

FISCAL YEAR 2016-2017



GAVILAN COLLEGE

FINAL BUDGET

FISCAL YEAR 2016 - 2017
JULY 1, 2016 THROUGH JUNE 30, 2017

GAVILAN JOINT COMMUNITY COLLEGE DISTRICT
5055 SANTA TERESA BOULEVARD
GILROY, CA 95020
WWW.GAVILAN.EDU

FINAL BUDGET

**FISCAL YEAR 2016 - 2017
JULY 1, 2016 THROUGH JUNE 30, 2017**

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

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JULY 1, 2016 – JUNE 30, 2017

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FY 16/17

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EXECUTIVE SUMMARY - FINAL BUDGET FISCAL YEAR 16/17

September 13, 2016

INTRODUCTION

The district relies on its mission statement to guide the fiscal planning process. The district's mission statement is as follows: " Gavilan College cultivates learning and personal growth in students of all backgrounds and abilities through innovative practices in both traditional and emerging learning environments; transfer pathways, career and technical education, developmental education, and support services to prepare students for success in a dynamic and multicultural world."

The Board of Trustees, administrators, faculty, managers and professional support staff of Gavilan College identify primary values and goals through a Strategic Plan update process. The product of this process is the five-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 Educational Master Plan, Facilities Master Plan and the Technology Plan, and department unit plans provide the goals from which the district derives its multi-year Strategic Plan. This plan in turn forms the budget guidelines.

The district continues its effort to integrate the Strategic Plan in all its planning activities. The fiscal standards of the budget building process set an operations baseline to maintain acceptable operational funding while still allowing pursuit of the Strategic Plan goals. Resources are allocated to priority activities identified through the strategic planning process. Any requests for products, services or personnel requests that a department feels are key to their continued success must be supported by one of the current fiscal year's strategic plans or goals, ensuring the individual department needs are in line with the institution's goals. Primary priority is given to identifying the level of necessary ongoing expenditures to sustain the district's current level of operational services. Based on funding availability, subsequent priority is given to selecting improvements to enhance the college's services for students.

Consistently allocating financial resources to strategic plan initiatives has resulted in a more focused learning and working environment at Gavilan College. Capitalizing on past successes, Gavilan College continues to support its service communities and increase access to the district through educational sites in Hollister, Morgan Hill and Coyote Valley. The schedules of classes at all sites are coordinated so that students are able to further their goals by access to a wide range of courses at both sites.

During the years 2009 to 2014, California's weak economic climate resulted in a significant reduction of funding to all community colleges. As a result of the district's conservative fiscal planning and its Board's commitment to keeping unrestricted reserves at a minimum of 10%, the district has been able to successfully weather the state budget crisis.

In response to state budget issues, Gavilan has repositioned itself to a smaller but adequately supported college. This approach has moved the on-going revenue closer to the

amount of on-going costs. In 16/17 Gavilan will again be regaining ground lost during the previous year, causing the District to be placed on stability by the Chancellor's Office. The new growth allocation formula that was put in place in 15/16 has worked against the District in obtaining growth dollars. In 15/16 the District did not receive any of the \$289,465 growth funding, because of being placed on stability. The College is aggressively trying to add back the FTES lost in the prior year to be removed from stability and have funding restored.

In FY11/12 California implemented a workload reduction process that decreased Gavilan's funded FTES by 414, resulting in a significant decrease in its apportionment base. The college was facing an additional workload reduction and corresponding base apportionment reduction in FY12/13 but the passage of Proposition 30 in November 2012 temporarily halted any further decrease in funding. Proposition 30 has stabilized college funding. The intent is that by the time the sales tax expires at the end of 2016 and the income tax increase expires at the end of 2018, the economy will have improved to the point it can sustain the current and future fiscal needs of the elementary, secondary and community college educational systems.

On July 12, 2016 the Board of Trustees approved a resolution authorizing the execution of the sale of lease revenue bonds series 2016A for \$7,415,000 dated September 1, 2016 to complete in process Measure E projects and some facility repairs.

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 Title V grants are ending, new applications have been submitted for new Title V grants. The District has also been notified of an extension of the STEM grant for another year in the amount of \$1.1 million. For the FY16/17 academic year, student demand will be more closely aligned with funding provided by the state.

BUDGET HIGHLIGHTS

UNRESTRICTED GENERAL FUND REVENUE

For FY16/17 it is projected that the District will be eligible for a 0.00% inflation and .51% growth increase under the new growth allocation formula. With the projected increases, the Final Budget shows a deficit budget as projected expenditures exceed projected revenues by \$595,261.

For this Final budget revenues available for appropriation, including local, non-state revenue in FY 16/17 are estimated as follows:

State Revenue Including Local Property Taxes & Fees	\$ 30,989,451
Less Property Taxes	(19,760,776)
Less Enrollment Fees	(1,710,761)
Part-Time Faculty	277,000
Enrollment Fee Waiver Admin	60,000
Lottery	712,000
Actual State Revenue	10,566,914
Local Property Taxes	19,760,776
Enrollment Fees	1,710,761
State Mandates	629,185
Interest Income	5,000
Non-Resident Tuition	184,000
Other Local Revenue	860,565
Total	\$ 33,717,201
Transfer Requirements (In)	-
Transfer Requirements (Out)	(1,715,608)
Net Revenue Available for Appropriation	\$ 32,001,593

UNRESTRICTED GENERAL FUND EXPENDITURES

STRATEGIC PLANNING AND BUDGET DEVELOPMENT

Resources necessary to implement the Strategic Plan and the Educational Master Plan are aligned using the college's internal Strategic Planning Committee and the Budget Committee.

SALARIES AND BENEFITS-80% OF GENERAL FUND EXPENDITURES

Gavilan College is in the process of negotiating an agreement with the Gavilan College Faculty Association (GCFA) and with California School Employees Association (CSEA).

TELECOMMUNICATIONS/TECHNOLOGY

Gavilan College continues to enhance its telecommunications system with a 200% increase in the Internet bandwidth.. Wireless continues to expand as needed and is now available in all areas on campus and at the off-sites. The college's online portal, in use by faculty, staff, and students has also being upgraded, and Students are able to make testing appointments online. Our orientation classes were also upgraded to allow online orientation. The new OpenCCCAApply on-line application module was implemented and integrated with Banner.. Grant funding also provided the college with an enterprise-wide reporting system, Argos, and work continues to create reports to enable data-on-demand and provide data for research. We implemented CurricUNET, which is a web-based interface for instructors to

create new curriculum and curriculum changes, which will interface with the Chancellor's Office Curriculum Inventory. Student email using Google's gmail was implemented in spring, 2014 and has become the primary method of Gavilan contact with students in the future. The Operational Data Storage (ODS) was upgraded this year. Many new technology enhancements were implemented in Student Services beginning in 2015. We are also auditing our network infrastructure to determine essential upgrades required to maintain network availability, backup and security. These programs enhance Gavilan College's efforts to bring more technology to the classroom.

LONG TERM 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. Using data from the California Labor Market Information Department (CLMID), projections forecast that Gavilan's district service area total population will reach 189,070 by the year 2018. Projected growth for Morgan Hill in the year 2017 is estimated to reach 52,872. Growth in Gilroy is projected to reach 70,809 by the year 2017. The economic downturn clearly affected service area population and student growth, as more residents became college students and as a result FY09/10 was Gavilan's highest year of enrollment. In San Benito County and southern Santa Clara County, proposed foreclosures and unemployment rates have decreased since the highs of FY08/09. For example, in San Benito County in April 2016, unemployment (not seasonally adjusted) was 7% (CLMID). While San Benito County's rate is still higher than the statewide average for April 2016 (5.2%), it reflects a trend of improvement that has likely affected college enrollment. As the economic status of the service area slowly recovers, we typically experience lower enrollment as students return to work. For the next five years the college is expecting to balance out the lost enrollment resulting from students returning to the workforce with the increase in the local population resulting from expanded residential construction.

CONCLUSION

During FY 15/16 the state experienced a large surplus caused by the improving economy. Community colleges have lost a considerable amount of instructional capacity as a result of the reductions in base workload imposed in FY 09/10 and FY 11/12. The miniscule allocation of growth dollars in FY 13/14 and 14/15 allowed Gavilan College to earn back 304 FTES out of the 620 FTES lost in FY 09/10 and FY 11/12. In the FY 16/17 year the District is expecting the FTES to grow to a projected 5,256.

During the past five years Gavilan College was able to maintain its existing workforce, provide a 2% salary increases three out of five years and was able to retain its ending fund balance intact as well as retaining the funding for the retired employee health benefit obligation at over \$6.8 million.

Through the Strategic Plan, Gavilan College has positioned itself to expand and take advantage of the additional growth opportunities in the future. Revenue available for program enhancements will be used to provide quality education to the communities served by the district. As a cautionary note, over the long term we recognize that Gavilan College will need to be diligent in its efforts to achieve and maintain the ever-increasing level of FTES required to generate additional revenues.

GENERAL INFORMATION ABOUT GAVILAN COLLEGE

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 2014, Gavilan College celebrated its 95th year of operation as a community college.

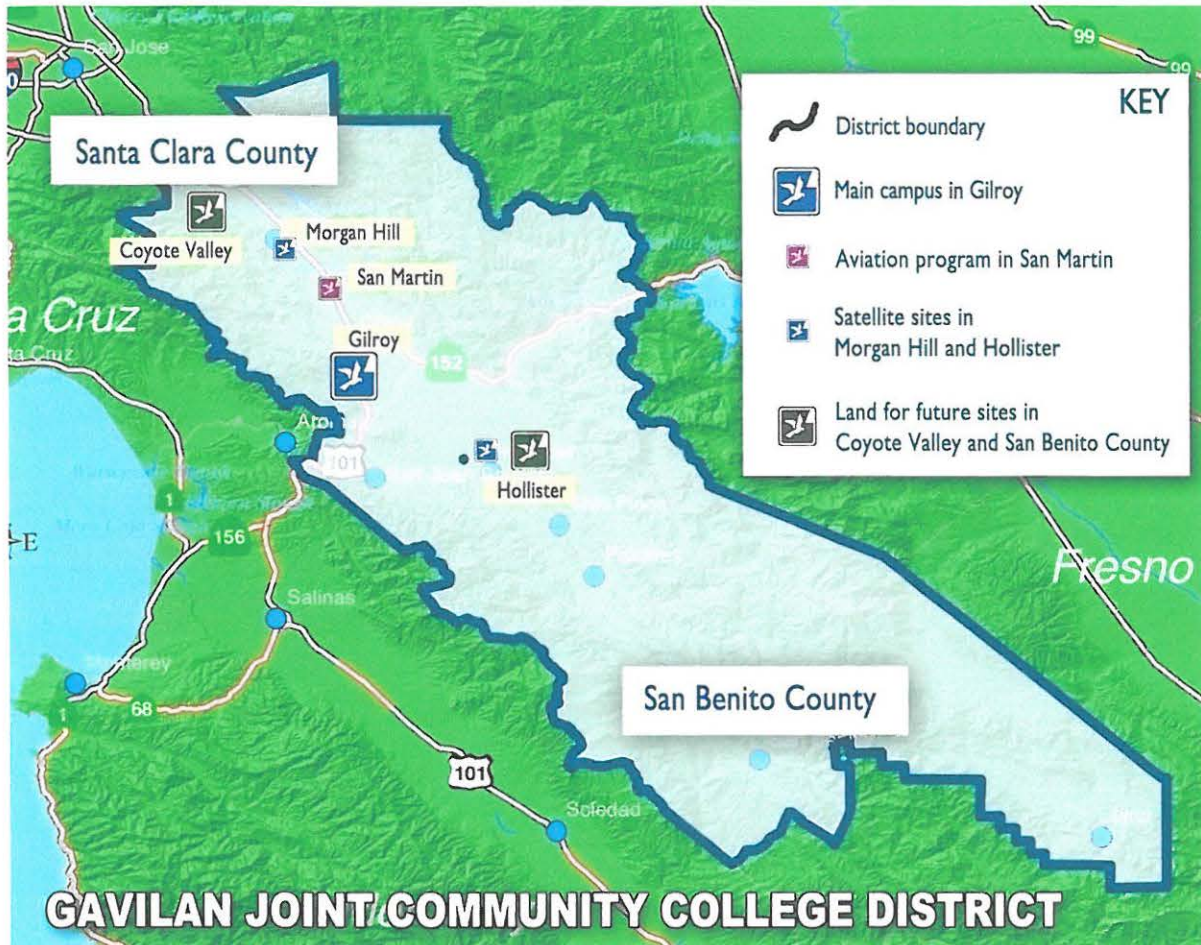
Gavilan College is one of 113 California Community Colleges that are organized into 72 districts which are political subdivisions authorized by the Constitution of the State of California. A seven-member board of trustees governs the Gavilan Joint Community College District. The voters of the communities served by the district elect board members to office. The Board of Trustees is responsible for the overall direction and control of the district so that it best meets the needs of the community it serves.

The district operates instructional sites in Hollister, Morgan Hill 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 15/16, Gavilan College served an estimated 8,526 students for fall semester, 8,984 students for spring semester and 2,711 for summer session. Gavilan College employs 207 full time permanent employees and approximately 270 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 2015, students can choose among 145 degrees and certificates, including 20 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 201 total service area populations are approximately 177,445 (US Census Data). The district is comprised of approximately 2,700 square miles in southern Santa Clara County and a large portion of San Benito County (see map).



Provided by Public Information Office

Information about each service area is presented below. Data were obtained from a U.S. Department of the Census and Census/GIS, California Department of Finance, California Labor Market Information Department, RAND, ABAG, and the City of San Jose population studies.

San Benito County is located at the southern end of Santa Clara Valley between the Gavilan and Diablo Mountain Ranges. San Benito County is a 1,396 square mile section bordered by Fresno, Merced, Monterey, and Santa Clara Counties. San Benito County's population which had been increasing steadily has now slowed. Using data from the U. S. Census Bureau, the population of the County was 58,792 in 2015.

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 currently employing 16.4 percent of the total workforce. The area typically has higher unemployment and lower income as compared to other parts of the Gavilan College service area.

Gilroy is located in southern Santa Clara County and is comprised of 9,376 acres of land located 30 miles south of San Jose and 15 miles northwest of Hollister. Gilroy developed from a rural, agricultural community to a community composed of agriculture, manufacturing, and service industries, along with a large number of commuters to Silicon Valley. Gilroy's population was estimated at 53,231 for 2015.

Growth in Gilroy has centered on high tech software and support industries as well as a number of manufacturing and production industries. Gilroy's industrial base includes food processing, sophisticated food processing, high tech software and semiconductors, wood, paper and metal fabrication and wine production. Gilroy is known as the "Garlic Capital of the World" because it processes garlic and plays host to over 125,000 visitors at the annual Gilroy Garlic Festival.

Morgan Hill is located at the southern end of Santa Clara Valley and is 13 miles north of the College. Morgan Hill is 10 miles south of San Jose and 70 miles south of San Francisco. The City limits of Morgan Hill covers approximately 12 square miles. Morgan Hill's desirable location has made the City one of the fastest growing communities in Santa Clara County. Morgan Hill's population was estimated at 42,948 for 2015.

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

Coyote Valley Development 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 will be held for the first time at this location in the January of 2017.

MISSION OF GAVILAN COLLEGE AS DEFINED BY THE BOARD OF TRUSTEES

Gavilan College cultivates learning and personal growth in students of all backgrounds and abilities through innovative practices in both traditional and emerging learning environments; transfer pathways, career and technical education, developmental education, and support services to prepare students for success in a dynamic and multicultural world.

ACCREDITATION

Gavilan College is accredited by the Accrediting Commission for Community and Junior Colleges, Western Association of Schools and Colleges.

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.

ORGANIZATION AND PERFORMANCE OF GAVILAN COLLEGE

The district operates under the direction of the Superintendent/President. The district is organized into three primary divisions: Administrative Services, Instructional Services, and Student Services. **Exhibit 1** is an organizational chart illustrating the management structure as of August 26, 2016.

Administrative Services is responsible for the administrative support of the district. Administrative Services includes: equal opportunity and grievance officer, risk management, facility construction and maintenance, labor relations, health and safety, fiscal services, payroll, technical support and internal/external contract management. Departments include: Facilities' Services, Management Information Systems (MIS), Security & Support Services and Business Services. The Human Resource Department is currently reporting to the Superintendent/President.

Instructional 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 Noncredit instructional programs.

Student Services is responsible for creating a pathway from admissions through the SSSP requirements of assessment, orientation, educational planning, and follow up. This follow up includes assisting students in determining a major, maintaining academic progress and succeeding academically. Special support programs to assist students in being successful as college students are under the Student Services division. Student Services include: Admissions and Records, Financial Aid, Counseling, Disability Resource Center, Extended Opportunity Program and Services, TRIO, Health Services, Career Transfer Center, Associated Students, and the Hollister and Morgan Hill 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.

