

Meeting Minutes

Merritt College Budget Committee

Wednesday, December 15, 2021

1:00 p.m. – 3:00 p.m.

Zoom URL: <https://cccconfer.zoom.us/j/95570477889>

MEMBERS:

VOTING – List full name below (place X in box adjacent to name when present)			
<input checked="" type="checkbox"/>	Garth Kwiecien Co-Chair	<input checked="" type="checkbox"/>	Rebecca Uhlman
<input checked="" type="checkbox"/>	Linnea Willis Co-Chair	<input checked="" type="checkbox"/>	Thomas Renbarger
	Lilia Chavez		Phasasha Pharr
<input checked="" type="checkbox"/>	Denise Richardson	<input checked="" type="checkbox"/>	Victor Littles
	Tauheeda Anderson	<input checked="" type="checkbox"/>	Derrick Ross
	Isabell Arguello		Sinead Anderson
<input checked="" type="checkbox"/>	Lilian Pires		
NON VOTING – List full name below (place X in box adjacent to name when present)			
<input checked="" type="checkbox"/>	Joan Davis-Notes		
<input checked="" type="checkbox"/>	Adil Ahmed		

AGENDA ITEM	DISCUSSION	FOLLOW-UP ACTION
I. Call to Order	Called to order at 1:08 pm	
II. BAM Budget Allocation Model Handbook Questions	<p>VC Adil Ahmed- The proposed BAM Model Funding formula will be used starting 2023/2024 if approved by the governing boards. With the new formula funding model each individual college will be allocated their own revenues. The district will reduce their charges however the exact figure has not been decided.</p> <p>It was mentioned that Merritt College campus is expensive to operate our facilities, as well as having seasoned faculty who are paid more. It was mentioned that a previous discussion was had on taking those expenses which the campus does not have control over. Taking those expenses off the top before the distributions are made.</p> <p>With the actual funding formula that is being used the facility expenditures does not come from the top. The</p>	

	<p>utilities come from the top, as well as a 5% increase on the utilities. It was mentioned that the funds allocated for the utilities should not be touched or moved other than paying the utilities.</p> <p>The new funding formula is not set in stone, if the new funding formula does not work or issues arise it can be changed.</p> <p>It was mentioned that increased rental funds would go directly to the college and the money could be spent as the college sees fit.</p> <p>It was mentioned that the college should never use the facilities rental monies to pay employees. The facility rental monies should be kept in reserve in case of a rainy day.</p> <p>It was mentioned that Merritt College has a shortage of part time salary, one million dollars will be used to off set that expense. The college ran out of part time salary budget this month.</p>	
<p>III. Update Forecast on Budget 2021-2022</p>	<p>Co-Chair Kwiecien- Presented the budget as of 12/6/21. Overall, the college is over budget on Fund 1. We are projected on a flat line bases that we are over Fund 1, Fund 3 and Fund 83.</p> <p>VC Ahmed presented on Fund 1, as of today on how much Merritt has spent for the past 5 month on full time academic at Merritt. 32.20% was spent in 5 months 41.6% should have been spent, money was saved here on the vacant positions etc. In part time faculty 132.3% was spent in 5 months and 32.5% in Fund 08. The budget was \$1.4 million so far \$1.8 million was spent. Classified spending is down, spent 37.35% instead of the budgeted 41.66%.</p> <p>The college can not just reduce the part time faculty, there is a 50% law.</p> <p>It was mentioned with the enrollment cap being lowered this will impact our FTES, classes which had enrollment caps of 40 have been significantly lowered.</p> <p>It was mentioned in summer and fall there were more classes offered to allow our students to complete their requirements, which made the college go over on our FTES.</p> <p>A concern was mentioned with the statement of being over budget due to part time faculty, is the college only over budget due to part time faculty.</p> <p>No, the college is over budget on other areas as well.</p> <p>It was recommended that the college set up the budget by discipline for each dean. This would clarify where the overspending is occurring.</p>	

	<p>It was mentioned to compare the numbers from last year to help understand what is going on.</p> <p>Co-Chair Kwiecien shared data from the last 3 years which showed the college as also overbudget during that period.</p>	
IV. Adoption of Agenda	<p>Motion: To approve agenda as amended with changes to the order of items and removing two items.</p> <p>Motioned (Renbarger) Seconded (Littles)</p> <p>Approved without objection.</p>	
V. Approval of Minutes	<p>Meeting minutes from September tabled for the next meeting without objection.</p> <p>Motion- Meeting minutes approved from November 17, 2021. Motioned (Uhlman) Seconded (Littles)</p> <p>Approved without objection.</p>	Meeting minutes will be shared at the next meeting.
VI. Bylaws Review	<p>The bylaws will be reviewed at College Council this afternoon.</p>	The bylaws will be sent for review and approval once approved the bylaws will be updated on the website.
VII. Review of FY22-23 Budget Timeline - Position Control, review, and verification	<p>Co-Chair Kwiecien- The district is going with new modulars for SAP. One of the items that will be removed is the EAPF process. Everyone will be paid from position control. It's important to make sure that every employee has the correct budget string. Position control will also be used to establish our 95% of the budget going forward. You should see more of the position control in January 2022 and training in February 2022. This will be implemented and started by April 1st 2022.</p> <p>Position control is crucial for establishing our budget.</p>	
VIII. BAM Budget Allocation Model Handbook Presentation (Continued)	<p>Thomas Renbarger presented BAM Budget Allocation Model Handbook. (See attachment)</p> <p>If you have any questions or concerns related to the BAM model, please send them to Thomas Renbarger.</p>	This will be discussed at the next meeting.
IX. Announcements	<p>One week ago, we received an allocation from the district for instruction equipment and library materials. \$208,119 was received. We were required to report to the district how the monies would be spent. 20% of the funding would go to the library. The remaining funding, 80% will be used to address the prioritized request from program reviews.</p> <p>The next meeting will be held on 1/26/22 which will be a joint meeting with College Council.</p> <p>It was suggested to have as an agenda item to review the Integrated Planning and Budgeting Calendar.</p>	
X. Adjournment	<p>Adjourned at 2:58 pm</p>	



PERALTA COMMUNITY COLLEGE DISTRICT
NEW BUDGET ALLOCATION MODEL

Based on Student Centered Funding Formula

Fall 2021

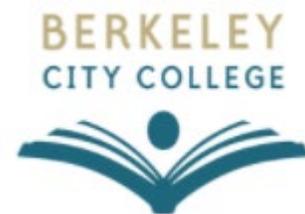


Table of Contents

INTRODUCTION	2
PLANNING AND BUDGET COUNCIL	2
TIMELINE AND PROCESS FOR BUDGET DEVELOPMENT	5
BOARD POLICIES AND ADMINISTRATIVE PROCEDURES.....	7
PCCD BUDGET ALLOCATION MODEL NARRATIVE	8
Budget Concepts and Principles.....	8
Budget Centers.....	8
Building Blocks of the Budget Allocation Model	9
Budget Allocation Model	10
Principles.....	10
BAM Structure.....	11
Revenues.....	11
Expenses	15
Prior Year Funds	17
Hold Harmless Allocation	19
EVALUATION OF THE BUDGET	20

INTRODUCTION

The purpose of this *Peralta Community College District New Budget Allocation Model Handbook 2021* is to provide a detailed description of the process used by the Peralta Community College District (PCCD) to allocate unrestricted General Fund resources.

To communicate the PCCD budget allocation model to campus constituencies, this *Peralta Community College District Budget Allocation Model Handbook 2021* will be available on the District's website. In addition, the Vice Chancellor of Finance and Administration and the District Director of Fiscal Affairs will schedule annual campus-wide meetings at each site to communicate the PCCD budget allocation model suggested changes and/or updates. As this step will be repeated each year, the information presented to campus constituencies will also communicate any changes to the model that occurred as a result of the model's evaluation component described in the Evaluation of the Budget Allocation Model section of this document.

