrics will need to be increased in the next two years to maintain current program and service levels as well as fund the expansion of the new San Benito County Campus.

Strategic Planning and Budget Development

Gavilan College will need to continue its work in refining and documenting program planning and resource request processes. Providing clarity of process will assist in ensuring that resources necessary to implement the Strategic Plan and the Educational Master Plan are aligned using the college's stated and documented process.

Salaries and Benefits -Although the College currently budgets salaries and benefits at 82% of General Fund Expenditures as per Board of Trustees Budget Guidelines, this area will continue to be monitored and managed accordingly.

Information Technology Enhancements

Technology continues to play an important role in education. As such, Gavilan College will continue to be challenged in it's ability to provide the necessary resources to implement, maintain and support the increasing technology infrastructure demand.

2022-23 ADOPTED BUDGET

In the last few years, Gavilan College has continued to modernize its data infrastructure and information technology (IT) ecosystem, increase IT data security and awareness, and expand its network bandwidth.

In Fall 2019, the District migrated all employees to the Microsoft 365 platform. Microsoft Office 365 is a secure, cloud solution that provides District employees access to the Office Suite, MS Teams, OneDrive, MS Forms, and enhanced security modules. In Spring 2020, the District purchased a Palo Alto Networks (PAN) Next-Generation Firewall to replace its outdated Juniper firewall. PAN Firewall functions as the primary defense and separation of internal and external attacks and inappropriate usage on the District's network. In addition, the next-generation firewall will enable the District to increase its network bandwidth. Implementation of the PAN is expected to be completed by early Fall 2022.

In Fall 2020, the District migrated its Banner ERP from its antiquated, on-premise data center to a more secure, cloud-based environment maintained by Ellucian and Amazon Web Services. Moving the Banner ERP system to the Ellucian Cloud environment has provided the District with improved support, streamlined maintenance, disaster recovery, redundant infrastructure environment in the event of a natural disaster, and enhanced data and infrastructure security.

2022-23 ADOPTED BUDGET

Community Outlook

The communities of Gilroy, Hollister, and Morgan Hill are expected to expand rapidly as a result of new construction already underway or planned over the next five years. By 2026 the population is projected to become approximately 874,500. Hispanic ethnic residents constitute an estimated 59% of the population. Throughout the effective service area, the portion of adult residents aged 25 or older that have no high school diploma is 24%. In Gilroy, 21% of the adults have no high school diploma, but an even larger proportion, 26%, in Hollister have less than a high school education. These figures, based upon the 2010 US Census, will be updated when the results of the 2020 Census.

BUDGET ASSUMPTIONS:

As previously stated, the General Fund is maintained to account for those transactions that are for the overall college operation (Instruction, Student Services and Business Services. Within the General Fund, several sub-funds have been established: Base Budget, Restricted, District Match, Community Education, Carry-Over, and One-Time Sub-Funds. The division of these sub-funds reflects the need to differentiate discretionary revenue from restricted revenue and ongoing funding from one-time funding.

The Budget builds on the "May Revise" and the "2022-23 Budget Act" Joint Analysis which was released on July 1, 2022.

1. General Unrestricted Fund: Revenue

The General Unrestricted Fund Revenue for community colleges is calculated using the Student-Centered Funding Formula which implements the following three allocations:

- Base Allocation—based primarily on enrollment.
- Supplemental Allocation—counts of low-income students.
- Student Success Allocation—counts of outcomes related to the Vision for Success, with allocations for outcomes of low-income students.

Additionally, the following assumptions were used in generating the general unrestricted budget revenues:

Enrollment Fees: There are no proposed changes to student enrollment fees.

Growth: Restoration/growth is funded at 0.50%, however no restoration revenue is included in the FY 2022-23 Preliminary Budget for Gavilan College due to declining enrollment.

COLA: The Preliminary Budget includes funded for COLA at 6.56%.

Lottery: The Lottery estimate for 2022-23 is based on a rate of \$163 per FTES. The restricted rate is set at \$65 per FTES.

Non-Resident Tuition: Non-resident tuition for 2022-23 will be set at the contiguous district cost rate of \$299 per unit with no capital outlay fee. The college enrollment

ECA: Approval of 2022-23 COVID-19 Emergency Conditions Allowance Application

2022-23 ADOPTED BUDGET

from out-of-state and international students is expected to remain relatively constant with FY 2022-23.

2. General Unrestricted Fund: Expenditures

The following assumptions were used in generating the general unrestricted budget expenditures:

- Salary increases of 3% for all employees including a one-time \$750.00 incentive. (negotiations are on-going)
- Benefit stipend increases were estimated at 8%
- The PERS rate was set at 25.4%
- The STRS rate was set at 19.1%
- Column and step increases were included for all units
- Increase of 6 FON that is budgeted at \$797,694 (salaries and benefits)
- Anticipated increases to fixed costs and other operating expenses were included.

3. General Unrestricted Fund: Financial Schedules

UNRESTRICTED GENERAL FUND BASE BUDGET REVENUES	Actual 2020-21 \$	Adopted Bdgt 2021-22 \$	%	Adopted Bdgt 2022-23 \$	%
FEDERAL					
8160 Veterans	0	0		0	
8190 Admin. Allowance	7,160	0		0	
Total Federal	7,160	0	0.00%	0	0%
STATE					
8612 *General Apportionment	3,902,789	4,438,534		11,124,634	
8630 *EPA Prop. 30	8,385,642	6,762,117		6,642,912	
8612 P/T- F/T Faculty Comp	153,833	367,429		761,614	
8670 *State Taxes	95,265	0		93,577	
8612 2% Admin. Allow.	0	0		0	
8681 Lottery	868,726	665,040		847,895	
8690 STRS On-behalf	1,089,342	1,151,045		1,151,045	
Total State	14,495,597	13,384,165	34%	20,621,677	45%
LOCAL					
8811 *Taxes	22,405,703	23,343,546		22,470,597	
8850 Facility Rental/Use	728,422	633,461		516,154	
8860 Interest	226,433	41,204		15,000	
8873 BOGG	(1,971,065)	(1,476,777)		(1,676,077)	
8874 *Enrollment Fee	2,848,940	2,945,288		3,376,077	
8874 2% Adm. Allow.	302,731	0		0	
8879 Transcripts	27,128	17,000		10,000	
8880 Non-Resident Tuition	132,785	138,440		50,000	
8890 Miscellaneous	103,611	222,256		72,750	
Total Local	24,804,688	25,864,418	66%	24,834,501	55%
TOTAL REVENUES	39,307,445	39,248,583	100%	45,456,178	100%

2022-23 ADOPTED BUDGET

UNRESTRICTED GENERAL FUND BASE BUDGET EXPENDITURES	Actual 2020-21 \$	Adopted Budget 2021-22 \$	%	Adopted Budget 2022-23 \$	%
CERTIFICATED SALARIES					
1100 Instructional	4,715,003	4,858,363		5,736,865	
1200 Non-Instructional	2,512,629	2,944,949		2,656,484	
1300 Part-Time Instructional	4,933,548	5,741,544		5,387,709	
1400 Part-Time Non-Instructional	540,726	160,000		358,141	
Total Certificated Salareis	12,701,906	13,704,856	37%	14,139,199	34%
CLASSIFIED SALARIES					
2100 Regular Contract	6,241,188	6,717,919		7,832,504	
2200 Instructional Aide Contract	541,285	298,637		571,739	
2300 Part-Time Classified	275,242	104,154		153,740	
2400 Part-Time Classified Instructional Aide	37,054	59,400		61,182	
Total Classified Salaries	7,094,769	7,180,110	19%	8,619,165	21%
EMPLOYEE BENEFITS					
3000 Mandatory Benefit	6,057,157	6,072,186		7,383,790	
3400 Medical Fringe Benefit	3,469,522	4,476,080		4,499,011	
Total Employee Benefits	9,526,679	10,548,266	28%	11,882,801	29%
SUPPLIES & MATERIALS					
4200 Other Books	331	950		950	
4300 Instructional Supplies	(59,233)	164,103		183,417	
4500 Non-Instructional Supplies	144,866	321,522		324,358	
4700 Food/Uniforms	9,716	34,000		35,533	
Total Supplies & Materials	95,680	520,575	1%	544,258	1%
OTHER OPERATING EXPENDITURES					
5100 Professional Services	1,365,402	1,430,100		1,429,930	
Printing	15,098	23,350		25,875	
Postage	63,673	35,600		34,400	
5200 Travel & Mileage	18,902	19,808		36,298	
5300 Dues & Memberships	56,652	56,301		73,418	
5400 Insurance	263,875	233,068		206,628	
5500 Utilities	1,098,445	788,186		1,012,421	
5600 Rental Equip & Facilities	177,378	312,784		325,234	
Maint. Svc. Agreements	476,623	875,513		878,503	
Repairs	249,802	299,771		317,985	
5700 Indirect Costs		(240,119)		(240,119)	
5800 Advertising	80,436	87,200		88,200	
Audit	44,238	150,593		150,593	
Fingerprint & Testing Reqs	7,727	18,800		20,800	
Legal Fees	209,068	129,400		121,400	
Program Support Component	394,284	963,059		925,863	
Permit, License, and Tax Fees					
Other Fees	405,318	216,012		672,177	
Uncollectable Student Receivables	16,219				
Total Operating Expenditures	4,943,140	5,399,426	14%	6,079,606	15%