The funds used to account for the services and the projected cost of expenditures for FY 2016/17 are as follows:

Schedule of Resources Available to Operate Gavilan College
Final Budget Fiscal Year 2016-17

Unrestricted General Fund	\$ 32,681,481	47.29%
Instructional Equipment	107,000	0.15%
Parking Fund	119,909	0.17%
Restricted General Fund	14,749,696	21.35%
Child Development Center Fund	-	0.00%
Capital Projects Fund	7,979,569	11.55%
Measure E Debt Service Fund	6,060,769	8.77%
Measure E Construction Fund	365,557	.53%
Self-Insurance Fund	-	0.00%
Long Term Debt Fund	500	0.00%
Associated Student Body Fund	429,170	0.62%
Financial Aid Fund	6,494,210	9.40%
Student Center Fund	<u>117,390</u>	<u>0.17%</u>
Total Expenditures	<u><u>\$ 69,105,251</u></u>	<u><u>100.00%</u></u>

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 a final budget no later than September 15 of each year.

This Tentative 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, 2016 through June 30, 2017. This budget uses assumptions to develop revenue and expenditure projections. The assumptions are based upon information from the Chancellor's Office, California Community Colleges and judgments made by district staff 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 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 (Attachment A)** each year. **Budget Guidelines (Attachment B)** 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 and the Board's Budget Guidelines. The College Budget Committee is provided full information about the district's operations and financial position.

IMPACT OF THE STRATEGIC PLAN

The Board of Trustees, faculty, managers and professional support staff of Gavilan College have outlined primary values through a strategic planning update process. The product of this process is the updated five-year Strategic Plan that identifies objectives for fiscal years 2015/16 - 2019/20. The Board of Trustees strategic planning values and objectives for calendar year 2015 are included in **Attachment B** of this report.

The Strategic Plan states broad values that allow the administration to define implementation activities. The Strategic Planning Committee continues to review new initiatives and provides direction to the administration in identifying programs and activities that it feels will support strategic plan strategies. The 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 fall 2012 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 objectives. Program plans are updated each year for budget development, every four years when reviewed by the Institutional Effectiveness Committee and every four years for accreditation. This process meets accreditation standards that require integrated 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. The Educational Master Plan produced a series of program changes as well as standards of support necessary to effectively provide the highest quality programs that the district is capable of delivering. Both the Board of Trustee's Budget Committee and the College Budget Committee review the budget to ensure that the allocation of resources is consistent with program changes identified in the Strategic Plan and the supporting Facilities, Technology and Human Resource staffing plans.

FISCAL STANDARDS

Gavilan College follows standards that impact revenues and expenditures. The Strategic Plan identifies the long-term direction and goals of the district while these fiscal standards set an operations baseline that is applied to maintain acceptable operating standards in pursuit of Strategic Plan goals.

OPERATING BUDGET STANDARDS

Total Salaries and Benefits - Total salary and benefit costs should not exceed 80% of total expenditures. This level is consistent with other California community colleges. Within this expenditure level is the flexibility to increase or decrease actual expenditures because about 15% 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 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. For example, the recruitment area for new faculty members is the State of California at a minimum and usually nationwide. To effectively compete for new faculty members, Gavilan College acknowledges that the salaries should be at the median range of

all California community colleges. The college is ranked between the 22nd and 26th place using a faculty union salary assessment distributed annually across the state.

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 to evaluate the need for additional full time faculty members in order to meet instructional demands.

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 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, if possible, to preserve and enhance the district's investment in its facilities. These expenditures will be used to address recurring and on-going maintenance needs. The district has made a considerable number of renovations and improvements since March 2004 through the use of Measure E facility improvement bonds.

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.

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 district will budget for a General Fund Designated for Economic Uncertainties of no less than \$1.2 Million. The target is 10% of the Unrestricted General Fund. This is 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 begun to build 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.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING STANDARDS

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*.

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 in excess of \$750,000 for the district.

Every ten years a Facility Master Plan will be revised.

BUDGET COMMITTEE

The district formed a college budget committee to allow constituency groups affected by decisions to be consulted collegially and have the opportunity to comment on proposed actions. The College Budget Committee assists in providing open access to the budget development process for all constituency groups. The committee consists of representatives of the Associated Student Body, faculty, classified, supervisor/confidential and administrative employees. The committee members receive detailed information about revenue assumptions, expenditure patterns and information about the various financial risks associated with the operation of the district. The committee meets during the year to review current information about the district's operations and to discuss actual performance in relation to the budget.

BUDGET ADJUSTMENTS

The Board of Trustees approves a tentative budget no later than June 30 of each fiscal year. A final budget is approved no later than September 15 of each fiscal year. The budget includes a number of 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 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.

LONG TERM CONCERNS

REVENUES

In FY 11/12, the state budget included provisions that reduce workload (FTES) measures to the amount of state funding available. The FY11/12 workload reduction decreased state funding to Gavilan by \$1.8 million. Due to the passage of Proposition 30 in FY12/13, workload remained the same with an opportunity for a small amount of growth. The FY 16/17 Final Budget assumes .51% in growth and 0.00% cost of living adjustment funding with a base revenue reduction of \$644,871 by being on stability.

The increase in the population of the district's service area should affect Gavilan College's growth rate in future fiscal years. These revenues are contingent on state revenues being allocated for this purpose.

OFF-SITE DEVELOPMENT:

Educational outreach services are still maintained in leased facilities in Hollister and Morgan Hill. Construction finished in August 2016 on new facilities for the Aviation Maintenance Technology program at the South County Airport in San Martin, and for the Coyote Valley Educational Center on Bailey Avenue in South San Jose with occupancy at both sites in the Fall of 2016. Soon thereafter, state educational center status will be sought for the Coyote Valley Educational Center site.

FINANCIAL PLAN - ALL FUNDS UTILIZED BY GAVILAN COLLEGE

INTRODUCTION

The State Chancellor's Office provides funding to the community colleges using criteria established by the Board of Governors of California Community Colleges. The Governor appoints members to the Board of Governors. The board is responsible for establishing, among other things, the budget and accounting structure for the California Community Colleges.

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.

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 of 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. The majority of the report focuses on the Unrestricted General Fund because it is the primary fund of the district.

GOVERNMENTAL FUNDS GROUP

Resources used or available for use in conducting a district's educational objectives are included in the Governmental Funds Group. Gavilan College has established the following funds that are within the group of governmental funds:

General Fund – Unrestricted - Used to account for resources available used for the general purpose of the district's operations and support of its educational program.

General Fund – Restricted - Used to account for resources available for the operation and support of the educational programs of the district that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditures. **The majority of these funds must be expended within the fiscal year. Unexpended funds are returned to the funding agency.** The primary difference between restricted funds and unrestricted funds is the fact that externally imposed restrictions will not allow use of funds for any purpose other than that specified. In contrast, unrestricted funds may be used for any legal purpose deemed necessary. **Exhibit 5** shows the restricted general fund program accounts Gavilan College uses.

Special Revenue Funds - Used to account for the proceeds of specific revenue resources whose expenditures are legally restricted. These funds are not directly related to the educational program of the district but provide a service to students. Gavilan College has two special revenue funds: the **Parking Fund** and the **Child Development Center Fund**.

Capital Projects Fund, Other - Used to account for financial resources used for the acquisition or construction of capital outlay projects such as buildings, sites, site improvements, library books and equipment. Gavilan College uses this fund primarily each year for scheduled maintenance projects funded in part by the state as well as for new building construction.

Capital Projects Funds, Bond – Used to account for financial resources secured through voter approved general obligation bonds and the associated expenditures.

Debt Service Fund - Used to account for the accumulation of funds for payment of long-term debt obligations. Gavilan College's long term debts are obligations of the general fund. Funds are transferred from the General Fund to the Debt Service Fund for accounting and payment purposes.

PROPRIETARY FUNDS GROUP

Internal Service Funds - Used to account for the financing of goods or services provided by one department or organizational unit on a cost-reimbursement. Gavilan has one of internal service fund: the **Self-Insurance Fund** which is maintained in the county treasury and is used to provide for payments on deductible types of insurance policies, losses or payments arising from self-insurance programs, and losses or payments due to noninsured perils.

FIDUCIARY FUNDS GROUP

The Fiduciary Funds Group is used to account for assets held by the district in a trustee or agency capacity. Gavilan College accounts for the disbursement of federally funded PELL Grants and serves as fiscal agent for that purpose. The Financial Aid Fund is an agency fund. Gavilan College also utilizes two trust funds: Associated Student Body and the Student Center Fund. A trust fund is one where a district recognizes revenues and expenditures related to trust activities and does exercise some discretion in the expenditure of those funds. The agency and trust funds used are:

- Financial Aid Fund
- Associated Student Body Fund
- Student Center Fund

BUDGET PRESENTATION

Exhibit 2, pages 1 - 6 is a consolidated summary of the budgets for all funds used by Gavilan College.

FINANCIAL PLAN - GENERAL FUND

INTRODUCTION

This Final Budget incorporates revenue and expenditure projections reported in the accounting structure format described in the *California Community College's Budget and Accounting Manual*. The budget uses revenue assumptions from the State of California Budget as projected by the State Chancellor's Office. Expenditure projections are made by the district in consideration of the Board of Trustees approved budget guidelines and known expenditure obligations for employee salaries and benefits, long term debt obligations and retiree health benefits. Expenditure amounts presented are expected to be reasonably accurate projections of expenditures for the fiscal year. There are no identified contingencies that could affect the expenditure projections shown in this budget. Adequate reserves are maintained to allow the district to absorb unanticipated adverse financial actions.

STATE REVENUES

PROPOSITION 98 REQUIREMENT

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

PROPOSITION 30 REQUIREMENT

Proposition 30 temporarily increases the state sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. 89% is allocated to K-12 and 11% to community colleges. These temporary taxes will maintain and restore funding to the K-14 educational systems. Proposition 30 funds are only allowed for use on instructional and student support services. This coming year will be the last one with full revenues from Proposition 30. The quarter-cent sales tax increase under the measure will expire at the end of 2016 and the income tax rates on the state's wealthiest residents will expire at the end of 2018.

STANDARDS FOR FUNDING

A new approach to community college funding was implemented effective July 1, 2006 as a result of SB 361.

This approach provides for the distribution of funds to community colleges that is simpler. Each district receives a "base allocation" based on the number of colleges and centers in the district. In addition to this "base allocation", each district receives an equalized rate for its full-time equivalent students (FTES).

Other than the base allocation, credit and non-credit FTES, are the primary factors that determine the amount of revenue a college will receive. Variations in FTES impact the amount of state apportionment revenue received.

Community colleges are allocated a maximum state apportionment revenue amount. The revenue is provided to the colleges through a combination of student tuition fees, local county property taxes and state apportionment revenue. Local property tax estimates provided by local county auditors are subtracted from the maximum state apportionment revenue. Enrollment fees expected to be collected from students are also subtracted from the maximum state apportionment revenue. The State Chancellor's Office pays the college the difference between the maximum state revenue and the amount paid to the college in the form of local property taxes and enrollment fees. However, if the state does not have resources to make up this difference or "backfill", districts must make up the difference themselves.

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

SPECIAL PROGRAM REVENUE

Section 56070 of Subchapter 1 of Chapter 7 of Division 6 of Title 5 of the *California Code of Regulations* requires that colleges calculate the amount of FTES revenue earned from credit and noncredit special classes. The revenue generated from these special classes is then subtracted from the costs incurred to provide the program services. At Gavilan College, the Disability Resource Center (DRC) program generates the type of revenue subject to the Title 5 regulation. The revenue attributed to DRC is estimated at \$1,134,408.

LOCAL REVENUES

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

- **Other State Revenue** – This is state revenue other than base revenue. For example, Gavilan receives additional revenue for part-time faculty compensation and office hours in the amount of \$277,000.
- **Lottery Revenue** - This is revenue received from The Lottery Commission and is based on each public education institution's Average Daily Attendance (ADA). Total revenue from the lottery restricted and unrestricted for budget purposes is projected at \$712,000.
- **Interest Income** - This is revenue received from funds on deposit in the County Treasury and also includes interest income from Tax Revenue Anticipation Note investment proceeds. The projected revenue from interest income is \$5,000.

- **Non-Resident Tuition** - This is revenue received from non-resident students who pay the out-of-state student tuition rate. The State of California does not provide apportionment revenue for these students. These students are charged the non-resident tuition rate of \$217 per unit. The projected revenue is \$184,000.
- **Mandated Cost Reimbursement** - Although defined as revenue, mandated cost reimbursements are based on actual expenditures for state mandated activities. Gavilan College receives reimbursement for costs associated with holding open public meetings and for costs associated with the collective bargaining process. This budget only includes a \$629,185 reimbursement projection.
- **Other Local Revenue** - This is revenue received for cosmetology services, use of college facilities, and for indirect costs. Indirect costs are the fees the general fund is able to charge to various grants and other programs for such services as board of trustees, institutional administration, business, human resources, facilities, and security. Other local revenue is projected at \$860,565.

EXPENDITURES

Gavilan College has maintained an ending fund balance of approximately 10% in the past three fiscal years. This level of ending fund balance, even with funding decreases, was considered a prudent reserve and accordingly appropriations for expenditures were set close to a level equal to estimated revenue. The Final Budget ending fund balance is 9.79% of expenditures and transfers out and is above the required minimum reserve set at 5%. The district's ending fund balance should not drop below the 5% level.

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

1. Fixed costs receive the first priority. Fixed costs include salaries and benefits for permanent employees, adjunct faculty salaries, lease payments, and unrestricted general fund allocations required to obtain restricted specially funded program funds.
2. Expenditures necessary to provide adequate instructional and student support services
3. Expenditures necessary to implement a course of action within the scope of the strategic plan objectives for the fiscal year
4. Expenditures that enhance the Educational Master Plan
5. Expenditures that reduce long term debt
6. Any residual funds are retained and designated in the ending fund balance

Utilizing the guidelines listed above along with the Budget Guidelines adopted by the Board of Trustees, and fiscal policies used by Gavilan College, the allocations by program for the FY 15/16 and the FY 16/17 Final Budget are as follows:

Instructional Program Funding Department	Adjusted Budget FY15/16		Final Budget FY 16/17	
	Amount	Percent	Amount	Percent
Allied Health	\$ 1,084,824	3.45%	1,299,598	3.98%
Athletics	1,048,003	3.33%	924,673	2.83%
Business	545,938	1.73%	654,293	2.00%
NonCredit	644,319	2.05%	652,899	2.00%
Computer Sciences	784,718	2.49%	734,307	2.25%
English	1,811,279	5.75%	1,654,890	5.06%
English-Second Language	601,352	1.91%	514,344	1.57%
Fine Arts	2,071,977	6.58%	1,867,825	5.72%
Guidance	62,573	0.20%	33,351	0.10%
Mathematics	1,052,667	3.34%	1,267,139	3.88%
Natural Sciences	1,063,111	3.38%	883,927	2.70%
Physical Education	481,017	1.53%	677,650	2.07%
Police Academy	1,328,144	4.22%	1,768,661	5.41%
Santa Clara County Sheriff Office	188,306	0.60%	250,000	0.76%
Social Sciences	1,013,793	3.22%	1,179,498	3.61%
Vocational/Technical	1,377,869	4.38%	1,283,202	3.93%
Part-Time Faculty, Instructional Subs Adjunc	-	0.00%	-	0.00%
Total Instructional Programs	\$ 15,159,890	48.15%	\$ 15,646,257	47.87%

Administrative and Support Services

Executive Administration Services

Communication Office	265,849	0.84%	249,281	0.76%
Governing Board	345,623	1.10%	364,715	1.12%
President's Office	611,803	1.94%	515,687	1.58%
Travel, Conference, Equipment	49,215	0.16%	22,138	0.07%
Total Admin. & Sup. Serv. & Executive Adm	\$ 1,272,490	4.04%	\$ 1,151,821	3.52%

Instructional Support

Academic Administration	544,521	1.73%	621,953	1.90%
Dean, Liberal Arts	281,523	0.89%	291,814	0.89%
Dean, Technical & Public Services	308,214	0.98%	349,655	1.07%
Dean, Instruction			159,926	0.49%
Computer Place	251,227	0.80%	252,831	0.77%
Distant Education	146,408	0.47%	335,366	1.03%
Faculty Senate	161,520	0.51%	197,812	0.61%
Hollister Satellite	356,317	1.13%	368,099	1.13%
Library	887,233	2.82%	724,420	2.22%
Media Services	194,423	0.62%	8,035	0.02%
Morgan Hill Satellite	449,786	1.43%	461,164	1.41%
Television Services	2,283	0.01%	1,000	0.00%
Television Channel 18	58,377	0.19%	43,305	0.13%
Tutoring	53,994	0.17%	28,269	0.09%
Total Instructional Support	\$ 3,695,826	11.74%	\$ 3,843,649	11.76%