Contained within this Handbook is a general description of the PCCD Planning and Budget Council, the timeline and process for budget development, and guiding board policies and administrative procedures. The next section of the handbook provides a narrative explanation of the budget allocation model.

This *Peralta Community College District Budget Allocation Handbook 2021* describes the components of the budget allocation model at the District level. Each of the PCCD entities, Merritt College, Laney College, College of Alameda, and Berkeley City College, also has a budget allocation model for the internal distribution of funds including evidence of how budget allocations are linked to campus and District planning.

PLANNING AND BUDGET COUNCIL

The function of the Planning and Budget Council (PBC) is to make recommendations regarding policies, planning, and other matters related to PCCD fiscal resources. Recommendations from this governance group are forwarded to the Participatory Governance Council (PGC). After consideration of input from the PGC, and other recommendations, the Chancellor makes the final recommendation which is then submitted to the Board of Trustees for approval.

In addition to making recommendations related to PCCD fiscal resources and facilities, the purpose of the PBC is to:

- Ensure that PCCD resources are tied to the District Strategic Plan and the Comprehensive Master Plan
- Monitor PCCD's fiscal solvency
- Review and revise budget assumptions
- Review and discuss implementation of policies related to fiscal resources
- Coordinate practices as needed related to administrative services
- Serve as a forum for dialogue on ongoing fiscal activities and reporting
- Review and share information on the state budget including all funds
- Review the draft budget in its developmental stages

The members of the Participatory Governance Council (PGC) are:

- Interim, Chancellor, PCCD (Co-Chair) [Janet Jackson]
- President, DAS (Co-Chair) [Donald Moore]
- President, BCC [Angélica Garcia]
- President, COA [Nathaniel Jones III]
- President, Laney [Rudy Besikof]
- President, Merritt [David M. Johnson]
- President, Laney Faculty Senate [Eleni Gastis]
- Representative, Local 1021 [Jamile Teer]
- President, PFT [Jennifer Shanoski]
- Acting Vice Chancellor, HR [Ronald McKinley]
- President, BCC Faculty Senate [Matthew Freeman]
- President, COA Faculty Senate [Matthew Goldstein]
- President, Merritt Faculty Senate [Thomas Renbarger]
- Representative, Local 39 [Anthony Edwards]
- Classified Senate President, Merritt TBD< Student Representative [Tachetta Henry]
- Note taker (non-voting) Sasha Amiri

The members of the Planning and Budget Council (PBC) are:

- Interim V.C. of Finance & Admin. (Co=Chair) [Adil Ahmed]
- Academic Senate President (Co-Chair) [Thomas Renbarger]
- DAS President [Donald Moore]
- Faculty, BCC [Matthew Freeman]
- PFT President [Jennifer Shanoski]
- Local 39 Representative [Scott Barringer]
- SEIU Representative, [Kawanna S. Rollins]
- Interim Budget Director [Tami Taylor]
- President, COA [Nathaniel Jones III]
- VPSS, COA [Tina Vasconcellos]
- Student Representative [Aurelie Sciaroni]
- Institutional Research Designee [Helen Ku]
- Classified Senate Appointee [Louie Martirez]
- President, Merritt College [David M. Johnson]
- Executive Asst., Note taker (non-voting) [Richard Ferreira]
- Staff Assistant, Note taker (non-voting) [Joan Davis]

The members of the Budget Allocation Model Task Force (BAM) are:

- Interim Vice Chancellor for Finance & Administration [Adil Ahmed]
- Academic Senate President [Thomas Renbarger]
- Interim Budget Director, Finance & Administration [Tami Taylor]
- President, Berkeley City College [Angélica Garcia]
- DAS President [Donald Moore]
- President PFT [Jennifer Shanoski]
- President, Laney College [Rudy Besikof]

- Classified, President Local 1021 [Richard Thoele]
- Classified Senate Appointee [Louie Martirez]
- Vice President of Administrative Services, Laney College [Derek Pinto]
- Local 39 Representative [Scott Barringer]
- Vice President of Student Services, College of Alameda [Tina Vasconcellos]
- Executive Assistant, District Finance & Administration (Notes) [Richard Ferreira]
- Staff Assistant, District Finance & Administration, (Notes) [Joan Davis]

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TIMELINE AND PROCESS FOR BUDGET DEVELOPMENT

Fiscal Year

Tentative Budget		
Approximate Date	Responsible	Action Item
January 10	Vice Chancellor for Finance and Administration	Governor Proposed Budget releases.
January 17	Vice Chancellor for Finance & Administration and Chancellor	Review Budget Development Calendar with Chancellor.
January XX	Vice Chancellor for Finance & Administration and Budget Director	District Office Presentation to the Colleges Budget Committees to present the Governor's Proposed Budget.
January 24	Vice Chancellor for Finance and Administration	Projected Funds for fiscal year based upon Governor's budget proposal reviewed with the Planning and Budgeting Council and Chancellor's Cabinet. Draft budget assumptions for the Tentative Budget.
January 25	Vice Chancellor for Finance and Administration	Budget calendar to Board of Trustees for adoption (AP 6250).
January 28	Vice Chancellor for Finance & Administration and Chancellor	Review Budget Development Calendar with Chancellor.
February 03	Budget Director	Round 1 positions control for fiscal year distribution to colleges.
February 04	Chancellor Vice Chancellors College Presidents Business Directors Budget Director	Prior and current year line-item budgets, instruction packets, and due dates are distributed to Campus Presidents, Business Directors, and Vice Chancellors for distribution to managers with budget responsibility. Campus and DAC budget processes determine priorities, reallocation of funds (within college), and responsibility managers prepare budget forms for submittal to Budget Director.
February 18	Planning and Budgeting Council	Review Governor's Proposed Budget. Review Tentative Budget Assumptions. Review the Budget Allocation Model (Student Centered Funding Formula).
February 25	Vice Chancellor for Finance & Administration and Chancellor	Review Tentative Budget Assumptions and Allocation.
March 04	College Presidents Vice Chancellors Business Directors	Submit discretionary budget worksheets to Budget Director. Submit round 1 position control worksheets with any changes to the Budget Director.

March 18	Vice Chancellor for Finance and Administration Budget Director	Preliminary budgets submissions are presented to the Planning and Budgeting Council. Round 2 position control worksheets are sent to the College Presidents, Business Directors, and Vice Chancellors.
March 25	Vice Chancellor for Finance and Administration Budget Director Planning & Budgeting Council	Discussion and review of the FTES allocation and enrollment numbers to make a recommendation for the Chancellor's Cabinet in the upcoming year. (Note: to be completed earlier in the future.)
April 01	College Presidents Vice Chancellors Business Directors	Submit round 2 position control worksheets revisions to the Budget Director.
April 04	Budget Director	Load position control and discretionary budgets into Peoplesoft.
April 18	Vice Chancellor for Finance and Administration	Chancellor's Cabinet updated on status of Preliminary Budget. Review, discussion, and recommended adjustments brought forward.
May 06	Vice Chancellor for Finance and Administration	Governor May Revision released.
May 27	Vice Chancellor for Finance and Administration	Finalizes budget assumptions for the Tentative Budget. Preliminary budget is presented to the Planning and Budgeting Council.
June XX	Vice Chancellor for Finance & Administration and Budget Director	District Office Presentation to the College level Budget Committees to present the Governor's May Revised Budget.
June 07	Vice Chancellor for Finance and Administration	Tentative Budget is presented to the Board of Trustees for the first read.
June 21	Vice Chancellor for Finance and Administration	Tentative Budget is presented to the Board of Trustees for approval.
Adopted Budget		
August 22	Vice Chancellor for Finance & Administration and Chancellor	Review Adopted Budget Assumptions and Allocation.
August XX	Vice Chancellor for Finance & Administration and Budget Director	District Office Presentations to the College's Budget Committees to present the Adopted budget/changes from the May Revise.
August 29	Planning and Budgeting Council	Review draft of the Adopted Budget.
September 13	Vice Chancellor for Finance and Administration	Present the Adopted Budget to the Board for approval.

