GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

Fiscal Analysis

Introduction

The Grossmont-Cuyamaca Community College District (GCCCD) asked Cambridge West Partnership, LLC. to assess its current and future fiscal condition. Based on our review of six years of past budgets (2014/15 to 2019/20) and five years of projected budgets (current year through 2024/25), we believe that without substantial modifications to current operational practices, the district could be subject to fiscal intervention by the State Chancellor's office, Accrediting Commission for Community and Junior Colleges (ACCJC), and the Fiscal Crises Management & Assistance Team (FCMAT). The goals of this analysis are to: a) understand the fiscal condition of the district; b) describe the trends that impact the district negatively; and c) propose a course of action to reverse the trends identified. If the negative financial trends are not addressed within the next three years, the district will be placed on the State Chancellor's Office watch list and a deeper fiscal analysis will be triggered.

This fiscal analysis presented in this report consists of two parts: **Part 1** shows the challenges the district faces in meeting the California Community College operational standards; and **Part II** provides recommendations to resolve the challenges and meet the standards. Additionally, we have included a **Data Findings** segment that contains raw data, narrative detail, and tables/graphs from our review of the district's budget/data metrics. Information presented in the data findings segment was used to inform the identification of the challenges and to support the recommendations that are provided in this Fiscal Analysis.

Budget Development Process

As part of our review, we evaluated the district's budget development process and found it sound. The revenue and expenditure assumptions used in the projected budgets followed appropriate statewide standards.

Part 1 - The Challenges Meeting California Community College Operational Standards

Forecasted Budget Deficits and Declining Fund Balances

The district faces ever increasing structural budget deficits (annual expenditures exceed annual revenues) of $5.2M, $4.6M, $5.9M and $8.6 over the next four years of 2021/22 to 2024/25. As a result of these deficits, the district ending fund balances during this period are projected to go from a healthy $17.8M (an ending fund balance of 14.7% of expenditures) to a negative $6.7M. The chart below shows these annual projected structural deficits and the corresponding declines in ending fund balances. The state Chancellor's Office requires districts to maintain at a minimum a 5% ending fund balance each year. In 2022/23, the district is projected to have an ending fund balance of 5.9% (slightly above the required 5% minimum), and it will exhaust most of its fund balance in 2023/24 dropping to a $1.8M fund balance or 1.4%. An insufficient ending fund balance, along with year-over-year operating deficits, places a district on the State Chancellor's Office watch list and triggers a deeper fiscal analysis. That analysis could potentially lead to the Chancellor's Office to request FCMAT to intervene to help guide and support the district's financial decision making. This external oversight and change in decision-making authority could lead to elevated levels of public scrutiny, which are a distraction to the learning process.

Grossmont-Cuyamaca Community College District (April 2021)					
Revenue and Expenditures Projections - Unrestricted General Fund					
		1.5% COLA	1.25% COLA	1.61% COLA	1.9% COLA
	2020/21 Projections	2021/22 Proj.	2022/23 Proj.	2023/24 Proj.	2024/25 Proj.(1)
Revenue	$ 123,796,347	$ 124,925,807	$ 129,026,735	$ 131,251,808	$ 132,303,166
Expenditures	$ 120,882,712	$ 130,207,637	$ 133,653,427	$ 137,245,462	$ 140,979,566
Annual Operations: Surplus/(Loss)	2,913,635	(5,281,830)	(4,626,691)	(5,993,654)	(8,676,400)
Ending Balance	17,801,448	12,519,618	7,892,927	1,899,273	(6,777,127)
Less: Legal Reserve 5%	6,604,008	6,796,536	6,740,303	6,625,940	6,390,592
Less: Board Goal Reserve	2,490,036	2,896,884	3,181,171	3,428,808	3,596,566
Net Ending Balance	**$ 8,707,405**	**$ 2,826,198**	**$ (2,028,546)**	**$ (8,155,474)**	**$ (16,764,285)**

(1) The Hold Harmless Protection no longer in effect. The protection gave district's the higher of 2017/18 Apportionment plus COLA each year or their calculated SCFF; Revenue projections also assume the district will lose the COVID-19 related FTES enrollments of 2,000 FTES in 2021/22 and that the district will start restoring resident FTES/Enrollments at 5% annually for the next four years with similar restoration of headcount numbers for the other SCFF metrics. Non-resident FTES enrollments will also begin to increase but at a slower rate than resident FTES/Enrollments.

Declining Enrollments:

The district's Total FTES enrollments (including non-resident FTES) have declined by 8% over the six-year review period from 18,977 FTES in 2014/15 to 17,478 in 2019/20, a drop of 1,499 FTES. The table below shows the six-year history of FTES enrollments.

Fiscal Year	14/15	15/16	16/17	17/18	18/19	19/20	% Change
FTES	18,977	19,606	19,948	18,051	18,471	17,478	-8%

As of the Fall 2020/21 reporting date, the district lost another 2,000 resident FTES, primarily due to the pandemic and is currently being held harmless against this enrollment drop. Ultimately, enrollments translate into revenue for the district. While FTES enrollments do not currently dictate funding because the district is protected by the state's hold harmless provision, they will dictate funding once this hold harmless protection ends after 2023/24. A significant portion of the district's revenue from the state (70%) is reliant on FTES/enrollments. The balance of funding (30%) relies on unduplicated headcounts in low-income students and student achievement. The 8% drop in FTES over the past 6 years, and the current year's large decline in FTES due to COVID, represents a significant drop in FTES/enrollments that, if not restored, could translate into a significant drop in revenues for the district after 2023/24, once the state hold harmless protections end. The district must begin to align expenses with earned revenues soon. Having a clear understanding of ongoing revenues (earned) vs. one-time funds, such as hold harmless, is crucial for the GCCCD financial future. It also needs to recognize that reliance on the fund balance to balance budgets is not sustainable in the long-term.

Increasing Personnel Costs (salaries and benefits)

Employee benefit costs (health care and pensions) have increased by 47% and salaries have increased by 21% over the six-year review period. The table below shows the rising pension costs faced by community colleges across the state.

Prior years and projection: CalPERS and CalSTRS employer rates

Fiscal Year	CalPERS	CalSTRS
2014-15	11.77%	8.88%
2015-16	11.84%	10.73%
2016-17	13.88%	12.58%
2017-18	15.53%	14.43%
2018-19	19.72%	16.28%
2019-20	19.72%	17.10%
2020-21	20.70%	16.15%
2021-22	23.00%	15.92%
2022-23	26.10%	18.00%
2023-24	27.10%	18.00%
2024-25	27.70%	18.00%

Source: Rates as of April 2021; Yellow are projected rates per the State Chancellor's Office & School Services of California, Inc.