2022-23 ADOPTED BUDGET

CAPITAL OUTLAY					
6300 Books	-	28,000		28,000	
6400 Equipment	48,113	77,905		74,880	
Total Capital Outlay	48,113	105,905	0%	102,880	0%
TOTAL EXPENDITURES	34,410,287	37,459,138	100%	41,367,910	0%
TOTAL REVENUES	39,307,445	39,248,583	100%	45,456,178	100%
REVENUES OVER (UNDER) EXPENDITURES	4,897,158	1,789,445		4,088,268	
OTHER FINANCING SOURCES (OUTGO)					
Tran Fee Payback	(3,483)				
Reimburse Payroll FY20	12,076				
TRANSFERS (General Fund Only)					
From Restricted Fund 12	1,836,463				
To Restricted Fund 12	(245,452)	(1,224,637)		(244,877)	
To Self Insurance Fund 61	(761,010)	(195,706)		(195,706)	
To Student Center Fund 73		(4,006)			
TOTAL OTHER FINANCING SOURCES (OUTGO)	838,594	(1,424,349)		(440,583)	
EXCESS REVENUES/TRANSFERS OVER (UNDER) EXPENDITURES	5,735,752	365,096		3,647,684	
NET CHANGE TO FUND BALANCE	5,735,752	365,096		3,647,684	
BALANCE - BEGINNING YEAR	1,076,375	6,812,127		10,999,736	
BALANCE - END YEAR	6,812,127	7,177,223		14,647,420	

VII. CARRY-OVER SUB-FUND

The carry-over sub-fund accounts are intended for self-sustaining funds, projects that are not completed within the same fiscal year, and available balance in line-item budgets authorized for carry-over.

Self-sustaining funds depend on their ability to generate revenue to support their actual operating expenditures.

Major projects that cross fiscal years are carried over in this sub-fund. Examples are major repairs, remodeling, and painting projects that are not state-funded.

Examples of items authorized for carry-over are the year-end balances in supply budgets and the balance in the account established to fund the deductible for insurance claims.

In order to prepare the budget for this sub-fund, the 2022-23 books must be closed. The budget will be presented as part of the 2022-23 Final Budget.

2022-23 ADOPTED BUDGET

	Adopted Budget
FY2021-22 Beginning Fund Balance	6,812,126
One-time HEERF	-
Estimated Year-End Carryover	4,187,610
Estimated Ending Fund Balance	10,999,736
Ending Fund Balance as % of Total Expenses	30.81%
Proposed Allocation for FY2022-23	-
18% Reserve	7,491,639
Payment to State (to be paid in 3 years)	1,950,000
Restore OPEB	100,000
Structural Deficit Factor FY22	-
Elections	325,000
Technology Refresh	250,000
Facilities/Maintenance	150,000
Emergency Preparedness	60,000
Program Planning	150,000
Contingency	-
To Be Determined	523,097
Total Fund Balance	10,999,736

VIII. GENERAL RESTRICTED FUND

The Restricted General Fund programs are established for the purpose of providing specialized services. These services are funded by revenues collected from program participants or from revenues provided by a federal, state or local agency. As the name implies, restricted funds may only be used to pay for the costs of providing specific services.

Federal, state and local agencies frequently require that a district receiving special funding provide general fund dollars to the restricted 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 District resources such as use of a facility, use of equipment, utilities or personnel. Required match is often expensed in the unrestricted general fund. The college continues to evaluate match requirements and commitments to determine the appropriate level of match for each program.

**Gavilan Joint Community College District
Preliminary Budget 2022-23
Instructional Equipment /TTIP Fund (240)**

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Revenues			
8100: Federal	-	-	-
8600: State	-	-	-
8800: Local	-	-	-
Total Revenues	-	-	-
Expenditures			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	-	-	-
4000: Supplies and Materials	-	-	-
5000: Other Operating Expenses	-	-	-
6000: Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over Expenditures	-	-	-
Other Financing Sources (Outgo)			
7600: Grants/Donations/Scholarships	-	-	-
7320: Indirects	-	-	-
Interfund Transfers			
8900: Transfers In		-	-
7300: Transfers Out	(66,925)	-	-
Total Other Financing Sources (Outgo)	(66,925)	-	-
Net Change to Fund Balance	(66,925)	-	-
Beginning Fund Balance	66,925	-	-
Fund Adjustment			
Ending Fund Balance	-	-	-

**Gavilan Joint Community College District
Preliminary Budget 2022-23
Categorical Restricted Fund (270)**

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Revenues			
8100: Federal	5,319,475	7,301,278	6,905,478
8600: State	7,981,499	9,387,966	9,659,119
8800: Local	526,260	1,517,942	1,124,027
8900: Fiscal Agent Pass Through	-	940,082	940,082
Total Revenues	13,827,234	19,147,268	18,628,706
Expenditures			
1000: Academic Salaries	2,863,837	2,554,659	2,491,592
2000: Non-Instructional Salaries	2,403,265	3,440,559	3,952,528
3000: Employee Benefits	2,446,068	2,999,509	3,377,317
4000: Supplies and Materials	456,270	1,633,624	1,623,971
5000: Other Operating Expenses	1,488,390	4,939,847	4,620,003
6000: Capital Outlay	577,022	1,607,566	984,351
Total Expenditures	10,234,852	17,175,764	17,049,762
Excess of Revenues Over Expenditures	3,592,382	1,971,504	1,578,944
Other Financing Sources (Outgo)			
7600: Grants/Donations/Scholarships	(954,573)	(1,053,379)	(820,603)
7320: Indirects	(895,144)	(990,082)	(990,082)
Interfund Transfers			
8900: Transfers In	290,933	241,198	231,741
7300: Transfers Out	(2,085,575)	-	-
Total Other Financing Sources (Outgo)	(3,644,359)	(1,802,263)	(1,578,944)
Net Change to Fund Balance	(51,977)	169,241	-
Beginning Fund Balance	58,521	(169,241)	-
Fund Adjustment	(175,785)		
Ending Fund Balance	(169,241)	-	-

IX. BUILDING FUND

This fund accounts for federal, state and local funding for scheduled maintenance, capital outlay projects, and student transportation fees. The Preliminary Budget includes projected expenses for new projects only.

2022-23 TENTATIVE BUDGET

**Gavilan Joint Community College District
Preliminary Budget 2022-23
Parking Fund (260)**

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Revenues			
8100: Federal	-	-	-
8600: State	-	-	-
8800: Local	23,424	49,747	152,080
Total Revenues	23,424	49,747	152,080
Expenditures			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	141,441	120,300	90,854
3000: Employee Benefits	62,189	59,890	57,423
4000: Supplies and Materials	-	-	2,000
5000: Other Operating Expenses	6,114	5,901	14,940
6000: Capital Outlay	-	-	-
Total Expenditures	209,744	186,091	165,217
Excess of Revenues Over Expenditures	(186,320)	(136,344)	(13,137)
Other Financing Sources (Outgo)			
7600: Grants/Donations/Scholarships	-	-	-
7320: Indirects	-	-	-
Interfund Transfers			
8900: Transfers In	203,630	136,141	13,137
7300: Transfers Out		-	-
Total Other Financing Sources (Outgo)	203,630	136,141	13,137
Net Change to Fund Balance	17,310	(203)	-
Beginning Fund Balance	(17,107)	203	-
Fund Adjustment			
Ending Fund Balance	203	-	-

**Gavilan Joint Community College District
Preliminary Budget 2022-23
Capital Projects Fund (340)**

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Revenues			
8100: Federal	-	-	-
8600: State	-	1,993,051	1,993,051
8800: Local	1,918	22,526	22,526
Total Revenues	1,918	2,015,577	2,015,577
Expenditures			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	-	-	-
4000: Supplies and Materials	-	-	-
5000: Other Operating Expenses	42,071	2,043,226	1,873,861
6000: Capital Outlay	-	141,716	141,716
Total Expenditures	42,071	2,184,942	2,015,577
Excess of Revenues Over Expenditures	(40,153)	(169,365)	-
Other Financing Sources (Outgo)			
7600: Grants/Donations/Scholarships	-	-	-
7320: Indirects	-	-	-
Interfund Transfers			
8900: Transfers In	451,113	-	-
7300: Transfers Out	-	-	-
Total Other Financing Sources (Outgo)	451,113	-	-
Net Change to Fund Balance	410,960	(169,365)	-
Beginning Fund Balance	958,901	169,365	-
Fund Adjustment	(1,200,495)	-	-
Ending Fund Balance	169,366	-	-

X. GENERAL OBLIGATION BOND FUND

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

The District received authorization at an election held on November 6, 2018, to issue bonds of the District in an aggregate principal amount not to exceed \$248,000,000 to finance construction and modernization of certain District property and facilities, the acquisition of equipment, and to pay the costs of issuance associated with the Bonds.