BOARD POLICIES AND ADMINISTRATIVE PROCEDURES

BOARD POLICY 6250 Budget Management

Board Policy 6250 provides general information related to budget management and budget revisions.

ADMINISTRATIVE PROCEDURE 6250 Budget Management

Administrative Procedure 6250 provides procedures for Board of Trustees approval for budget transfers.

These board policies and administrative procedure can be accessed on the District's website web.peralta.edu/ by navigating to "Board and Administrative Policies" under the Board of Trustees section.

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PCCD BUDGET ALLOCATION MODEL NARRATIVE

Budget Concepts and Principles

The major budget concept is that revenues stay where they are earned. District Services is treated as a fifth budget center and we use a chargeback methodology for Districtwide expenses and shared services between budget centers.

Budget center allocations are expected to align with the PCCD Mission Statement and link District Strategic Directions and District Objectives to the resources needed to accomplish these institutional goals.

PCCD uses an incremental approach to budgeting. The process each year begins with the previous year's base budget, with adjustments as necessary, based on projections of available revenue for the current year.

The major principles that guide the budgeting process are to:

1. Balance on-going expenditures with on-going revenues;
2. Maintain a 10% reserve for economic uncertainties for the district, and 5% reserve for economic uncertainties at each college.
3. Maintain appropriate autonomy for each PCCD entity to use resources in a manner that best addresses the individual entity's needs.

Budget Centers

The PCCD budget model recognizes five budget centers for the purpose of budget allocation and expenditures:

- Merritt College (Revenue Center)
- Laney College (Revenue Center)
- College of Alameda (Revenue Center)
- Berkeley College (Revenue Center)
- District Services (Cost Center)

The Merritt College, Laney College, College of Alameda, and Berkeley City College budget centers comprise all budgetary information for these institutions.

The District Services budget center comprises all budgetary information for the Chancellor's Office, Public Affairs, Finance, and Department of General Services, Human Resources, and Educational Services and Technology units.

This handbook includes information on the allocation of resources to each budget center. However, the individual budget centers have discretion over their budget center allocations. The specific allocation processes for each budget center are determined by the respective budget center's allocation model and planning processes.

Building Blocks of the New Budget Allocation Model

Unrestricted General Fund

- Resource Allocation Model
 - Ongoing Funds
 - Self-Supporting Funds
- Prior Year Funds (Carryover Funds)
- Hold Harmless Funds

The Ongoing and Self-Supporting Funds are part of the District's New Budget Allocation Model. This activity makes up the structural analysis of the District. More information on the components of the Budget Allocation Model is included in subsequent sections of this handbook. The Prior Year (or Carryover) Funds and the Student-Centered Funding Formula Hold Harmless funds are considered one-time funds. The One-Time Funds are not considered on-going as they have no ongoing funding source associated with their activity.

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New Budget Allocation Model

The District has implemented a new Budget Allocation Model (BAM) in efforts to more clearly align ongoing activities within each of its budget centers.

Principles

These are the guiding principles that were developed for the new allocation model.

- Recognize the District as the fiscal entity while honoring the unique legacy and culture of each institution
- The BAM will be fair, equitable, and transparent.
 - Fair - resource allocation decisions will be informed by objective, predictable, verifiable, and easily accessible data and will be made in an impartial and consistent manner.
 - Equitable - resources will be distributed in a manner that adequately supports the full array of programs offered at each college while ensuring compliance with statutory and regulatory requirements; efficient and strategic use of resources is expected, and inefficiencies will not be subsidized or supported.
 - Transparent - resource allocation decisions will be made in an open and consultative manner with representative stakeholder groups and that it is simple, easy to administer and communicate as possible.
- The goals and priorities for student success, equity, and access as articulated in the educational master/strategic plan of each college and the district office will align with the goals included in the district strategic plan and strategic vision plan adopted by the California Community Colleges Board of Governors, including benchmarks and actions for measuring progress, and the Budget Allocation Model will align accordingly.
- The BAM will provide operational cost predictability and stability to support college and district office strategic goals and objectives.
- Operational structural balance will be maintained by ensuring that ongoing expenditures do not exceed ongoing revenues resulting in a positive fund balance.
- Ongoing expenditures will be funded with ongoing revenues, and one-time expenditures will be funded with one-time revenues, with exceptions only under rare circumstances.
- Compliance with state, accreditor, and district reserve requirements will be maintained or exceeded, will be the first item funded in the BAM, and each college will maintain its own prudent reserve of no less than 1% of the previous year's expenditures. Reserves in excess of the minimum reserve requirements will be established in an expenditure holding account to meet unexpected and/or unanticipated expenditures that arise subsequent to budget adoption.
- The BAM will be assessed annually.
- The BAM will maintain and enhance FON requirements for the district.
- The BAM will maintain and improve 50% law calculation for future budget years.
- The BAM will support, maintain, and improve 75/25 ratio in future years.
- The BAM will provide a minimum funding for classroom 17.5 FTES/FTEF ratio to achieve expected classroom efficiency.
- The BAM will provide guidance to maintain staffing salary and benefits cost between 85% and 87% of available resources.
- The BAM encourages cooperation among and between colleges and district office to continuously find solutions to improve classroom offerings, student services and trim cost to seek fiscal stability within the district.

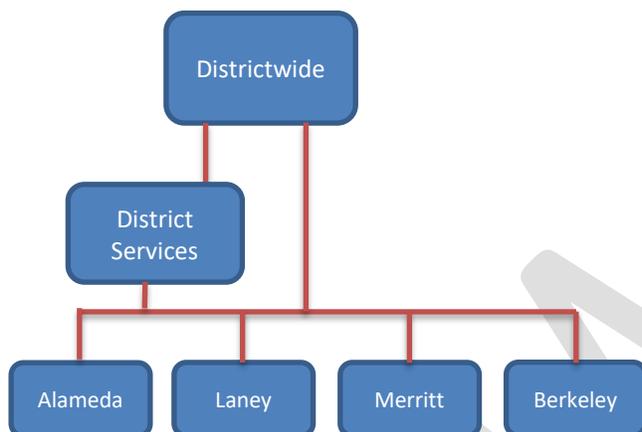
BAM Structure

The BAM is a revenue allocation model. It incorporates:

- Student Centered Funding Formula apportionment revenues
- Other state revenues
- Local revenues

It then uses those revenues to cover expenses:

- District-wide shared costs
- All personnel & operating costs by budget center



The four educational centers contribute revenue towards district services, creating the 5 operational budget centers. The 5 budget centers then all share in covering the costs identified as institutional, or district-wide costs.

Revenues

All ongoing and self-supported revenues are identified by budget center, either directly or by allocation formula. Those revenues form the basis for determining the operating budgets by each budget center. All revenue is considered District revenue because the District is the legal entity authorized by the State of California to receive and expend income and to incur expenses. However, the majority of revenue is provided by the taxpayers of California for the sole purpose of providing educational services to the communities and students served by the District. Services such as classes, programs, and student services are, with few exceptions, the responsibility of the four educational centers. It is the intent of the new BAM to allocate the majority of funds to the campuses in order to provide those educational services. The model intends to provide appropriate incentives for effective resource allocation decisions at the campus level. Each campus president is responsible for the successful operation and performance of their college or center as it relates to its operating revenues and expenses. The purpose and function of the District Services in this structure is to maintain the fiscal and operational integrity of the District and its individual colleges and centers and to facilitate campus operations so that their needs are met and fiscal stability is assured. District Services is also responsible for providing certain centralized functions, both to provide efficient operations as well as to assist in coordination between District Services and the campuses. Examples of these services include; human resources, business operations, fiscal and budgetary oversight, procurement, construction and capital outlay, educational services, institutional research, and information technology.