For PERS, the employer rate increased from 11.7% in 2014/15 to a projected 27.7% in 2024/25, a 137% increase. A similar cost increase occurs with STRS, with that cost projected to rise by 103% over the same period. These are large, on-going, expenditure increases that will continue to consume larger percentages of the district's revenues into the future.

In addition, due to annual increases in health care premiums and the addition of more staff, health care costs for both active and retired employees continue to increase. The chart below shows the increasing health care costs borne by the district over the six-year review period.

Fiscal Year	14/15	15/16	16/17	17/18	18/19	19/20	% Change
Health Insurance costs	$11.6M	$12.1M	$13.3M	$14.2M	$15M	$15.4	32%

The large increases in benefits, especially pension and health care costs, have negatively impacted the district's fiscal situation and will continue to do so. The rising benefit and compensation costs projected in the budget forecast show these costs increasing from 83% of the projected revenue in 2020/21 to a sizeable 93% in 2024/25. A community college best practice is to have no more than 85% of the district unrestricted general fund (UGF) budget devoted to total personnel costs. The remaining 15% represents the funding allocated to paying for district operations (insurance, audits, technology, facility maintenance, utilities, future obligations, capital outlay, rent, etc.). Under the district's budget forecast, the district will not have sufficient funds to pay for these operational costs and deficit spending will continue until all reserve funds are depleted.

Staffing

Districtwide over the six-year review period, management/supervisor positions have increased by 22% from 95 to 115 managers/supervisors. We note that part of this increase, 8 positions, involved converting work performed by an Information Technology (IT) contractor to permanent management positions within the IT unit. An IT study, which includes staffing needs, is currently in progress and should help guide the district's decision on staffing levels for this unit. Part-time faculty numbers increased by 19%, classified staff by almost 10% (excludes confidential staff) and full-time faculty by 4% during this same period. The table below shows the number of staff added by the district over the six-year review period.

Fiscal Year	14/15	15/16	16/17	17/18	18/19	19/20	% Change
Part-Time Faculty	330.9	358.7	368.5	409.9	395.1	393.6	19%
Full-Time Faculty	No data	No data	304.2	305.2	298.2	316.3	4%
Management/Supervisors	No data	No data	95	99.3	106.8	115.8	22%
Classified Staff	No data	No data	365.3	394.3	410.5	400.1	10%
Confidential Staff	No data	No data	9	9	10	10	11%

*Note, part-time faculty numbers are measured over six years and the remainder of the staffing measurements (FT Faculty, Staff & Management) are done over four years. A data source issue involving the district's ERP prevented the capture of six years of data except for PT faculty. Management/Supervisors counts include cabinet and confidential administrators.

These levels of staffing increases are not justified given the 8% decline in FTES enrollments experienced by the district over this same period. Increasing enrollments translates into the need for more staff to serve these students. However, the district is serving fewer students. In fact, 8% fewer students. A decrease in students should translate into the need for fewer staff members, not more.

We also note that the district has exceeded its Faculty Obligation Number (FON) for the last two reporting periods. In the fall of 2019, although the district was only required to hire 298 full-time faculty, it retained 315. in the fall of 2020, we see similar FON numbers with the state FON requirement set at 267 full-time faculty, but the district retaining 296, which is 29 more than required. Exceeding the FON requirement costs the district $80,000 for each position above the requirement. For every 12.5 contract faculty that are employed instead of adjunct faculty, it costs the district $1,000,000.

Classroom Efficiency

The district is inefficient in the classroom. In 2014/15, the average FTES per Full-Time Equivalent Faculty (FTEF) that was produced districtwide was 15.38 FTES per semester. Six years later, efficiency dropped to 14.09 FTES per semester, an 8% drop. These numbers are far below the statewide standard of 17.5 FTES per semester that each full-time faculty equivalent should produce.

Additionally, the district's average class size is extremely low for a district of its size, and well beneath the statewide standard. In 2014/15, the district's average annual class size was 26.2 students per class. In 2019/20, the average class size dropped 6% percent to 24.6 students per class. The average statewide class size standard is 35 students per class. The table below shows the district's average annual class size and its average FTES per FTEF.

Class Size and FTES per FTEF							
	2014-15	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**% Change**
Average Class Size (annual)	26.2	26.5	25.1	24.5	24.8	24.6	-6%
Average FTES per FTEF (semester)	15.38	15.36	14.66	14.34	14.61	14.09	-8%

As educators, we can all justify the educational benefits of increased program offerings, enhanced support systems, smaller class sizes, increases to full-time faculty, competitive salary & benefits, etc. Unfortunately, we all have to balance those wants with available funds. As a system of colleges, our funding is established based on a long-standing law (Prop 98) which determines our level of public funding. On a local level, these funding levels are closely tied to the student population we serve. It is unrealistic to assume we will receive the same funding while serving fewer students. For this reason, the GCCCD needs to abandon an operational model built around year-over-year growth, which funds inflationary related increases in addition to cost of living increases. Instead, the district must follow well established California community college best practices and standards. This change in operational approach will protect the district from future declines and prepare the district for growth when it occurs.

Part 2 – Recommendations to Meet the Standards

Each California community college has the flexibility to determine the best way to serve students as long as it follows laws and regulations, meets accreditation standards, and adopts well-established best practices. In addition to following these requirements, and best practices, districts have a fiduciary duty to ensure they can meet the financial obligations created by their decisions. Based on the findings in this analysis, GCCCD will not be able to meet its fiduciary duty if it continues to follow its current operational practices which are not sustainable based on funding in the California community college system. Accepting the reality that hold harmless funds are not ongoing revenues and that they should be budgeted as one-time funds should immediately frame all fiscal related conversations. It is imperative that everyone in the district who contributes to fiscal decisions, understand that the purpose of hold harmless was to give the districts time to align future revenues with ongoing expenditures, and that this revenue augmentation was never intended to be used as ongoing revenues. The fiscal condition of a district impacts every current and future student and employee of the district. The Board of Trustees must meet its fiduciary responsibility of ensuring the district is viable into the future. The district will need to address the following areas using a <u>balanced incremental approach</u> which has the least impact on the students, faculty, staff, and management of the district and its 2 colleges. Focusing on these recommendations individually may prove to be more harmful.