Student Support Services

Admissions and Records	547,998	1.74%	478,264	1.46%
Career Center	28,020	0.09%	4,924	0.02%
Counseling	996,982	3.17%	701,745	2.15%
Enrollment Management	152,541	0.48%	173,263	0.53%
Financial Aid Office	368,246	1.17%	640,004	1.96%
Graduation	15,549	0.05%	33,395	0.10%
Institutional Researcher	161,484	0.51%	212,312	0.65%
Scholarship Award Ceremony	994	0.00%	994	0.00%
Student Services	116,430	0.37%	117,135	0.36%
Student Activity	-	0.00%	-	0.00%
Work Study	18,607	0.06%	8,717	0.03%

Total Student Support Services

\$ 2,406,851	7.64%	\$ 2,370,753	7.25%
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Administrative Services

Business Services	1,779,721	5.65%	1,702,562	5.21%
Classified Staff Development	4,000	0.01%	4,000	0.01%
Custodial	501,572	1.59%	715,701	2.19%
Duplicating	78,548	0.25%	94,860	0.29%
Facility Usage	114,734	0.36%	113,067	0.35%
Grounds	434,295	1.38%	489,483	1.50%
Health/Safety	293,348	0.93%	65,367	0.20%
Insurance	205,000	0.65%	235,000	0.72%
Maintenance	659,764	2.10%	666,206	2.04%
Management Information Systems	2,086,746	6.63%	2,554,992	7.82%
Personnel	569,665	1.81%	587,250	1.80%
Security	259,872	0.83%	492,034	1.51%
Campus Services	122,853	0.39%	126,205	0.39%
Utilities	991,800	3.15%	910,305	2.79%
Warehouse	206,732	0.66%	175,602	0.54%
Police Academy	-	0.00%	68,041	0.21%
Coyote / MH Custodial, etc.	-	0.00%	95,009	0.29%
Energy Assess/Property Development/Puente	95,840	0.30%	90,318	0.28%
Risk Management	13,820	0.04%	-	0.00%
TRAN Expense	-	0.00%	-	0.00%
Retiree Health Benefits	531,000	1.69%	483,000	1.48%

Total Administrative Services

8,949,310	28.42%	9,669,002	29.59%
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Total All Support Services

16,324,477	51.85%	17,035,224	52.13%
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Total All Expenditures

\$ 31,484,367	100.00%	\$ 32,681,481	100.00%
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SALARIES AND EMPLOYEE EXPENDITURES

As an educational institution the primary expenditure for Gavilan College is salaries and employee related expenditures. Through definitions described in the *California Education Code*, employees are grouped into three different categories. The categories are academic, classified and administrative. The distinction of employee categories is important in defining classroom instruction costs, support and administrative management costs. Each community college is required to expend at least 50% of its budget on classroom instruction costs as defined by *California Education Code* Section 84362. Gavilan College expects to expend at least 50% of its expenditures in this area during FY 16/17.

ACADEMIC EMPLOYEE EXPENDITURES

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

The Gavilan College Faculty Association (GCFA) represents academic employees. GCFA is affiliated with the California Teachers Association. GCFA negotiates its salary and benefits through a collective bargaining process which is currently in process. Currently, the FY 14/15 salary schedule provides compensation that ranges from \$53,315 to \$111,292 per academic year, depending on education and experience.

Full time faculty members teach approximately 60% of all courses offered at Gavilan College. Adjunct or part -time faculty members teach the remaining courses. Adjunct faculty members are hired to teach specific courses on a semester basis. Gavilan College employs on the average 221 adjunct faculty during each of the spring and fall semesters.

Using the FY 14/15 salary schedule, lecture adjunct faculty members earn between \$58.48 and \$83.39 per hour.

Use of adjunct faculty is an extremely important resource that is used to increase course offerings and to manage enrollment. Because adjunct faculty members are hired as needed, Gavilan College retains a great deal of control over expenditures for adjunct faculty and is able to balance enrollment requirements with available funding.

CLASSIFIED EMPLOYEE EXPENDITURES

Classified employees provide professional, technical, and clerical support services that support classroom instruction and maintain the district. A classified employee is an employee defined by *California Education Code* Section 88001 as an employee in a position that has a designated title, a regular minimum number of assigned hours per day, days per week, and months per year, a specific statement of the duties required to be performed by the employees in each position, and has a regular monthly salary defined by a salary range for each position. A classified employee that has served in and successfully completed a probationary period is considered a permanent classified employee.

The classified workforce provides support services to the district's administrative operations and instructional programs. Samples of the job description titles in the classified work force are office assistant, instructional program specialist, accountant, admissions and student records technician, and library technician.

Classified employees can earn between \$24,103 and \$81,864 on a twelve-month assignment. Classified employees are placed on a salary range that is determined through

the classification process. Any employee hired into a classified position will be paid on one of the steps within the salary range for the position. Unlike academic employees, once hired and placed on the salary schedule, classified employees move one step per year until they reach Step 5. Movement from one salary range to another salary range is possible if the employee changes jobs or the position they currently serve in is reclassified to another salary range.

An employee may be placed anywhere between Step 1 and 5 of a salary range depending on previous relevant experience. Once placed on the salary schedule, assuming satisfactory performance, the employee will advance one step per year on the first day of the anniversary month of hire. Gavilan College also provides employees with longevity increases that provide for a \$50 per month increase after nine years of service; \$150 per month increases after 14 years of service and \$350 per month after 19 years of service.

CONFIDENTIAL AND SUPERVISORY EMPLOYEES

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

ADMINISTRATIVE EMPLOYEES

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

Exhibit 6 provides a complete detail by FTE of all permanent employees paid out of the Unrestricted General Fund. The exhibit compares prior year staffing levels for FY 13/14 and FY 14/15 to budgeted levels for FY 15/16.

BOARD OF TRUSTEES

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

PAYROLL COSTS, EMPLOYEE HEALTH BENEFITS, AND RETIREMENT

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

- **12.58% State Teachers Retirement System** - Applies to all academic employees who meet (STRS) membership requirements prescribed by STRS. This applies to all full time and some part time academic employees and certificated administrators.
- **13.05% Public Employees Retirement System** – Applies to all classified employees who meet (PERS) membership requirements prescribed by PERS. This applies to all full time classified employees and some part time classified employees.

- **6.20% Federal Insurance Contribution** - Applied to all gross wages of employees (FICA) who are not members of STRS.
- **1.45% Medicare Insurance** - Applied to all gross wages of every employee hired after 1986.
- **.05% Worker's Compensation** - Applied to all gross wages of every employee.
- **1.50% Retiree Health Benefit Liability Fund** – Applied to all gross wages of every employee.
- **.5% Unemployment Insurance** - Applied to all gross wages of every employee.
- **1.00% Deferred Compensation Plan** - Applied as an “up to” match for participating employees.
- **Health Benefits** - Gavilan College offers a health benefit program that provides medical, dental, and vision insurance for the employee and the employee's dependents. Employees also receive a \$50,000 term life insurance policy. The cost for health benefits ranges from \$9,960 to \$35,099 per employee annually.

RETIREE HEALTH BENEFIT OBLIGATIONS

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

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

INTRAFUND/INTERFUND TRANSFERS

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

Exhibit 4 provides a breakout of intrafund/interfund transfers.

ENDING FUND BALANCE

For FY 16/17, Gavilan College's Final Budget provides for a projected ending fund balance at June 30, 2016 of \$3,358,623. The \$3,358,623 is classified as designated for economic uncertainties representing 9.79% of total expenditures and transfers out. The beginning fund balance is estimated to be \$3,358,623.

FINANCIAL BUDGET PRESENTATIONS- UNRESTRICTED GENERAL FUND

Exhibits 2 (page 1) and Exhibit 3 provide additional details about Unrestricted General Fund expenditures.

RISK MANAGEMENT AND INSURANCE

JOINT POWERS AUTHORITIES ARE USED TO STABILIZE EXPENDITURES AND MANAGE BUSINESS RISK

A JPA is an organization formed by governmental entities, including community colleges for the purpose of providing services that each individual entity has the ability to provide. By combining services the JPA has the ability to provide services on a more economical basis or on a basis that provides less risk of loss to each participating governmental entity. The combining of similar services provides more flexibility in offering services and in many cases, due to the expense of providing the various services provides the colleges the only opportunity to continue to offer some services. Gavilan College is a member of 4 JPA's: 2 for liability transfer, 1 for a health benefit trust, and 1 for academic services.

NORTHERN CALIFORNIA COMMUNITY COLLEGE POOL (NCCCP)

The NCCCP is a JPA that was formed for the purpose of combining the workers' compensation claims. The NCCCP JPA provides coverage for all workers' compensation claims filed at each of the participating college districts. The JPA administers all claims and works directly with the injured employee and the member college district. The JPA administrator is required to comply with all State of California laws that govern workers' compensation and works closely with each member district to ensure compliance with the law.

A Board of Directors governs the NCCCP JPA. Participating community college districts include Cabrillo, Gavilan, Monterey Peninsula, San Jose-Evergreen, and West Valley Mission. The Board of Directors approves claim payments, settlements and the contribution rates to be levied against each district. Since all workers' compensation injuries are related to workplace safety, the JPA hired a safety officer who is responsible for ensuring each district has an ongoing safety program and for providing technical expertise in hazard mitigation. As a condition of membership in the JPA each college district has agreed to maintain a safety program.

Gavilan College is assessed a contribution amount that for FY 16/17 is estimated to be \$245,000. The contribution is determined by the dollar amount of total payroll and the district's claims history and can rise or fall each year depending on the claims made during the year. The contribution for workers' compensation administration is included in this budget as a statutory employee cost.

BAY AREA COMMUNITY COLLEGES, JPA

The Bay Area Community College JPA provides coverage for a wide variety of liability claims including general liability, discrimination, wrongful termination, and property damage. Coverage for claims is defined by a Memorandum of Coverage that is approved by the Bay Area Community College JPA and may change as claim events at the colleges' change. In accordance with the Memorandum of Coverage, a claim made against Gavilan College is first reviewed by the district's Board of Trustees and if denied is forwarded to the JPA for defense as appropriate.

A Board of Directors governs the Bay Area Community College JPA. Participating community college districts include Allan Hancock, Contra Costa, Gavilan, Hartnell, Monterey Peninsula, Ohlone, San Jose-Evergreen, San Luis Obispo County, and West Valley Mission. The Board of Directors approves claim payments, settlements and contribution rates.

Gavilan College's contribution for coverage provided by the Bay Area Community College JPA for FY 16/17 is estimated to be \$350,583. The contribution is based on a number of items such as the membership of the JPA as well as individual college factors.

THE SOUTH BAY REGIONAL PUBLIC SAFETY CONSORTIUM

The South Bay Regional Public Safety Consortium is a JPA formed by eleven colleges for the purpose of providing public safety training. This JPA provides an academic service that generates FTES, which is then reported by each member college district on its attendance reports. The FTES reported results in the colleges receiving state apportionment revenue. The apportionment revenue to be received by Gavilan College is included in the state computational revenue amount shown in this report.

The South Bay Regional Public Safety Consortium is reimbursed for instructional costs based on the FTES provided to each college district. Colleges identify their desired participation level for each year. The contribution to the JPA is based on each college's cost of education. In FY 16/17 Gavilan College is providing an estimated \$1,598,047 to the JPA and will in turn receive 530 credit FTES.

RETIREE HEALTH BENEFIT PROGRAM, JPA

Governmental entities in the United States, comply with provisions of pronouncements issued by the Governmental Accounting Standards Board (GASB). One pronouncement, GASB45, required agencies to begin recording past and projected costs related to past employees. GASB requires agencies to record and report the status of retiree health benefit costs for current and retired employees and progress made on funding this obligation.

To meet this requirement Gavilan and a number of other California community college districts have joined together as members of the Retiree Health Benefit Program, JPA.

The JPA provides the actuarial services required to properly calculate each district's annual post-employment benefit cost and accumulated liability every two years as required. It also created a trust arrangement for accumulating irrevocable benefit funds and operates a pooled investment program for accumulated benefit funds. By the end of FY 16/17, Gavilan College projects its funds invested and on deposit to be \$6.8 million. The total liability is \$7.6 million.

FINANCIAL PLAN – RESTRICTED GENERAL FUND

Restricted general fund programs are established for the purpose of providing specialized services funded by either revenues collected from program participants or from revenues provided by a state or local agency. As the name implies restricted funds may only be used to pay for the costs of providing specific services. This section provides a description of a number of the restricted general fund programs that Gavilan College expects to use in FY 16/17.

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

The restricted fund programs offered by Gavilan College are used to enhance the educational program of the district and to provide valuable services to the community. A number of these programs are described below with financial information appearing in **Exhibit 5**.

CALIFORNIA WORK AND RESPONSIBILITY TO KIDS (CALWORKS)

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

COMMUNITY SERVICES AND CONTRACT EDUCATION

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

COOPERATIVE AGENCIES RESOURCES FOR EDUCATION (CARE)

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

DISABILITY RESOURCE CENTER (DRC)

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

- (a) Not duplicate services or instruction which are otherwise available to all students

- (b) Be directly related to the educational limitations of the students to be served
- (c) Be directly related to the students' participation in the educational process
- (d) Promote the maximum independence and integration of students with disabilities
- (e) Support equal access and participation in pursuit of educational goals and activities consistent with the mission of community colleges

The DRC base funding is determined using a weighted count formula by type of disability added to the Special Rate FTES revenue that is generated from students qualified to be served by the DRC. Regulations applicable to DRC require that each college calculate the amount of Special Rate FTES revenue generated from students in the DRC program and subtract that amount of revenue from DRC's total expenditures to determine the amount of direct excess costs incurred as a result of providing specialized services. The direct excess cost amount may be reimbursed to the district by the state. The actual amount received from the state depends on the amount allocated to the District.

EXTENDED OPPORTUNITIES PROGRAMS AND SERVICES (EOPS)

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

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

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

FACULTY AND STAFF DIVERSITY

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

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

HEALTH SERVICES

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

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

INSTRUCTIONAL EQUIPMENT AND LIBRARY MATERIALS

This is a state grant authorized for equipment purchased for instructional and/or library/learning resource center activities involving presentations and/or hands-on experience to enhance student learning and skills development. It includes the purchase of library materials such as books, periodicals, related ordering, processing, cataloging or binding costs or services, reference databases, cataloging and/or security systems, maps, documents, microforms, computer software, or prerecorded audio-visual resources for the benefit of student learning.

The allocation of these funds takes place at the department chair meeting facilitated by district administrators. The process includes the basic following formula:

The allocation of these funds takes place at the department chair meeting facilitated by district administrators. The process includes the basic following formula:

Total amount of the current year grant
Add any prior year carryover
Less amount allocated to library (approximately \$65,000)
Equals amount for general instructional equipment needs

The district received \$689,646 in FY 15/16 and is estimating receiving \$834,373 for this purpose in FY16/17.

STUDENT SERVICES AND SUPPORT PROGRAM (FORMERLY MATRICULATION)

Funding for Student Success and Support Program (SSSP) is targeted to fully implement core services: orientation, assessment, counseling, advising and other education planning services. In accordance with SB 1456, the formula to allocate funds for the program including the following elements:

The number of students that will receive targeted services at each college.

The number of students who received orientation; assessment; counseling, advising and other educational planning services; and follow up for at-risk students.

SSSP funds may only be used for core services and to enhance the delivery of services, such as providing technological enhancements, developing data tools and supporting research staff, etc.. Insofar as community college district is able to fully implement in-person or technology mediated strategies for delivery of orientation, assessment, and education planning services, the Board of Governors may identify other support services that can be funded. SB 1456 requires districts to contribute matching funds for SSSP. For year 15-16 the match is 1:1.

MATHEMATICS, ENGINEERING, AND SCIENCE ACHIEVEMENT (MESA)

Gavilan College's Mathematics, Engineering, Science Achievement (MESA) Community College Program provides science, technology, engineering and math (STEM) academic development to educationally disadvantaged undergraduate community college students. The purpose is so they will excel academically and transfer to four-year institutions in calculus-based majors.

The MESA program's strengths lie within the holistic MESA model in which the multiple program components work in combination to ensure academic achievement. The MESA program not only provides a set of services but also a culture and community geared toward student success in STEM disciplines.

The Gavilan College general fund shares in paying for the cost of the MESA Director as mandated by the State Chancellor's Office.

NONCREDIT PROGRAM

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

STAFF DEVELOPMENT

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

SCIENCE, TECHNOLOGY, ENGINEERING AND MATHEMATICS (STEM)

Gavilan College in partnership with San Jose State University is the recipient of a 5-year STEM grant funded by the Department of Education. These grant monies are being used to fund the two major goals of the STEM project which are to increase the number of Hispanic

and other low income students attaining degrees in the fields of science, technology, engineering and mathematics and to increase rigorous and engaging STEM curricula which will sustain student persistence. The Natural Sciences department is currently engaged in several activities to accomplish these goals which include: streamlining STEM Pathways through collaboration with STEM-capable partners; increasing STEM support; strengthening STEM curriculum; and developing new and innovative learning spaces. The grant is also funding additional services for students such as a dedicated STEM advisor, tutoring and Supplemental Instruction and paid student internships.