Student Centered Funding Formula (SCFF) Revenue

SCFF Revenue is the amount anticipated to be received by the District as State Apportionment. Apportionment is the primary source of revenue for the District. PCCD's total apportionment is comprised of property tax revenues, student enrollment fees, and a state allocation, calculated using the Student Centered Funding Formula. The SCFF uses Full-Time Equivalent Student (FTES) and student headcount data to calculate the apportionment. FTES targets for each college for the upcoming academic year are used to allocate the base funding and assumptions are applied to the headcounts that are used for the additional SCFF components. The SCFF revenue is computed in three parts:

- Base Allocation (70% of the SCFF): This is the enrollment-based component that is most similar to the prior, SB361-based funding formula. It is the sum of a Basic Allocation funding, derived from the number of colleges and centers in a district, as well as its size, and its funding for Credit, non-Credit*, CDCP*, Incarcerated, and Special Admit FTES.

* Noncredit & CDCP are funded 100% from the Base Allocation and do not participate fully in the other 2 components of the SCFF

- Supplemental Allocation (20% of the SCFF): This is the component of the SCFF that targets equity of access and opportunity for low-income students. The Supplemental Allocation is derived from the number of students who are receiving Pell Grants, Promise Grants, and who are AB540 students.
- Student Success Allocation (10% of the SCFF): This is the component of the SCFF that targets and incentivizes success outcomes of California Community College students. This allocation is based on a district's performance in the following eight outcome metrics: earned Associate's Degrees, Bachelor's Degrees, Associate's Degrees for Transfer, Credit Certificates; Completion of 9+ CTE Units, Transfer; Completion of Transfer Level Math & English in the first year, and Achievement of Regional Living Wage.

The assumptions used for the SCFF as part of budget development are:

- FTES on which we'll be funded will be the same based on targets set by the campuses. If no targets are possible or developed, the prior fiscal year FTES will be used.
- The last available headcounts are used for the Supplemental and Success components of the SCFF, which is in line with the advanced calculations prepared by the state. Ultimately, the headcounts for funding will use the actual current year submitted data.
- The allocated SCFF revenue is limited to the earned revenue.

Other Unrestricted Revenues

The BAM also includes additional unrestricted state revenues received as well as local revenues earned.

Other State Revenue:

- Lottery
- Faculty Compensation
- Mandated Cost

- Faculty Hiring and Parity
- Other State
- Homeowners Tax Relief

State Revenues included are allocated to the campuses based on its proportion of the District's SCFF Base Allocation of prior year.

- Enrollment Fee Waivers: This budget is made up of 2% of the enrollment fees collected, which are not used to off-set the apportionment calculation, and the amount received from the State for the 2% that otherwise would have been collected from students had they not received fee waivers.
- Full-Time Faculty Hiring Funds 2018-19: Funds tied to a calculated increase in the Faculty Obligation Number by the state. This allocation was received in 2018-19.
- Part-Time Faculty Compensation: Comprised of reimbursements for office hours and health benefits, and an allocation for compensation. The final amount the District will receive will be based on the total claims submitted system wide against the available funds. We have based our estimate on the prior year allocations, reduced by 15% factoring in estimated reductions from the state.
- Lottery (Unrestricted portion): The unrestricted lottery revenue is considered part of the core revenue that is used to fund operations. The District's total allocation is based on FTES and incorporates the early lottery estimates from the state.
- Mandated Costs: Allocation based on funded FTES, as part of a block grant to cover compliance costs incurred during the year. Based upon the many uncertainties over the mandated claim process, including the State Controller's Office audits of these claims, the District has elected to opt into the more certain funding offered by participation in the block grant. This decision is evaluated annually to be responsive to changes in the mandated cost reimbursement process.

Local Revenues

- Districtwide Activity revenues consist primarily of interest earned and are allocated in a manner similar to State Revenues discussed above.
- Budget Center Activity are funds that are received for various activities. Each budget center, Merritt College, Laney College, College of Alameda, Berkeley City College, and District Services, determined their revenue estimates based on their experiences. This also consists of self-supported activities that bring in revenue and are expected to cover their own costs.
 - Community Services Fees
 - Contract Education/Services
 - Facilities Rental Fees
 - STRS paid on behalf Others
 - Non-Resident Student Revenue
 - Student Health Fees
 - A/C Transit
 - Application Fees (Int'l)/Student Records
 - Capital Outlay
 - Other Local

Other Local Revenues distributed based on FTES of prior year:

- Interest
- 2% Enrollment Fee
- Miscellaneous Income

Revenue to the District Office

District Services is considered a budget cost center and is funded based on colleges covering actual net operating costs within an agreed upon percentage of overall revenue. As part of the implementation of the new BAM, several factors were considered in determining an appropriate percentage, including information on the level of service and allocations at other districts. A consideration was given to provide an allocation that was sufficient to allow District Services to operate as a budget center yet still leave each campus able to maintain its operations at the current levels.

Expenses

The expenses in the new BAM are allocated by budget center as well as the shared district-wide expenses.

District-wide Expenses

Districtwide expenses are costs that have been identified and determined to be shared across all entities within the District. Examples of these expenses include: retiree benefits, faculty sabbatical costs and related-activity expenditures, districtwide memberships, audit expenses, employee assistance program, and hospitality. Changes to the districtwide expenses may be made directly by the Chancellor or with a request through PBC then approved by PGC for recommendation to the Chancellor. The listing of approved Districtwide expense categories and amounts are included in the annual proposed budget reports.

Budget Center Expenses

Operating budgets included in the new BAM for the budget centers are separated into ongoing and self-supported activities.

Personnel

The budget center's operating expenses are comprised primarily of personnel costs.

The employee groups included in position control are:

- Full-Time Faculty
- Classified staff
- Confidential staff
- Academic managers
- Classified managers
- Executives
- Temporary Special Positions (including instructors, project coordinators, managers, and directors)

Full-Time Faculty

While most positions are determined based on the needs of the budget centers, there is a compliance component to the full-time faculty positions district-wide. A faculty obligation number (FON) is set by the state each year, based on the prior year's FON modified by changes in the FTES. The District must meet its FON or face paying a penalty. Full-time Instructors teaching credit classes, as well as full-time counselor positions are considered towards this obligation.

NONPOS (a.k.a. Non-Position Control)

The remaining operating budgets for each budget center are those costs outside of position control, also referred to as “NONPOS”. This includes estimated costs for Adjunct Faculty and other temporary hourly personnel, costs of departmental and campus office costs (e.g. supplies, services, equipment, etc.) and maintenance needs. As part of the implementation of the new Budget Allocation Model, each budget center is responsible for covering any increases in personnel costs, such as the costs of any negotiation settlements and increases in health plan costs. The budget centers may also set aside some contingency funds to help offset potential, yet unquantified costs.