1. Classroom schedule efficiency and personnel sizing – To properly identify the correct size of staff needed to operate a comprehensive community college in California, the district must institutionalize a districtwide efficiency standard. In addition to determining staffing levels for instructional and noninstructional personnel, this standard determines total compensation available. In the 19/20 fiscal year, the average FTES per FTEF produced districtwide was 14.09 FTES per semester. This is far below the standard of 17.5. We do acknowledge that, while this is a statewide standard identified in the Chief Instructional Officers Handbook, the standard is often not achieved by most districts in the CA community college system. Once the district standard is set, the focus should be on year-over-year improvements in efficiency until the districtwide efficiency standard is met. Setting reasonable annual goals will help the overall fiscal condition of the district. Because it is widely accepted that class sizes are affected by many factors, the district should focus on average efficiency rather than on class size maximums or minimums. There must be an understanding that continuing to focus on class sizes only, does not take into consideration faculty release time, census vs daily attendance production, large lecture classes that can accommodate more students, and most importantly, the need to offer traditional occupational education programs of study that have small class size requirements. There is no single answer to improving classroom efficiency. As an example, attempts to address small class sizes by offering large lecture sections are appropriate unless load factor negate any financial benefit. The process needs to be thoughtful and purposeful. Building a classroom schedule using reasonable average efficiency goals is the proper way to fund our academic programs and give the colleges sufficient staffing levels to serve the actual student population.

Staffing and management counts have grown over the six-year review period. Although several of the added positions are a direct result of outsourcing changes in IT, the district has increased the number of other personnel while enrollments have decreased, which clearly does not follow best practices. If the concept that class schedule efficiency determines available funds for personnel costs is supported, it is also true that the remaining funds allocated for total compensation would be used for support services. (i.e., if it is not in the classroom, it is out of the classroom) Therefore, a district would use the available funds to best determine how they provide support services. Since districts decide how they serve students and what services are provided, it is difficult to determine if a district is “top heavy” or has too many classified staff. Evaluating necessary staffing levels for support services is further complicated by the number of student service programs and the restricted funds that are available to augment those services and activities. The intermingling of funding “time and effort” of support service personnel and managers by using available restricted and unrestricted general fund revenues, makes it difficult to determine a “right” number of support service personnel. Keep in mind, as efficiency increases, the cost to deliver the schedule is reduced. This reduction in expenses must be matched in support services to meet the 50% law. The total savings needed to meet the goal established has to be shared equally by both sides of the current expense of education. This law (50%) ensures districts do not exceed realistic staffing sizes.

As an example, using current salary and benefits rates, classroom efficiency determines the cost to deliver the published schedule of courses. This cost also informs 50% of the current expense of education (50% law). By default, the remaining 50% of salaries and benefits should be available for operational costs and support services. The total salaries and benefits (total compensation) should not exceed 85% of ongoing unrestricted general fund revenues. If the cost to deliver the course schedule exceeds the 50% based on meeting efficiency standards, funds are moved from operational costs and support services to cover the additional expense to pay for the course schedule. This reduces the funds available and deficit spending occurs. At the same time, a perfectly balance district adjusts support service personnel expenses as efficiency changes. Total revenue available (85% of UGF) for all personnel costs is decided by total ongoing revenue driven by student population. <u>This is the most important operational standard a district follows.</u>

Note – When calculating efficiency, all release time and additional prep loads are included in the FTEF.

2. Teaching Balance – As classroom scheduling becomes more efficient, an immediate focus on the balance between contract and adjunct faculty is needed. The FTEF cost difference between utilizing contract faculty vs. adjunct faculty is $80,000 per position system wide. The California community college funding levels require districts to take a balanced approach in this area. The implementation of pension reform and the large increases (current and projected) in employer contributions have created additional financial pressure on personnel budgets. To help mitigate rising cost of pensions and health care, the faculty obligation number should be in alignment with the state calculated FON and the district should avoid exceeding the state FON rate when possible. It is understandable that CCC districts would benefit from having a higher percentage of contract to adjunct faculty but compensation levels, pension reform and healthcare costs across the state do not support this practice. Establishing a plan to reduce full-time faculty through regular attrition is the best possible solution. The GCCCD cannot afford to be unique in this area and continue to exceed the state calculated FON unless other areas of employee compensation are reduced.

3. **Healthcare** – Just as current classroom efficiency and staffing levels are not sustainable, the health care package offered at GCCCD is much too generous compared to every other non-basic aid or fiscally distressed district in the CA system of community colleges. Immediate attention to this issue is needed. The district cannot reasonably reduce the number of personnel or reduce the salary schedule to afford an uncapped healthcare option. The administration should begin working with staff and faculty on establishing an

employer contribution cap and search for less expensive healthcare options. Any attempt at status quo in this area is fiscally irresponsible, putting the district at risk of insolvency. We do not recommend lowering salary schedules or further reducing operational costs to afford this ongoing expense. The governing board should insist on an employer contribution limit. The lack of a contribution limit does not allow the board the options needed to meet their fiduciary responsibility.

4. **Calculate fixed cost Increases** - The district should identify all its fixed costs and then estimate the annual percentage increase of each of these fixed costs. For example, step & column increases, pension payments, utilities, rent, insurance, certain supplies and operation costs, are all examples of fixed or ongoing costs that the district must pay each year. Identifying these annual fixed cost increases will let the district know whether it has sufficient remaining resources to hire more staff or provide salary increases to existing staff or pay for non-personnel items such a facility repairs.

5. **Total compensation percentage** – The Board of Trustees would be well served to establish a board policy to set a target percentage of total compensation to ongoing revenues. Ongoing revenues do not include hold harmless, stability funding or any other non-earned revenues. A California community college standard for governing boards to follow in setting this percentage of total compensation to ongoing revenues is 85%. This percentage allows the district to fairly compensate personnel, properly maintain their assets, and provide new innovative educational opportunities for their students. The related administrative procedure to implement this board policy should establish incremental goals over the next 5 years until the 85% target is reached. As COLA's are available, it is important to focus on funding the current increases of fixed costs before increasing the salary schedules. Once fixed costs are addressed (step & column, increases in PERS and STRS, and other statutory benefits) from the new revenue, distribution of the remaining COLA funds can be negotiated. If a governing board is serious about ensuring the district remains a viable asset to the communities they serve, adhering to this 85% standard is a well-established approach.