The proposition required approval by at least 55% of the votes cast by eligible voters within the District. The Bond Construction Fund (Measure X) represents the authorized bond issuance of the Measure X Series 2018 A, Series 2018 A-1, Series 2018 B, and 2018 Series B-1.

Purpose of Issuance

The general obligation bond funds of the District would be used to finance the design, acquisition, installation, restoration, and construction of public schools and school facilities and providing facilities improvements and upgrades, and the acquisition of related facilities costs, including, but not limited to, financing the following: renovation of classrooms and science labs; upgrading of electrical systems and wiring to safely accommodate computers, technology, and other electrical devices; repair and replacement of fixtures and systems. Project costs for expansion of existing facilities may include, but is not limited to, some or all of the following: vocational and technical training programs and to enhance nursing, firefighter, paramedic, public safety, and hi-tech job training. Project costs for furniture and equipment may include, but is not limited to, some or all of the following: desks and tables; window and floor covering; computer, media recording, and presentation equipment; science laboratory equipment; and/or other electronic equipment.

2022-23 ADOPTED BUDGET

Gavilan Joint Community College District
Preliminary Budget 2022-23
Measure E Construction Fund (600)

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Revenues			
8100: Federal	-	-	-
8600: State	-	-	-
8800: Local	22,526	-	-
Total Revenues	<u>22,526</u>	-	-
Expenditures			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	-	-	-
4000: Supplies and Materials	-	-	-
5000: Other Operating Expenses	-	-	-
6000: Capital Outlay	-	-	-
Total Expenditures	<u>-</u>	-	-
Excess of Revenues Over Expenditures	22,526	-	-
Other Financing Sources (Outgo)			
7600: Grants/Donations/Scholarships	-	-	-
7320: Indirects	-	-	-
Interfund Transfers			
8900: Transfers In		-	-
7300: Transfers Out	(45,052)	-	-
Total Other Financing Sources (Outgo)	<u>(45,052)</u>	-	-
Net Change to Fund Balance	(22,526)	-	-
Beginning Fund Balance	22,526	-	-
Fund Adjustment			
Ending Fund Balance	-	-	-

**Gavilan Joint Community College District
Preliminary Budget 2022-23
Measure X Construction Fund (800)**

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Revenues			
8100: Federal	-	-	-
8600: State	-	-	-
8800: Local	313,933	(11,037)	-
Total Revenues	313,933	(11,037)	-
Expenditures			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	-	-	-
4000: Supplies and Materials	-	-	-
5000: Other Operating Expenses	81,576	66,533	145,451
6000: Capital Outlay	3,968,224	5,940,052	12,712,206
Total Expenditures	4,049,800	6,006,585	12,857,657
Excess of Revenues Over Expenditures	(3,735,867)	(6,017,622)	(12,857,657)
Other Financing Sources (Outgo)			
7600: Grants/Donations/Scholarships	-	-	-
7320: Indirects	-	-	-
Interfund Transfers			
8900: Transfers In		-	-
7300: Transfers Out		-	-
Total Other Financing Sources (Outgo)	-	-	-
Net Change to Fund Balance	(3,735,867)	(6,017,622)	(12,857,657)
Beginning Fund Balance	23,170,561	19,434,694	13,417,072
Fund Adjustment			
Ending Fund Balance	19,434,694	13,417,072	559,415

**Gavilan Joint Community College District
Preliminary Budget 2022-23
Measure X Construction Fund (810)**

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Revenues			
8100: Federal	-	-	-
8600: State	-	-	-
8800: Local	462	-	-
Total Revenues	462	-	-
Expenditures			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	-	-	-
4000: Supplies and Materials	-	-	-
5000: Other Operating Expenses	-	-	-
6000: Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over Expenditures	462	-	-
Other Financing Sources (Outgo)			
7600: Grants/Donations/Scholarships	-	-	-
7320: Indirects	-	-	-
Interfund Transfers			
8900: Transfers In		-	-
7300: Transfers Out		-	-
Total Other Financing Sources (Outgo)	-	-	-
Net Change to Fund Balance	462	-	-
Beginning Fund Balance	394	856	856
Fund Adjustment			
Ending Fund Balance	856	856	856

**Gavilan Joint Community College District
Preliminary Budget 2022-23
Measure X Construction Fund (820)**

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Revenues			
8100: Federal	-	-	-
8600: State	-	-	-
8800: Local	40,409,979	(9,813)	-
Total Revenues	40,409,979	(9,813)	-
Expenditures			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	-	-	-
4000: Supplies and Materials	-	-	-
5000: Other Operating Expenses	118,500	-	-
6000: Capital Outlay	-	-	40,281,666
Total Expenditures	118,500	-	40,281,666
Excess of Revenues Over Expenditures	40,291,479	(9,813)	(40,281,666)
Other Financing Sources (Outgo)			
7600: Grants/Donations/Scholarships	-	-	-
7320: Indirects	-	-	-
Interfund Transfers			
8900: Transfers In		-	-
7300: Transfers Out		-	-
Total Other Financing Sources (Outgo)	-	-	-
Net Change to Fund Balance	40,291,479	(9,813)	(40,281,666)
Beginning Fund Balance	-	40,291,479	40,281,666
Fund Adjustment			
Ending Fund Balance	40,291,479	40,281,666	-

2022-23 ADOPTED BUDGET

**Gavilan Joint Community College District
Preliminary Budget 2022-23
Measure X Construction Fund (830)**

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Revenues			
8100: Federal	-	-	-
8600: State	-	-	-
8800: Local	65,583,132	(14,179)	-
Total Revenues	65,583,132	(14,179)	-
Expenditures			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	-	-	-
4000: Supplies and Materials	-	-	-
5000: Other Operating Expenses	446,500	-	-
6000: Capital Outlay	835,447	62,500	56,774,745
Total Expenditures	1,281,947	62,500	56,774,745
Excess of Revenues Over Expenditures	64,301,185	(76,679)	(56,774,745)
Other Financing Sources (Outgo)			
7600: Grants/Donations/Scholarships	(7,110,625)	-	-
7320: Indirects	-	-	-
Interfund Transfers			
8900: Transfers In	-	-	-
7300: Transfers Out	(339,136)	-	-
Total Other Financing Sources (Outgo)	(7,449,761)	-	-
Net Change to Fund Balance	56,851,424	(76,679)	(56,774,745)
Beginning Fund Balance	-	56,851,424	56,774,745
Fund Adjustment			
Ending Fund Balance	56,851,424	56,774,745	-

XI. DEBT SERVICE FUND

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

2022-23 ADOPTED BUDGET

Gavilan Joint Community College District
Preliminary Budget 2022-23
Debt Service Fund (210)

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Revenues			
8100: Federal	-	-	-
8600: State	92,700	27,506	25,273
8800: Local	19,623,546	7,179,682	6,343,501
Total Revenues	19,716,246	7,207,188	6,368,774
Expenditures			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	-	-	-
4000: Supplies and Materials	-	-	-
5000: Other Operating Expenses	7,050	10,990	7,050
6000: Capital Outlay	-	-	-
Total Expenditures	7,050	10,990	7,050
Excess of Revenues Over Expenditures	19,709,196	7,196,198	6,361,724
Other Financing Sources (Outgo)			
7600: Grants/Donations/Scholarships	(16,692,020)	(16,274,759)	(6,241,350)
7320: Indirects	-	-	-
Interfund Transfers			
8900: Transfers In		-	-
7300: Transfers Out		-	-
Total Other Financing Sources (Outgo)	(16,692,020)	(16,274,759)	(6,241,350)
Net Change to Fund Balance	3,017,176	(9,078,561)	120,374
Beginning Fund Balance	15,255,990	18,273,166	9,194,605
Fund Adjustment			
Ending Fund Balance	18,273,166	9,194,605	9,314,979

**Gavilan Joint Community College District
Preliminary Budget 2022-23
Long Term Debt Fund (920)**

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Revenues			
8100: Federal	-	-	-
8600: State	-	-	-
8800: Local	1,653,226	(20,170)	315,000
Total Revenues	1,653,226	(20,170)	315,000
Expenditures			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	-	-	-
4000: Supplies and Materials	-	-	-
5000: Other Operating Expenses	1,218,808	2,274	500
6000: Capital Outlay	-	-	-
Total Expenditures	1,218,808	2,274	500
Excess of Revenues Over Expenditures	434,418	(22,444)	314,500
Other Financing Sources (Outgo)			
7600: Grants/Donations/Scholarships	-	-	-
7320: Indirects	-	-	-
Interfund Transfers			
8900: Transfers In		-	-
7300: Transfers Out		-	-
Total Other Financing Sources (Outgo)	-	-	-
Net Change to Fund Balance	434,418	(22,444)	314,500
Beginning Fund Balance	4,891,472	5,325,889	5,303,445
Fund Adjustment			
Ending Fund Balance	5,325,890	5,303,445	5,617,945

XII. INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or organizational unit to other units on a cost-reimbursement. While the use of Internal Service Funds is not required under GAAP, they are useful to identify and manage costs associated with particular services (e.g., self-insurance programs, duplicating and printing services, data processing, purchasing, motor pools, and central stores) and allocating such costs to user departments.