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Prior Year Funds

A district's ending balance for a fiscal period is referred to as its fund balance. Fund balance represents a point-in-time fiscal snapshot of a district's financial position. As this balance moves from the end of one fiscal year to the beginning of the subsequent fiscal year, it becomes categorized as one-time. One-time funds are unspent funds that remain after a fiscal year has ended, and primarily results from budgetary "savings." These funds would not necessarily be replicated in subsequent years. It is not fiscally prudent to use one-time funds for ongoing purposes such as to funding expenditures for salaries and benefits of permanent staff. Instead, these funds are more appropriately used to fund one-time items or projects. To properly differentiate one-time funds from ongoing sources of funds, the District accounts for these dollars in the One-Time Fund, a sub-fund of the Unrestricted General Fund. The Ending Fund Balance, or Carryover Funds, are broken down into 5 categories*:

- Non-spendable – This represents resources that are not readily available for expenditures, and includes inventory and cash held in the revolving bank account.
- Restricted – This represents the carryover funds from restricted programs that have legal restrictions for their use by State and federal government.
- Committed – These are funds that were specifically committed by Board action. The District continues to maintain funds committed to help cover future PERS/STRS rate increases.
- Assigned – These funds are assigned for a specified Districtwide purpose or at the budget centers.
- Uncommitted – These are funds which have not been designated for a specific purpose and are held available to use for specific needs that may arise during the fiscal year. However, included here is a contingency set aside per Board Policy 6250 requiring that unrestricted general reserves shall be no less than 10% of unrestricted General Fund expenditures. We continue to base this on the Chancellor's Office definition of minimum required reserve for economic uncertainty.

Non-spendable Fund Balance

Revolving Cash: The District maintains a bank account with a \$150,000 balance to facilitate issuing checks that are needed outside of the normal check process and which have associated with them legal requirements for more urgent issuance.

Inventory: Inventory maintained for some supplies, and which by itself is not spendable.

Restricted Fund Balance

These are the Restricted funds which may carryover their unused funds. If expenditures outpace the available funds, then the fund balances will show as negative. In such circumstances, additional available unrestricted general fund resources are required to supplement the shortfall.

Health Services: All PCCD colleges maintain a student health center, which is partially funded by health fees collected. Those fees may only be used for allowable health service expenditures.

Instructional Equipment: Funds remaining from allocations by the state for instructional equipment.

Parking: Each campus maintains parking on-site and charges a fee for non-employees to park on campus. The parking fees collected from parking permits and day passes may only be used towards costs associated with the maintenance of and security for the campus parking lots.

Lottery: As a community college, we receive a share of the lottery funds collected by the state and designated for education. The restricted lottery funds may only be used for instructional purposes as identified in Education Code.

Veteran's Services: funding received to provide education benefits for veterans, which are held and disbursed per the direction of the Department of Veterans' Affairs.

Administrative Allowance: All PCCD colleges participate in the Federal financial aid programs (i.e., PELL, FWS, SEOG). Those programs provide an administrative allowance to help defray some of the costs associated with administering the financial aid to students.

Committed Funds

Committed funds can only be used for the specific purposes determined by formal action of the Board of Trustees.

Assigned Fund Balances

These carryovers consist of:

- One-Time Funds allocated to the various budget centers.
- Funds assigned by the budget center for activities and needs identified by that budget center.

One-time Funds Allocated

These are carryover funds are considered to be in the Districtwide category and are allocated to the different budget centers for specific purposes. These allocations are discussed at various standing committees, including the PBC as well as the PGC, and are approved at PGC.

The one-time funds are to be used for the purposes for which they were designated. Any of the One-Time Fund Allocations that remain unused once their purpose is complete will be returned to be included in future allocations.

Funds Assigned by the Budget Centers

Each budget center maintains control over funds that have been conserved from the previous year. These assigned funds are allocated to needs as identified by that budget center. These items are usually one-time in nature, rather than on-going costs.

Fiscal Year Ending Balance

Ending Balance

District ending balance will be used as follows:

- 1) Priority 1. Allocate 10% reserve for contingency.
- 2) Priority 2. Allocate one-time expenses designated by the board for the benefit of district and colleges.
- 3) Priority 3. Allocate remaining funds to colleges based on overall FTES percentage to be used for one-time expenses as prioritized by the college.

Ending Balance (Less than 10%)

If the district ending balance is less than 10% then each college will be assessed to make up to 10% required for reserve for contingency based on overall FTES percentage of each college.

Ending Balance for Colleges

- 1) Each college will keep unspent dollars as a positive ending balance to be used for one-time expenses in the future.
- 2) Each college ending balance greater than 5% must be allocated in the following year for one-time expenses.
- 3) If a college has a negative ending balance their allocation for next year will be reduced by the same amount.
- 4) If a college has an ending balance greater than 10% for two consecutive years, excess funds must be returned to the district for distribution as district ending balance.

Hold Harmless Allocation

As part of the multi-year transition into the SCFF, a provision was added to ensure that districts would receive no less than they did for 2017-18, plus COLA, which is 2.71% for 2018-19 and 3.26% for 2019-20, 0.00% for 2020-21, and 5.07% for 2021-22. Funds received under the hold harmless allocation have been used in the ongoing funding incorporated into the BAM. The District will use the hold harmless funding to supplement BAM, as needed, and has included it in the discussions of uses for one-time funding. The hold harmless funding is expected to end after fiscal year 2024-25.

Stabilization

Consistent with the SCFF, should any element of the SCFF for a budget center fall below the prior year funding level, stability will be provided for one year. The funding for this stability will come from district-wide reserves.

EVALUATION OF THE BUDGET

Evaluation of the Allocation Model

In October of each year, the PBC will evaluate the allocation model for both the process and those allocations that are formula driven, and will prepare a report to the PGC. The primary current formula-driven allocation is the amount provided towards funding District Services as a budget center. Each budget center will provide input via their respective representative(s) on the PBC.

Closing the Loop – Budget Allocation is linked to District Strategic Directions

In order to meet the Accreditation Standard III.D3, which requires that the District/Institution(s) systematically assess the effective use of financial resources and use the results of the evaluation as a basis for improvement. PBC should establish a clear process for doing this work and documenting it.

DRAFT

**Peralta Community College District: 2020-21
Adopted Budget Revenue Allocation based on SCFF**



Total

Balance Sheet Summary		Districtwide	% of Total	District Services	% of Total	Allocation	% of Total	Allocation	% of Total	Allocation	% of Total	Allocation	% of Total	Total
Revenues														
Apportionment														
	Total SCFF State Apportionment	\$ -	0%	\$ -	0%	\$ 28,813,708	24%	\$ 42,327,917	35%	\$ 23,965,642	20%	\$ 25,292,131		\$ 120,399,398
	Total Other Unrestricted Revenue	\$ -	0%	\$ -	0%	\$ 4,769,057	24%	\$ 6,934,741	35%	\$ 3,936,739	20%	\$ 4,203,545		\$ 19,844,082
	Total Revenue, 1	\$ -	0%	\$ -	0%	\$ 33,582,766	24%	\$ 49,262,658	35%	\$ 27,902,380	20%	\$ 29,495,676	21%	\$ 140,243,480
	Revenue to District Office for District Services	\$ -	0%	\$ 44,877,913	32%	\$ (10,746,485)	24%	\$ (15,764,050)	35%	\$ (8,928,762)	20%	\$ (9,438,616)	21%	\$ -
	Total Revenue, 2	\$ -	0%	\$ 44,877,913	32%	\$ 22,836,281	16%	\$ 33,498,607	24%	\$ 18,973,619	14%	\$ 20,057,060	14%	\$ 140,243,480
	Districtwide Expenses	\$ 4,567,434	3%	\$ (1,461,578.88)	32%	\$ (743,729)	16%	\$ (1,090,979)	24%	\$ (617,931)	14%	\$ (653,216)	14%	\$ -
	Final Revenue Allocation	\$ 4,567,434	3%	\$ 43,416,335	31%	\$ 22,092,551	16%	\$ 32,407,628	23%	\$ 18,355,688	13%	\$ 19,403,844	14%	\$ 140,243,480
Expenditures														
Expenditures														
	Total General Fund Expenditures	\$ 4,567,434	3%	\$ 43,212,949	30%	\$ 21,754,050	15%	\$ 36,418,062	25%	\$ 18,540,414	13%	\$ 20,324,891	14%	\$ 144,817,800
	Total Expenditures	\$ 4,567,434	3%	\$ 43,212,949	30%	\$ 21,754,050	15%	\$ 36,418,062	25%	\$ 18,540,414	13%	\$ 20,324,891	14%	\$ 144,817,800
	Final Revenue	\$ -	0%	\$ 203,386	0%	\$ 338,501	1%	\$ (4,010,434)	-8%	\$ (184,726)	-1%	\$ (921,047)	-3%	\$ (4,574,320)