TITLE V GAVILAN COLLEGE COLLABORATIVE GRANT WITH HARTNELL AND CSUMB

The goal for the Gavilan, Hartnell and CSU Monterey Bay joint Title V 2012-2017 project is to increase the number of Hispanic students who start in the community college level of Nursing, CSIS and Digital Media and successfully transfer to and graduate from CSUMB. Pathway Teams in each of the three CTE Pathways: Nursing, Computer Science, and Digital Media, will re-configure and streamline the required curricula to align skills with specified outcomes, reduce redundancies among requirements, and accelerate potential program completion. The Teams will complete the curriculum re-design, reviewing longitudinal data, making necessary adjustments, and post new pathway routes on partner websites.

TRIO

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

VOCATIONAL AND TECHNICAL EDUCATION ACT (VTEA)

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

FINANCIAL BUDGET PRESENTATION – RESTRICTED GENERAL FUND

Exhibit 5 is a budget for the Restricted General Fund.

Exhibit 7 provides a complete detail by FTE of all permanent employees paid out of the Restricted General Fund. The exhibit compares FY 13/14 and FY 14/15 staffing to the FY 15/16 staffing plan.

FINANCIAL PLAN – ALL OTHER FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are to account for revenues whose expenditures are not legally restricted. The special revenues collected are used to pay for the cost of providing services that are not necessarily part of the educational program of the district but enhance the district's ability to serve its students. Gavilan College utilizes two special revenue funds; the Parking Fund and the Child Development Fund.

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

Child Development Fund – The Child Development Fund is the fund designated to account for all revenues for, or from the operation of, child care and development services, including student fees for child development services. Costs incurred in the operation and maintenance of the child care and development services are paid from this fund.

FIDUCIARY FUNDS GROUP

Fiduciary funds account for the revenues and expenditures, and assets held by the district in a trustee or agency capacity. Gavilan College utilizes two trust funds; Student Center Fund and Associated Student Body Fund and one agency fund; Financial Aid. A trust fund differs from an agency fund in that the district has some discretion in the expenditure of trust funds and does not have discretion in the expenditure of agency funds.

Associated Students of Gavilan College (ASGC) - The ASGC fund is designed to account for moneys held in trust by the district for the ASGC. Students pay membership fees to the ASGC and receive special discounts on parking and entry to a variety of special events over the course of the academic year. Funds collected may be expended upon approval of three persons: an employee of the district designated by the governing board, the certificated employee who is the designated advisor, and a representative of the student body organization.

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

Student Center fees are charged at the rate of \$1 per credit hour of instruction up to \$10 per student per year. *California Education Code* Section 76375 limits collection of student fees to \$10 per fiscal year.

Rental fee income is derived from lease payments for space currently used as a bookstore and a cafeteria that is located in the Student Center building. Expenditures charged to the

Student Center Fund include capital improvements, cost of custodial and maintenance services, and accounting and administration fees.

Financial Aid Fund - Financial aid is provided to students through a Federal Pell Grant. Gavilan College administers the program and serves as a fiscal agent for the federal government. Gavilan College makes disbursements based upon the Federal Pell Grant program requirements and then obtains reimbursement for the grants made. Revenues collected and expenditures made are reflected in the budget. As fiscal agent, Gavilan College receives a nominal amount for administrative services.

Gavilan College also participates in a federally funded work-study program. The Financial Aid department administers the federal work study program and identifies employment sites and eligible students for the program.

In addition to the Pell Grant and work-study programs, Gavilan College provides a number of financial aid services to its students. The cost for other unrestricted program services is included in the Unrestricted General Fund.

CAPITAL PROJECTS FUND

The Capital Projects Fund is used primarily to account for the expenditure of funds provided by the state for new construction projects and to complete scheduled maintenance projects.

Each year the district prepares a Five-Year Capital Construction Plan for submission to the Chancellor's Office, California Community Colleges. Projects are identified in consideration of existing lecture, laboratory and office space in relation to capacity workload measures defined by the state. Anticipated changes in programs assist in determining what additional facilities will be considered. To evaluate each college's individual need in relation to all other colleges, the state uses a criterion that prioritizes the allocation of construction funds. Projects that provide additional lecture and laboratory space receive a higher priority than other projects like administrative or student support buildings. In order for the district to receive funding it must demonstrate high utilization of existing facilities.

The Five-Year Capital Construction Plan is used for planning purposes in identifying new facility needs of the district. Funding for any project in the Plan must be requested through a separate request. Development of a funding request requires a detailed description of the project and a detailed cost projection. The cost of preparing a funding request is between \$50,000 and \$75,000.

In November 2003, the Board of Trustees approved a revision to the district's Facilities Master Plan. With the passage of Gavilan's \$108 million Measure E General Obligation Bond in March, 2004, the Board of Trustees asked that a new Facilities Master Plan be developed to guide the design and construction efforts of the Measure E Bond Program. To this end a series of planning meetings were held with campus committees and stakeholders to develop criteria for the Plan. A Draft Master Plan document was submitted for review and comment in a series of five (5) public forums. In addition, copies were distributed to all public libraries within the district's service area and the document was made available on-line, for collecting interactive feedback from students, staff, and the community. Additional meetings were held with each building user-group to develop Final recommendations. From the data collected a Final set of prioritized recommendations were developed to define scope,

budget, and schedule for each of the proposed projects. All Measure E General Obligation Bonds are to be spent by December 2016.

On February 14, 2006, the Board of Trustees approved a two-volume Facilities Master Plan, dated February 14, 2006, including appendices, which is the plan for the facilities portion of the Measure E Bond Program. The Plan reflects the framework for design and construction of the various projects. It is to serve as the guideline for decision-making, capital-outlay expenditures, and educational facilities design.

In October 2012, the Facilities Master Plan was updated to show the projects completed and status of open projects. This document is available for review only.

On July 12, 2016 the Board of Trustees approved a resolution authorizing the execution of the sale of lease revenue bonds series 2016A for \$7,415,000 dated September 1, 2016 to complete in process Measure E projects and some facility repairs.

PROPOSITION 39, ENERGY SAVINGS PROJECTS

Proposition 39 funds are available to colleges to support energy reduction projects such as replacement of high energy use lighting, replacing motors and drives or other projects approved by the Energy Commission and the Community College Chancellor's office. The funding is based on FTES and is scheduled to be available for five years beginning with 2013-2014.

DEBT SERVICE FUND

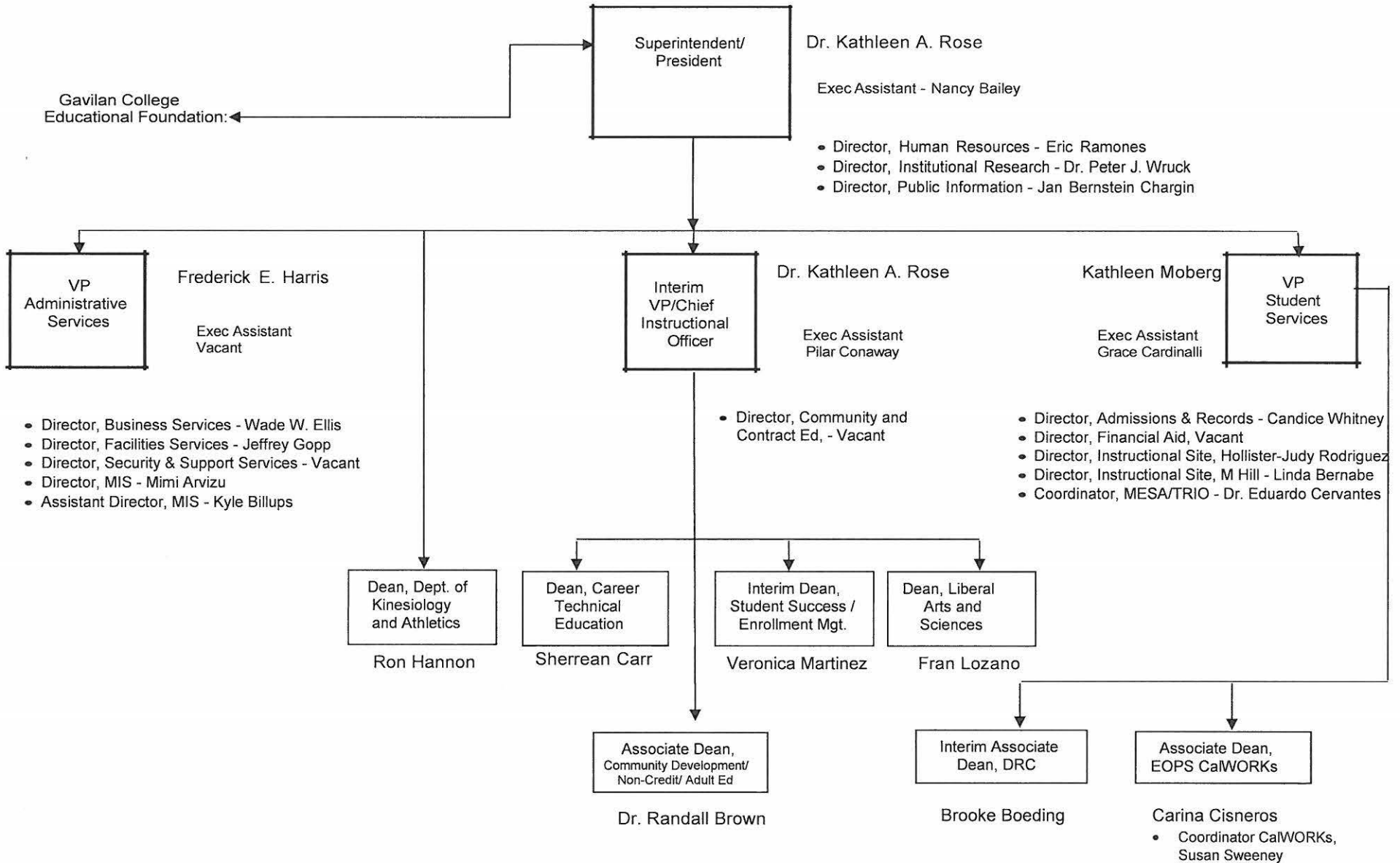
LONG TERM DEBT

The current long term debt that exists is the obligation for existing retiree health benefits. It is estimated that this obligation is \$7.6 million for retired former employees who are eligible for post-retirement benefits. The district is a member of a Retiree Health Benefit program along with a number of other California community colleges. By the end of FY 15/16, the district projects having accumulated \$7 million in this fund in order to provide resources to pay for retiree health benefit obligations in the future. Although the district continues to pay for the immediate year costs of retiree health benefits by allocating current year budget funds, the Final Budget includes a 1.50% charge on all payroll expenditures to fund existing retiree health benefit obligations.

GAVILAN COLLEGE ORGANIZATION CHART

MANAGEMENT STRUCTURE AS OF AUGUST 26, 2016

The college administrative organization structure provides the vehicle for effective communication and collaboration, the implementation of decisions, and the support structure for the campus.



Consolidated Summary All Funds
Final Budget FY 2016-2017

	Unrestricted General Fund 10			Instructional Equipment/TTIP Fund 24			Parking Fund Fund 26		
	Actual	Adjusted	Final	Actual	Adjusted	Final	Actual	Adjusted	Final
	FY14/15	Budget FY15/16	Budget FY16/17	FY14/15	Budget FY15/16	Budget FY16/17	FY14/15	Budget FY15/16	Budget FY16/17
Revenues:									
Federal	\$ 12,605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	11,863,928	15,068,850	11,196,099	42,799	155,600	107,000	-	-	-
Local	18,298,513	19,161,681	22,521,102	-	-	-	148,004	120,000	119,909
Total Revenues	\$ 30,175,046	\$ 34,230,531	\$ 33,717,201	\$ 42,799	\$ 155,600	\$ 107,000	\$ 148,004	\$ 120,000	\$ 119,909
Expenditures:									
1000: Academic Salaries	\$ 11,333,348	\$ 12,205,495	\$ 11,747,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000: Non-Instructional Salaries	5,279,005	5,608,951	6,280,631	-	-	-	90,733	65,589	50,389
3000: Employee Benefits	5,957,424	6,458,064	7,096,537	-	-	-	49,726	33,727	40,520
4000: Books and Supplies	464,515	556,670	496,547	-	-	-	229	2,500	-
5000: Services and Other Operating Expenses	5,039,790	6,105,404	6,369,232	-	-	-	23,302	22,000	19,000
6000: Capital Outlay	160,843	549,783	691,399	45,407	155,600	107,000	-	16,580	10,000
7000: Financial Aid/Scholarships/Debt Svc	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 28,234,925	\$ 31,484,367	\$ 32,681,481	\$ 45,407	\$ 155,600	\$ 107,000	\$ 163,990	\$ 140,396	\$ 119,909
Excess of Revenues Over Expenditures									
Prior to Intra/Interfund Transfers	1,940,122	2,746,164	1,035,720	(2,607)	-	-	(15,986)	(20,396)	-
Intra/Interfund Transfers Out	1,812,274	1,625,988	1,630,981	-	-	-	-	-	-
Intra/Interfund Transfers In	-	-	-	-	-	-	15,986	20,396	-
Net Change in Ending Fund Balance	\$ 127,848	\$ 1,120,176	\$ (595,261)	\$ (2,607)	\$ -	\$ -	-	-	-
Beginning Fund Balance	2,705,860	2,833,708	3,953,884	2,674	\$ 67	-	-	-	-
Ending Fund Balance	\$ 2,833,708	\$ 3,953,884	\$ 3,358,623	\$ 67	\$ 67	\$ -	-	-	-
	9.43%	11.94%	9.79%						

Consolidated Summary All Funds
Final Budget FY 2016-2017

	Categorical Restricted Fund 27			Total General Fund			Child Development Center Fund 72		
		Adjusted	Final		Adjusted	Final		Adjusted	Final
	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget
	FY14/15	FY15/16	FY16/17	FY14/15	FY15/16	FY16/17	FY14/15	FY15/16	FY16/17
Revenues:									
Federal	\$ 3,773,321	\$ 4,937,278	\$ 3,289,380	\$ 3,785,927	\$ 4,937,278	\$ 3,289,380	\$ 11,033	-	-
State	4,200,721	6,746,236	9,296,754	16,107,448	21,970,686	20,599,853	118,719	-	-
Local	505,428	676,535	607,935	18,951,945	19,958,216	23,248,946	13,600	-	-
Total Revenues	\$ 8,479,470	\$12,360,049	\$13,194,069	\$38,845,320	\$46,866,180	\$ 47,138,179	\$ 143,353	\$ -	\$ -
Expenditures:									
1000: Academic Salaries	\$ 2,508,757	\$ 3,469,647	\$ 3,475,832	\$13,842,105	\$15,675,142	\$ 15,222,967	\$ -	\$ -	\$ -
2000: Non-Instructional Salaries	2,354,012	2,913,091	2,678,987	7,723,750	8,587,631	9,010,007	221,000	-	-
3000: Employee Benefits	1,517,082	2,069,960	2,231,693	7,524,232	8,561,751	9,368,750	108,374	-	-
4000: Books and Supplies	236,069	516,665	505,911	700,813	1,075,835	1,002,458	5,712	-	-
5000: Services and Other Operating Expenses	1,981,140	3,347,696	4,219,283	7,044,232	9,475,100	10,607,515	8,162	-	-
6000: Capital Outlay	783,664	626,694	629,805	989,914	1,348,657	1,438,204	-	-	-
7000: Financial Aid/Scholarships/Debt Svc	590,915	935,116	1,008,185	590,915	935,116	1,008,185	-	-	-
Total Expenditures	\$ 9,971,640	\$13,878,869	\$14,749,696	\$38,415,961	\$45,659,232	\$ 47,658,086	\$ 343,248	\$ -	\$ -
Excess of Revenues Over Expenditures									
Prior to Intra/Interfund Transfers	(1,492,170)	(1,518,820)	(1,555,627)	429,358	1,206,948	(519,907)	(199,896)	-	-
Intra/Interfund Transfers Out	44,299	-	-	1,856,572	1,625,988	1,630,981	-	-	-
Intra/Interfund Transfers In	1,536,468	1,518,820	1,555,627	1,552,454	1,539,216	1,555,627	199,896	-	-
Net Change in Ending Fund Balance	\$ -	\$ -	\$ -	\$ 125,241	\$ 1,120,176	\$ (595,261)	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	2,708,534	2,833,775	3,953,884	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 2,833,775	\$ 3,953,951	\$ 3,358,623	\$ -	\$ -	\$ -