6. **Revenue** - The district should try to position itself over the next three years, while it is still in hold harmless, to maximize revenue funding based on the metrics in the SCFF. While we do not advocate adding sections to capture FTES enrollments until current sections are producing a realistic efficiency standard, we do believe some low-cost approaches can be used to help maximize state apportionment funding. Here are some suggestions:

- **a. Increase Enrollment by increasing overall course fill rates.** Any increase in fill rates has a positive effect on class schedule efficiency and thus increases revenue while adding no additional expenses.
- **b. Increase Special Admit Enrollments (FTES).** Special Admit students receive higher funding per FTES ($5,621) than traditional credit FTES ($4,009) under SCFF and are not subject to the three-year average rule used to calculate traditional

credit FTES each year. The district should increase outreach to feeder high schools with the intent to strategically increase dual and concurrent enrollment of current high school students and thus increase. funding in this funding category.

c. **Increase Pell, Promise and AB 540 enrollments**. Twenty percent of the SCFF funding is set aside to serve these students populations, with additional funding provided to districts when these students achieve positive performance outcomes. The district should increase financial aid outreach to areas that serve lower income populations. Mandating all students complete a financial needs statement (FAFSA) has proven a successful strategy to increase enrollments of these student populations in many districts.

Next steps - The recommendations above are all interconnected. A balanced approach to improving each of these areas is imperative. <u>The district should not focus on a single recommendation independently</u>, instead, it should take a balanced approach to improving the operations of the district. The goal is not to "balance the budget." Rather, it is to <u>balance all areas of the budget</u>. Without this balance, any attempt to grow out of the problem will contribute to fiscal crises.

The final stage of this process focusses on annual goal setting and identifying cost savings associated with those goals. Once a plan is developed, it is important the plan, along with a timeline, and a schedule for updates, is board approved. This action institutionalizes the plan and gives all constituent groups clear direction. It is important that the governing board has the opportunity to review the information needed using standardized reports that they fully understand. Establishing a calendar where annual reports (that look the same, are validated and use the same source) is an important process to follow.

The best approach is to take a "reverse the trend" approach to goal setting. Whether it is classroom efficiency, staffing size, percentage of total compensation, or enrollment, historical trends describe a simple option that has worked in the past.

As an example, if the district "reversed to the trend" back to the 2014/2015 data, substantial improvement would be realized. A quick review of the data reveals the following facts:

1. An increase of 1,499 FTES equaling $6,009,491 in additional revenue. (this does not include the additional revenue due to the increase in headcounts in the supplemental and student success allocation). This can be achieved without adding any new course sections by increasing fill rates as stated above.

2. Reducing the faculty hiring numbers to be more closely in alignment with the FON rate calculated by the state will produce savings equal to $80K per position. (this is the cost difference in contract faculty and adjunct)

3. Reducing the management/supervisor FTE headcount can save the district $166K per position (salaries & benefits).

4. Reducing staff FTE headcount can save $85K per position (salaries & benefits).

The combination of savings and increased revenue (utilizing the same section count) could net the district significant savings. If the goal is to get back to this level of balance, a 5-year plan, with incremental increases annually is the most realistic plan. Also, it is important that each individual college create a plan that follows a similar approach but is crafted to meet its unique situation related to staffing, enrollments, and efficiency.

Goal setting – The following goals need to be established.

1. FTES (special admit)
2. Number of financial needs statement completed (FAFSA)
3. Average classroom efficiency (include goals for release time and factor in daily attendance enrollment shrinkage)
4. Total compensation to ongoing revenues
5. Faculty obligation number
6. Staffing headcounts set to levels comparable with other similar sized districts (unrestricted gen fund)
7. Management/supervisor headcounts set to levels comparable with other similar sized districts (unrestricted general fund)

Using the goals above, the district can calculate the potential savings achieved in the classroom and determine the remaining reductions needed in operational and support services.

Data Findings Segment

- The Findings segment contains the raw data, some narrative detail, and tables/graphs from our review of the district's budget and data metrics. The goal of this segment is to identify findings from the data that negatively impact the district's unrestricted general fund budget. There are four sections to this document: District Totals, District Office, Grossmont College and Cuyamaca College. Each of these four sections looks at the trend of various data over a period of 6 years - 2014/15 to 2019/20 - and includes a review of the findings for the areas listed below. It also includes information from the district's budget forecast model and several other source documents, including: CCFS – 320 Apportionment Report (Chancellor's Office FTES/Enrollment Report); Full-Time Faculty Obligation (FON) Summary Report; CCFS 311 (Chancellor's Office Annual Financial Report by Districts); School Services of California, Inc – Dart Board; GCCCD Adopted Budgets from 2015/16 to 2020/21; Joint Analysis of the 2021/22 Governor's Budget (Chancellor's Office Analysis); Exhibit Rs (State Chancellor's Office Apportionment); Student Centered Funding Formula (SCFF) - Calculator from Cambridge West Partnership, Inc.

1. Full-Time Equivalent Student (FTES)/Enrollments

2. Classroom Efficiency

3. Staffing

4. Revenues (includes findings from the district's budget forecast model)

5. Expenses

Section 1. District Totals – This section reviews the district as a whole. A summary of the findings is shown in narrative form. A copy of the numerical data from the district total spreadsheet is also shown.

Enrollments – When reviewing FTES it is important to focus on **primary** terms to determine whether enrollments are increasing or decreasing. This strategy removes the FTES swings associated with shifting summer full-time equivalent students (FTES). The primary terms also determine the level of permanent staffing needed. In a districtwide enrollment comparison of 2014/2015 credit FTES to 2019/2020 credit FTES, we find a 9% decrease in FTES/Enrollments from 17,802 FTES in 2014/15 to 16,185 in 2019/20. (Note, the FTES decline equals 8% when you account for summer and non-credit FTES.) This represents a significant drop in FTES/Enrollments during this period. Noncredit FTES is not addressed given the small enrollment numbers.

Classroom Efficiency* – The efficiency section examines the trends of FTES per full-time equivalent faculty (FTEF), class size, and section counts. The California community college standard for classroom efficiency (per the CIO handbook) is that each FTEF will produce 17.5 FTES per semester. The standard for average class size (throughout the district) consists of 35 students per class.

- In 2014/15, GCCCD achieved 15.3 FTES per FTEF. That metric dropped 8% to 14 FTES per FTEF in 2019/20 with both data points well below the standard of 17.5 FTES per FTEF. We find the district was not meeting the standard in 2014/15 and saw its efficiency drop significantly over the six-year period.
- We find that class sizes have declined 6% over this review period going from 26.2 to 24.6 students, significantly lower than the standard of 35 students per classroom.
- Section counts have remained roughly unchanged, but we noted that a large spike in sections occurred in 2016/17 and 2017/18 and then came down as FTES numbers declined.