**Peralta Community College District:
College Level SCFF Data**

																District Total							
				2020-21 Estimated % of District Funding			2020-21 Estimated % of District Funding			2020-21 Estimated % of District Funding			2020-21 Estimated % of District Funding			Total Estimated Funding (not a final allocation)							
				Data	Funding Rate	2020-21 State Apportionment Funding	Data	2020-21 Estimated Funding	% of District Funding	Data	2020-21 Estimated Funding	% of District Funding	Data	2020-21 Estimated Funding	% of District Funding	Data	2020-21 Estimated Funding	% of District Funding	Reported Data	Total Estimated Funding (not a final allocation)			
				SCFF Data for District Funding																			
				Basic Allocation (\$) \$ 16,182,009			\$ 4,045,502			\$ 4,045,502			\$ 4,045,502			\$ 16,182,009.12							
Base Allocation	FTEs			FTEs			FTEs			FTEs			FTEs			2019-20 P1 FTEs							
	Traditional Credit 3-Year Average	16,280.37	\$ 4,009	\$ 65,268,003	3,664.06	\$ 14,689,209	23.9%	5,766.90	\$ 23,119,520	37.5%	2,862.64	\$ 11,476,314	18.6%	3,066.20	\$ 12,292,395	20.0%	15,359.80	\$ 61,577,438.20					
	Actual Traditional Credit	-	\$ -	\$ -	109.22	\$ 614,039	23.9%	171.91	\$ 966,443	37.5%	85.33	\$ 479,733	18.6%	91.40	\$ 513,847	20.0%	457.86	\$ 2,574,061.45					
	Special Admit Credit	457.86	\$ 5,622	\$ 2,574,061	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -					
	Incarcerated Credit	-	\$ 5,622	\$ -	52.32	\$ 176,883	20.2%	76.96	\$ 260,186	29.7%	36.28	\$ 122,639	14.0%	93.40	\$ 315,740	36.1%	258.96	\$ 875,447.94					
	Non-Credit	59.71	\$ 3,381	\$ 201,857	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -					
	Non-Credit CDCP	41.71	\$ 5,622	\$ 234,491	8.43	\$ 47,379	20.2%	12.40	\$ 69,691	29.7%	5.84	\$ 32,849	14.0%	15.04	\$ 84,572	36.1%	41.71	\$ 234,491.12					
	Non-Credit Incarcerated	-	\$ -	\$ -	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -					
Total	16,840	\$	84,460,422	3,834	\$	19,573,012	24.0%	6,028	\$	28,461,342	34.9%	2,990	\$	16,157,038	19.8%	3,266	\$	17,252,056	21.2%	16,118	\$	81,443,447.83	
Supplemental Allocation*	19-20 Headcount			19-20 Headcount			19-20 Headcount			19-20 Headcount			19-20 Headcount			19-20 Headcount							
	Pell Grant Recipients	5,923	\$ 948	\$ 5,615,004	1,168	\$ 1,107,264	19.7%	2,536	\$ 2,404,128	42.8%	1,024	\$ 970,752	17.3%	1,195	\$ 1,132,860	20.2%	5,923	\$ 5,615,004.00					
	AB540 Students	1,013	\$ 948	\$ 960,324	256	\$ 242,688	25.3%	312	\$ 295,776	30.8%	209	\$ 198,132	20.6%	236	\$ 223,728	23.3%	465	\$ 960,324.00					
	California Promise Grant Recipients	12,198	\$ 948	\$ 11,563,704	2,857	\$ 2,708,436	23.4%	4,216	\$ 3,996,768	34.6%	2,809	\$ 2,662,932	23.0%	2,315	\$ 2,194,620	19.0%	12,197	\$ 11,562,756.00					
Total	19,134	\$	18,139,032	4,281	\$	4,058,388	22.4%	7,064	\$	6,696,672	36.9%	4,042	\$	3,831,816	21.1%	3,746	\$	3,551,208	19.6%	19,133	\$	18,138,084.00	
All Students	19-20 Outcomes			19-20 Outcomes			19-20 Outcomes			19-20 Outcomes			19-20 Outcomes			19-20 Outcomes							
	Associate Degrees	855	\$ 1,677	\$ 1,433,835	325	\$ 545,025	38.1%	319	\$ 534,963	37.4%	135	\$ 226,395	15.8%	75	\$ 125,775	8.8%	854	\$ 1,432,158.00					
	Associate Degrees for Transfer	606	\$ 2,236	\$ 1,355,234	100	\$ 223,636	16.5%	153	\$ 342,163	25.2%	109	\$ 243,763	18.0%	244	\$ 545,672	40.3%	606	\$ 1,355,234.16					
	Baccalaureate Degrees	-	\$ -	\$ -	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -					
	Credit Certificates	425	\$ 1,118	\$ 475,150	72	\$ 80,496	17.0%	170	\$ 190,060	40.1%	102	\$ 114,036	24.1%	80	\$ 89,440	18.9%	424	\$ 474,032.00					
	Nine or More CTE Units	2,528	\$ 559	\$ 1,413,152	862	\$ 481,858	34.1%	1,016	\$ 567,944	40.2%	449	\$ 250,991	17.8%	201	\$ 112,359	8.0%	2,528	\$ 1,413,152.00					
	Transfer	1,157	\$ 839	\$ 970,145	278	\$ 233,151	24.0%	404	\$ 339,028	34.9%	230	\$ 192,461	19.8%	245	\$ 205,504	21.2%	1,157	\$ 970,144.50					
	Transfer Level Math and English	656	\$ 1,118	\$ 733,408	107	\$ 119,626	16.3%	136	\$ 152,048	20.8%	97	\$ 108,446	14.8%	315	\$ 352,170	48.1%	655	\$ 732,290.00					
	Achieved Regional Living Wage	2,947	\$ 559	\$ 1,647,373	708	\$ 395,907	24.0%	1,030	\$ 575,693	34.9%	585	\$ 326,812	19.8%	624	\$ 348,961	21.2%	2,947	\$ 1,647,373.00					
	Total	9,174	\$	8,028,297	2,452	\$	2,079,700	25.9%	3,228	\$	2,701,899	33.7%	1,706	\$	1,462,904	18.2%	1,784	\$	1,779,881	22.2%	9,171	\$	8,024,383.66
	Student Success Allocation*	Pell Grant Recipients Bonus			Pell Grant Recipients Bonus			Pell Grant Recipients Bonus			Pell Grant Recipients Bonus			Pell Grant Recipients Bonus			Pell Grant Recipients Bonus						
		Associate Degrees	508	\$ 635	\$ 322,326	193	\$ 122,459	38.0%	194	\$ 123,093	38.2%	77	\$ 48,857	15.2%	44	\$ 27,918	8.7%	508	\$ 322,326.00				
		Associate Degrees for Transfer	343	\$ 846	\$ 290,178	50	\$ 42,300	14.6%	96	\$ 81,216	28.0%	75	\$ 63,450	21.9%	122	\$ 103,212	35.6%	343	\$ 290,178.00				
Baccalaureate Degrees		-	\$ -	\$ -	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -					
Credit Certificates		189	\$ 423	\$ 79,947	30	\$ 12,690	15.9%	79	\$ 33,417	41.8%	44	\$ 18,612	23.3%	36	\$ 15,228	19.0%	189	\$ 79,947.00					
Nine or More CTE Units		1,127	\$ 212	\$ 238,361	271	\$ 57,317	24.0%	541	\$ 114,422	48.0%	257	\$ 54,356	22.8%	59	\$ 12,479	5.2%	1,128	\$ 238,572.00					
Transfer		561	\$ 317	\$ 177,977	135	\$ 42,773	24.0%	196	\$ 62,196	34.9%	111	\$ 35,308	19.8%	119	\$ 37,701	21.2%	561	\$ 177,977.25					
Transfer Level Math and English		263	\$ 423	\$ 111,249	50	\$ 21,150	19.0%	53	\$ 22,419	20.2%	32	\$ 13,536	12.2%	128	\$ 54,144	48.7%	263	\$ 111,249.00					
Achieved Regional Living Wage		670	\$ 212	\$ 141,705	161	\$ 34,055	24.0%	234	\$ 49,520	34.9%	133	\$ 34,055	24.0%	142	\$ 30,017	21.2%	670	\$ 141,705.00					
Total		3,661	\$	1,361,743	890	\$	332,743	24.4%	1,393	\$	486,283	35.7%	729	\$	262,230	19.3%	650	\$	280,698	20.6%	3,662	\$	1,361,954.25
California Promise Grant Recipients Bonus		California Promise Grant Recipients Bonus			California Promise Grant Recipients Bonus			California Promise Grant Recipients Bonus			California Promise Grant Recipients Bonus			California Promise Grant Recipients Bonus			California Promise Grant Recipients Bonus						
		Associate Degrees	638	\$ 423	\$ 269,727	256	\$ 108,229	40.1%	230	\$ 97,237	36.1%	104	\$ 43,968	16.3%	48	\$ 20,293	7.5%	638	\$ 269,727.26				
		Associate Degrees for Transfer	468	\$ 564	\$ 263,812	70	\$ 39,459	15.0%	123	\$ 69,335	26.3%	89	\$ 50,169	19.0%	186	\$ 104,848	39.7%	468	\$ 263,811.60				
	Baccalaureate Degrees	-	\$ -	\$ -	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -					
	Credit Certificates	270	\$ 282	\$ 76,100	47	\$ 13,247	17.4%	106	\$ 29,876	39.3%	64	\$ 18,038	23.7%	53	\$ 14,938	19.6%	270	\$ 76,099.50					
	Nine or More CTE Units	1,623	\$ 141	\$ 228,843	487	\$ 68,667	30.0%	707	\$ 99,687	43.6%	329	\$ 46,389	20.3%	100	\$ 12,528	6.2%	1,623	\$ 228,843.00					
	Transfer	751	\$ 212	\$ 158,837	180	\$ 38,173	24.0%	262	\$ 55,507	34.9%	149	\$ 31,511	19.8%	159	\$ 32,646	21.2%	751	\$ 158,836.50					
	Transfer Level Math and English	377	\$ 282	\$ 106,257	71	\$ 20,011	18.8%	74	\$ 20,857	19.6%	45	\$ 20,683	11.9%	187	\$ 52,706	49.6%	377	\$ 106,257.45					
	Achieved Regional Living Wage	1,316	\$ 141	\$ 185,556	316	\$ 44,594	24.0%	460	\$ 64,845	34.9%	261	\$ 36,811	19.8%	279	\$ 39,306	21.2%	1,316	\$ 185,556.00					
	Total	5,443	\$	1,289,131	1,428	\$	332,380	25.8%	1,962	\$	437,344	33.9%	1,041	\$	239,570	18.6%	1,012	\$	279,837	21.7%	5,443	\$	1,289,131.31
	Total	18,278	\$	10,679,171	4,770	\$	2,744,823	25.7%	6,584	\$	3,625,527	34.0%	3,476	\$	1,964,703	18.4%	3,446	\$	2,340,417	21.9%	18,276	\$	10,675,469.22
	Total SCFF 2018-19 State Apportionment				\$ 113,278,625			\$ 26,376,223 23.9%			\$ 38,783,541 35.2%			\$ 21,953,557 19.9%			\$ 23,143,681 21.0%						
	3 Year Average Adjustment				\$ 3,016,975			\$ 725,059 24.03%			\$ 1,054,316 34.95%			\$ 598,518 19.84%			\$ 639,082 21.18%						
Total Apportionment				\$ 113,278,625			\$ 27,101,281			\$ 39,837,857			\$ 22,552,075			\$ 23,782,762							
Hold Harmless				\$ 7,125,422			\$ 1,712,427			\$ 2,490,060			\$ 1,413,566			\$ 1,509,369							
Funding w/ Hold Harmless				\$ 120,404,047			\$ 28,813,708			\$ 42,327,917			\$ 23,965,642			\$ 25,292,131							