**Gavilan Joint Community College District
Preliminary Budget 2022-23
Self-Insurance Fund (610)**

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Revenues			
8100: Federal	-	-	-
8600: State	-	-	-
8800: Local	100	-	-
Total Revenues	100	-	-
Expenditures			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	-	-	-
4000: Supplies and Materials	-	-	-
5000: Other Operating Expenses	-	195,706	195,706
6000: Capital Outlay	-	-	-
Total Expenditures	-	195,706	195,706
Excess of Revenues Over Expenditures	100	(195,706)	(195,706)
Other Financing Sources (Outgo)			
7600: Grants/Donations/Scholarships	-	-	-
7320: Indirects	-	-	-
Interfund Transfers			
8900: Transfers In	761,010	195,647	195,706
7300: Transfers Out		-	-
Total Other Financing Sources (Outgo)	761,010	195,647	195,706
Net Change to Fund Balance	761,110	(59)	-
Beginning Fund Balance	(760,479)	59	-
Fund Adjustment	(572)		
Ending Fund Balance	59	-	-

**XIII. ASSOCIATED STUDENTS OF GAVILAN COLLEGE (ASGC)
OPERATING FUND**

The ASGC Operating Fund is money held in trust by the district for organized student body association activities. The District has fiduciary responsibility for these funds.

Revenues to the ASGC Operating fund are mostly generated by the sale of student activity fee. Gavilan College students pay a voluntary \$6 fee upon registration during each term of the academic year. Other funds deposited to this account include vending machine commissions and contributions from the bookstore.

The revenue supports student services, clubs, cultural events, speakers, college wide support grants, scholarships, textbook support programs and many other services and activities to enhance student life and create a sense of belonging.

**Gavilan Joint Community College District
Preliminary Budget 2022-23
Associated Student Body Fund (470)**

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Revenues			
8100: Federal	-	-	-
8600: State	-	-	-
8800: Local	118,066	52,500	46,000
Total Revenues	118,066	52,500	46,000
Expenditures			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	-	-	-
4000: Supplies and Materials	1,384	7,000	1,900
5000: Other Operating Expenses	11,564	91,625	86,725
6000: Capital Outlay	3,430	2,500	500
Total Expenditures	16,378	101,125	89,125
Excess of Revenues Over Expenditures	101,688	(48,625)	(43,125)
Other Financing Sources (Outgo)			
7600: Grants/Donations/Scholarships	34,690	(27,500)	(35,000)
7320: Indirects	-	-	-
Interfund Transfers			
8900: Transfers In		-	-
7300: Transfers Out		-	-
Total Other Financing Sources (Outgo)	34,690	(27,500)	(35,000)
Net Change to Fund Balance	136,378	(76,125)	(78,125)
Beginning Fund Balance	196,417	333,299	257,174
Fund Adjustment	504		
Ending Fund Balance	333,299	257,174	179,049

XIV. STUDENT FINANCIAL ASSISTANCE FUND

Student Financial Assistance Funds are designated to account for receiving and disbursing federal and state-funded student financial aid.

PELL GRANTS - A federal program available to undergraduate students who are participating in an eligible program and enrolled in three or more units. The amount of the grant is determined by the student's index number. The 2022-23 Preliminary Budget reflects the 2022-23 amount authorized by the Department of Education. Augmentations are received throughout the year.

SEOG - Supplemental Educational Opportunity Grant is a federal program that enables students with verified exceptional financial needs to pursue their studies at institutions of higher education. The student must be enrolled at least on a half-time basis, (six or more units), show evidence of academic progress, and be capable of maintaining good standing.

EOPS - Extended Opportunity Program and Services is a state grant that is awarded through the Financial Aid Office to students with verified exceptional need who qualify under the program guidelines.

CARE - Cooperative Agencies Resources for Education is a state program awarded through the Financial Aid Office for welfare-dependent single heads of households with preschool age children.

CAL GRANTS A, B, C – A state funded grant given to students to help pay for college expenses.

**Gavilan Joint Community College District
Preliminary Budget 2022-23
Financial Aid Fund (480)**

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Revenues			
8100: Federal	7,368,994	6,734,441	6,734,441
8600: State	1,590,703	1,325,393	934,912
8800: Local	1,127	-	-
Total Revenues	8,960,824	8,059,834	7,669,353
Expenditures			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	-	-	-
3000: Employee Benefits	-	-	-
4000: Supplies and Materials	-	-	-
5000: Other Operating Expenses	-	-	-
6000: Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over Expenditures	8,960,824	8,059,834	7,669,353
Other Financing Sources (Outgo)			
7600: Grants/Donations/Scholarships	(8,959,697)	(8,044,590)	(7,669,353)
7320: Indirects	-	-	-
Interfund Transfers			
8900: Transfers In		-	-
7300: Transfers Out		-	-
Total Other Financing Sources (Outgo)	(8,959,697)	(8,044,590)	(7,669,353)
Net Change to Fund Balance	1,127	15,244	-
Beginning Fund Balance	11,574	(15,244)	-
Fund Adjustment	(27,945)		
Ending Fund Balance	(15,244)	-	-

XV. STUDENT CENTER FEE FUND

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

2022-23 ADOPTED BUDGET

Gavilan Joint Community College District
Preliminary Budget 2022-23
Student Center Fund (660)

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Revenues			
8100: Federal	-	-	-
8600: State	-	-	-
8800: Local	88,637	16,258	40,800
Total Revenues	88,637	16,258	40,800
Expenditures			
1000: Academic Salaries	-	-	-
2000: Non-Instructional Salaries	-	26,946	26,946
3000: Employee Benefits	-	20,108	20,984
4000: Supplies and Materials	-	1,240	1,240
5000: Other Operating Expenses	253	13,551	13,551
6000: Capital Outlay	-	-	-
Total Expenditures	253	61,845	62,721
Excess of Revenues Over Expenditures	88,384	(45,587)	(21,921)
Other Financing Sources (Outgo)			
7600: Grants/Donations/Scholarships	-	-	-
7320: Indirects	-	-	-
Interfund Transfers			
8900: Transfers In		-	-
7300: Transfers Out		-	-
Total Other Financing Sources (Outgo)	-	-	-
Net Change to Fund Balance	88,384	(45,587)	(21,921)
Beginning Fund Balance	16,140	103,478	57,891
Fund Adjustment	(1,046)		
Ending Fund Balance	103,478	57,891	35,970

ATTACHMENTS

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

Board of Governors' Request	Enacted Budget
Ongoing Investments	
Foundational Resources. \$500 million for base funding increase.	Provides \$400 million to increase the SCFF's funding rates for the base, supplemental, and success allocations, and \$200 million to augment the basic allocation within the base allocation. Also provides \$493 million for a COLA of 6.56%, \$26.7 million for 0.5% enrollment growth.
Students' Equitable Recovery. \$50 million for basic needs, \$20 million to expand NextUp Program, \$2 million for Foster and Kinship Care Education program, unspecified amount to scale the Military Articulation Platform, and funds to cover a 3% augmentation for DSPS and CalWORKS.	Provides \$30 million to expand NextUp; \$500,000 to backfill an estimated decrease in federal matching funds for the Foster and Kinship Care Education program and maintain current funding levels; and 6.56% COLAS for many student support programs.
Diversity, Equity and Inclusion. \$51 million to support districts in connecting hiring practices and procedures to DEI efforts.	Provides \$10 million to support EEO best practices to diversify faculty, staff and administrators. Also provides \$25 million to increase funding for the Student Equity and Achievement program by approximately 5%; \$15 million to expand the Rising Scholars Network; \$8 million to establish the Asian American, Native Hawaiian, Pacific Islander Student Achievement Program; and \$1.1 million to expand A2MEND charters.
Support for Faculty and Staff. \$25 million for professional development.	Provides \$200 million to augment the Part-Time Faculty Health Insurance Program and \$10 million to establish the Classified Employee Summer Assistance Program.
Enrollment and Retention Strategies. \$20.3 million to recover from pandemic enrollment declines, particularly among underserved student groups.	See one-time funding provided below.
Technology Capacity to Support Teaching and Learning. \$22 million for district cybersecurity staff, \$9 million for distance education (DE) professional development, \$1.25 million for cybersecurity teams, \$1 million for Ed Tech Portfolio security, \$1 million for DE teaching and learning support, and \$750,000 for CCCApply hosting and maintenance.	Provides \$25 million to address modernization of CCC technology infrastructure (and additional one-time funding described below).
College Affordability and Supports. \$20 million for local financial aid administration.	Provides \$10 million to augment resources for financial aid offices. Also includes \$200 million increase for the Student Success Completion Grant due to expanded Cal Grant eligibility and to double the

