



## **Budget Allocation Model Task Force Meeting Notes for September 9, 2021**

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### **Members In Attendance:**

Adil Ahmed, Interim Vice Chancellor for Finance & Administration  
Thomas Renbarger, Academic Senate President  
Donald Moore, DAS President  
Tami Taylor, Interim Budget Director, Finance & Administration  
Derek Pinto, Vice President of Administrative Services, Laney College  
Dr. Tina Vasconcellos, Vice President of Student Services, College of Alameda  
David M. Johnson, President, Merritt College  
Richard Thoele, Classified, President Local 1021  
Rudy Besikof, President, Laney College  
Sean Brooks- VP Administrative Services, Berkeley City College

Joan Davis-Pinkney, Staff Assistant, Finance & Administration (Notes)  
Richard Ferreira, Executive Assistant, District Finance & Administration (Notes)

### **Members Absent:**

Jasmine Martinez, Classified Senate Representative, BCC  
Jennifer Shanoski, President PFT  
Scott Barringer, Local 39 Representative  
Louie Martinez y McFarland, Classified Senate Appointee

### **Guests:**

C.M. Brahmabhatt, Consultant, Cambridge West Partnership  
Dr. Nathaniel Jones III, President, College of Alameda  
Dr. Marla Williams-Powell, Acting Executive Fiscal Director  
Garth Kwiecien, Vice President of Admin Services, Merritt College  
Royle Roberts, Chief of Staff, District  
Lowell Bennett, Faculty, Merritt College

## **I. Agenda Items**

Call to order 1:33 pm

### **1. Review of the Agenda for August 26, 2021**

Agenda approved as written.

## **2. Approval of Notes from August 26, 2021**

Notes approved from the previous meeting as written.

## **3. BAM Handbook Presentation- C.M. Brahmbhatt (See attached) C.M. Continued from page 10 for the presentation.**

C.M. Continued from page 10 for the presentation.

C.M. Stated that this is the allocation model, which has everything to do with the revenues and how they are allocated. It will be the responsibility of the Colleges on how they are going to allocate their resources. The BAM structure is based on the student center formula.

The student centered formula is dissected into three ways: 70 % is based on your FTES 20% is based on your access for low income students and 10% is your student success.

The student success dollars will be used for the prior three years, for example FY 2021-2022 you will be getting paid for 2018-2019, 2019-2020, 2020-2021 then divided by 3 and that will be how you are paid.

It was asked how the Fake students will impact our FTES?

C.M. stated that for the 2021 fiscal year there are emergency conditions available to all, in case they have a significant dive in their FTES which allows for them to use the 70% of the FTES portion for it. They are also allowing this for 2021-2022 knowing that we are still in a pandemic. Due to the emergency conditions the revenues are protected.

C.M. mentioned two articles which he can distribute if requested. The article details that and estimated 65,000 fake students however at this time there is no way of knowing right how exactly what the impact will be, since they don't have the data at this time.

The local revenues will now stay where the revenue was generated. It was requested that a list of items be made to show what these items maybe.

The revenue to the district office will be provided by the four colleges. The starting point will be where they are. The district office will not be able to keep any of their unspent dollars at the end of the year. Those dollars will be returned to the districtwide dollars. The bottom line percentage will be used to distribute back to the college.

It was asked, if the 50% law and the fulltime faculty obligation number 75/25 ratio, how and if we would be able to bring that into the budget allocation model.

C.M. mentioned because it is a budget allocation model, all three the 50% law, FON and the 75/25 are called compliance related issues and are not directly related to the colleges but is connected to the entire district. However, we can make note of it in the handbook that these compliance issues need to be addressed and to make sure that on a time-to-time basis that the district is following the 50% law, FON and the 75/25.

It was mentioned that the district finance department is doing a great job with making sure to stay on top of the 50% law.

The district finance department is almost ready to close the books for 2020-2021 actuals.

The next document which will be prepared after the Board approves the adopted budget, we will take the adopted budget and put this as a 2021-2022 student centered funding formula driven by that allocation model.

It was asked if the district will still conduct the contract negotiations related to wages.

Yes, the district will, it is the district's responsibility, it is not the individual college's responsibility.