*Supplemental and Student Success Allocation will be based on the actual metrics and data of each college.



**Peralta Community College District:
2020-21 Revenue Allocation**



Total

**Local and Other
(Unrestricted) Revenue**

	Districtwide	District Services	Allocation	% of Total	Total Estimated Funding (not a final allocation)						
State Revenue											
Source of Revenue											
Lottery	\$ -	\$ -	\$ 21,852.40	24%	\$ 31,775.83	35%	\$ 18,038.62	20%	\$ 19,261.16	21%	\$ 90,928.00
Faculty Compensation	\$ -	\$ -	\$ 961,305.66	24%	\$ 1,397,845.64	35%	\$ 793,534.09	20%	\$ 847,314.61	21%	\$ 4,000,000.00
Mandated Cost	\$ -	\$ -	\$ 905,831.60	24%	\$ 1,317,180.16	35%	\$ 747,741.62	20%	\$ 798,418.63	21%	\$ 3,769,172.00
Faculty Hiring and Parity	\$ -	\$ -	\$ 222,301.93	24%	\$ 323,251.80	35%	\$ 183,504.76	20%	\$ 195,941.50	21%	\$ 925,000.00
Other State	\$ -	\$ -	\$ -	24%	\$ -	35%	\$ -	20%	\$ -	21%	\$ -
Homeowners Tax Relief	\$ -	\$ -	\$ -	24%	\$ -	35%	\$ -	20%	\$ -	21%	\$ -
Total	\$ -	\$ -	\$ 2,111,291.59	24%	\$ 3,070,053.42	35%	\$ 1,742,819.09	20%	\$ 1,860,935.90	21%	\$ 8,785,100.00
Local/Dedicated Revenue*											
Source of Revenue											
2% Enrollment Fee Administration	\$ -	\$ -	\$ -	24%	\$ -	35%	\$ -	20%	\$ -	21%	\$ -
Community Services Fees	\$ -	\$ -	\$ -	24%	\$ -	35%	\$ -	20%	\$ -	21%	\$ -
Contract Education/Services	\$ -	\$ -	\$ -	24%	\$ -	35%	\$ -	20%	\$ -	21%	\$ -
Facilities Rental Fees	\$ -	\$ -	\$ -	24%	\$ -	35%	\$ -	20%	\$ -	21%	\$ -
STRS paid on behalf Others	\$ -	\$ -	\$ 25,234.27	24%	\$ 36,693.45	35%	\$ 20,830.27	20%	\$ 22,242.01	21%	\$ 105,000.00
Non Resident Student Revenue	\$ -	\$ -	\$ 112,068.29	24%	\$ 162,959.80	35%	\$ 92,509.61	20%	\$ 98,779.30	21%	\$ 466,317.00
Student Health Fees	\$ -	\$ -	\$ 45,421.69	24%	\$ 66,048.21	35%	\$ 37,494.49	20%	\$ 40,035.62	21%	\$ 189,000.00
A/C Transit	\$ -	\$ -	\$ 789,700.59	24%	\$ 1,148,312.72	35%	\$ 651,878.34	20%	\$ 696,058.36	21%	\$ 3,285,950.00
Application Fees (Int'l)/Student Records	\$ -	\$ -	\$ 1,395,514.45	24%	\$ 2,029,233.64	35%	\$ 1,151,962.73	20%	\$ 1,230,035.18	21%	\$ 5,806,746.00
Other Student Fees and Miscellaneous	\$ -	\$ -	\$ 195,264.97	24%	\$ 283,937.05	35%	\$ 161,186.41	20%	\$ 172,110.57	21%	\$ 812,499.00
Capital Outlay	\$ -	\$ -	\$ 94,561.23	24%	\$ 137,502.58	35%	\$ 78,057.96	20%	\$ 83,348.22	21%	\$ 393,470.00
Other Local	\$ -	\$ -	\$ -	24%	\$ -	35%	\$ -	20%	\$ -	21%	\$ -
	\$ -	\$ -	\$ -	24%	\$ -	35%	\$ -	20%	\$ -	21%	\$ -
	\$ -	\$ -	\$ -	24%	\$ -	35%	\$ -	20%	\$ -	21%	\$ -
Total	\$ -	\$ -	\$ 2,657,765.50	24%	\$ 3,864,687.43	35%	\$ 2,193,919.81	20%	\$ 2,342,609.26	21%	\$ 11,058,982.00
Total Unrestricted Revenue	\$ -	\$ -	\$ 4,769,057.10	24.0%	\$ 6,934,740.86	34.9%	\$ 3,936,738.90	19.8%	\$ 4,203,545.15	21.2%	\$ 19,844,082.00