	grant amounts, and \$25 million to expand eligibility for Promise waivers to returning students.
One-Time Investments	
Students' Equitable Recovery. \$1.1 million to expand A2MEND Student Charters, \$179,000 to study Umoja program elements affecting Black student success.	Provides the requested funding for the Umoja program study. See ongoing funding for expansion of A2MEND above. Also provides \$650 million for block grants to districts to address issues related to the pandemic; \$156.5 million for local district initiatives; \$150 million to support high-touch strategies to increase student retention rates and enrollment; \$130 million to support health-care focused vocational pathways in Adult Ed (some for K-12); \$65 million to support implementation of the transfer reform provisions of AB 928; \$45 million to implement Health School Meals Pathway Program; and \$20 million for emergency grants to AB 540 students.
Diversity, Equity and Inclusion. \$40 million for innovations in colleges' efforts to implement culturally competent practices.	Provides \$64 million to implement equitable placement and completion practices; \$30 million to establish a Native American Student Support and Success Program; and \$30 million to establish a Hire UP pilot program for justice-involved students. Alos see ongoing funding above for increased diversity in hiring.
Support for Faculty and Staff. \$100 million to support full-time faculty and \$300 million for part-time faculty.	See ongoing funding described above.
Technology Capacity to Support Teaching and Learning. \$40 million for Ed Tech Portfolio, \$28.5 million for district enrollment security upgrades, \$6.5 million for CCCApply enhancements and modernization.	Provides \$75 million to address modernization of CCC technology infrastructure; \$105 million to support systemwide implementation of common course numbering; and \$25 million for software that maps out intersegmental curricular pathways.
Non-Proposition 98 Investments	
Supporting Institutional Quality and Capacity. \$75 million ongoing for the Physical Plant and Instructional Support program, unspecified ongoing funds to assist in covering increases to CalPERS and CalSTRS, \$150 million one-time for deferred maintenance, \$100 million one-time for Guided Pathways implementation, and \$1.5-\$2.5 million one-time and \$250,000 ongoing to support development of a streamlined reporting process and tool.	Provides \$403 million of Proposition 51 funds for facilities. Also provides over \$840 million in one-time Proposition 98 funds for deferred maintenance.

<p>Capacity to Support the System. Additional Chancellor’s Office staffing, including 9 Educational Services & Workforce Development positions, 6 Fiscal Services positions, 4 Legal positions, 4 Communications and Governmental Relations positions, and 8 Technology and Research positions.</p>	<p>Provides \$3.9 million ongoing to support 26 new positions in 2022-23.</p> <p>Extends the sunset date of the College Buys program by two years.</p>
<p>Students’ Equitable Recovery. Requests (1) policy recommendations from independent research entity on how to ensure guaranteed admission to UC or CSU for transfer students without loss of units; (2) removal of sunset data on CCAP programs; and (3) reauthorization and recasting of EWD program to support a student-centered approach that expands work-based learning.</p>	<p>See one-time Proposition 98 funding for AB 928 implementation above.</p> <p>Extends the sunset date for the EWD program by two years.</p>
<p>College Affordability and Supports. \$500 million one-time and \$50 million ongoing to develop affordable student housing program. Also requests (1) unspecified revenues and statutory authority to ensure equitable student access to books and materials; (2) identification of a dedicated revenue source for increasing Cal Grant amounts for CCC students to address the total cost of attendance; and (3) expanded eligibility for AB 540 nonresident tuition exemption.</p>	<p>See above the ongoing Proposition 98 funding related to Cal Grant and Promise grant eligibility expansion, and the one-time funding for AB 540 students.</p> <p>Provides \$542.1 million one-time for affordable student housing projects and \$18 million for student housing planning grants, with more funds to be available in 2023-24. Also provides \$2.5 million one-time for instructional materials for high school students enrolled in a community college course.</p> <p>States intent to implement the Cal Grant Reform Equity Framework in 2024-25, conditioned on General Fund revenues being available to support ongoing augmentations over the multiyear forecasts at that time</p>

Funding Protections

Hold Harmless (ECS 84750.4(h))	Districts receive no less than their 2017-18 TCR plus applicable cumulative annual cost of living adjustments through 2024-25. The 2022 Budget Act extends the Hold Harmless protection in a modified form. Starting in 2025-26, the Hold Harmless provision will no longer reflect cumulative COLAs over time. A district's 2024-25 TCR will represent its new "funding floor", below which it cannot drop.
Stability Protection (ECS 84750.4(g)(4)(A))	Commencing in 2020-21 declines in the SCFF TCR (excluding the hold harmless) are applicable in the year after the decline, and includes any applicable COLA. This protection is similar to the former FTES stability protection provided under SB 361, however is based on total SCFF TCR.
FTES Restoration protection	Ability to restore FTES that have declined in the previous 3 years. This protection is converted to a funding amount to provide flexibility.
Basic Allocation Protection	Declines in college and center Basic Allocation Tiers are effective 3 years after the initial decline. Increases or new colleges or centers are eligible for funding in the year following the increase or establishment.
Emergency Conditions Allowances (Title 5 58146)	Emergency conditions protection from apportionment declines due to a variety of factors including natural disasters and pandemic.

Gavilan Joint Community College District 2020-21 Budget Criteria

Budget Guidelines

We will develop a budget that:

1. Meets all legal, financial, and statutory requirements and board policies.
2. Is based upon planning that reflects both current and long-term needs and goals, provided by a second-year budget projection that meets all budget guidelines.
3. Makes steady progress toward reducing or eliminating structural budget issues (e.g., structural deficit, declining revenue, rising costs, lack of ongoing dollars to cover ongoing expenses, etc.) through budget and enrollment strategies and collective bargaining.
4. Has had campus community involvement and consideration during preparation.
5. Includes all contractually negotiated costs and expenses.
6. Includes all known and projected increases in fixed costs; including step, column and longevity salary increases, medical rate increases and STRS & PERS pension rate increases.
7. Includes salaries and benefits with a goal not to exceed 85% of total unrestricted budgeted expenditures.
8. Identifies significant but unfunded items not included in the budget.
9. Highlights unusual items and/or provides information on substantive changes from previous budgets.
10. Limits annual non-trust transfer-in allocations to the unrestricted general fund of less than 2% per year of the total unrestricted expenditure budget from non-general fund sources.
11. Limits annual debt service payments by the unrestricted general fund to 5% of the total unrestricted expenditure budget where such funds do not have a matching revenue stream to offset such costs.
12. Creates time specific plans for the full funding of unfunded liabilities/obligations through specific trust funds and reserve accounts.
13. Is based on sound and well understood enrollment projections and trends.
14. Makes every reasonable attempt to avoid lay/off's and/or hold them to a minimum should layoffs be necessary.



15. Shall make no ongoing long-term commitments with one time money.
16. Will strive to reduce or eliminate any kind of structural deficit.
17. The Budget Guidelines will be reviewed semi-annually by the Board of Trustees and College Staff.

Consolidated Summary All Funds
 Adopted Budget FY 2022-2023

	Unrestricted General Fund 100			
	Multi-Year Projection			
	Adopted Budget FY22-23	Projected Budget FY23-24	Projected Budget FY24-25	Projected Budget FY25-26
Revenues:				
Federal	\$ -	\$ -	\$ -	\$ -
State	20,621,677	20,621,677	20,621,677	20,087,167
Local	24,834,501	24,834,501	24,834,501	24,834,501
Fiscal Agent Pass Through	-	-	-	-
Total Revenues	\$ 45,456,178	\$ 45,456,178	\$ 45,456,178	\$ 44,921,668
Expenditures:				
1000: Academic Salaries	\$ 14,139,199	\$ 14,316,005	\$ 14,492,861	\$ 14,612,510
2000: Non-Instructional Salaries	8,619,165	8,722,849	8,831,425	8,900,548
3000: Employee Benefits	11,882,801	12,027,208	12,125,871	12,184,485
4000: Books and Supplies	544,258	544,258	544,258	544,258
5000: Services and Other Operating Expense	6,079,606	6,275,793	6,739,311	6,935,498
6000: Capital Outlay	102,880	102,880	102,880	102,880
7400: Other Transfers				
7000: Financial Aid/Scholarships/Debt Svc				
Total Expenditures	\$ 41,367,910	\$ 41,988,993	\$ 42,836,606	\$ 43,280,179
Excess of Revenues Over Expenditures				
Prior to Intra/Interfund Transfers	4,088,269	3,467,185	2,619,572	1,641,489
Intra/Interfund Transfers Out	440,584	440,584	440,584	440,584
Intra/Interfund Transfers In		-	-	-
Net Change in Ending Fund Balance	\$ 3,647,684	\$ 3,026,601	\$ 2,178,988	\$ 1,200,905
Beginning Fund Balance	10,999,736	14,647,420	17,674,021	19,853,009
Prior Year Adjustments				\$ -
Ending Fund Balance	\$ 14,647,420	\$ 17,674,021	\$ 19,853,009	\$ 21,053,913
Total Reserve Percentage	35.03%	41.65%	45.87%	48.16%

1% State Deficit factor included in state revenue line

1. Step, Column, Longevity Increases, etc. (1.5%, 1.5%, 1%, 1%)

2. Medical plan rate increases

3. PERS Rate Increase increase in FY23 and decreases in FY24-FY26 (2.18%, -0.2%, -0.6%, -1.0%)

4. STRS Rate Increase in FY23 (2.49%)

5. Worker's Comp, Unemployment Insurance and Other Burdens increase in FY23

6. Utilities/Net Operating Increases (@8%, 5%, 5%, 5%)

MAY REVISE HIGHLIGHTS

From: [Oakley, Eloy](#)
Sent: Friday, May 13, 2022 10:41 AM
To: CEO-ALL@LISTSERV.COCCO.EDU
Subject: [EXTERNAL] 22-23 May Revision Proposes Historic CCC Investments
Importance: High

External Email: This email originated from outside of Gavilan College. Do not click any links or open attachments if you do not trust the sender and know the content is safe.