Consolidated Summary All Funds
Final Budget FY 2016-2017

	Capital Projects Fund 34			Measure E Construction Fund 60			Measure E Debt Service Fund 21		
	Actual	Adjusted	Final	Actual	Adjusted	Final	Actual	Adjusted	Final
	FY14/15	Budget FY15/16	Budget FY16/17	FY14/15	Budget FY15/16	Budget FY16/17	FY14/15	Budget FY15/16	Budget FY16/17
Revenues:									
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	4,631,831	2,240,391	1,023,679	-	-	-	47,328	20,000	47,328
Local	879	-	6,900,000	156,115	100,000	22,525	6,256,210	6,052,004	6,183,309
Total Revenues	\$4,632,710	\$2,240,391	7,923,679.00	\$ 156,115	\$ 100,000	\$ 22,525	\$ 6,303,539	\$ 6,072,004	\$ 6,230,637
Expenditures:									
1000: Academic Salaries	\$ -	\$ -	-	\$ -	-	-	\$ -	\$ -	\$ -
2000: Non-Instructional Salaries	-	-	-	-	-	-	-	-	-
3000: Employee Benefits	-	-	-	-	-	-	-	-	-
4000: Books and Supplies	4,991	15,104	-	755	-	-	-	-	-
5000: Services and Other Operating Expenses	4,619,921	2,225,287	1,016,758	1,909,916	22,767,546	-	5,400	1,210	-
6000: Capital Outlay	6,920	-	6,962,811	689,725	-	365,557	-	-	-
7000: Financial Aid/Scholarships/Debt Svc	-	-	-	-	-	-	5,926,775	6,070,794	6,060,769
Total Expenditures	\$4,631,832	\$2,240,391	\$ 7,979,569	\$ 2,600,396	\$ 22,767,546	\$ 365,557	\$ 5,932,175	\$ 6,072,004	\$ 6,060,769
Excess of Revenues Over Expenditures									
Prior to Intra/Interfund Transfers	878	-	(55,890)	(2,444,281)	(22,667,546)	(343,032)	371,364	-	169,868
Intra/Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Intra/Interfund Transfers In	-	-	-	-	-	-	-	-	-
Net Change in Ending Fund Balance	\$ 878	\$ -	\$ (55,890)	\$ (2,444,281)	\$ (22,667,546)	\$ (343,032)	\$ 371,364	\$ -	\$ 169,868
Beginning Fund Balance	55,012	55,890	55,890	25,454,859	23,010,578	343,032	3,564,500	3,935,864	3,935,864
Ending Fund Balance	\$ 55,890	\$ 55,890	-	23,010,578	\$ 343,032	-	\$ 3,935,864	\$ 3,935,864	\$ 4,105,732

Consolidated Summary All Funds
Final Budget FY 2016-2017

	Self-Insurance Fund 61			Long Term Debt Fund 92			Associated Student Body Fund 47		
		Adjusted	Final		Adjusted	Final		Adjusted	Final
	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget
	FY14/15	FY15/16	FY16/17	FY14/15	FY15/16	FY16/17	FY14/15	FY15/16	FY16/17
Revenues:									
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-	-	-	-	-	-
Local	-	-	200,000	449,523	315,000	315,000	188,208	108,814	121,500
Total Revenues	\$ -	\$ -	\$200,000	\$ 449,523	\$ 315,000	\$ 315,000	\$ 188,208	\$ 108,814	\$ 121,500
Expenditures:									
1000: Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000: Non-Instructional Salaries	-	-	-	-	-	-	-	-	-
3000: Employee Benefits	-	-	-	-	-	-	-	-	-
4000: Books and Supplies	-	-	-	-	-	-	63,460	93,919	46,100
5000: Services and Other Operating Expenses	-	-	-	500	500	500	56,304	150,639	365,570
6000: Capital Outlay	-	-	-	-	-	-	12,825	11,900	9,000
7000: Financial Aid/Scholarships/Debt Svc	-	-	-	-	-	-	4,959	8,500	8,500
Total Expenditures	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 137,547	\$ 264,958	\$ 429,170
Excess of Revenues Over Expenditures									
Prior to Intra/Interfund Transfers	-	-	200,000	449,023	314,500	314,500	50,661	(156,144)	(307,670)
Intra/Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Intra/Interfund Transfers In	-	-	-	-	-	-	-	-	-
Net Change in Ending Fund Balance	\$ -	\$ -	\$200,000	\$ 449,023	\$ 314,500	\$ 314,500	\$ 50,661	\$ (156,144)	\$ (307,670)
Beginning Fund Balance	-	-	-	5,709,191	6,158,214	6,472,714	413,154	463,814	307,670
Ending Fund Balance	\$ -	\$ -	\$200,000	\$ 6,158,214	\$ 6,472,714	\$ 6,787,214	\$ 463,814	\$ 307,670	\$ 0

Consolidated Summary All Funds
Final Budget FY 2016-2017

	Financial Aid Fund 48			Student Center Fund 66			Total Fiduciary Fund		
	Actual	Adjusted	Final	Actual	Adjusted	Final	Actual	Adjusted	Final
	FY14/15	Budget FY15/16	Budget FY16/17	FY14/15	Budget FY15/16	Budget FY16/17	FY14/15	Budget FY15/16	Budget FY16/17
Revenues:									
Federal	\$ 6,437,058	\$ 6,494,210	\$ 6,494,210	\$ -	\$ -	\$ -	6,437,058	6,494,210	6,494,210
State	-	-	-	-	-	-	-	-	-
Local	-	-	-	\$ 39,482	\$ 42,036	\$ 42,036	227,690	150,850	163,536
Total Revenues	\$ 6,437,058	\$ 6,494,210	\$ 6,494,210	\$ 39,482	\$ 42,036	\$ 42,036	\$ 6,664,748	\$ 6,645,060	\$ 6,657,746
Expenditures:									
1000: Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000: Non-Instructional Salaries	-	-	-	54,342	53,353	39,340	54,342	53,353	39,340
3000: Employee Benefits	-	-	-	38,062	24,155	26,750	38,062	24,155	26,750
4000: Books and Supplies	-	-	-	-	-	-	63,460	93,919	46,100
5000: Services and Other Operating Expenses	-	9,475	9,475	51,300	51,300	51,300	107,604	211,414	426,345
6000: Capital Outlay	-	-	-	-	-	-	12,825	11,900	9,000
7000: Financial Aid/Scholarships/Debt Svc	6,437,058	6,484,735	6,484,735	-	-	-	6,442,017	6,493,235	6,493,235
Total Expenditures	\$ 6,437,058	\$ 6,494,210	\$ 6,494,210	\$ 143,704	\$ 128,808	\$ 117,390	\$ 6,718,309	\$ 6,887,976	\$ 7,040,770
Excess of Revenues Over Expenditures									
Prior to Intra/Interfund Transfers	-	-	-	(104,222)	(86,772)	(75,354)	(53,561)	(242,916)	(383,024)
Intra/Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Intra/Interfund Transfers In	-	-	-	104,222	86,772	75,354	104,222	86,772	75,354
Net Change in Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,661	\$ (156,144)	\$ (307,670)
Beginning Fund Balance	-	-	-	-	-	-	413,154	463,814	307,670
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 463,814	\$ 307,670	0

Consolidated Summary All Funds
Final Budget FY 2016-2017

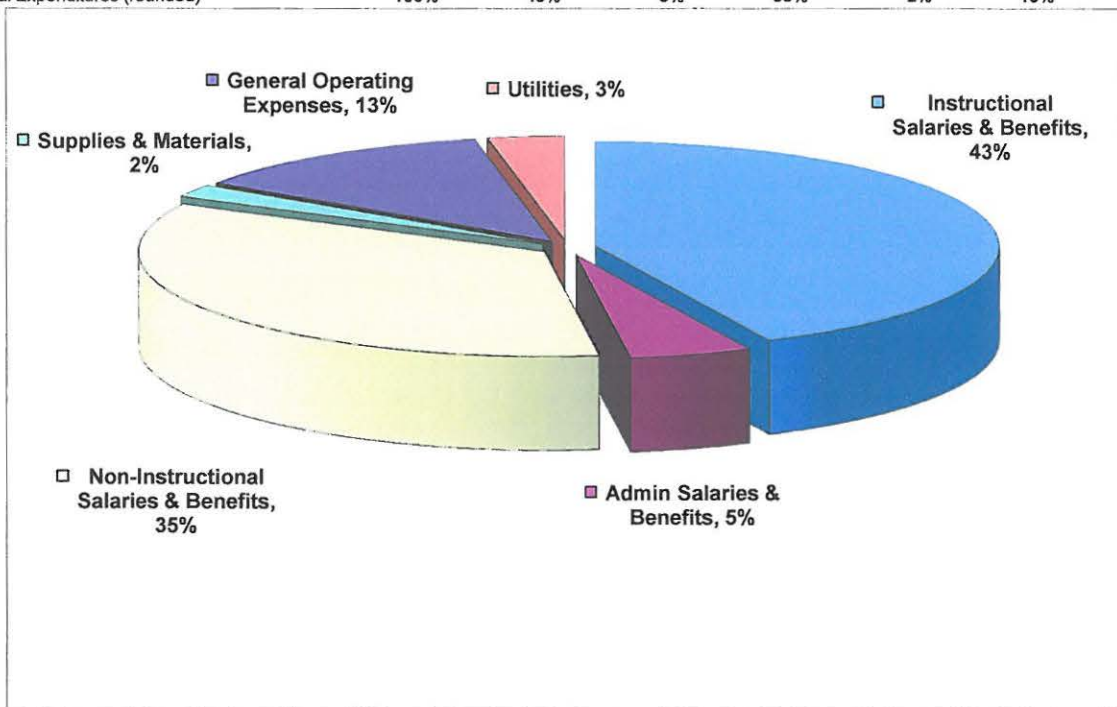
	Total All Funds for Memorandum Only		
	Actual	Adjusted	Final
	FY14/15	Budget FY15/16	Budget FY16/17
Revenues:			
Federal	\$ 10,234,018	\$ 11,431,488	\$ 9,783,590
State	20,905,326	24,231,077	21,670,860
Local	26,055,963	26,576,070	37,033,316
Total Revenues	\$ 57,195,307	\$ 62,238,635	\$ 68,487,766
Expenditures:	\$ -	\$ -	\$ -
1000: Academic Salaries	13,842,105	15,675,142	15,222,967
2000: Non-Instructional Salaries	7,999,092	8,640,984	9,049,347
3000: Employee Benefits	7,670,668	8,585,906	9,395,500
4000: Books and Supplies	775,731	1,184,858	1,048,558
5000: Services and Other Operating Expenses	13,695,735	34,681,057	12,051,118
6000: Capital Outlay	1,699,384	1,360,557	8,775,572
7000: Financial Aid/Scholarships/Debt Svc	12,959,707	13,499,145	13,562,189
Total Expenditures	\$ 58,642,422	\$ 83,627,649	\$ 69,105,251
Excess of Revenues Over Expenditures			
Prior to Intra/Interfund Transfers	(1,447,115)	(21,389,014)	(617,485)
Intra/Interfund Transfers Out	1,856,572	1,625,988	1,630,981
Intra/Interfund Transfers In	1,856,572	1,625,988	1,630,981
Net Change in Ending Fund Balance	(1,447,115)	(21,389,014)	(617,485)
Beginning Fund Balance	37,905,250	36,458,135	15,069,054
Ending Fund Balance	36,458,135	15,069,121	14,451,569

General Fund Expenditures by Object Code
Final Budget 2016-2017

Account Number	Description	Amount	Instructional Salaries & Benefits	Admin Salaries & Benefits	Non-Instructional Salaries & Benefits	Supplies & Materials	General Operating Expenses	Utilities
1110	Full-Time Instructor	5,495,915	5,495,915	-	-	-	-	-
1190	Add'l Instr Assign / Stipend (Paid as Reg)	8,480	-	-	8,480	-	-	-
1220	Academic Project Director	98,108	-	-	98,108	-	-	-
1240	Academic Administrator (VP/Dean)	1,018,299	-	1,018,299	-	-	-	-
1250	Librarians	170,732	-	-	170,732	-	-	-
1260	Superintendent/President	252,883	-	252,883	-	-	-	-
1270	Counselors	505,889	-	-	505,889	-	-	-
1290	FT Faculty Reassigned, Non-Inst	43,577	-	-	43,577	-	-	-
1290	Other Academic Salaries, Non-Inst. Regular	110,826	-	-	110,826	-	-	-
1310	Adjunct Faculty	3,321,517	3,321,517	-	-	-	-	-
1311	Adjunct -Admin of Justice	65,600	65,600	-	-	-	-	-
1312	Adjunct Faculty-Stipends (Instructional)	25,136	25,136	-	-	-	-	-
1315	Adjunct - Police Academy	67,000	-	-	67,000	-	-	-
1320	Instructor Substitutes, Instructional	17,183	17,183	-	-	-	-	-
1340	Full-Time Faculty Stipends (Instructional, add'l)	35,463	35,463	-	-	-	-	-
1350	Full-Time Faculty Overload (add'l)	308,312	308,312	-	-	-	-	-
1390	Other Instructional Salaries, Non-Reg	16,183	16,183	-	-	-	-	-
1410	Non-Teaching Adjunct Counselors	27,396	27,396	-	-	-	-	-
1420	FT Counseling Overload	1,866	1,866	-	-	-	-	-
1430	Department Chair (ad'l)	129,700	-	-	129,700	-	-	-
1450	Faculty Senate Officers (add'l)	-	-	-	-	-	-	-
1490	Faculty Stipends, Non-Instructional	27,070	-	-	27,070	-	-	-
2110	Full-Time Regular Classified	3,918,092	-	-	3,918,092	-	-	-
2150	Full-Time Classified Manager/Sup	1,220,935	-	-	1,220,935	-	-	-
2160	Confidentials	457,548	-	-	457,548	-	-	-
2210	Full-Time Regular Instructional Aide	317,513	-	-	317,513	-	-	-
2310	Part-Time/Hourly Classified Non-Inst	32,861	-	-	32,861	-	-	-
2311	Classified Overtime, Non-Inst	104,166	-	-	104,166	-	-	-
2312	Classified Add'l Assign, Non-Inst	35,040	-	-	35,040	-	-	-
2315	Student Workers (Institutional)	2,103	-	-	2,103	-	-	-
2370	Board Member Compensation	24,226	-	24,226	-	-	-	-
2390	Classified Substitutes, Non-Inst	24,681	-	-	24,681	-	-	-
2399	Other Non-Inst. Classified Salaries	1,711	-	-	1,711	-	-	-
2405	Assistant Coaches	59,340	59,340	-	-	-	-	-
2411	Instructional Aide, Overtime	1,606	1,606	-	-	-	-	-
2412	Instructional Aide, Substitutes	6,695	6,695	-	-	-	-	-
2415	Classified Add'l Assign / Stipends Direct Inst	2,127	2,127	-	-	-	-	-
2430	Tutors	71,987	71,987	-	-	-	-	-
3100	STRS,PERS,Medicare,Wks Comp	3,210,022	1,524,160	149,706	1,536,156	-	-	-
3400	Dental, Medical, Vision, Life, 457	3,406,515	1,173,297	157,436	2,075,782	-	-	-
3400	Retiree-Health Benefits	480,000	-	-	480,000	-	-	-
4200	Books	1,663	-	-	-	1,663	-	-
4310	Instructional Supplies	142,348	-	-	-	142,348	-	-
4317	Student Kits Expense	61,389	-	-	-	61,389	-	-
4510	Office Supplies	95,409	-	-	-	95,409	-	-
4530	Grounds & Maintenance Supplies	39,065	-	-	-	39,065	-	-
4540	Custodial Supplies	62,600	-	-	-	62,600	-	-
4550	Fuel/Oil	25,993	-	-	-	25,993	-	-
4570	Meeting Expenses	5,736	-	-	-	5,736	-	-
4710	Food	12,229	-	-	-	12,229	-	-
4711	Clothing/Uniforms	50,115	-	-	-	50,115	-	-
5100	Contracted Instructed Services	4,048	-	-	-	-	4,048	-
5110	Guest Speaker / Lecturer	453	-	-	-	-	453	-
5130	Athletic Services	33,900	-	-	-	-	33,900	-
5140	Instructional- Police Academy/CTC	1,956,403	1,956,403	-	-	-	-	-
5150	Printing	26,535	-	-	-	-	26,535	-
5155	Postage	34,082	-	-	-	-	34,082	-
5210	Faculty Travel	20,226	-	-	-	-	20,226	-
5220	Board Travel	9,479	-	-	-	-	9,479	-
5230	Administration Travel	35,501	-	-	-	-	35,501	-
5240	Team/Student Field Trip	10,370	-	-	-	-	10,370	-
5250	Mileage	24,276	-	-	-	-	24,276	-
5260	Classified Travel	9,444	-	-	-	-	9,444	-
5263	Travel & Conference - Sup/Staff Dev	3,102	-	-	-	-	3,102	-
5264	Travel & Conference - Athletics	6,655	-	-	-	-	6,655	-
5300	Memberships/Subscriptions	135,209	-	-	-	-	135,209	-
5420	All Other Insurance	225,000	-	-	-	-	225,000	-
5425	Licenses/Permits/Fees	13,790	-	-	-	-	13,790	-
5430	Team Accident Insurance	58,753	-	-	-	-	58,753	-
5510	Gas	110,309	-	-	-	-	-	110,309
5511	Electric	510,269	-	-	-	-	-	510,269
5520	Water	44,061	-	-	-	-	-	44,061