* Classroom efficiency directly informs the classroom and non-classroom budgets. As efficiency drops in the classroom, it forces a funding shift from operational and support services (backfilled) to the classroom budget. This creates pressure on the district to reduce funding for support services, long term obligations, scheduled maintenance, and future capital outlay needs. This is not a sustainable practice.

Staffing – Full time equivalent faculty grew at a rate of 4% during this period while part time equivalent increased by 19%. Inherently, classes taught by full time faculty are more costly. Balancing the use of FT and PT faculty is an important aspect of budget development. CCC funding provides approx. $100,000 per FTEF (far below the cost of a fulltime faculty total compensation) if classroom efficiency standards are met.

In spite of declining enrollment numbers, districtwide, management/supervisor positions have increased by 22% during this period while classified staff has increased by 10% (excludes confidential staff). We note that part of the management/supervisor increase, 8 positions, involved converting work performed by an Information Technology (IT) contractor to permanent management positions within the IT unit. An IT study, which includes staffing needs, is currently in progress and should help guide the district's decision on staffing levels for this unit.

**Note, part-time faculty numbers are measured over six years and the remainder of the staffing measurements (FT Faculty, Staff & Management) are determined over four years. A data source issue involving the district's ERP prevented the capture of six years of data except for PT faculty.*

Revenues – Revenues during this period have increased by 25% districtwide. This increase is due to shifting summer enrollments prior to the SCFF, COLA increases, and new hold harmless provisions in the SCFF. Although production (enrollments) has decreased during this six-year period, the new metrics in the SCFF and the hold harmless provisions in the Student-Centered Funding Formula (SCFF) have temporarily stabilized revenues at a level above actual production.

Nevertheless, even with the SCFF hold harmless protections until 2023/24. The district faces ever increasing structural budget deficits (annual expenditures exceed annual revenues) over the next four fiscal years of $5.2M, $4.6M, $5.9M and $8.6 for the years 2021/22 to 2024/25. As a result of these deficits, the district ending fund balances during this period are projected to go from a healthy $17.8M (an ending fund balance of 14.7% of expenditures) to a negative $6.7M. The chart below shows these annual projected structural deficits and the corresponding declines in ending fund balances.

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Less: Legal Reserve 5%	6,604,008	6,796,536	6,740,303	6,625,940	6,390,592
Less: Board Goal Reserve	2,490,036	2,896,884	3,181,171	3,428,808	3,596,566
Net Ending Balance	**$ 8,707,405**	**$ 2,826,198**	**$ (2,028,546)**	**$ (8,155,474)**	**$ (16,764,285)**

(1) The Hold Harmless Protection no longer in effect. The protection gave district's the higher of 2017/18 Apportionment plus COLA each year or their calculated SCFF; Revenue projections also assume the district will lose the COVID-19 related FTES enrollments of 2,000 FTES in 2021/22 and that the district will start restoring resident FTES/Enrollments at 5% annually for the next four years with similar restoration of headcount numbers for the other SCFF metrics. Non-resident FTES enrollments will also begin to increase but at a slower rate than resident FTES/Enrollments.

A further finding is that the district could face a substantial revenue **CLIFF** in 2024/25, the year the SCFF hold harmless funding is scheduled to end. At that time, districts will have to rely on state funding calculated solely per the SCFF. In the current 2020/21 fiscal year, the district is projected to receive $1 million more in hold harmless funding than what it produces through enrollments (adjusted for COVID enrollment losses) and other SCFF metrics. In the budget projections, we assume by 2024/25 that the district will have started to grow back FTES/enrollments and other SCFF funding metrics (supplemental and success metrics) at roughly 5% per year starting in the 2021/22 year after adjusting for the loss of 2,000 Covid related FTES in 2021/22. However, if enrollments and other funding metrics in the SCFF continue to decline (remember, the district has a history of declining FTES/enrollments of 8%

over the past six years), then the GCCCD can expect a larger reduction in state funding in 2024/25 than displayed in the budget projections.

Expenses (salaries and benefits) – During this period, employee benefit costs have increased by 47% and salaries increased by 21%. The large increases in benefits, especially pension costs and health care, have negatively impacted the district's fiscal situation and will continue to do so. The chart below shows the rising pension costs faced by community colleges.

Prior years and projection: CalPERS and CalSTRS employer rates

Fiscal Year	CalPERS	CalSTRS
2014-15	11.77%	8.88%
2015-16	11.84%	10.73%
2016-17	13.88%	12.58%
2017-18	15.53%	14.43%
2018-19	19.72%	16.28%
2019-20	19.72%	17.10%
2020-21	20.70%	16.15%
2021-22	23.00%	15.92%
2022-23	26.10%	18.00%
2023-24	27.10%	18.00%
2024-25	27.70%	18.00%

Source: Rates as of April 2021; Yellow are projected rates per the State Chancellor's Office & School Services of California, Inc.

For PERS, the employer rate increased from 11.7% in 2014/15 to 27.7% projected in 2024/25, an 137% increase. A similar cost increase occurs with STRS with that cost rising by 103% over the same period. These are large expenditure increases that will continue to consume larger percentages of the district's revenues into the future.

Health care costs for both active and retired employees also continue to increase, which is due to annual increases in health care premiums and the addition of more staff over the years of the review. The chart below shows the increasing health care costs borne by the district over the six-year review period. These costs have increased by 32%, going from $11.6M to $15.4M.

Fiscal Year	14/15	15/16	16/17	17/18	18/19	19/20	% Change
Health Insurance costs	$11.6M	$12.1M	$13.3M	$14.2M	$15M	$15.4	32%

A long standing CCC practice notes employee benefits should not exceed total classified salaries. The 20/21 GCCCD adopted budget includes $34.2M in total benefits costs while classified salaries total $26.5M. Although this best practice matrix has shifted in recent years due to pension reform, the district's ratio of classified salaries to total benefits far exceeds even the newly accepted norms. Based on this analysis, employer contributions to employee benefits are not sustainable.

Expenses (operating, facilities, other) *Consultants & contract services* increased by 10% over the six-year review period going from $3.1M in 14/15 to $3.4M in 19/20. We note that this line item shrinks to $2.2M in the current year adopted budget.

We find that *audits, interest, and legal* costs increased significantly in 19/20 going up almost $600K compared to the prior year. This cost came down slightly in the current budget year showing a budgeted cost of $800K.

Rents, repairs, and maintenance increased by 10% over the six-year review period. We note that this line item increases significantly in the current budget year going from $2.8M in 19/20 to $3.8M in 20/21.

