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|--|---|
| PBC COUNCIL MEMBERSHIP | Membership – 14; Quorum – 8 |
| Dr. Nathaniel Jones III, Tri-Chair, Acting Vice Chancellor for Finance & Admin. | Dr. Pamela Luster, President, COA |
| Thomas Renbarger, Tri-Chair, Academic Senate Pres. | Jeffrey Sanceri, President, PFT |
| Kawanna S. Rollins, Tri-Chair, Classified SEIU Representative | Dr. Stacey Shears, Vice President of Student Services, BCC |
| Dr. Marla Williams-Powell, Interim Associate Vice Chancellor for Finance & Administration | (Vacant), Student Representative |
| Matthew Goldstein, DAS President | Dr. Francisco Herrera, Institutional Research Designee |
| Matthew Freeman, Faculty, BCC | Javier Lopez, Local 39 Representative |
| (Vacant), SEIU Representative | |
| David M. Johnson, President, Merritt College | Richard Ferreira, Executive Assistant, District, Notetaker (non-voting) |
| | *NOTE: Blue identified as absent or vacant. |

Guests

| | |
|--|---|
| Dave Vigo, Budget Director, Finance & Administration, District | Sasha Amiri, Asst. to the Chancellor/Board Clerk, District |
| Doris Hankins, Dir of Studt Activities Campus Life, Merritt | Sean Brooks, Vice President of Administrative Services, BCC |
| Dr. Denise (Cynthia) Richardson, Interim President, BCC | |
| Dr. Ronald McKinley, Interim Vice Chancellor, HR | |
| Dr. Tammeil Gilkerson, Chancellor, District | |
| Joseph Bielanski, Articulation Officer, BCC | |
| Lisa Cook, Dean Academic Pathw & Std Suc, BCC | |
| Lowell Bennett, Faculty, Merritt College | |
| Marie Amboy, Acting Vice President of Academic Srvcs., Merritt | |
| Mark Johnson, Exec. Dir. Public Info., Comm. & Media, District | |
| Roberto Gonzalez, Classified President, Local 1021 | |
| | |

Planning & Budgeting Committee (PBC) Minutes

| Agenda Item | Committee Goal | Strategic Plan Goal | Outcome | Action Items | Follow Up on Action Items |
|--|----------------|---------------------|--|--------------|---------------------------|
| I. Standing Items | | | | | |
| A. Call to Order | | | The PBC meeting was called to order at 9:03 am. Quorum was met. | | |
| B. Adoption of the Agenda | | | Motion and seconded to adopt the Agenda without any changes. Motion approved unanimously. | | |
| C. Approval of Minutes | | | Motion and seconded to adopt the Minutes from March 15, 2024, April 19, 2024, and May 16, 2024. Motion approved unanimously. | | |
| D. Report of Action Taken | | | There was no report of action taken. | | |
| E. Report of College Budget Committee | | | There were no Reports from the College Budget Committees due to special meeting. | | |
| F. Public Comments | | | There was no public comment at this time. | | |

Planning & Budgeting Committee (PBC) **Minutes**

| II. Carried-Over and New Items | Committee Goal | Strategic Plan Goal | Outcome | Action Items | Follow Up on Action Items |
|---|----------------|---------------------|---|--------------|---------------------------|
| A. Tentative Budget Assumptions, Projected Revenue/Expenses & Approval Timeline | | | <p>Dr. Nathaniel Jones provided a presentation regarding the FY 2024-25 Tentative Budget and General Budget Assumptions.</p> <p>May Revised Highlights</p> <p>No major core reductions to CCC programs or services because the budget was supported and balanced using reserves and operational savings.</p> <p>Ongoing spending includes \$100M for a COLA of 1.07% instead of the .76% previously proposed. As well as \$13M for COLAs & adjustments to certain categorical programs.</p> <p>Retained the proposed enrollment growth of .5% totaling \$28M.</p> <p>No change to the previously proposed \$60M one-time funding for expansion of Nursing bachelor programs but add \$35M for projects related to Vision 2030 priorities.</p> <p>Capital Outlay funding of \$29M for a Prop 51 continuing project.</p> | | |