Dear Colleagues,

Governor Newsom just released the May Revision to the 2022-23 proposed state budget.

Simply put, this budget is historic! Opportunities to advance educational equity and economic mobility don't come regularly and the Governor's proposal positions us to do the right thing for students, their families and our communities. This is also a remarkable opportunity to align the Governor's funding priorities and commitments with the *Vision for Success*.

While a comprehensive *Joint Analysis* will be released soon, here are a few high-level investments for California Community Colleges in the May Revision.

- \$493 million for a cost-of-living adjustment (COLA) of 6.56%, the largest COLA for community colleges in nearly 40 years.
- Significant per-student funding increase of \$375 million, with \$250 million *ongoing* to increase Student Centered Funding formula rates and \$125 million *ongoing* for a basic allocation to recognize districts' growing digital footprint.
- Establishes 2024-25 as the funding floor, preventing districts from falling below that level in future years and allowing gains to be actualized through the SCFF moving forward.
- Discretionary Block Grant of \$750 million *one-time* to address pandemic related issues and to reduce long-term obligations.
- An increase of \$25 million *ongoing* for Student Equity and Achievement to support campus climate and advance student equity efforts.
- Deferred Maintenance investment of \$1.5 billion to reduce district backlogs.
- Provides non-9â statewide capacity of 26 positions to support districts and colleges.

We know there are remaining investments that can support the equitable success of our students, such as student housing and our number one priority of Cal Grant reform. We ask that you join us in partnership and case-making so that these critical investments can be included in the final budget act.

Lastly, this afternoon, look for an email from Executive Vice Chancellor Dr. Lizette Naverette with the *Joint Analysis of the May Revision* which will include additional details. Thank you in advance to our review partners.

Let's work together to advance this historic budget.

-Eloy

Eloy Ortiz Oakley

Chancellor

Executive Office

California Community Colleges Chancellor's Office

1102 Q Street, Sacramento, California 95811

www.coccol.edu



California Community Colleges

MEMORANDUM

June 14, 2022

FS 22-07 | Via Email

TO: Chief Executive Officers
Chief Business Officers
Chief Instructional Officers
Chief Student Services Officers

FROM: Dr. Lizette Navarette, Executive Vice Chancellor
Institutional Supports and Success

RE: 2022-23 COVID-19 Emergency Conditions Allowance
Application due September 1, 2022

The adverse effects of the COVID-19 pandemic have been acutely felt by some of our most vulnerable communities and jeopardize gains on our diversity, equity, and inclusion efforts. Reversing these adverse effects will require sustained action and a commitment to the goals in the *Vision for Success* and the Roadmap for the Future.

In the event of an emergency, Title 5 provides the state Chancellor authority to hold a district's FTES stable at a level reported prior to the occurrence of the emergency. In March 2020, the Chancellor's Office provided this protection to all districts that applied, as it was understood certain courses would not seamlessly convert to an online format and districts would experience FTES losses. The purpose of this memo is to provide information about the final extension of this protection and the 2022-23 COVID-19 emergency conditions allowance requirements and application due September 1, 2022.

Emergency Conditions Requirements

Title 5 section 58146 provides criteria for funding allowances due to emergency conditions, including pandemics. The intent behind this section of regulation is that districts should not lose FTES apportionment as a result of an emergency or extraordinary condition. These regulations require each district to demonstrate: 1)

Chancellor's Office, Institutional Supports and Success

1102 Q Street, Sacramento, California 95811
www.CaliforniaCommunityColleges.cccco.edu

FS 22-07 2022-23 COVID-19 Emergency Conditions Allowance

June 14, 2022

the applicability of an emergency condition, and 2) good faith efforts to avoid a material decrease in general purpose apportionments. This includes a good faith effort to restore enrollments and re-engage displaced students.

FTES PROTECTIONS

To avoid material decreases in district apportionments associated with the COVID-19 pandemic, upon approval of a district's application and continuing adherence to requirements, the Chancellor's Office will apply the following protection for the 2022-23 Base Allocation of the Student Centered Funding Formula:

- The final FTES used to calculate the 2019-20 recalculation apportionment, which includes emergency conditions allowances provided to districts in 2019-20, will be used to calculate: 1) the 2022-23 apportionment for all categories of FTES as specified in the Student Centered Funding Formula and 2) the three-year average of credit FTES for subsequent fiscal years.

Supplemental and student success allocations will continue to be calculated using actual 2021-22 headcounts and a three-year average of 2019-20, 2020-21, and 2021-22 headcounts, respectively.

If a district is approved for an emergency conditions allowance, the adjustment to FTES will be applied by the Chancellor's Office. **Actual FTES must be reported on the CCFS-320 Apportionment Attendance Report.**

2022-23 COVID-19 Emergency Conditions Allowance Application

To apply for the 2022-23 COVID-19 emergency conditions allowance, **districts must submit an application to the Chancellor's Office no later than September 1, 2022.** Upon approval of the application, districts will not have the ability to opt out of the protection, but may have their participation revoked if the district does not continue to meet the eligibility requirements described below. The application consists of two parts: 1) an Emergency Conditions Recovery Plan, adopted and approved by the local Board of Trustees, and 2) a certification confirming that the district meets specific eligibility requirements.

The *Emergency Conditions Recovery Plan* must describe the actions the district has

FS 22-07 2022-23 COVID-19 Emergency Conditions Allowance

June 14, 2022

taken and will take to increase enrollment, persistence, and completion, and the district's operational plans to absorb enrollment losses after 2022-23. Additionally, the plan should include details on class scheduling and an analysis of students that did not re-enroll between Spring 2020 and Fall 2021. See the attached *2022-23 COVID-19 Emergency Conditions Allowance Application* for additional plan details and requirements.

In addition to the plan, a district must certify:

1. The district will prepare an *Emergency Conditions Recovery Plan* update to present to their Board of Trustees and furnish a copy of the Board report to the Chancellor's Office no later than February 28, 2023.
2. The district will incentivize and prioritize participation in professional development to enhance quality online teaching and learning.

Recommended options for professional development include the [CVC-OEI @ONE](#) online network of educators' course offerings. In addition, the Chancellor's Office has partnered with Association of College and University Educators (ACUE) to offer faculty who teach online transfer-level math programs the opportunity to participate in a series of professional development micro-credential courses. To register please complete the [course registration form](#). To learn more about ACUE, please visit the [ACUE website](#).

3. The district:
 - a. is a member of the CVC-OEI Consortium and has signed the Master Consortium Agreement. General information about the CVC-OEI Consortium is available on the [About the CVC-OEI webpage](#), and information on joining the consortium is included on the [Participation in the CVC-OEI Consortium webpage](#).
 - b. by the beginning of the first term that starts on or after January 1, 2023, has implemented the steps to become a Home College and has implemented or committed to 1) enabling Course Finder API, 2) completing the steps needed to become Teaching College ready, and 3) joining a scheduled implementation cohort to become a Teaching College.

FS 22-07 2022-23 COVID-19 Emergency Conditions Allowance

June 14, 2022

Information about becoming a Home and Teaching college is available here: [The CVC Exchange: Documentation and Support Materials – California Virtual Campus](#).

4. The district has submitted all data due to the Chancellor’s Office Management Information Systems (MIS) and will continue to maintain on-time submission for all MIS submissions. MIS data due dates are available on the [MIS data submissions webpage](#), including the [2021-22 Data Submission Timeline and the 2022-2023 Data Submission Timeline](#).
5. The district has no outstanding audit reports due to the Chancellor’s Office.
 - a. 2020-21 audit reports were due February 28, 2022. Audit reports for 2021-22 are due December 31, 2022.
6. The district’s Board of Trustees adopts a policy aiming to align reserve balances to recommendations included in the [Government Finance Officers Association Budgeting Best Practices](#) by no later than February 28, 2023. This policy should be provided to the Chancellor’s Office along with the *Emergency Conditions Recovery Plan* mid-year update. Additional information on fiscal resiliency and reserve balance recommendations can be found in memo [FS 22-03 Fiscal Forward Portfolio and Budget Architecture and Development Recommendations](#).