General Fund Expenditures by Object Code
Final Budget 2016-2017

Account Number	Description	Amount	Instructional Salaries & Benefits	Admin Salaries & Benefits	Non-Instructional Salaries & Benefits	Supplies & Materials	General Operating Expenses	Utilities
5530	Utilities-Telephone	175,187	-	-	-	-	-	175,187
5540	Sewer	139,788	-	-	-	-	-	139,788
5545	Trash Collection	33,075	-	-	-	-	-	33,075
5550	Laundry/Dry Cleaning	750	-	-	-	-	750	-
5610	Rent & Leases	23,077	-	-	-	-	23,077	-
5612	Facility Rental	464,196	-	-	-	-	464,196	-
5613	Vehicle Rental	57,240	-	-	-	-	57,240	-
5630	Repairs/Maintenance	271,077	-	-	-	-	271,077	-
5636	Software Support/Maintenance	441,377	-	-	-	-	441,377	-
5638	Hazardous Waste	14,599	-	-	-	-	14,599	-
5810	Legal Services	50,000	-	-	-	-	50,000	-
5812	Auditing/Election Services	94,315	-	-	-	-	94,315	-
5813	Election	130,000	-	-	-	-	130,000	-
5823	Advertising	49,576	-	-	-	-	49,576	-
5825	Administrative/Collection Fees	26,802	-	-	-	-	26,802	-
5831	Contracted Services/Noninstruc	1,012,060	-	-	-	-	1,012,060	-
5834	Fingerprinting/TB Test	15,592	-	-	-	-	15,592	-
5840	Accreditation	25,000	-	-	-	-	25,000	-
5841	Consultants/Non Instructional	25,260	-	-	-	-	25,260	-
5843	Awards/Recognition Dinner	4,444	-	-	-	-	4,444	-
5846	Charge Card Fees	43,952	-	-	-	-	43,952	-
6100	Site & Site Improvements	1,685	-	-	-	-	1,685	-
6200	Building	-	-	-	-	-	-	-
6310	Library Books	11,688	-	-	-	-	11,688	-
6400	Software & Equipment \$500-\$5,000	678,026	-	-	-	-	678,026	-
Total		\$ 32,681,481	\$ 14,110,186	\$ 1,602,550	\$ 11,367,970	\$ 496,547	\$ 4,091,539	\$ 1,012,689
Percentage of Total Expenditures (rounded)		100%	43%	5%	35%	2%	13%	3%



**Schedule of Intrafund and Interfund Transfers
Final Budget Fiscal Year 2016-2017**

Intrafund Transfers to Restricted General Fund (see note 1)		
Community Services Classes	\$ 143,371	
Disability Resource Center (DRC)	1,134,408	
Fresh Success (CalWorks)	60,000	
Extended Opportunities Programs and Services (EOPS)	141,049	
MESA Grant	67,218	
Federal Work Study Program (FWSP)	2,181	
Science Alive	7,400	
Parking Fund	-	
Total Intrafund Transfers	1,555,627	\$ 1,555,627
 Interfund Transfers to Other Funds		
Student Center	\$ 75,354	
Contribution to CDC	-	
Total Interfund Transfers	75,354	75,354
 Total General Fund Intrafund/Interfund Transfers to Other Funds		 \$ 1,630,981

Note 1 Transfers to DRC, EOPS, FSWP, and MESA are required to meet funding agency requirements for a General Fund cash match .

Restricted General Fund
Final Budget FY 2016-2017

	--- Community Education -			Equal	Lottery	Etranscript	Theater Arts	Athletics
	Object	Community	Contract	Employment	Proposition	Grant	Gate	Gate
	Code	Svcs Classes	Education	Opportunity	20		Receipts	Receipts
Revenues:								
Federal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State		-	-	60,000	127,650	-	-	-
Local		100,000	137,000	-	-	30,200	3,000	8,200
Total		\$ 100,000	\$ 137,000	\$ 60,000	\$ 127,650	\$ 30,200	\$ 3,000	\$ 8,200
Expenditures:								
Instructional Salaries	1000	5,190	-	-	-	-	-	-
Non-Instructional Salaries	2000	28,037	89,071	-	-	-	2,230	-
Employee Benefits	3000	44,648	59,360	-	-	-	495	-
Instructional & Office Supplies, Meetings	4000	720	520	-	-	-	275	6,700
Contracted Services/ Speakers	5100	75,000	32,000	-	-	-	-	-
Printing & Postage	5150	24,000	-	-	-	-	-	-
Travel, Mileage	5210	2,150	400	-	-	-	-	-
Memberships/Subscriptions, Insurance	5300	425	400	-	-	-	-	-
Utilities	5500	-	-	-	127,650	-	-	-
Rent & Leases, Repairs, Software, Utilities	5610	8,800	7,200	-	-	-	-	1,000
Indirect cost	5710	-	-	-	-	-	-	-
Advertising, Admin Fees, Contracted Svcs	5800	850	-	60,000	-	30,200	-	500
Building Remodeling, Furniture, Equipment	6400	800	800	-	-	-	-	-
Student Financial Aid, Books, Supplies	7510	-	-	-	-	-	-	-
Unrestricted Reserve, Other Outgo	7390	-	-	-	-	-	-	-
Total		\$ 190,620	\$ 189,751	\$ 60,000	\$ 127,650	\$ 30,200	\$ 3,000	\$ 8,200
Net Charge to General Fund								
		\$ 90,620	\$ 52,751	\$ -	\$ -	\$ -	\$ -	\$ -

Restricted General Fund
Final Budget FY 2016-2017

	Object	Staff	---- DRC ----		----- EOPS -----					
			Programs	Workability	CalWorks	Fresh	CARE	EOPS	GAIN	TANF
	Code	Dev			San Benito/Santa Clara	Success				
Revenues:										
Federal		\$ -	\$ -	\$ 230,950	\$ -	\$ 120,000	\$ -	\$ -	\$ 154,535	\$ 58,778
State		-	737,641	-	426,345	-	192,878	597,583	-	-
Local		8,188	-	-	-	30,000	-	5,533	-	-
Total		\$ 8,188	\$ 737,641	\$ 230,950	\$ 426,345	\$ 150,000	\$ 192,878	\$ 603,116	\$ 154,535	\$ 58,778
Expenditures:										
Instructional Salaries	1000	-	846,887	91,790	90,384	17,400	-	189,153	52,200	-
Non-Instructional Salaries	2000	-	480,390	67,677	209,781	47,000	31,619	141,718	43,692	-
Employee Benefits	3000	-	406,576	66,877	44,289	33,118	19,699	179,804	58,643	-
Instructional & Office Supplies, Meetings	4000	-	51,876	2,106	40,000	23,482	2,000	24,307	-	38,000
Contracted Services/ Speakers	5100	-	20,000	-	-	4,000	-	600	-	-
Printing & Postage	5150	-	570	-	-	-	-	350	-	-
Travel, Mileage	5210	8,188	6,250	2,500	-	4,000	1,900	7,200	-	11,600
Memberships/Subscriptions, Insurance	5300	-	-	-	-	-	-	-	-	-
Utilities	5500	-	-	-	-	-	-	-	-	-
Rent & Leases, Repairs, Software, Utilities	5610	-	3,750	-	-	-	-	500	-	600
Indirect cost	5710	-	-	-	-	-	-	-	-	-
Advertising, Admin Fees, Contracted Svcs	5800	-	7,250	-	41,891	1,000	5,500	5,000	-	8,000
Building Remodeling, Furniture, Equipment	6400	-	48,500	-	-	-	-	5,533	-	578
Student Financial Aid, Books, Supplies	7510	-	-	-	-	80,000	132,160	190,000	-	-
Unrestricted Reserve, Other Outgo	7390	-	-	-	-	-	-	-	-	-
Total		\$ 8,188	\$ 1,872,049	\$ 230,950	\$ 426,345	\$ 210,000	\$ 192,878	\$ 744,165	\$ 154,535	\$ 58,778
Net Charge to General Fund		\$ -	\$ 1,134,408	\$ -	\$ -	\$ 60,000	\$ -	\$ 141,049	\$ -	\$ -

Restricted General Fund
Final Budget FY 2016-2017

	Object	Region 4	---- Financial Aid ----			----- Grants -----				
			FWSP	BFAP	Full-Time	MESA	TRIO	AB104	RUPE	RN Enrollment
			Code	Lifeline	Cal Grant	Student Success			Adult Ed	Grant
Revenues:										
Federal		\$ -	\$ 91,587	\$ -	\$ -	\$ -	\$ 296,558	\$ -	\$ -	\$ -
State		18,000	356,000	251,290	117,600	67,010	-	1,860,435	-	154,000
Local		-	-	-	-	7,500	-	-	40,000	-
Total		\$ 18,000	\$ 447,587	\$ 251,290	\$ 117,600	\$ 74,510	\$ 296,558	\$ 1,860,435	\$ 40,000	\$ 154,000
Expenditures:										
Instructional Salaries	1000	-	-	-	-	29,161	61,814	296,034	31,035	84,563
Non-Instructional Salaries	2000	-	87,226	137,518	-	66,003	160,179	2,910	-	-
Employee Benefits	3000	-	2,181	77,745	-	23,391	12,108	32,734	4,965	3,791
Instructional & Office Supplies, Meetings	4000	4,800	-	17,750	-	8,377	12,144	56,249	4,000	32,052
Contracted Services/ Speakers	5100	-	-	-	-	-	-	48,945	-	-
Printing & Postage	5150	-	-	-	-	421	-	6,000	-	-
Travel, Mileage	5210	8,200	-	3,500	-	2,050	10,713	47,000	-	8,775
Memberships/Subscriptions, Insurance	5300	-	-	75	-	500	-	360	-	4,938
Utilities	5500	-	-	-	-	-	-	-	-	-
Rent & Leases, Repairs, Software, Utilities	5610	-	-	204	-	2,383	-	-	-	-
Indirect cost	5710	-	-	-	-	1,942	-	16,947	-	5,923
Advertising, Admin Fees, Contracted Svcs	5800	-	4,361	14,498	-	7,500	-	1,305,431	-	-
Building Remodeling, Furniture, Equipment	6400	5,000	-	-	-	-	-	40,000	-	13,958
Student Financial Aid, Books, Supplies	7510	-	356,000	-	117,600	-	39,600	7,825	-	-
Unrestricted Reserve, Other Outgo	7390	-	-	-	-	-	-	-	-	-
Total		\$ 18,000	\$ 449,768	\$ 251,290	\$ 117,600	\$ 141,728	\$ 296,558	\$ 1,860,435	\$ 40,000	\$ 154,000
Net Charge to General Fund		\$ -	\$ 2,181	\$ -	\$ -	\$ 67,218	\$ -	\$ -	\$ -	\$ -

Restricted General Fund
Final Budget FY 2016-2017

	Object	Health Fee	Truth Initiative	SSSP Credit &	Student	CDTC	Science	Apprenticeship	UCSC	Water	Title V
	Code	Services	Grant	Non Credit	Equity		Alive		Access	Pathway	Gavilan
Revenues:											
Federal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 825,000
State		-	-	1,212,567	741,278	5,000	-	35,998	-	-	-
Local		153,290	7,500	-	-	-	-	-	6,024	71,500	-
Total		\$ 153,290	\$ 7,500	\$ 1,212,567	\$ 741,278	\$ 5,000	\$ -	\$ 35,998	\$ 6,024	\$ 71,500	\$ 825,000
Expenditures:											
Instructional Salaries	1000	78,862	-	341,634	95,960	-	-	-	-	35,000	353,732
Non-Instructional Salaries	2000	-	4,500	213,900	320,022	-	-	-	5,634	-	56,720
Employee Benefits	3000	27,659	600	413,353	81,296	-	-	-	190	5,330	69,151
Instructional & Office Supplies, Meetings	4000	3,550	2,400	32,040	-	-	3,400	35,998	-	7,000	-
Contracted Services/ Speakers	5100	-	-	-	15,000	-	1,500	-	-	-	152,500
Printing & Postage	5150	400	-	10,000	2,500	-	1,200	-	-	-	-
Travel, Mileage	5210	1,400	-	29,700	13,000	-	-	-	-	8,000	61,000
Memberships/Subscriptions, Insurance	5300	40,219	-	5,000	5,000	-	-	-	-	-	-
Utilities	5500	-	-	-	-	-	-	-	-	-	-
Rent & Leases, Repairs, Software, Utilities	5610	550	-	85,000	-	-	-	-	-	-	-
Indirect cost	5710	-	-	-	-	-	-	-	200	-	-
Advertising, Admin Fees, Contracted Svcs	5800	-	-	70,940	50,000	-	1,300	-	-	8,000	105,000
Building Remodeling, Furniture, Equipment	6400	650	-	11,000	78,500	-	-	-	-	8,170	26,897
Student Financial Aid, Books, Supplies	7510	-	-	-	80,000	5,000	-	-	-	-	-
Unrestricted Reserve, Other Outgo	7390	-	-	-	-	-	-	-	-	-	-
Total		\$ 153,290	\$ 7,500	\$ 1,212,567	\$ 741,278	\$ 5,000	\$ 7,400	\$ 35,998	\$ 6,024	\$ 71,500	\$ 825,000
Net Charge to General Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,400	\$ -	\$ -	\$ -	\$ -

Restricted General Fund
Final Budget FY 2016-2017

	Object	STEM	Title V	CTE	CTE	CTE	CTE	Basic	Basic Skills	VTEA
	Code	Year 5	CTE	Enhancement	Data Unlocked	Workforce	Transitions	Skills	Student Outcomes	
Revenues:										
Federal		\$ 562,231	\$ 775,000	\$ -	\$ -	\$ -	\$ 43,748	\$ -		\$ 130,993
State		-	-	\$ 50,000	\$ 50,000	\$ 639,561	-	98,318	1,497,600	-
Local		-	-	-	-	-	-	-	-	-
Total		\$ 562,231	\$ 775,000	\$ 50,000	\$ 50,000	\$ 639,561	\$ 43,748	\$ 98,318	\$ 1,497,600	\$ 130,993
Expenditures:										
Instructional Salaries	1000	-	236,500	-	-	-	4,375	39,758	477,000	17,400
Non-Instructional Salaries	2000	-	85,000	-	-	-	13,780	40,000	330,600	13,780
Employee Benefits	3000	-	100,000	-	-	-	10,000	17,840	425,000	10,850
Instructional & Office Supplies, Meetings	4000	-	5,000	17,500	-	-	4,500	360	35,000	33,805
Contracted Services/ Speakers	5100	-	300,000	-	-	-	-	-	-	-
Printing & Postage	5150	-	500	-	-	-	-	-	10,000	-
Travel, Mileage	5210	-	8,000	10,000	-	-	1,200	360	30,000	7,063
Memberships/Subscriptions, Insurance	5300	-	-	-	-	-	-	-	10,000	33
Utilities	5500	-	-	-	-	-	-	-	-	-
Rent & Leases, Repairs, Software, Utilities	5610	-	-	-	-	-	500	-	70,000	-
Indirect cost	5710	-	-	-	-	-	2,187	-	-	6,550
Advertising, Admin Fees, Contracted Svcs	5800	331,129	20,000	5,000	50,000	639,561	7,206	-	30,000	695
Building Remodeling, Furniture, Equipment	6400	231,102	20,000	17,500	-	-	-	-	80,000	40,817
Student Financial Aid, Books, Supplies	7510	-	-	-	-	-	-	-	-	-
Unrestricted Reserve, Other Outgo	7390	-	-	-	-	-	-	-	-	-
Total		\$ 562,231	\$ 775,000	\$ 50,000	\$ 50,000	\$ 639,561	\$ 43,748	\$ 98,318	\$ 1,497,600	\$ 130,993
Net Charge to General Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Restricted General Fund
Final Budget FY 2016-2017

	Object	
	Code	Total
Revenues:		
Federal		\$ 3,289,380
State		9,296,754
Local		607,935
Total		\$ 13,194,069
Expenditures:		
Instructional Salaries	1000	3,475,832
Non-Instructional Salaries	2000	2,678,987
Employee Benefits	3000	2,231,693
Instructional & Office Supplies, Meetings	4000	505,911
Contracted Services/ Speakers	5100	649,545
Printing & Postage	5150	55,941
Travel, Mileage	5210	294,149
Memberships/Subscriptions, Insurance	5300	66,950
Utilities	5500	127,650
Rent & Leases, Repairs, Software, Utilities	5610	180,487
Indirect cost	5710	33,749
Advertising, Admin Fees, Contracted Svcs	5800	2,810,812
Building Remodeling, Furniture, Equipment	6400	629,805
Student Financial Aid, Books, Supplies	7510	1,008,185
Unrestricted Reserve, Other Outgo	7390	-
Total		\$ 14,749,696
		-
Net Charge to General Fund		\$ 1,555,627