The district reserve is one time money. The district does not have a way to continue to add money to their bottom line, unless they sale land or something of that sort. The colleges can have the reserve but not the undue burden reserve, for example 15-20% reserve of their own budget while not doing what's needed to be done on the campus such as a capital outlet, facility issue or a parking lot issue. It's important that every year they find a way to include their budget committee to allocate part of the reserve for one-time expenses. A motion was made and approved to extend the meeting by 10 minutes.

C.M. will present at the September 23, 2021 meeting on how the 2021 fiscal year was completed under the budget allocation model if the documentation is available at that time if not the report will be presented at the next meeting.

C.M. was thanked for his assistance and presentation.

## **II. Next Meeting(s)**

September 23, 2021 at 1:30 pm

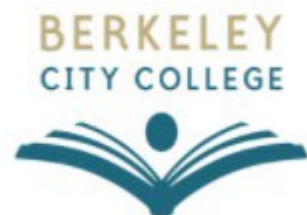
October 14, 2021 at 1:30 pm

## **III. Adjournment at 3:08 pm**



## PERALTA COMMUNITY COLLEGE DISTRICT BUDGET ALLOCATION MODEL

Based on Student Centered Funding Formula



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## INTRODUCTION

The purpose of this *Peralta Community College District Budget Allocation Model Handbook 2021* is to provide a detailed description of the process used by the Peralta Community College District (PCCD) to allocate 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. 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]
- President, Laney [Rudy Besikof]
- President, Merritt [David 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]

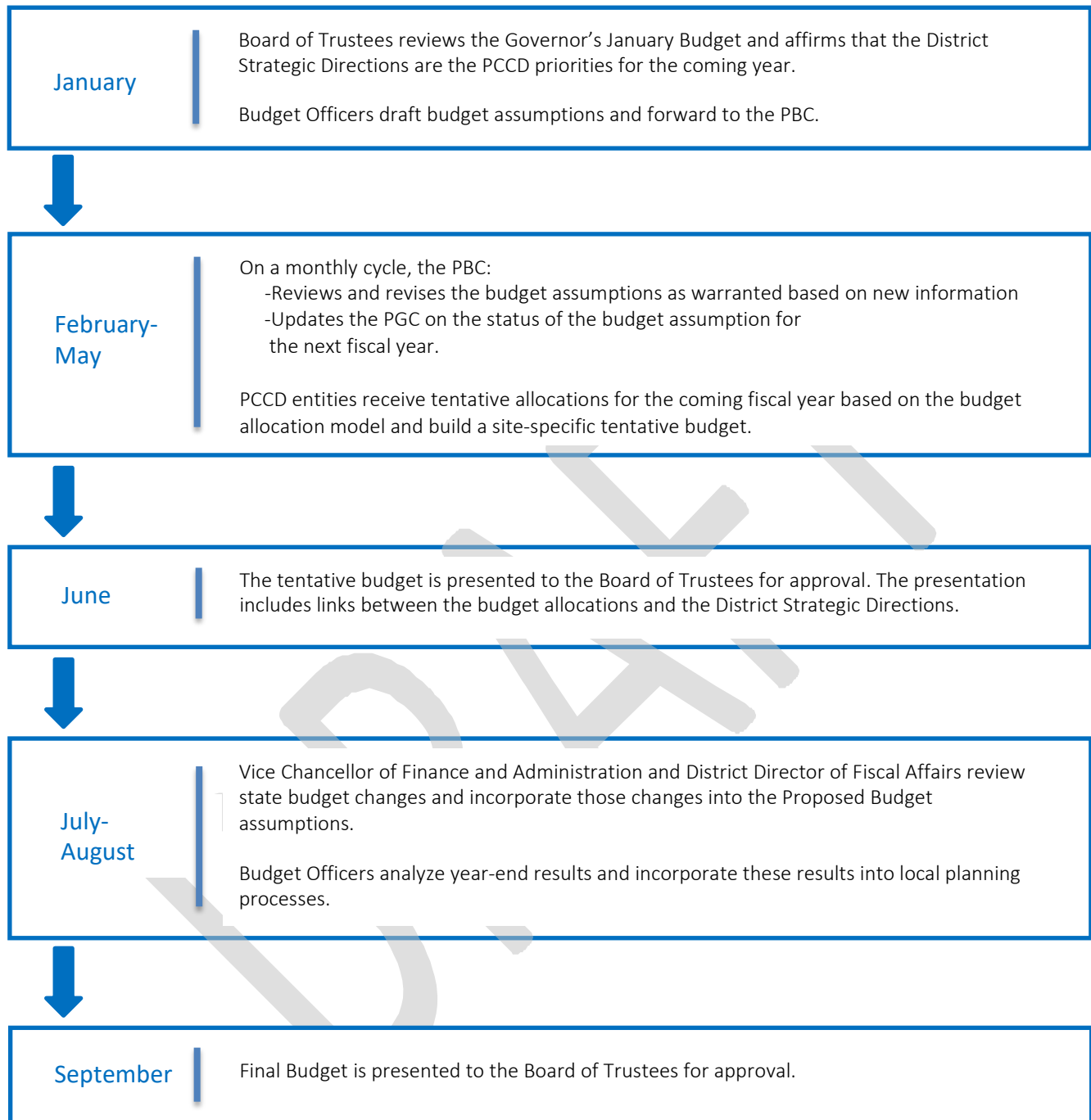
The members of the Budget Allocation Model Task Force (BAM) are:

- 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]



## TIMELINE AND PROCESS FOR BUDGET DEVELOPMENT



## 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](http://web.peralta.edu) by navigating to "Board and Administrative Policies" under the Board of Trustees section.

# 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; and
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
- Laney College
- College of Alameda
- Berkeley College
- District Services

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 Facilities, Human Resources, and Educational Services and Technology departments.

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 Budget Allocation Model

### Unrestricted Funds

- 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 are included in subsequent sections of this book. 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.

## Budget Allocation Model

The District has implemented a new internal 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
- Use planning and goals to drive the budget process
- Ensure that budget allocation decisions align with the type of funding
- Consider both the inputs and outcomes of proposed budget decisions
- Regularly assess operations and use data to inform the decision-making and planning processes
- Incentivize innovation and program development
- Take a long-term perspective
- Be transparent, simple and easy to explain

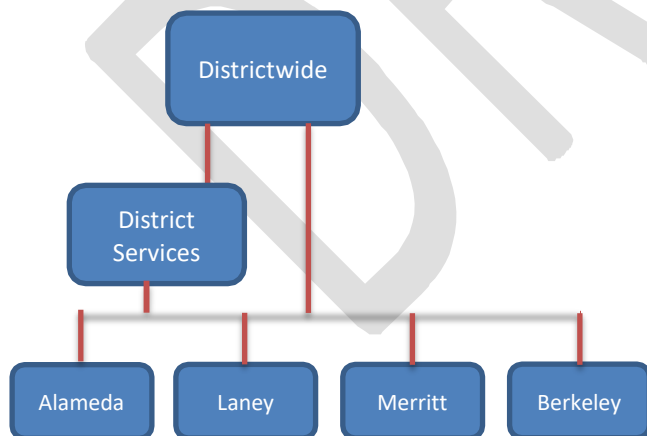
### BAM Structure

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 BAM to allocate the majority of funds to the campuses in order to provide those educational services. The model intends to provide an opportunity to maximize 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 resource allocation and utilization. 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 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, 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 successful outcomes of California Community College students. This allocation is based on a district's performance in the following eight outcome metrics: 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.

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

- 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.

## Revenue to the District Office

District Services is considered a budget center and is funded based on an agreed-upon allocation of the revenues from the campuses. As part of the implementation of the 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 BAM are broken out 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 BAM for the budget centers are separated into ongoing and self-supported activities.

### Personnel

The budget center operating expenses are comprised primarily of personnel costs. The district's budgets for permanent positions,

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)

At the time of preparation of the proposed budget, the number of positions and salary & benefits costs includes all active positions some of which may have been vacant at the time the data is prepared may then become filled and other positions that may subsequently become vacant.

Increases based on step and column movements have also been incorporated.

Adjunct Faculty are another major component of personnel costs. These are included as part of extended day costs and are budgeted separately from position control, as part of the other operating budgets.

### 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 result 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 fund 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\*:

- **Nonspendable** – 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 governments.
- **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.

### Nonspendable 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 general fund resources are required to supplement the shortfall.

Health Services: Cypress College and Fullerton College each 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 Ed 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: Cypress College and Fullerton College both 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 that 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.