Continuing Participation in the 2022-23 COVID-19 Emergency Conditions Allowance

Prior to each apportionment cycle, the Chancellor’s Office will verify that the district continues to meet the requirements outlined above. If the Chancellor’s Office determines that a district no longer meets one of the requirements, the 2022-23 COVID-19 emergency conditions allowance is rescinded permanently and the district will be notified prior to the next apportionment cycle. The table below outlines important due dates and notification dates.

FS 22-07 2022-23 COVID-19 Emergency Conditions Allowance

June 14, 2022

Table: Important Dates

Action	Date
Application Packet (Emergency Conditions Recovery Plan and District Certifications) due to Chancellor's Office	September 1, 2022
Chancellor's Office notifies districts of application approval status.	October 15, 2022
Emergency Conditions Recovery Plan mid-year update due to local Board of Trustees and Chancellor's Office Board Policy on Reserves due to Chancellor's Office	February 28, 2023
2020-21 Audit Report due to the Chancellor's Office	February 28, 2022
2021-22 Audit Report due to the Chancellor's Office	December 31, 2022
MIS Data Submissions Due	Rolling, beginning in August 2022
Chancellor's Office notifies districts which no longer meet all requirements that the emergency conditions allowance is permanently rescinded	January 27, 2023 April 28, 2023 December 15, 2023

Impact to Full-Time Faculty Obligation

An Emergency conditions allowance increases a district's 'funded credit FTES', calculated per the Student Centered Funding Formula, by holding the current year FTES to a prior year level. This higher level of 'funded credit FTES' impacts the calculation of the annual adjustment to the Faculty Obligation Number (FON). A district with an emergency conditions allowance will not see a reduction to their FON for actual enrollment declines.

Chancellor's Office Contacts

For questions about the COVID-19 Emergency Conditions Allowance Form, please contact the Fiscal Standards and Accountability Unit at fiscalstandards@cccco.edu.

FS 22-07 2022-23 COVID-19 Emergency Conditions Allowance

June 14, 2022

For questions about the SCFF, contact the Fiscal Services Unit at apportionments@cccco.edu. For questions about CVC-OEI participation and Home College Readiness and Course Finder, please email support@cvc.edu.

Attachment: 2022-23 COVID-19 Emergency Conditions Allowance Application

**Personnel
Unrestricted General Fund**

INSTRUCTIONAL PROGRAMS - ALL FACULTY - UNRESTRICTED			
	Budget FY 20/21	Budget FY 21/22	Budget FY 22/23
LIFE SCIENCES - UNRESTRICTED			
Anatomy	0.00	0.00	0.00
Biology	2.00	1.92	2.00
Ecology	0.00	0.00	0.00
Microbiology	1.00	0.00	0.00
Zoology	0.00	0.00	0.00
TOTAL	3.00	1.92	2.00
NATURAL SCIENCES - UNRESTRICTED			
Chemistry	1.00	0.00	0.00
Physical Science	0.00	0.00	0.00
Physics	1.00	1.00	0.40
TOTAL	2.00	1.00	0.40
SOCIAL SCIENCES - UNRESTRICTED			
Admin of Justice	1.00	1.00	1.00
Anthropology	1.00	0.20	0.80
Child Development	1.00	2.00	2.00
History	2.00	0.00	0.00
Political Science	1.00	1.00	1.00
Psychology	1.00	0.00	0.00
Sociology	1.00	0.80	1.00
TOTAL	8.00	5.00	5.80
ENGLISH - UNRESTRICTED			
Comparative Literature	0.00	0.00	0.00
English	6.40	0.00	0.00
English Comp	0.60	4.40	3.80
Humanities	0.00	0.00	0.00
Reading and Writing	0.00	0.00	0.00
Remedial English	0.60	1.80	1.80
Remedial Reading	0.00	0.00	0.00
Writing Center	0.00	0.00	0.60
TOTAL	7.60	6.20	6.20
ESL - UNRESTRICTED			
ESL	3.30	2.00	2.00
TOTAL	3.30	2.00	2.00
FINE ARTS - UNRESTRICTED			
Art	1.00	0.00	0.00
Dramatic Arts	0.00	1.00	1.00
Journalism	0.00	0.00	0.00
Music/Music Theory	2.00	1.80	1.80
Philosophy	0.00	0.00	0.00
Spanish	2.00	2.00	2.00
Speech Communication	2.00	0.00	0.00
Speech Debate	0.00	1.60	1.40
Studio Art	1.00	2.00	2.00
Theatre	1.00	0.00	0.00
TOTAL	9.00	8.40	8.20
MATHEMATICS - UNRESTRICTED			
Math	3.70	4.36	3.80
Remedial Math	0.00	1.00	1.00
TOTAL	3.70	5.36	4.80
SUB-TOTAL FACULTY - UNRESTRICTED			
	36.60	29.88	29.40

CLASSIFIED PERSONNEL - UNRESTRICTED			
	Budget FY 20/21	Budget FY 21/22	Budget FY 22/23
INSTRUCTIONAL PROGRAMS - UNRESTRICTED			
Academic Admin	2.38	2.38	2.00
Athletics	1.50	3.00	3.00
Aviation Tech	0.63	1.00	0.63
Biology/Chemistry	2.25	1.87	2.26
Biotechnology	0.50	0.00	0.00
Business Building Tech	1.00	0.00	0.00
Computer Science	1.00	1.00	1.00
Cosmetology	0.50	0.50	0.50
Curriculum	1.00	1.00	2.00
Disabilities Resource Center	0.00	0.00	4.25
Dramatic Arts	1.00	1.25	1.25
ESL	0.50	1.00	1.00
ESL Tutoring	0.75	0.00	0.00
Health Education	2.00	2.00	2.00
Learning Center	0.75	0.00	0.00
Library	4.00	4.00	3.00
Math Tutoring	0.50	0.00	1.50
Media Services	2.00	2.00	2.00
Tutoring	0.60	0.00	0.00
Writing Center	0.50	0.50	0.50
TOTAL	23.36	21.50	26.89
STUDENT SUPPORT SERVICES - UNRESTRICTED			
Admissions & Records	5.00	6.00	6.00
Community Development and Grants Mgmt	0.95	3.00	1.50
Enrollment Management	1.00	0.00	0.00
Financial Aid	1.50	5.45	6.45
Institutional Research	0.00	2.00	2.00
Off Site Services	2.00	2.07	2.07
Public Information Office	1.00	2.00	2.00
Student Assessment	1.00	0.00	0.00
Technical and Vocational Studies	0.00	1.00	1.00
Transfer Center	0.25	0.00	0.00
TOTAL	12.70	21.52	21.02
ADMINISTRATIVE SUPPORT - UNRESTRICTED			
Business Services	7.88	7.65	8.00
Community Development and Grants Mgt	1.00	0.00	0.00
Custodial	9.50	7.00	7.00
Facilities Use Scheduler	1.00	0.00	0.00
Grounds	4.00	4.93	4.93
Maintenance	3.00	4.00	4.00
Management Info Systems	8.00	9.00	8.90
Payroll	0.00	2.00	2.00
Personnel	0.00	1.00	1.00
Reprographics	1.00	1.00	0.00
Security	4.40	4.40	4.50
Switchboard/Eve Sec/Mail room	0.50	0.00	1.00
Warehouse/Receiving	1.00	1.00	1.00
TOTAL	41.28	41.98	42.33
TOTAL CLASSIFIED - UNRESTRICTED			
	77.33	85.00	90.24

**Personnel
Unrestricted General Fund**

INSTRUCTIONAL PROGRAMS - ALL FACULTY - UNRESTRICTED			
	Budget FY 20/21	Budget FY 21/22	Budget FY 22/23
BUSINESS - UNRESTRICTED			
Accounting	1.00	1.00	1.00
Business Mgmt	0.00	0.00	0.00
Business Off Tech	0.00	0.00	0.00
Data Processing	0.00	0.00	0.00
Economics	1.00	1.00	1.00
TOTAL	2.00	2.00	2.00
COMPUTER SCIENCES - UNRESTRICTED			
CSIS/Digital Media	3.00	2.00	2.00
TOTAL	3.00	2.00	2.00
ALLIED HEALTH - UNRESTRICTED			
Health Admin	0.50	0.00	0.00
Health Education	0.20	0.00	0.00
Licensed Voc Nurse	2.00	1.00	1.25
Nursing Assistant	0.00	1.00	1.00
Registered Nursing	1.30	0.50	0.75
TOTAL	4.00	2.50	3.00
VOCATIONAL/TECHNICAL - UNRESTRICTED			
Athletics	0.00	0.50	0.50
Cosmetology	0.00	1.00	1.00
Counseling	4.00	4.50	3.90
Curriculum	0.20	4.20	5.20
Disabilities Resource Center	0.00	0.00	2.60
Faculty Senate	0.40	0.50	0.20
Health/Safety	0.30	0.00	0.00
Kinesiology	3.80	3.60	3.80
Library	2.80	2.00	2.00
Special Project	0.00	0.00	0.00
Staff Dev	0.20	0.00	0.00
Vocational Technical	4.00	2.00	2.00
TOTAL	15.70	18.30	21.20
TOTAL FACULTY UNRESTRICTED	61.30	54.68	57.60