*Local/Dedicated Revenue will change based on each location producing its own income.



**Peralta County Community College District:
2020-21 Adopted Budget Expenditure Allocation**

				Total
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Expense Budget

Source of Expenditure	Districtwide	% of Total	District Services	% of Total	Allocation	% of Total	Total Estimated Funding (not a final allocation)						
	<u>Districtwide</u>		<u>District Services</u>										
GF Expenses													
01 Academic Salaries	\$ -	0.00%	\$ 1,964,327	4.25%	\$ 9,922,846	21.47%	\$ 16,570,721	35.86%	\$ 8,124,654	17.58%	\$ 9,626,426	20.83%	\$ 46,208,974
02 Classified Salaries	\$ -	0.00%	\$ 14,560,731	48.82%	\$ 3,315,734	11.12%	\$ 5,570,327	18.68%	\$ 3,246,676	10.88%	\$ 3,134,249	10.51%	\$ 29,827,717
03 Benefits	\$ -	0.00%	\$ 10,142,941	25.43%	\$ 6,662,952	16.70%	\$ 11,438,527	28.67%	\$ 5,650,106	14.16%	\$ 5,997,710	15.03%	\$ 39,892,236
04 Supplies	\$ -	0.00%	\$ 386,721	44.99%	\$ 100,157	11.65%	\$ 175,580	20.42%	\$ 77,952	9.07%	\$ 119,240	13.87%	\$ 859,650
05 Other Operating	\$ 4,567,434	17.09%	\$ 14,993,877	56.09%	\$ 1,685,211	6.30%	\$ 2,658,760	9.95%	\$ 1,430,783	5.35%	\$ 1,394,727	5.22%	\$ 26,730,792
06 Capital Outlay	\$ -	0.00%	\$ 156,549	59.81%	\$ 67,150	25.65%	\$ 4,147	1.58%	\$ 10,243	3.91%	\$ 23,654	9.04%	\$ 261,743
08 Other Outgo/Contingencies	\$ -	0.00%	\$ 1,007,803	97.21%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 28,885	2.79%	\$ 1,036,688
Total	\$ 4,567,434	3.15%	\$ 43,212,949	29.84%	\$ 21,754,050	15.02%	\$ 36,418,062	25.15%	\$ 18,540,414	12.80%	\$ 20,324,891	14.03%	\$ 144,817,800

SCFF Calculation

Peralta Community College District

		2020-21			
Estimated State COLA		0.00%		% change	
Base Allocation	Credit FTES	Basic Allocation		\$ 16,182,009	
		3-Year Average Credit	16,280.37	\$ 4,009 \$ 65,268,003	
		Special Admit	457.86	\$ 5,622 \$ 2,574,061	
		Incarcerated Credit	-	\$ 5,622 \$ -	
		Subtotal	16,738.23	\$ 67,842,065	
	Non-Credit FTES	Traditional Non Credit	59.71	\$ 3,381 \$ 201,857	
		CDCP	41.71	\$ 5,622 \$ 234,491	
		Incarcerated Non-Credit	-	\$ 3,347 \$ -	
		Subtotal	101.42	\$ 436,349	
	Total	16,839.65	\$ 84,460,422		
Supplemental Allocation		Headcount	Rate		
	Pell Grant Recipients	5,923	\$ 948	\$ 5,615,004	
	State Nonresident Fee Waiver	1,013	\$ 948	\$ 960,324	
	California Promise Grant Recipients	12,198	\$ 948	\$ 11,563,704	
Total	19,134	\$ 18,139,032			
Student Success Allocation	All Students		Outcomes	Rate	
		Associate Degrees	855	\$ 1,677	\$ 1,433,835
		Baccalaureate Degrees	-	\$ 1,677	\$ -
		Associate Degrees for Transfer	606	\$ 2,236	\$ 1,355,234
		Credit Certificates	425	\$ 1,118	\$ 475,150
		Nine or More CTE Units	2,528	\$ 559	\$ 1,413,152
		Transfer	1,157	\$ 839	\$ 970,145
		Transfer Level Math and English	656	\$ 1,118	\$ 733,408
	Achieved Regional Living Wage	2,947	\$ 559	\$ 1,647,373	
	Subtotal	9,174	\$ 8,028,297		
	Equity: Pell Grant Recipients	Associate Degrees	508	\$ 635	\$ 322,326
		Baccalaureate Degrees	-	\$ 635	\$ -
		Associate Degrees for Transfer	343	\$ 846	\$ 290,178
		Credit Certificates	189	\$ 423	\$ 79,947
		Nine or More CTE Units	1,127	\$ 212	\$ 238,361
		Transfer	561	\$ 317	\$ 177,977
		Transfer Level Math and English	263	\$ 423	\$ 111,249
		Achieved Regional Living Wage	670	\$ 212	\$ 141,705
	Subtotal	3,661	\$ 1,361,743		
	Equity: California Promise Grant Recipients	Associate Degrees	638	\$ 423	\$ 269,727
		Baccalaureate Degrees	-	\$ 423	\$ -
		Associate Degrees for Transfer	468	\$ 564	\$ 263,812
		Credit Certificates	270	\$ 282	\$ 76,100
		Nine or More CTE Units	1,623	\$ 141	\$ 228,843
		Transfer	751	\$ 212	\$ 158,837
		Transfer Level Math and English	377	\$ 282	\$ 106,257
		Achieved Regional Living Wage	1,316	\$ 141	\$ 185,556
	Subtotal	5,443	\$ 1,289,131		
	Preliminary Total	18,278		\$ 10,679,171	
Success Growth	Available Growth				
	Maximum Growth		no limit		
	Funded Growth				
Total				\$ 10,679,171	
Total SCFF before Hold Harmless				\$ 113,278,625	
Hold Harmless Funding				\$ 7,125,422	
Total SCFF				\$ 120,404,047	