### Uncommitted Fund Balances

**Board Policy Contingency:** As discussed previously, the District maintains unrestricted general reserves at a level no less than 10% of unrestricted General Fund expenditures, including debt service, transfers, and payments to students.

**Unallocated Resources – Districtwide:** These are unallocated, contingency funds maintained and which can be allocated at the discretion of the board. Any allocations out of contingency is submitted to the board as a regular part of ongoing operations for board review and approval.

**Unallocated Resources – Budget Centers:** These are unallocated funds maintained at the budget centers that also have been conserved from the previous year. Any unassigned funds remaining at the budget center are available to be allocated at the discretion of the budget center to supplement operations and is also submitted to the board for review and approval.

### Hold Harmless Allocation

As part of the multi-year transition into the new 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, and 0.00% for 2020-21. 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.

## 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.

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

Peralta Community College District: 2020-21 Adopted Budget Revenue Allocation									Total				
Balance Sheet Summary													
	Districtwide	% of Total	District Services	% of Total	Allocation	% of Total	Allocation	% of Total	Allocation	% of Total	Allocation	% of 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

\* SCFF metrics for Base Allocation are based on 19-20 R1. Supplemental and Success Allocation metrics are based on 20-21 P1. All allocations

SCFF Data for District Funding

		2020-21 State Apportionment			2020-21 Estimated % of District			2020-21 Estimated % of District			2020-21 Estimated % of District			2020-21 Estimated % of District			Total Estimated Funding								
are distributed based on earned outcomes.		Data	Funding Rate	Funding	Data	Funding	Funding	Data	Funding	Funding	Data	Funding	Funding	Data	Funding	Funding	Reported Data	(not a final allocation)							
Base Allocation	Basic Allocation (\$)		\$	16,182,009		\$	4,045,502		\$	4,045,502		\$	4,045,502		\$	4,045,502	\$	16,182,009.12							
		<u>FTEs</u>			<u>FTEs</u>			<u>FTEs</u>			<u>FTEs</u>			<u>FTEs</u>			<u>2019-20 P1 FTEs</u>								
	Traditional Credit 3-Year Average	16,280.37	\$	4,009	\$	65,268,003																			
	Actual Traditional Credit	-	\$	-	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		
	Special Admit Credit	457.86	\$	5,622	\$	2,574,061	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	
	Incarcerated Credit	- \$ 5,622	\$	-	- \$	-	0.0%	-	\$	-	0.0%	-	\$	-	0.0%	-	\$	-	0.0%	-	\$	-	-	\$	-
	Non-Credit	59.71	\$	3,381	\$	201,857	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 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		
		<u>19-20 Headcount</u>			<u>19-20 Headcount</u>			<u>19-20 Headcount</u>			<u>19-20 Headcount</u>			<u>19-20 Headcount</u>			<u>19-20 Headcount</u>								
	Supplemental Allocation*	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	\$
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		
		<u>19-20 Outcomes</u>			<u>19-20 Outcomes</u>			<u>19-20 Outcomes</u>			<u>19-20 Outcomes</u>			<u>19-20 Outcomes</u>			<u>19-20 Outcomes</u>								
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
All Students	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		
	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
	Pell Grant Recipients Bonus	Baccalaureate Degrees		\$	-	- \$	-	0.0%	-	\$	-	0.0%	-	\$	-	0.0%	-	\$	-	0.0%	-	\$	-	-	\$

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Student Success Allocation*	Credit Certificates	189	\$	423	\$	79,947		30	\$	12,690	15.9%	79	\$	33,417	41.8%	44	\$	18,612	23.3%	36	\$	15,228	19.6%	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	\$	28,112	19.8%	142	\$	30,017	21.2%	670	\$	141,705.00	
	Total	3,661	\$		\$	1,361,743	24.4%	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	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	\$	14,100	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	\$	33,646	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	\$	12,683	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	25.8%	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	25.7%	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%	District Data Total \$		110,257,001.05	
3 Year Average Adjustment			\$		\$	3,016,975			\$	725,059	24.03%		\$	1,054,316	34.95%		\$	598,518	19.84%		\$	639,082	21.18%			3,016,974.60	
Total Apportionment			\$		\$	113,278,625			\$	27,101,281			\$	39,837,857			\$	22,552,075			\$	23,782,762				113,273,975.55	
Hold Harmless			\$		\$	7,125,422			\$	1,712,427			\$	2,490,060			\$	1,413,566			\$	1,509,369				7,125,422.00	
Funding w/ Hold Harmless			\$		\$	120,404,047			\$	28,813,708			\$	42,327,917			\$	23,965,642			\$	25,292,131				120,399,398	