Planning & Budgeting Committee (PBC) Minutes

| | | | | | |
|--|--|--|---|--|--|
| | | | <p>General Budget Assumptions</p> <p>1. The 2024/25 General Fund Unrestricted Reserve Fund Balance meets the new policy setting the reserve level to two months of Current Year operating costs or revenues.</p> <p>2. GF Revenue allocation to the colleges based on the 3-year FTES average, while the development of expenditure budgets have been informed by college and district plans and our participatory governance processes and engagement (No roll over budgeting).</p> <p>3. The expense budget total must be less than or equal to the projected revenue budget amount.</p> <p>Key FY25 Tentative Budget Revenue Assumptions</p> <p>1. Funded Enrollment: 3 Year Average (FTES) of 14,500 based on the approved 2 years of Emergency Condition Allowance (ECA) and Max Total Computational Revenue (TCR) determined by the Hold Harmless calculation, but adjusted based on the CCCCCO deficit factor of 2.0%</p> <p>2. Statutory Cost of Living Adjustment (COLA) from Governor’s January proposal of 0.76%</p> <p>3. Unrestricted lottery estimated at \$249.00 per FTES, approximately \$6.6M for PCCD</p> <p>4. Parcel Tax –Measure E is estimated to be \$8M (Instruction -70%, see table).</p> | | |
|--|--|--|---|--|--|

Planning & Budgeting Committee (PBC) Minutes

| | | | | | |
|--|--|--|---|--|--|
| | | | <p>Budget Reduction Plan: Proposed Path Forward</p> <ol style="list-style-type: none">1. Temporary Salary/Benefits Savings budgeting a reduction (\$6.1 million).2. Districtwide Discretionary Budget Reduction Teams to work in collaboration (\$2.14 million).3. Location of Specified Budget Reduction (\$3 million). <p>Key FY25 Expense Assumptions</p> <ol style="list-style-type: none">1. Step and column salary increases are included: estimated at \$1.2M,2. Salaries increased by 85% of state COLA (0.76%) which is 0.646%3. Include FTEF allocation of 975 (see table for details),4. PT Faculty costs increased because of 40 FTEF for Dual enrollment budgeted at \$44.7K/FTEF added,5. Benefits costs based on estimates using new SISC rates (increased by 7.4%),6. Maintain Fund Balance at 2-months operating expenses level,7. Bad debt payment -\$2.0M,8. Contingency Reserve -\$0.5M, | | |
|--|--|--|---|--|--|

Planning & Budgeting Committee (PBC) Minutes

| | | | | | |
|--------------------|--|--|--|--|--|
| | | | <p>9. Other Outgoes -\$1.85M</p> <p>a. Property Insurance -\$400K</p> <p>b. DSPS -\$1.2M</p> <p>c. Post Retiree contribution -\$250K,</p> <p>10. OPEB payroll charge 7.50% approximately \$6.7M (see Table for details),</p> <p>11. Contribute \$120K for Faculty Professional Development,</p> <p>12. The total budgeted amount for bond debt service, fees, and interest rate swaps is \$17.0M (\$6.7M, fund reserve 69 and \$10.3M, fund 94),</p> <p>13. Any restricted funding cuts or cost increases must be borne by the respective program.</p> <p>Also, a copy of the FY 2024-25 Tentative Budget was provided to the committee.</p> <p>Motion and seconded for the PBC to approve the recommended FY 2024-25 Tentative Budget. Motion approved unanimously.</p> | | |
| III. Next Meetings | | | To be determined. | | |
| IV. Adjournment | | | The PBC meeting was adjourned at 10:10 am. | | |