Large *interfund transfer* expenditures occurred of $2.4M, $2.4M, $4.5M and $9.2M from 15/16 to 18/19, respectively, for facility projects. We find these transfers stopped in 19/20 and are not in the current year budget (20/21). As districts experience rising personnel costs and relatively flat revenues, usually the first expenditure items cut by districts are in the management of its assets. This indicates the district is starting to shift more funds from non-personnel costs (facilities, supplies, operations) to personnel costs. While this shifting on a one-time or short-term basis is acceptable to get through a budget crisis, ongoing shifting of facilities and operation funds is not sustainable for the district's long-term fiscal health.

GCCCD : Enrollment/Staffing/Salary & Benefits/Revenue Comparison

				2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	6 Year
DISTRICT TOTALS	Actual FTES	Noncredit	Summer Prior Year	7	0	0	0	0	0	-100%
			Summer before July 1	0	0	0	0	0	0	0%
			Primary Terms	61	22	20	20	17	13	-78%
			Subtotal	68	22	20	20	17	13	-81%
		Credit	Summer PY after July 1	945	943	572	205	1,353	1,279	35%
			Summer before July 1	162	711	1,137	10	2	0	-100%
			Primary Terms	17,802	17,929	18,220	17,816	17,100	16,185	-9%
			Subtotal	18,909	19,583	19,928	18,031	18,454	17,465	-8%
			Total	18,977	19,606	19,948	18,051	18,471	17,478	-8%
		Efficiency	Average Class Size (annual)	26.2	26.5	25.1	24.5	24.8	24.6	-6%
			Average FTES per FTEF (semester)	15.38	15.36	14.66	14.34	14.61	14.09	-8%
			Part Time Efficiency	0	0	0	0	0	0	
			Full Time Efficiency	0	0	0	0	0	0	
			Average Efficiency							0%
		Section Count		5,026	5,004	5,414	5,406	5,183	5,051	0%
	Staffing*	FTE	Part-time Faculty (Teaching)	330.90	358.70	368.50	409.90	395.10	393.60	19%
			Full-time Faculty (Teaching)			304.20	305.20	298.20	316.30	4%
			Management/Supervisors			95.00	99.30	106.80	115.80	22%
			Confidential Staff			9.00	9.00	10.00	10.00	11%
			Classified Staff			365.30	394.30	410.50	400.10	10%
	Salary & Benefits	Salaries	Subtotal	$ 63,913,021	$ 64,999,016	$ 69,660,126	$ 70,663,673	$ 76,501,406	$ 77,514,082	21%
		Benefits	CalPERS (w/o on-behalf)	$ 2,126,537	$ 2,222,792	$ 2,675,359	$ 3,070,161	$ 3,765,942	$ 4,444,025	109%
			CalSTERS (w/o on-behalf)	$ 3,298,700	$ 4,035,742	$ 5,016,859	$ 5,664,139	$ 6,557,656	$ 6,984,161	112%
			Health Insurance including Retirees	$ 11,684,329	$ 12,183,761	$ 13,355,850	$ 14,285,074	$ 15,098,825	$ 15,449,451	32%
			Other Statutory Benefits	$ 5,244,032	$ 5,117,203	$ 4,793,228	$ 4,843,577	$ 5,395,559	$ 5,870,810	12%
			Subtotal	$ 22,353,598	$ 23,559,498	$ 25,841,296	$ 27,862,951	$ 30,817,982	$ 32,748,447	47%
			Total	$ 86,266,619	$ 88,558,514	$ 95,501,422	$ 98,526,624	$ 107,319,388	$ 110,262,529	28%
	Revenue	(w/o on-behalf)	Total Revenue	$ 102,519,434	$ 111,172,062	$ 116,091,195	$ 120,008,622	$ 128,004,468	$ 128,046,860	25%

Note: Management/Supervisors counts include cabinet and confidential administrators;

<u>Section 2. District Office</u> This section reviews the district office totals. A summary of the findings is shown in narrative form. A copy of the numerical data from the district office total spreadsheet is also shown. *(Note, all the data shown, staffing and compensation, is for a four-year period, not six years. A data source issue involving the district's ERP prevented the capture of six years of data except for PT faculty.)*

Staffing

Staff positions at the district office have increased 13% over the 4-year period. Management/supervisor positions have increased 36%. These are large increases compared to the management/supervisor and staff increases shown for the two colleges. We note that part of this increase, 8 positions, involved converting work performed by an Information Technology (IT) contractor to permanent management positions within the IT unit. An IT study, which includes staffing needs, is currently in progress and should help guide the district's decision on staffing levels for this unit.

Salaries

Salaries have increased 24% during the period.

Benefits

Benefits costs have increased 38% during the period.

GCCCD: Enrollment/Staffing/Salary & Benefits/Revenue Comparison

				2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	6 Year
District Office	Staffing	FTE	Management/Supervisors			25.00	27.00	32.00	34.00	36%
			Staff			78.50	84.50	91.50	88.50	13%
	Salary & Benefits	Salaries	Subtotal	$ 5,908,051	$ 6,709,020	$ 7,061,994	$ 7,181,460	$ 7,891,506	$ 8,739,320	24%
		Benefits	CalPERS (w/o on behalf)	$ 227,313	$ 260,222	$ 323,587	$ 371,996	$ 463,325	$ 583,199	80%
			CalSTERS (w/o on behalf)	$ 354,130	$ 473,383	$ 603,615	$ 686,503	$ 808,919	$ 913,392	51%
			Health Insurance	$ 1,249,028	$ 1,433,990	$ 1,608,604	$ 1,734,856	$ 1,860,893	$ 2,024,042	26%
			Other Statutory Benefits	$ 562,301	$ 600,726	$ 575,612	$ 588,431	$ 664,605	$ 767,592	33%
			Subtotal	$ 2,392,772	$ 2,768,321	$ 3,111,418	$ 3,381,786	$ 3,797,742	$ 4,288,225	38%
			Total	$ 8,300,823	$ 9,477,341	$ 10,173,412	$ 10,563,246	$ 11,689,248	$ 13,027,545	28%

Section 3. Grossmont College

This section reviews Grossmont College. A summary of the findings is shown in narrative form. A copy of the numerical data from the Grossmont College spreadsheet is also shown.

FTES/Enrollments– When reviewing FTES it is important to focus on primary terms to determine whether enrollments are increasing or decreasing. This strategy removes the FTES swings associated with shifting summer full-time equivalent students (FTES). The primary terms also determine the level of permanent staffing needed. Grossmont College FTES/Enrollment have decreased by 11% when comparing 2014/2015 to 2019/2020 credit FTES. Non-credit FTES is not addressed given the small enrollment numbers.