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

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

**Total**

### Local and Other (Unrestricted) Revenue

Unrestricted) Revenue													Total Estimated Funding (not a final allocation)						
		Districtwide	District Services	Allocation	% of Total	Allocation	% of Total	Allocation	% of Total	Allocation	% of Total								
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%	\$	-
		\$	-	\$	-	\$	-	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%	\$	-
	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
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\*Local/Dedicated Revenue will change based on each location producing its own income.

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## SCFF Calculation

### Peralta Community College District

			2020-21			
Estimated State COLA			0.00%			% change
Base Allocation	Credit FTES		FTES	Rate	Total	
		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	\$ -	
	Non-Credit FTES	Subtotal	16,738.23		\$ 67,842,065	
		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	
	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		
Student Success Allocation	Equity: Pell Grant Recipients	Achieved Regional Living Wage	2,947	\$ 559	\$ 1,647,373	
		Subtotal	9,174		\$ 8,028,297	
		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	
	Equity: California Promise Grant Recipients	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	
		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	

Table 14

## Adpoted Budget 2022 Unrestricted General Fund 5 Year Projection

	Adopted Budget F/Y 2020/21	Adopted Budget F/Y 2021/22	Projection F/Y 2022/23	Projection F/Y 2023/24	Projection F/Y 2024/25
<b>Revenues:</b>					
Federal Revenue	-	-	-	-	-
State Revenue *	69,689,847	76,530,675	78,061,289	79,622,514	81,214,965
Local Revenue	75,127,953	72,205,810	73,649,926	75,122,925	76,625,383
<b>Total Revenues:</b>	<b>144,817,800</b>	<b>148,736,485</b>	<b>151,711,215</b>	<b>154,745,439</b>	<b>157,840,348</b>
<b>Expenditures: **</b>					
Full Time Academic	25,400,106	25,740,117	26,254,919	26,780,018	27,315,618
Academic Administration	6,126,601	6,019,497	6,139,887	6,262,685	6,387,938
Other Faculty	5,640,185	6,949,694	7,088,688	7,230,462	7,375,071
Part Time Academic***	9,042,082	5,261,820	5,367,056	5,474,398	5,583,885
Classified Salary	29,827,717	33,107,442	33,769,591	34,444,983	35,133,882
Fringe Benefits	39,892,236	43,222,926	44,087,385	44,969,132	45,868,515
Bad Debts	670,830	850,000	850,000	850,000	850,000
Books Supplies, SVcs	23,023,008	22,304,944	22,578,214	22,685,576	23,139,287
Equipment Outlay	261,743	268,751	214,830	221,296	225,722
Debt Services-Bonds	2,046,604	2,334,000	2,380,680	3,380,680	4,380,680
Other Outgo	1,878,885	1,850,000	2,314,174	2,360,457	2,407,667
Contingency Reserve	1,007,803	600,000	-	-	-
<b>Total Expenses:</b>	<b>144,817,800</b>	<b>148,509,191</b>	<b>151,045,424</b>	<b>154,659,686</b>	<b>158,668,266</b>
<b>Beginning Fund Balance:</b>	<b>23,195,266</b>	<b>23,749,509</b>	<b>23,976,803</b>	<b>24,642,593</b>	<b>24,728,346</b>
Net Increase (Decrease)	-	227,294	665,791	85,753	(827,918)
Audit Adjustment	-	-	-	-	-
<b>Ending Fund Balance:</b>	<b>23,195,266</b>	<b>23,976,803</b>	<b>24,642,593</b>	<b>24,728,346</b>	<b>23,900,428</b>
Fund Balance %	16.02%	16.14%	16.31%	15.99%	15.06%

\*5.07% COLA included in budgeted revenues and expenses

\*\* \$4.4 million frozen vacant positions are not included in the budgted expenditures.

\*\*\* Part time Academic Salaries are reflective of the shift of the FON (Faculty Obligation Number) and allocating the expenses in each of the appropriate fund