FY24-25 Tentative Budget Planning & Budget Council Meeting: 6/6/24

- Dr. Nathaniel Jones III, Interim Vice Chancellor, Finance & Administration
- Dr. Marla Williams-Powell, Acting Associate Vice Chancellor, Finance & Administration
- Mr. Dave Vigo, Budget Director

Acknowledgements

- Finance Team
- PBC Co-chairs & members
- Chancellor Cabinet



Shared Governance Engagement

- Faculty leaders group, Academic Senate, PBC & PGC regarding FTEF allocation
- Budget development followed the new BOT approved calendar that allowed for more opportunities for engagement regarding the proposed tentative budget
- PBC voted in **favor/against** the Tentative Budget on June 6, 2024; participatory governance committees were invited to PBC and given the opportunity to provide input



Highlights of Revenues Per FY24-25 Budget Proposal

- Cost of living adjustment (COLA) of **.76%** and a Deficit Factor of **2.0%**
- Proposition 98 General fund for 0.5-percent enrollment growth
- New funding floor
- Affordable Student Housing

Table 3: Proposed 2024-25 Student Centered Funding Formula Rates (rounded)

| Allocations | 2023-24 P1 Rates ^a | Estimated Proposed 2024-25 Rates ^b | Estimated Change from 2023-24 (Amount) | Estimated Change from 2023-24 (Percent) |
|------------------------------------|-------------------------------|---|--|---|
| Base Credit ^a | \$5,238 | \$5,278 | \$40 | 0.76% |
| Incarcerated Credit ^a | 7,346 | 7,402 | 56 | 0.76% |
| Special Admit Credit ^a | 7,346 | 7,402 | 56 | 0.76% |
| CDCP | 7,346 | 7,402 | 56 | 0.76% |
| Noncredit | 4,417 | 4,451 | 34 | 0.76% |
| Supplemental Point Value | 1,239 | 1,248 | 9 | 0.76% |
| Student Success Main Point Value | 730 | 736 | 6 | 0.76% |
| Student Success Equity Point Value | 184 | 186 | 1 | 0.76% |
| Single College District | | | | |
| Small College | 6,439,546 | 6,488,487 | 48,941 | 0.76% |
| Medium College | 8,586,065 | 8,651,319 | 65,254 | 0.76% |
| Large College | 10,732,581 | 10,814,149 | 81,568 | 0.76% |
| Multi College District | | | | |
| Small College | 6,439,546 | 6,488,487 | 48,941 | 0.76% |
| Medium College | 7,512,806 | 7,569,904 | 57,097 | 0.76% |
| Large College | 8,586,065 | 8,651,319 | 65,254 | 0.76% |
| Designated Rural College | 2,048,172 | 2,063,738 | 15,566 | 0.76% |
| State Approved Centers | 2,146,516 | 2,162,829 | 16,314 | 0.76% |
| Grandparented Centers | | | | |



Highlights of PCCD Revenues Per FY24-25 Budget Proposal



Total Computational Revenues (TCR) estimated to be **\$145.4M**, which includes a Deficit Factor of **2.0%**