**Personnel
Unrestricted General Fund**

INSTRUCTIONAL PROGRAMS - ALL FACULTY - UNRESTRICTED			
	Budget FY 14/15	Budget FY 15/16	Budget FY 16/17
LIFE SCIENCES - UNRESTRICTED			
Biology	2.00	2.00	2.00
Zoology	0.00	0.00	0.00
Anatomy	0.00	0.00	0.00
Microbiology	1.00	1.00	1.00
Ecology	0.00	0.00	0.00
TOTAL	3.00	3.00	3.00
NATURAL SCIENCES - UNRESTRICTED			
Physical Science	0.00	0.00	0.00
Physics	1.00	1.00	1.00
Chemistry	1.00	1.00	1.00
TOTAL	2.00	2.00	2.00
SOCIAL SCIENCES - UNRESTRICTED			
Anthropology	1.00	1.00	1.00
Psychology	1.00	1.00	1.00
History	2.00	2.00	2.00
Sociology	1.00	1.00	1.00
Political Science	1.00	1.00	1.00
Admin of Justice	1.00	1.00	1.00
Child Development	1.00	1.00	1.00
TOTAL	8.00	8.00	8.00
ENGLISH - UNRESTRICTED			
English	6.40	6.40	6.40
English Comp	0.60	0.60	0.60
Humanities	0.00	0.00	0.00
Remedial English	0.60	0.60	0.60
Comparative Literature	0.00	0.00	0.00
Remedial Reading	0.00	0.00	0.00
Reading and Writing	0.00	0.00	0.00
TOTAL	7.60	7.60	7.60
ESL - UNRESTRICTED			
ESL	3.30	3.30	3.30
TOTAL	3.30	3.30	3.30
FINE ARTS - UNRESTRICTED			
Speech Debate	0.00	0.00	0.00
Speech Communication	2.00	2.00	2.00
Journalism	0.00	0.00	0.00
Art	1.00	1.00	1.00
Studio Art	1.00	1.00	1.00
Music/Music Theory	2.00	2.00	2.00
Dramatic Arts	0.00	0.00	0.00
Spanish	2.00	2.00	2.00
Philosophy	0.00	0.00	0.00
Theatre	1.00	1.00	1.00
TOTAL	9.00	9.00	9.00
MATHEMATICS - UNRESTRICTED			
Math	3.70	3.70	3.70
TOTAL	3.70	3.70	3.70
TOTAL FACULTY - UNRESTRICTED	33.60	33.60	33.60

CLASSIFIED PERSONNEL - UNRESTRICTED			
	Budget FY 14/15	Budget FY 15/16	Budget FY 16/17
INSTRUCTIONAL PROGRAMS - UNRESTRICTED			
Business Building Tech	1.00	1.00	1.00
Athletics	1.50	1.50	1.50
Aviation Tech	0.625	0.625	0.625
Dramatic Arts	1.00	1.00	1.00
Chemistry	0.88	0.88	0.88
Biotechnology	0.50	0.50	0.50
Cosmetology	0.50	0.50	0.50
ESL	0.50	0.50	0.50
Health Education	2.00	2.00	2.00
Curriculum	1.00	1.00	1.00
Academic Admin	2.38	2.38	2.38
Learning Center	0.75	0.75	0.75
Library	4.00	4.00	4.00
Media Services	2.30	2.30	2.30
Tutoring	0.00	0.00	0.00
Computer Place	1.00	1.00	1.00
ESL Tutoring	0.75	0.75	0.75
Math Tutoring	0.50	0.50	0.50
Writing Center	0.50	0.50	0.50
TOTAL	21.68	21.68	21.68
STUDENT SUPPORT SERVICES - UNRESTRICTED			
Admissions & Records	5.00	5.00	5.00
Off Site Services	2.00	2.00	2.00
Financial Aid	1.50	1.50	1.50
Transfer Center	0.25	0.25	0.25
Enrollment Management	1.00	1.00	1.00
Student Assessment	1.00	1.00	1.00
Public Information Office	0.80	0.80	0.80
Community Development and Grants Mgmt	0.95	0.95	0.95
TOTAL	12.50	12.50	12.50
ADMINISTRATIVE SUPPORT - UNRESTRICTED			
Custodial	7.750	7.750	7.750
Maintenance	1.90	1.90	1.90
Grounds	4.00	4.00	4.00
Business Services	6.875	6.875	6.875
Management Info Systems	6.00	6.00	6.00
Reprographics	1.00	1.00	1.00
Switchboard/Eve Sec/Mail room	0.50	0.50	0.50
Receiving	1.00	1.00	1.00
Security	3.65	3.65	3.65
Community Development and Grants Mgt	1.00	1.00	1.00
Facilities Use Scheduler	1.00	1.00	1.00
TOTAL	34.68	34.68	34.68
TOTAL CLASSIFIED - UNRESTRICTED	68.86	68.86	68.86

**Personnel
Unrestricted General Fund**

INSTRUCTIONAL PROGRAMS - ALL FACULTY - UNRESTRICTED				NON-FACULTY PERSONNEL - UNRESTRICTED			
	Actual	Actual	Budget		Actual	Actual	Budget
	FY 14/15	FY 15/16	FY 16/17		FY 14/15	FY 15/16	FY 16/17
BUSINESS - UNRESTRICTED				CONFIDENTIAL/SUPERVISORY - UNRESTRICTED			
Accounting	1.00	1.00	1.00	President/Board of Trustees	2.00	2.00	2.00
Business Mgmt	0.00	0.00	0.00	Instructional Programs	2.00	2.00	2.00
Business Off Tech	0.00	0.00	0.00	Student Support	5.15	5.15	5.15
Economics	1.00	1.00	1.00	Administrative Services	9.50	9.50	9.50
Data Processing	0.00	0.00	0.00	TOTAL	18.65	18.65	18.65
TOTAL	2.00	2.00	2.00	ADMINISTRATION - UNRESTRICTED			
COMPUTER SCIENCES - UNRESTRICTED				President/Board of Trustees	1.00	1.00	1.00
CSIS/Digital Media	3.00	3.00	3.00	Instructional Programs	3.85	3.85	3.85
TOTAL	3.00	3.00	3.00	Student Support	1.70	1.70	1.70
ALLIED HEALTH - UNRESTRICTED				Administrative Services	1.00	1.00	1.00
Health Education	0.30	0.20	0.20	TOTAL	7.55	7.55	7.55
Registered Nursing	1.30	1.30	1.30	TOTAL NON FACULTY UNRESTRICTED			
Licensed Voc Nurse	2.00	2.00	2.00	95.06	95.06	95.06	95.06
Health Admin	0.50	0.50	0.50	GRAND TOTAL UNRESTRICTED FUND			
TOTAL	4.10	4.00	4.00	158.26	156.36	156.36	156.36
VOCATIONAL/TECHNICAL - UNRESTRICTED							
Vocational Technical	4.00	4.00	4.00				
Library	2.80	2.80	2.80				
Curriculum	0.20	0.20	0.20				
Staff Dev	0.20	0.20	0.20				
Kinesiology	4.60	3.80	3.80				
Faculty Senate	0.40	0.40	0.40				
Counseling	5.00	4.00	4.00				
Health/Safety	0.30	0.30	0.30				
Special Project	0.00	0.00	0.00				
TOTAL	17.50	15.70	15.70				
TOTAL FACULTY UNRESTRICTED				63.20	61.30	61.30	61.30

**Personnel
Restricted General Fund**

	Actual FY 14/15	Actual FY15/16	Budget FY16/17
INSTRUCTIONAL PROGRAMS - ALL FACULTY - RESTRICTED			
Administration of Justice	0.00	0.00	0.00
Child Development Center	0.00	0.00	0.00
Disability Resource Center (DRC)	8.00	8.00	8.00
Extended Opportunities Programs & Services	2.00	2.00	2.00
Health Services	0.70	0.70	0.70
Matriculation	0.00	0.00	0.00
Regional Occupational Program (ROP)	1.00	0.00	0.00
STEM Grant	1.00	3.10	3.10
Title V - CTE	0.00	1.00	1.00
Title V - Gavilan	2.20	2.40	2.40
TOTAL	14.90	17.20	17.20
CLASSIFIED PERSONNEL - RESTRICTED			
Biotechnology	0.00	0.00	0.00
Child Development Center	9.38	3.00	3.00
Carpentry	1.00	1.00	1.00
Community Education	2.00	2.00	2.00
Community Development and Grants Management	0.05	0.05	0.05
Disabilities Resource Center	11.50	9.35	9.35
Extended Opportunities Programs & Services	4.00	4.00	4.00
Financial Aid	2.50	2.50	2.50
Matriculation	2.00	2.00	2.00
MESA	0.00	0.00	0.00
Parking Fund	0.75	0.75	0.75
Regional Occupational Program (ROP)/VATEA	1.00	0.00	0.00
STEM	1.00	1.00	1.00
Student Center Fund	1.10	1.10	1.10
Title V	1.00	1.50	1.50
TRIO Grant	0.50	0.00	0.00
TOTAL	37.78	28.25	28.25
CONFIDENTIAL/SUPERVISORY PERSONNEL - RESTRICTED			
CalWORKS	1.00	1.00	1.00
Child Development Center	1.00	1.00	1.00
Community and Contract Education	1.00	0.00	0.00
Matriculation	0.30	0.30	0.30
MESA Director	1.00	1.00	1.00
Parking Fund	0.50	0.00	0.00
TRIO Director	1.00	0.00	0.00
TRIO Institutional Research	0.05	0.05	0.05
TOTAL	5.85	3.35	3.35
ADMINISTRATION - RESTRICTED			
Title V Hartnell	0.15	0.00	0.00
Disability Resource Center	1.00	1.00	1.00
Extended Opportunities Programs & Services	1.00	1.00	1.00
Special Projects	0.00	0.00	0.00
HSIAC	0.00	0.00	0.00
Title V CTE	0.00	0.65	0.65
Basic Skills	0.00	0.00	0.00
Matriculation	0.30	0.30	0.30
Small Business Development Center	0.00	0.00	0.00
TOTAL	2.45	2.95	2.95
GRAND TOTAL - RESTRICTED FUND	60.98	51.75	51.75

GLOSSARY

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

**Gavilan Joint Community College District
Budget Planning Calendar for FY 2016 - 17**

Approved by the Board of Trustees on November 10, 2015

<u>Deadline Date</u>	<u>Event</u>	<u>Responsible Party</u>
November 2015		
November 6	Input of program plans and budget requests completed.	Staff
November 10	Approval of budget calendar for 2016-17	Board of Trustees
December 2015		
December 8	Approval of financial audit for 2014-15	Board of Trustees
December 14	Complete review/rank of program plans with budget requests	Managers, Supervisors, and Deans
December 18	Complete 90% of adjunct salary assignments	Deans
January 2016		
January 11	Governor's Budget Proposal for 2016-17 is released	Governor
January 11	Cabinet complete review/ranking of program plans	Cabinet
January 12	Completion of Board of Trustee goals	President / Board of Trustees
January 13	Distribute FY 2016-17 position control file (Group 1 and 2), all positions, all departments, all funds for permanent and non-permanent staff to Cabinet for review.	Director, Human Resources
January	State budget workshop-Sacramento	Cabinet and Director, Business Services
January 25	Distribute FY 2015-16 budget line item detail for other expenditures (4/5/6's) for all departments/all funds to Cabinet for review	Vice President of Administrative Services and Director, Business Services
January 29	Program plan and budgets requests loaded into database	Webmaster
February 2016		
February 4	Mid-year review of budget to actual expenditures, all funds for FY 2015-16	Vice President of Administrative Services and Director, Business Services
February 10	Development of Strategic Plan (Budget Guidelines)	President

<u>Deadline Date</u>	<u>Event</u>	<u>Responsible Party</u>
February 12	Begin prioritization process of program plans with budget requests	College Budget Committee
February 15	Reconciliation of position control file, (Group 1 and 2), all positions, all departments, all funds due to Director of Human Resources	Cabinet
February 15	Budget line item detail for other expenditures (4/5/6's) for all departments/all funds to the VP of Administrative Services	Cabinet

March 2016

March 7	FY 2016-17 position control file, (Group 1 and 2) projections (Version #1) due to Director, Business Services	Director, Human Resources
March 11	Approval of FY 2016-17 Budget Guidelines (Strategic Plan)	President's Council
March 14	Submit prioritized program plans with budget requests to President's Council	College Budget Committee
March 18	Revenue and expenditures calculations; general fund only (Exhibit 2, Version #1) due to Cabinet	Director, Business Services and Director, Human Resources
March 21	Final deadline for changes to the Tentative Budget document due to VP of Administrative Services	Cabinet
March 23	Program plans with budget requests recommendation to President	President's Council
March 31	Review revenue and expenditure calculations with Board and College Budget Committees	Director, Business Services

April 2016

April	Cost out summer/fall class schedule	Vice President of Instructional Services, Vice President of Student Services, and Deans
April 8	FY 2016-17 Strategic Plan to Board of Trustees	President
April 13	Revenue and expenditures calculation; all funds (Exhibit 2, Version #2) due to Cabinet	Director, Business Services and Director, Human Resources
April 15	Final status of prior year Budget Guidelines to VP of Administrative Services	President
April 18	Board and College Budget Committee review of Tentative Budget document	Director, Human Resources
April 29	Final revenue and expenditures calculation; all funds (Exhibit 2, Version #3) due to VP Admin. Services	Director, Business Services and Director, Human Resources

<u>Deadline Date</u>	<u>Event</u>	<u>Responsible Party</u>
May 2016		
May	Governor's May revise with district review	Cabinet
May 23	Complete Tentative Budget to printer	Vice President of Administrative Services
May 25	Re-review of prioritized program plans with budget requests in light of May revise revenue assumptions and expenditures	College Budget Committee
June 2016		
June 14	Tentative Budget adopted by Board of Trustees	Board of Trustees
June 20	Preliminary financial and compliance audit	Vice President of Administrative Services, Director, Business Services, various program managers, VPs, and Deans
July 2016		
July	State budget workshop	Cabinet and Director, Business Services
July 12	Revise Tentative Budget for Final Budget	Director, Business Services and Director, Human Resources
July 13	Re-review of prioritized program plans with budget requests in light of actual Budget Act revenue assumptions and expenditures	College Budget Committee
July 18	Final deadline for the addition of new positions (Group 1 and 2) to the Final Budget. Freeze position file for Final Budget document due to VP of Administrative Services	Cabinet
July 25	Changes in budget line item detail for other expenditures (4/5/6's) department budgets, all funds due to VP of Administrative Services	Cabinet
August 2016		
August 10	Board Budget Committees review of Final Budget (College Committee does not meet in the summer)	Director, Business Services
August 15	Categorical year-end close, FY 2015-16	Director, Business Services
August 29	Complete Final Budget to printer	Vice President of Administrative Services

<u>Deadline Date</u>	<u>Event</u>	<u>Responsible Party</u>
August 31	All funds year-end close, FY 2015-16	Director, Business Services
September 2016		
September 7	Review Final Budget with College Budget Committee	Director, Business Services
September 12	Database available for input of FY 2016-17 program plans with or without budget requests.	Staff
September 19	Final financial and compliance audit	Vice President of Administrative Services, Director Business Services, various program managers, VPs, and Deans
October 2016		
October 17	Draft Audited Financial Statements Review	Vice President of Administrative Services, Director Business Services
November 2016		
November 3	Input of program plans and budget requests completed.	Staff
November 8	Board and College Budget Committees development of FY 2016-17 budget calendar	Director, Business Services
November 28	Cost out intersession/spring class schedule	Vice President of Instructional Services, Vice President of Student Services, and Deans
December 2016		
December 2	Complete review/rank of program plans with budget requests	Managers, Supervisors, and Deans
December 13	Approval of financial audit for 2015-16	Board of Trustees
December 16	Complete 90% of adjunct salary assignments	Deans
January 2017		
January 9	Cabinet complete review/ranking of program plans with budget requests.	Cabinet
January 10	Approval of budget calendar	Board of Trustees
January 13	Completion of Board of Trustees goals	President / Board of Trustees
January	State budget workshop, Sacramento	Cabinet
January 20	Distribute FY 2017-18 position control file (Group 1 and 2), all positions, all departments, all funds for permanent and non-permanent staff to Cabinet for review.	Director Human Resources

<u>Deadline Date</u>	<u>Event</u>	<u>Responsible Party</u>
January 30	Distribute FY 2017-18 budget line item detail for other expenditures (4/5/6's) for all departments/all funds to Cabinet for review	Vice President of Administrative Services and Director, Business Services

GAVILAN JOINT COMMUNITY COLLEGE DISTRICT

Budget Guidelines

FY 2016 - 2017

This budget guideline document is designed to identify the funding priorities for FY 2015-2016 as established through the Strategic Plan and Board Goals. These budget guidelines are derived from several planning documents. The planning documents include the college's strategic plan and the annual goals established by the Board of Trustees. Other priorities in need of resource allocations are also included although they may not specifically fall under one major strategy or board priority. In developing the budget, resources will be allocated to the extent that funds are available.

This document will also be used to report on the effectiveness of the resources allocated within the fiscal year on activities made possible through resource allocations. An assessment section will be added under each goal that summarizes whether the college received the benefits it was expecting when allocating these resources. Refer to **Attachment C** for an evaluation of the effectiveness of resource allocations in the prior year.