Efficiency* – The efficiency section examines the trends of FTES per full-time equivalent faculty (FTEF), class size, and section counts. The California community college standard for classroom efficiency (per the Chief Information Officer Handbook) is that each FTEF should produce 17.5 FTES per semester. The standard for average class size (throughout the district) consists of 35 students per class for traditionally scheduled courses following weekly census attendance accounting practices.

- At Grossmont, classroom production has gone from 15.7 to 14 FTES per FTEF, a drop of 11%. This drop is also reflected in the Weekly Student Contact Hours (WSCH) counts, which has declined from 471 to 419 or 11%. This is 20% below the 525 WSCH standard identified in the CCC CIO handbook (525 contact hours equals 1 FTES).
- Average class sizes have dropped by 7% going from 26.2 to 24.4 over this period. Section counts have remained roughly unchanged.

** Classroom efficiency directly informs the classroom and non-classroom budgets. As efficiency drops in the classroom, funding is shifted from support services (backfilled) to the classroom budget. This creates pressure on the district to reduce funding for support services, long term obligations, scheduled maintenance, and future capital outlay needs.*

Staffing – Full time equivalent faculty grew at a rate of 3% during this period while part time equivalent faculty increased by 20%. Inherently, classes taught by full time faculty are more costly. Balancing the use of FT and PT faculty is an important aspect of budget development. CCC funding provides approx. $100,000 per FTEF if classroom efficiency standards are met.

At Grossmont College, management/supervisor positions have increased by 20% during this period while staff positions have increased by 5%.

*Note, part-time faculty numbers are measured over six years and the remainder of the staffing measurements (FT Faculty, Staff & Management) are done over four years. A data source issue involving the district's ERP prevented the capture of six years of data except for PT faculty.

Revenues – The district uses an Income Allocation Model formula to allocate revenues to the colleges. For Grossmont College, revenues have increased 15% over the review period, but this increase is less than the increase in total expenses of 18% and much less than the increase in personnel costs, which have increased by 25%. Personnel costs expressed as percentage of total annual revenue have increased from 84% of revenue in 2014/15 to almost 91% of revenue in 2019/20. We note that the Allocation Model allows the colleges to retain the local revenue (e.g., non-resident tuition) they earn each year, which is an incentive for each college to seek opportunities to grow local revenues.

Expenses (salaries and benefits) – During this period, employee benefit costs have increased by 47% and salaries increased by 18%. The benefit cost increases at the college are comparable to the districtwide benefit increases. Salary increases at Grossmont, however, are slightly lower than the 21% salary increase districtwide.

*Note, part-time faculty numbers are measured over six years and the remainder of the staffing measurements (FT Faculty, Staff & Management) are done over four years. A data source issue involving the district's ERP prevented the capture of six years of data except for PT faculty.

Grossmont College

GCCCD: Enrollment/Staffing/Salary & Benefits/Revenue Comparison

			2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	6 Year
Actual FTES	Noncredit	Summer Prior Year	0.10	0.06	0.19			0.00	
		Summer before July 1						0.00	
		Primary Terms	23.51	22.39	20.21	20.00	16.87	13.09	-44%
		Subtotal	23.61	22.45	20.40	20.00	16.87	13.09	-45%
	Credit	Summer PY after July 1	635.46	662.24	184.04	146.68	993.77	906.91	
		Summer before July 1	116.33	694.84	797.52	6.89	1.52	0.00	
		Primary Terms	12,550.71	12,401.94	12,522.39	12,306.63	11,895.83	11,112.70	-11%
		Subtotal	13,302.50	13,759.02	13,503.95	12,460.20	12,891.12	12,019.61	-10%
		Total	13,326.11	13,781.47	13,524.35	12,480.20	12,907.99	12,032.70	-10%
	Efficiency	Average Class Size (annual)	26.2	26.0	24.5	24.0	24.6	24.4	-7%
		Average FTES per FTEF (semester)	15.7	15.4	14.6	14.3	14.5	14.0	-11%
		Part Time Efficiency						0.00	
		Full Time Efficiency						0.00	
		Average Efficiency	471.76	461.94	438.42	428.40	436.14	419.77	-11%
	Section Count		3,508.00	3,527.00	3,774.00	3,766.00	3,610.00	3,481.00	-1%
Staffing	FTE	Part-time Faculty (Teaching)	215.50	236.70	239.00	272.40	257.00	259.30	20%
		Full-time Faculty (Teaching)			217.70	219.70	210.70	224.80	3%
		Management/Supervisors			41.00	43.00	45.00	49.00	20%
		Staff			186.23	198.88	206.25	196.40	5%
Salary & Benefits	Salaries	Subtotal	$ 39,463,341	$ 39,571,657	$ 42,838,446	$ 43,445,793	$ 47,003,559	$ 46,657,458	18%
	Benefits	CalPERS (w/o on behalf)	$ 1,189,383	$ 1,227,305	$ 1,532,405	$ 1,738,981	$ 2,115,746	$ 2,497,705	110%
		CalSTERS (w/o on behalf)	$ 1,852,933	$ 2,232,651	$ 2,858,524	$ 3,209,210	$ 3,693,884	$ 3,911,847	111%
		Health Insurance	$ 6,535,345	$ 6,763,236	$ 7,617,818	$ 8,109,975	$ 8,497,666	$ 8,668,506	33%
		Other Statutory Benefits	$ 2,942,157	$ 2,833,247	$ 2,725,912	$ 2,750,752	$ 3,034,881	$ 3,287,421	12%
		Subtotal	$ 12,519,818	$ 13,056,439	$ 14,734,659	$ 15,808,918	$ 17,342,177	$ 18,365,479	47%
		Total	$ 51,983,159	$ 52,628,096	$ 57,573,105	$ 59,254,711	$ 64,345,736	$ 65,022,937	25%
		Total Expenses (4,5,6,7s included)	$ 58,392,238	$ 59,215,873	$ 63,539,618	$ 65,941,503	$ 75,446,076	$ 69,059,474	18%
Revenue		(w/o on behalf) Total Revenue	$ 62,180,460	$ 63,707,289	$ 66,393,274	$ 67,970,185	$ 76,892,471	$ 71,809,057	15%

*Note, part-time faculty numbers are measured over six years and the remainder of the staffing measurements (FT Faculty, Staff & Management/Supervisors) are done over four years. A data source issue involving the district's ERP prevented the capture of six years of data except for PT faculty.

Section 4. Cuyamaca College

This section reviews the Cuyamaca College. A summary of the findings is shown in narrative form. A copy of the numerical data from the Cuyamaca College spreadsheet is also shown.