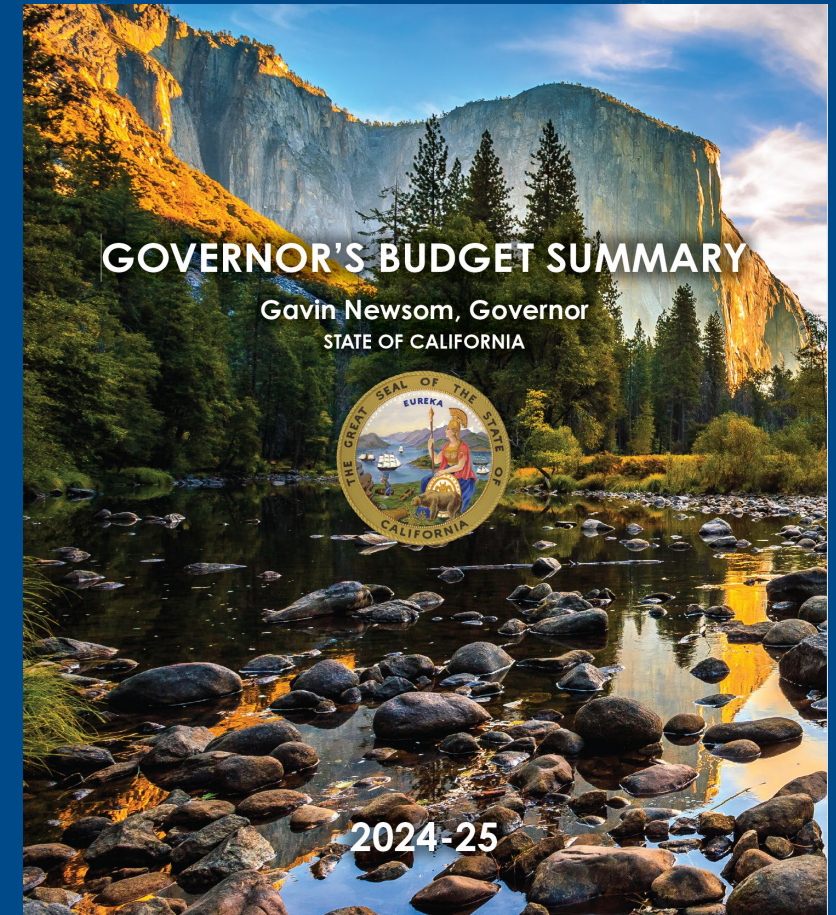
Selected CCC Categorical programs will also receive **0.76%** COLA

| | |
|---|---------|
| Adult Education Program | \$ 4.91 |
| Extended Opportunity Programs and Services (EOPS) | \$1.40 |
| Disabled Student Programs and Services (DPS) | \$1.31 |
| APPRENTICESHIP (Community College Districts RSI) | \$.24 |
| Calworks student services | \$.42 |
| Mandates Block Grant and reimbursement | \$.94 |
| Cooperative Agencies Resources for Education (CARE) | \$.25 |
| Childcare tax bailout | \$.03 |
| Adjustment for financial aid admin | \$1.53 |



May Revised Highlights

- No major core reductions to CCC programs or services because the budget was supported and balanced using reserves and operational savings.
- Ongoing spending includes \$100M for a COLA of 1.07% instead of the .76% previously proposed. As well as \$13M for COLAs & adjustments to certain categorical programs.
- Retained the proposed enrollment growth of .5% totaling \$28M.
- No change to the previously proposed \$60M one-time funding for expansion of Nursing bachelor programs, but add \$35M for projects related to Vision 2030 priorities.
- Capital Outlay funding of \$29M for a Prop 51 continuing project.



May Revised Highlights

Proposed 2024-25 Changes in Proposition 98 Funding for the System & PCCD

| Program Areas | Adjustments (in the millions) | PCCD Adjustments (in the millions) | PCCD Allocation (in the millions) |
|--|-------------------------------------|---|---|
| POLICY ADJUSTMENTS | | | |
| Ongoing (Proposition 98) | | | |
| Provide 0.76% COLA for SCFF | \$69.15 | \$1.2 | \$148.5 |
| Provide 0.76% COLA for Adult Education Program | \$4.91 | \$0.07 | \$9.9 |
| Provide 0.76% COLA for Extended Opportunity Programs and Services (EOPS) | \$1.40 | \$0.03 | \$3.8 |
| Adjustments for financial aid administration | \$1.53 | \$0.01 | \$1.1 |
| Provide 0.76% COLA for Disabled Students Programs and Services (DSPS) | \$1.31 | \$0.03 | \$3.4 |
| Provide 0.76% COLA for CalWORKs Student Services | \$0.42 | \$0.01 | \$0.8 |
| Provide 0.76% COLA and enrollment-based adjustment for Mandates Block Grant and reimbursements | \$0.94 | \$0.00 | \$0.5 |
| Provide 0.76% COLA for Cooperative Agencies Resources for Education (CARE) | \$0.25 | \$0.01 | \$0.7 |
| Provide 0.76% COLA for Childcare tax bailout | \$0.03 | \$0.00 | \$0.5 |
| Subtotal Ongoing (Proposition 98) Policy Adjustments | \$79.94 | \$1.36 | \$169.2 |
| Student Centered Funding Formula (SCFF) other base adjustments (aside from COLA and Growth) | -\$111.92 | -\$0.41 | -\$3.0 |
| Subtotal Technical Adjustments | -\$111.92 | -\$0.41 | -\$3.0 |
| TOTALS | -\$31.98 | \$0.95 | \$166.2 |