In developing the Tentative Budget the first priority is to allocate sufficient resources to maintain those functions that support the mission of the college so that high quality instructional services can be offered to students. A number of permanent fixed costs exist throughout the college. The budget reflects those commitments and contractual obligations.

The Strategic Plan Fiscal Years 2015/16 – 2019/20 was updated and approved by the Board of Trustees at their August 11, 2015 meeting. The Plan is identified below in Section 1. The Board of Trustees goals for the calendar year 2016 are identified in Section 2 (at the time of this document printing the updated Strategic Plan was not finished by Board)

Gavilan College Mission Statement: The mission of the Gavilan Joint Community College District was revised and adopted in BP 1200 District Mission:

Gavilan College cultivates learning and personal growth in students of all backgrounds and abilities through innovative practices in both traditional and emerging learning environments; transfer pathways, career and technical education, developmental education, and support services to prepare students for success in a dynamic and multicultural world.

The mission is evaluated and revised on a regular basis.

Section 1 – Strategies from Strategic Plan Fiscal Years 2015/16 – 2019/20

STRATEGY #1

Optimize enrollment, course offerings, and services to reflect community needs and growth.

- Goal #1** Create an institutional approach to offer and integrate student outreach activities, recruitment, assessment, orientation, counseling, retention and follow-up efforts, with particular attention to educationally under-represented student populations.

- Goal #2** Strengthen career programs by participating in regional career technical education collaboratives and initiatives from the Chancellor's Office.
- Goal #3** Increase course and program offerings, as funding allows with a particular emphasis on Transfer Model Curriculum (AA/AS-Ts).
- Goal #4** Support programs that bridge pre-collegiate credit/non-credit courses and other learning support options intended to prepare students for entry into basic skills, transfer, and career technical programs.
- Goal #5** Evaluate alternate delivery of courses and services such as online, hybrid, and High Step. Grow distance education program offerings as appropriate.
- Goal #6** Use data to plan a complete general education transfer pattern of courses and appropriate basic skills and career technical courses at the Hollister and Morgan Hill facilities, and the Gilroy campus in the afternoons, evenings and weekends.
- Goal #7** Work with the AB86 consortium to implement the established consortium plan.

STRATEGY #2

Improve student services and enhance curriculum and programs in order to help students meet their educational, career, and personal goals.

- Goal #1** Increase the student success, completion, and transfer rates using reasonable benchmarks specified by the College.
- Goal #2** Use student learning outcomes assessment results to inform program plans and make program improvements.
- Goal #3** Develop professional development activities for faculty to improve quality of teaching and curriculum for basic skills, career technical, and transfer courses.
- Goal #4** Evaluate student support services to identify successful strategies and remediate gaps that may hinder student success in accordance with instructional improvement goals.
- Goal #5** Provide a means to develop meaningful connections with educational and community partners.
- Goal #6** Create communication methodology to increase the awareness of student well-being services such as mental health.

STRATEGY # 3

Improve and expand existing facilities to enhance the learning environment.

- Goal #1** Expand facilities in the north and southeast portions of the district that will allow the expansion towards educational center size (20,000 square feet).
- Goal #2** Use technology to improve existing classroom facility space, optimize academic

success and administrative operations.

- Goal #3** Integrate cost effective green practices for facilities, landscaping, and college systems into all campus improvements. Landscaping changes should include conversion of grass lawns to more sustainable and less water-consuming California native landscaping.
- Goal #4** Establish permanent facility for South Bay Public Safety Consortium.
- Goal #5** Create gathering spaces so students and staff may engage in scholarly interaction.

STRATEGY #4

Recruit and develop staff to foster success for our diverse students in their attainment of educational and/or career goals.

- Goal #1** Create a staffing plan to better meet student needs after assessing staffing gaps in all departments.
- Goal #2** Working with college department chairs and Academic Senate continue to implement a five-year full-time faculty hiring plan to ensure that 60% to 62% of credit courses are taught by full-time faculty.
- Goal #3** Maintain competitive salary and benefit packages to ensure the attraction and retention of the best qualified employees.
- Goal #4** Determine the needs and scope of a Professional Development Plan for all employees
- Goal #5** Promote a safe and healthy work environment through planned activities throughout the year.
- Goal #6** Create institutional standards for customer service, for providing services to students and staff, with regular assessment.

Objective 1. Through the Student Services Council and other committees, review current practices and create technological and other processes to streamline services.

Objective 2. Create service learning outcomes that include customer service and student awareness of key processes and advisement.
- Goal #7** Assess and remedy any identified gaps in the College's Equal Opportunity Employment Plan and Equity Plan to comply with current legislation and reflect the community's diversity.
- Goal #8** Form institutional committees out of the Student Success Taskforce and the Student Equity Taskforce to permit accountability of decisions and allow for publication of minutes and meeting accessible to all.

STRATEGY #5

Implement the Educational Master Plan goal specifying development of multi-college

expansion by coordinating all instructional programs, student and administrative support services, organizational structure and staff, and site development through linkage with Strategy 3.

- Goal # 1** Develop a faculty, staff, and community driven plan for the expansion of educational programs and related educational specifications (i.e. specific facility needs).
- Goal #2** Develop a proposed administrative structure and staffing plan to best support the expansion of facilities in San Benito County and Morgan Hill, through linkage to Strategy #4.

STRATEGY #6

Foster a campus culture of engagement and excellence through improved communication, coordination, collaboration, and participation.

- Goal #1** Improve communication processes among all stakeholders to increase awareness about planning activities, resource allocations, and significant factors affecting the college.
- Goal #2** Create opportunities to improve integration and collaboration at every level, with emphasis on student success, e.g., a college hour, staff development opportunities.
- Goal #3** Increase the number of opportunities for cross-disciplinary discussions with special attention to the inclusion of students, classified staff, and part-time faculty.
- Goal #4** Strengthen and augment means for students to communicate among themselves and to the broader campus community on issues of common concern.
- Goal #5** Broaden contacts and communication with local high schools, businesses, and agencies so such contact, collaboration, and feedback is widespread and frequent in all sectors of campus.

STRATEGY #7

Develop and implement a plan for creating a College Life program, including outreach, recruitment, and support for increased numbers of international students.

- Goal #1** Research best models of College Life in community colleges, including student government, clubs, and community/service involvement and create a plan for Gavilan.
- Goal #2** Propose a path to achieving the plan above, including resource development, staffing, and other infrastructure costs.
- Goal #3** Research best models of international student outreach and recruitment. Develop a plan for Gavilan to expand current international student enrollment over a period of years to specified target numbers.
- Goal #4** Based upon models used by colleges similar in size to Gavilan, propose a path to

achieving a successful international student program, including partnerships, staffing, other infrastructure costs, and resources development.

- Goal #5** Engage potential community and business partners in developing resources to support international students, including family hosting and internships.

Section 2 – Board Goals for Calendar Year 2015 with July 2015 Update

- Goal #1** Finalize administrative reorganization plan, addressing vice president vacancies, long-term stability and effectiveness potential, financial impact and hiring sequence and timing.

Update: The college has filled both of the vacant vice president positions. The focus for the remainder of the calendar year will be used to continue the conversations regarding the dean position that is necessary to provide adequate support to learning support programs of the college. A recommendation on that position is expected to come to the Board for a first reading by the December, 2014.

- Goal #2**
- a. Finalize and initiate Coyote Valley Educational Center/Public Safety Consortium site development.
 - b. Clarify Educational Center options for San Benito locale.
 - c. Review enhancement options for services provided at our off-site locations.

Update: Coyote Valley development activities remain the highest priority for the college as the public safety program has to be relocated from Evergreen College in not more than two years. Coyote Valley is on-hold until habitat clearance is received. An application has been sent to the agency administering the Santa Clara County Habitat Conservation Plan. If this site is not functional in time for the required move, Gavilan College could lose 500 FTES that could cost the college \$2.4 million annually. Accordingly, the main focus of effort is in this area of the district as failure to accommodate existing public safety training will have severe financial consequences to the district.

San Benito County property continues along its path towards habitat clearance but the timeline for completion is uncertain. Additionally, state funding is necessary for development of the site. Local borrowing is an option but until the state is paying for the enrollment we already generate, adding more service requires reductions in other aspects of the college's educational programming.

Expansion of services in any offsite location, absent new state funding, will depend on reducing services in other areas. While the state's economy is doing quite well, community colleges remain restrained and there is no ability system wide to obtain any funds beyond the limited cost of living allowance provided in the state budget. That rate is 0.85% and does not address the ever increasing costs of operations for goods and professional services that result from routine increases in commodities and services charged by vendors.

Goal #3 Create pathways between high schools and Gavilan with a focus of bringing more college-ready students into the college.

Update: AB 86 is the key vehicle to create firm and institutionalized pathways between colleges and local K-12 districts. The college has made minimal progress in this area and no instructional offerings have been developed to address the remediation issues discussed over the last two years.

Goal #4 Develop policy on staffing plans for faculty, professional support staff, and administrative positions.

Update: The Final and Tentative Budget documents include the financial standards the college uses to maintain stability year-after-year. Those standards provide guidance on how the college approaches full-time faculty, professional support, and administrative personnel. Those standards will be revisited and changes as appropriate will be provided to the Board by the end of the calendar year.

Goal #5 Review Title IX Status Report and provide administrative and professional support staff adjustments if appropriate, to ensure college has data necessary to adequately review information and conclusion in the report.

Update: Professional support staff was increased at the beginning of the calendar year to assist with documentation and information gathering for the areas of Title IX related to the college's athletic programs. Staff members are scheduled for training to learn more about Title IX requirements that exist for not just athletics but for all the college's operations.

Goal #6 Analyze district security policy

Update: No analysis has been conducted related to this goal.

Goal #7 Develop professional development plan for members of the Board to increase awareness of, but not limited to, the following areas:

- a. Accreditation planning, practices, and actions taken to ensure continuous compliance with ACCJC Accreditation Standards.
- b. What members of the Board need to know about California Community College District budgets.
- c. Information sessions on results of program reviews and evaluations of college processes.
- d. Executive training on SEMS (Incident Command Center and Emergency Response Plan).
- e. Analyze information ways and means of communication to community and future students.

Update: Board members have attended training on financial, strategic planning, and governance topics. The college hosted the CCLC's first regional training for trustees. Approximately 45 people attended the college's trainings between the college's first offering in January and the second session in March.

The Board received training on SEMS (Incident Command Center and Emergency Response). All management personnel are trained annually and participate in required exercises that are used to place individuals into defined leadership positions who can gain experience in this training environment.

Additional training will be provided on how to operate a college in compliance with accreditation standards. Information will also be provided on the program reviews completed at the college.

Goal #8 Review Board self-evaluation and goal setting policy.

Update: The self-evaluation process along with the goal setting policy will be forwarded for review along with the current accreditation standards that are effective July 1, 2016. The new accreditation standards were approved by the ACCJC at its June 2014. Review of all Board policies related to governance will be reviewed to determine what changes are appropriate in light of the new standards.

GAVILAN JOINT COMMUNITY COLLEGE DISTRICT

Budget Guidelines FY 2015 – 2016

As of June 2016

The purpose of this document is to report on the effectiveness of the resources allocated within the 2014-2015 fiscal year on activities made possible through resource allocations. The assessment section under each goal summarizes whether the college received the benefits it was expecting when allocating these resources. Evaluating the effectiveness of resource allocations has occurred in previous years. Additional baseline data and identification of elements to be evaluated will be necessary in order to make definite conclusions about the effectiveness of resource allocations in future planning updates. At September 8, 2015 the assessment had not been completed and therefore this document has not been updated for assessments. The document will be updated during the budget planning process in the fiscal year 2016-2017.

Gavilan College Mission Statement: The mission of the Gavilan Joint Community College District was revised and adopted in BP 1200 District Mission:

Gavilan College cultivates learning and personal growth in students of all backgrounds and abilities through innovative practices in both traditional and emerging learning environments; transfer pathways, career and technical education, developmental education, and support services to prepare students for success in a dynamic and multicultural world.

The mission is evaluated and revised on a regular basis.

Section 1 – Strategies from Strategic Plan Fiscal Years 2014/15 – 2018/19

Strategy #1 *Optimize enrollment, course offerings, and services to reflect community needs and growth.*

Goal #1 Create an institutional approach to offer and integrate student outreach activities, recruitment, assessment, orientation, counseling, retention and follow-up efforts, with particular attention to educationally under-represented student populations.

Goal #2 Strengthen career programs through a cohesive organizational approach such as creating an Occupational Career Program Institute.

Goal #3 Increase course and program offerings as funding allows with a particular emphasis on Transfer Model Curriculum (AA/AS-Ts).

Goal #4 Support programs that bridge pre-collegiate credit/non-credit courses and other learning support options intended to prepare students for entry into basic skills, transfer, and career technical programs.

Goal #5 Evaluate alternate delivery of courses and services such as online, hybrid, and High Step.

Goal #6 Use data to plan a complete general education transfer pattern of courses and

appropriate basic skills and career technical courses at the Hollister and Morgan Hill facilities, and the Gavilan campus in the evenings and weekends.

Goal #7 Work with local school districts to establish an adult education consortium in accordance with AB 86.

Strategy #2 *Improve student services and enhance curriculum and programs in order to help students meet their educational, career, and personal goals.*

Goal #1 Increase the student success completion and transfer rates.

Goal #2 Complete student learning outcome assessment for continuous improvement of all courses and programs.

Goal #3 Support professional development for faculty in order to improve quality of teaching and curriculum for basic skills, career technical, and transfer courses.

Goal #4 Support professional development for staff to improve services that support student success.

Goal #5 Provide appropriate technology and support for teaching, student success, and administrative services.

Goal #6 Implement plans that enhance student engagement by strengthening collaborative partnerships with our communities.

Goal #7 Create communication methodology to increase the awareness of student well-being services such as mental health.

Strategy #3 *Improve and expand existing facilities to enhance the learning environment*

Goal #1 Expand facilities in the north and southeast portions of the district that will allow the expansion towards educational center size (20,000 square feet).

Goal #2 Improve existing classroom facility space to optimize instructional success.

Goal #3 Integrate cost effective green practices for facilities, landscaping, and college systems into all campus improvements. Landscaping changes should include conversion of grass lawns to more sustainable and less water-consuming California native landscaping.

Goal #4 Establish permanent facility for South Bay Public Safety Consortium.

Strategy #4 *Recruit and develop staff to foster success for our diverse students in their attainment of educational goals.*

Goal #1 Determine optimal staffing levels for all departments to meet student needs and create a staffing plan.

Goal #2 As budget permits, continue to implement the five-year full-time faculty hiring plan to ensure that 60% to 62% of credit courses are taught by full-time faculty. In completion of this goal the following carry-over practices and commitments will be honored:

a. Retirements will be replaced by hiring a full-time faculty member for the position and academic department vacated by the retirement as appropriate.

- b. Develop second five-year hiring plan.
- c. Create a culture that promotes a commitment to Gavilan's history to a personalized model that best serves students.

Goal #3 Maintain competitive salary and benefit packages to ensure the attraction and retention of the best qualified employees.

Goal #4 Create a Staff Development Plan for all employees.

Goal #5 Promote a safe and healthy work environment.

Goal #6 Create institutional standards for customer service, for providing services to students and staff, with regular assessment. Research and share "best practices" across campus.

Goal #7 Develop a model Equal Opportunity Employment Plan to encourage equitable access to employment opportunities.

Strategy #5 *Update the Educational Master Plan to include development of multi-college expansion by coordinating all instructional programs, student and administrative support services, organizational structure and staff, and site development through linkage with Strategy #3.*

Goal #1 Develop a faculty, staff, and community-driven plan for the expansion of educational programs and related educational specifications (i.e. specific facility needs) for campus expansion.

Goal #2 Create a class schedule to accommodate the needs of San Benito County students in newly obtained facilities with the objectives of reaching 500 FTEs and of maintaining adequate enrollments at main Gavilan campus.

Goal #3 Develop a proposed administrative structure and staffing plan to best support the expansion of facilities in San Benito County and Morgan Hill, through linkage to Strategy #4.

Goal #4 Develop a process to coordinate courses, programs, and services among all campuses as the college expands.

Strategy #6 *Develop a rolling five-year fiscal stability plan.*

Goal #1 Publicize opportunities and impacts of grant-funded programs in addition to the fiscal impact at the end of the grant cycle.

Goal #2 Increase the college's budget ranking and allocation process' transparency and its linkages to articulated needs and the integrated planning system.

Strategy #7 *Improve communication, coordination, collaboration, and participation to foster a campus culture of engagement and excellence.*

Goal #1 Improve communication process to increase awareness about planning activities, resource allocations, and significant factors

Goal #2 Create opportunities to improve integration and collaboration at every level, with emphasis on student success, e.g., a college hour, staff development

opportunities.

- Goal #3** Increase the number of opportunities for cross-disciplinary discussions with special attention to the inclusion of students, classified staff, and part-time faculty.
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