FTES/Enrollments – When reviewing FTES it is important to focus on primary terms to determine whether enrollments are increasing or decreasing. This strategy removes the FTES swings associated with shifting summer full-time equivalent students (FTES). The primary terms also determine the level of permanent staffing needed. At Cuyamaca College, FTES/Enrollment have decreased less dramatically compared to the other college falling by 3% between 2014/2015 and 2019/2020 for credit FTES. Non-credit FTES is not addressed given the small enrollment numbers.

Efficiency* – The efficiency section examines the trends of FTES per full-time equivalent faculty (FTEF), class size, and section counts. The California community college standard for classroom efficiency (per the Chief Information Officer Handbook) is that each FTEF should produce 17.5 FTES per semester. The standard for average class size (throughout the district) consists of 35 students per class for traditionally scheduled courses following weekly census attendance accounting practices.

- At Cuyamaca, production has gone from 14.6 FTES to 14.3 FTES per FTEF, a modest drop of 2%. This drop is also reflected in the Weekly Student Contact Hours WSCH counts, which has declined from 438 to 429 or 2%. This is 18% below the 525 WSCH standard identified in the CCC CIO handbook (525 contact hours equals 1 FTES).

- Average class sizes have dropped by 4% going from 26 to 25 over this period. Section counts have increased by 3%.

** Classroom efficiency directly informs the classroom and non-classroom budgets. As efficiency drops in the classroom, funding is shifted from support services (backfilled) to the classroom budget. This creates pressure on the district to reduce funding for support services, long term obligations, scheduled maintenance, and future capital outlay needs.*

Staffing – Full time equivalent faculty grew at a rate of 6% during this period while part time equivalent increased by 16%. Inherently, classes taught by full time faculty are more costly. Balancing the use of FT and PT faculty is an important aspect of budget development. CCC funding provides approx. $100,000 per FTEF if classroom efficiency standards are met.

At Cuyamaca, management/supervisor positions have increased by 13% during this period while staff has increased by 14%

*Note, part-time faculty numbers are measured over six years and the remainder of the staffing measurements (FT Faculty, Staff & Management) are done over four years. A data source issue involving the district's ERP prevented the capture of six years of data except for PT faculty.

Revenues – The district uses an Income Allocation Model formula that allocate revenues to the colleges. For Cuyamaca, revenues have increased 30% over the review period, with total expenses increasing at a slower pace of 26%. Personnel costs expressed a percentage of total annual revenue have decreased over this time-period with personnel costs comprising 92% of revenue in 2014/15 decreasing to 88% of revenue in 2019/20. We note that the Allocation Model allows the colleges to retain the local revenue (e.g., non-resident tuition) they earn each year, which is an incentive for each college to seek opportunities to grow local revenues.

Expenses (salaries and benefits) – During this period, employee benefit costs have increased by 45% and salaries increased by 19%. The benefit cost increases are slightly lower than the 47% districtwide increase for benefits. Salary increases at Cuyamaca are also slightly lower than the 21% salary increase districtwide.

Cuyamaca College

GCCCD : Enrollment/Staffing/Salary & Benefits/Revenue Comparison

			2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	6 Year
Actual FTES	Noncredit	Summer Prior Year	6.91						
		Summer before July 1							
		Primary Terms	37.26						-100%
		Subtotal	44.17	0.00	0.00	0.00	0.00	0.00	-100%
	Credit	Summer PY after July 1	309.62	280.96	387.67	58.44	358.85	372.56	
		Summer before July 1	45.60	15.91	339.21	2.79			
		Primary Terms	5,251.34	5,527.37	5,697.17	5,509.18	5,204.31	5,072.41	-3%
		Subtotal	5,606.56	5,824.24	6,424.05	5,570.41	5,563.16	5,444.97	-3%
		Total	5,650.73	5,824.24	6,424.05	5,570.41	5,563.16	5,444.97	-4%
	Efficiency	Average Class Size (annual)	26.0	27.7	26.5	25.7	25.3	25.0	-4%
		Average FTES per FTEF (semester)	14.62	15.30	14.80	14.50	14.79	14.31	-2%
		Part Time Efficiency							
		Full Time Efficiency							
		Average Efficiency	438.53	458.23	442.72	434.56	443.65	429.50	-2%
	Section Count		1,518.00	1,477.00	1,640.00	1,640.00	1,573.00	1,570.00	3%
Staffing	FTE	Part-time Faculty (Teaching)	115.40	122.00	129.50	137.50	138.10	134.30	16%
		Full-time Faculty (Teaching)			86.50	85.50	87.50	91.50	6%
		Management/Supervisors			29.00	29.30	29.80	32.80	13%
		Staff			109.65	120.00	122.78	125.28	14%
Salary & Benefits	Salaries	Subtotal	$ 18,539,489	$ 18,709,373	$ 19,756,313	$ 20,025,045	$ 21,589,698	$ 22,060,716	19%
	Benefits	CalPERS (w/o on behalf)	$ 567,683	$ 601,499	$ 708,398	$ 814,722	$ 983,943	$ 1,181,240	108%
		CalSTERS (w/o on behalf)	$ 884,390	$ 1,094,216	$ 1,321,435	$ 1,503,533	$ 1,717,868	$ 1,850,030	109%
		Health Insurance	$ 3,119,266	$ 3,314,641	$ 3,521,555	$ 3,799,570	$ 3,951,905	$ 4,099,597	31%
		Other Statutory Benefits	$ 1,404,268	$ 1,388,566	$ 1,260,131	$ 1,288,743	$ 1,411,394	$ 1,554,720	11%
		Subtotal	$ 5,975,607	$ 6,398,922	$ 6,811,519	$ 7,406,568	$ 8,065,110	$ 8,685,587	45%
		Total	$ 24,515,096	$ 25,108,295	$ 26,567,832	$ 27,431,613	$ 29,654,808	$ 30,746,303	25%
Revenue		Total Expenses (4,5,6,7s included)	$ 26,638,595	$ 27,532,344	$ 29,579,896	$ 31,156,122	$ 35,077,220	$ 33,652,343	26%
		(w/o on behalf) Total Revenue	$ 26,792,053	$ 27,871,518	$ 30,202,407	$ 31,602,287	$ 35,752,773	$ 34,772,227	30%

*Note, part-time faculty numbers are measured over six years and the remainder of the staffing measurements (FT Faculty, Staff & Management/Supervisors) are done over four years. A data source issue involving the district's ERP prevented the capture of six years of data except for PT faculty.