NON-FACULTY PERSONNEL - UNRESTRICTED			
	Budget FY 20/21	Budget FY 21/22	Budget FY 22/23
CONFIDENTIAL/SUPERVISORY - UNRESTRICTED			
President/Board of Trustees	2.00	2.00	2.00
Instructional Programs	2.00	2.28	2.75
Student Support	5.15	4.00	1.00
Administrative Services	10.00	13.10	13.90
TOTAL	19.15	21.38	19.65
ADMINISTRATION - UNRESTRICTED			
President/Board of Trustees	9.00	9.00	9.00
Instructional Programs	3.85	3.20	5.00
Student Support	2.00	7.24	1.00
Administrative Services	2.00	2.23	1.71
TOTAL	16.85	21.67	16.71
TOTAL NON-FACULTY UNRESTRICTED	113.33	128.05	126.60
GRAND TOTAL UNRESTRICTED FUND	174.63	182.73	184.20

**Personnel
Restricted General Fund**

	Budget FY 20/21	Budget FY 21/22	Budget FY 22/23
INSTRUCTIONAL PROGRAMS - ALL FACULTY - RESTRICTED			
Adult Education	0.00	1.00	1.00
Bach to Blues	0.00	0.20	0.20
CalWorks	0.00	0.30	0.50
Disabilities Resource Center - Workability	0.00	0.90	0.80
Disability Resource Center (DRC)	9.00	4.60	2.00
Extended Opportunities Programs & Services	2.00	2.00	2.00
Fresh Success	0.00	0.30	0.25
GAIN	0.00	0.30	0.25
Guided Pathways	0.00	0.40	1.60
Health Services	0.70	0.20	0.20
MESA	0.00	0.00	0.30
Science Alive	0.00	0.40	0.00
STEM Grant	3.10	0.72	2.30
Student Equity and Achievement	0.00	2.80	2.60
SWP	0.00	1.00	1.00
Title V	3.40	0.20	0.20
TOTAL	18.20	15.32	15.20
CLASSIFIED PERSONNEL - RESTRICTED			
Adult Education	0.00	1.20	1.20
Basic Needs Center	0.00	0.00	0.50
Basic Skills	0.00	0.00	1.00
BFAP Staffing	0.00	0.55	0.55
CalWORKS	0.00	1.25	1.00
CARE	0.00	0.95	0.50
Carpentry	1.00	0.00	0.00
Child Development Center	3.00	0.00	0.00
Community Development and Grants Management	0.05	0.00	0.00
Community Ed	2.00	0.00	0.00
Disabilities Resource Center	9.35	9.35	4.00
Disabilities Resource Center - Workability	0.00	0.00	1.00
Dream Resource Liason	0.00	0.00	0.60
Extended Opportunities Programs & Services	4.00	2.05	2.50
Financial Aid	2.50	0.00	0.00
Fresh Success	0.00	0.60	0.55
GAIN	0.00	0.65	0.95
Guided Pathways	0.00	0.50	0.50
Hunger Free Campus	0.00	0.10	0.00
Institutional Researcher	2.00	0.00	0.00
Matriculation	2.00	0.00	0.00
Parking Fund	0.00	1.95	1.60
Rapid Rehousing	0.75	0.50	0.00
Regional Occupational Program (ROP)/VTEA	0.00	0.50	0.00
STEM	1.00	0.21	0.50
Student Center Fund	1.10	0.50	0.50
Student Equity and Achievement	0.00	6.43	6.73
SWP	0.00	2.50	2.50
Title V	1.50	0.16	0.67
Veteran Resource Center	0.00	0.60	0.60
VTEA	0.00	0.00	0.50
TOTAL	30.25	30.55	28.45

**Personnel
Restricted General Fund**

	Budget FY 20/21	Budget FY 21/22	Budget FY 22/23
INSTRUCTIONAL PROGRAMS - ALL FACULTY - RESTRICTED			
Adult Education	0.00	1.00	1.00
Bach to Blues	0.00	0.20	0.20
CalWorks	0.00	0.30	0.50
Disabilities Resource Center - Workability	0.00	0.90	0.80
Disability Resource Center (DRC)	9.00	4.60	2.00
Extended Opportunities Programs & Services	2.00	2.00	2.00
Fresh Success	0.00	0.30	0.25
GAIN	0.00	0.30	0.25
Guided Pathways	0.00	0.40	1.60
Health Services	0.70	0.20	0.20
MESA	0.00	0.00	0.30
Science Alive	0.00	0.40	0.00
STEM Grant	3.10	0.72	2.30
Student Equity and Achievement	0.00	2.80	2.60
SWP	0.00	1.00	1.00
Title V	3.40	0.20	0.20
TOTAL	18.20	15.32	15.20
CLASSIFIED PERSONNEL - RESTRICTED			
Adult Education	0.00	1.20	1.20
Basic Needs Center	0.00	0.00	0.50
Basic Skills	0.00	0.00	1.00
BFAP Staffing	0.00	0.55	0.55
CalWORKS	0.00	1.25	1.00
CARE	0.00	0.95	0.50
Carpentry	1.00	0.00	0.00
Child Development Center	3.00	0.00	0.00
Community Development and Grants Management	0.05	0.00	0.00
Community Ed	2.00	0.00	0.00
Disabilities Resource Center	9.35	9.35	4.00
Disabilities Resource Center - Workability	0.00	0.00	1.00
Dream Resource Liason	0.00	0.00	0.60
Extended Opportunities Programs & Services	4.00	2.05	2.50
Financial Aid	2.50	0.00	0.00
Fresh Success	0.00	0.60	0.55
GAIN	0.00	0.65	0.95
Guided Pathways	0.00	0.50	0.50
Hunger Free Campus	0.00	0.10	0.00
Institutional Researcher	2.00	0.00	0.00
Matriculation	2.00	0.00	0.00
Parking Fund	0.00	1.95	1.60
Rapid Rehousing	0.75	0.50	0.00
Regional Occupational Program (ROP)/VTEA	0.00	0.50	0.00
STEM	1.00	0.21	0.50
Student Center Fund	1.10	0.50	0.50
Student Equity and Achievement	0.00	6.43	6.73
SWP	0.00	2.50	2.50
Title V	1.50	0.16	0.67
Veteran Resource Center	0.00	0.60	0.60
VTEA	0.00	0.00	0.50
TOTAL	30.25	30.55	28.45

**Personnel
Restricted General Fund**

	Budget FY 20/21	Budget FY 21/22	Budget FY 22/23
INSTRUCTIONAL PROGRAMS - ALL FACULTY - RESTRICTED			
CONFIDENTIAL/SUPERVISORY PERSONNEL - RESTRICTED			
CalWORKS	1.00	0.30	0.00
Community and Contract Education	0.00	0.50	0.50
Equal Employment Opportunity	0.00	0.00	0.20
Fresh Success	0.00	0.30	0.00
GAIN	0.00	0.38	0.00
Hunger Free Campus	0.00	0.03	0.00
IEPI - Partnership Resource Teams	0.00	0.10	0.00
Institutional Researcher	2.00	0.00	0.00
Matriculation	0.30	0.00	0.00
MESA Director	1.00	0.00	0.00
Student Equity & Achievement	0.00	0.00	0.50
SWP	0.00	0.00	0.25
Title V	0.00	0.85	0.00
TOTAL	4.30	2.46	1.45
ADMINISTRATIVE AND SUPPORT SERVICES - RESTRICTED			
Adult Education	0.00	0.00	0.00
Bach to Blues	0.00	0.00	0.00
CalWORKS	0.00	0.00	0.45
Community and Contract Education	0.00	0.67	0.00
Disability Resource Center	1.00	0.00	0.00
Equal Employment Opportunity	0.00	0.00	0.20
Extended Opportunities Programs & Services	1.00	0.29	0.50
Fresh Success	0.00	0.00	0.40
GAIN	0.00	0.00	0.15
Guided Pathways	0.00	0.12	0.12
Health Services	0.00	0.00	1.00
Matriculation	0.30	0.00	0.00
Mental Health Support	0.00	0.00	0.50
Parking Fund	0.00	0.05	0.00
STEM	0.00	0.00	0.00
Student Equity and Achievement	0.65	0.27	0.50
SWP	0.00	1.00	1.00
Title V	1.00	0.10	1.17
TOTAL	3.95	2.50	5.99
GRAND TOTAL - RESTRICTED FUND	56.70	50.83	51.09