PCCD FY2024-25 Tentative Budget Overview



General Budget Assumptions

1. The 2024/25 General Fund Unrestricted Reserve Fund Balance meet the new policy setting the reserve level to two months of Current Year operating costs or revenues.
2. GF Revenue allocation to the colleges based on the 3-year FTES average; while the development of expenditure budgets have been informed by college and district plans and our participatory governance processes and engagement (No roll over budgeting).
3. The expense budget total must be less than or equal to the projected revenue budget amount.





Key FY25 Tentative Budget Revenue Assumptions

1. Funded Enrollment: 3 Year Average (FTES) of 14,500 based on the approved 2 years of Emergency Condition Allowance (ECA) and Max Total Computational Revenue (TCR) determined by the Hold Harmless calculation, but adjusted based on the CCCCO deficit factor of **2.0%**
2. Statutory Cost of Living Adjustment (COLA) from Governor's January proposal of **0.76%**
3. Unrestricted lottery estimated at \$249.00 per FTES, approximately \$6.6M for PCCD
4. Parcel Tax – Measure E is estimated to be \$8M (**Instruction - 70%, see table**).

Key FY25 Expense Assumptions

1. Step and column salary increases are included: estimated at \$1.2M,
2. Salaries increased by 85% of state COLA (0.76%) which is 0.646%
3. Include FTEF allocation of 975 (see table for details),
4. PT Faculty costs increased because of 40 FTEF for Dual enrollment budgeted at \$44.7K/FTEF added,
5. Benefits costs based on estimates using new SISC rates (increased by 7.4%),
6. Maintain Fund Balance at 2-months operating expenses level,
7. Bad debt payment - \$2.0M,
8. Contingency Reserve - \$0.5M,

Expenditure Assumptions (Continued)

9. Other Outgoes - \$1.85M
 - a. Property Insurance - \$400K
 - b. DSPS - \$1.2M
 - c. Post Retiree contribution - \$250K,
10. OPEB payroll charge 7.50% approximately \$6.7M (see Table for details),
11. Contribute \$120K for Faculty Professional Development,
12. The total budgeted amount for bond debt service, fees, and interest rate swaps is \$17.0M (\$6.7M, fund reserve 69 and \$10.3M, fund 94),
13. Any restricted funding cuts or cost increases must be borne by the respective program.

FTEF & Parcel Tax Summary

| BAM Percentages & Parcel Tax Allocation for Fiscal Year 2024-2025 | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Parcel Tax Allocation | Alameda | Berkeley | Laney | Merritt | Total |
| Parcel Tax Funding | \$ 1,501,600 | \$ 1,785,600 | \$ 2,864,800 | \$ 1,848,000 | \$ 8,000,000 |
| Breakdown: | | | | | |
| Non-Instruction (30%) | \$ 450,480 | \$ 535,680 | \$ 859,440 | \$ 554,400 | \$ 2,400,000 |
| Instruction (70%) | \$ 1,051,120 | \$ 1,249,920 | \$ 2,005,360 | \$ 1,293,600 | \$ 5,600,000 |
| Total | \$ 1,501,600 | \$ 1,785,600 | \$ 2,864,800 | \$ 1,848,000 | \$ 8,000,000 |
| FY24-25 FTEF Allocation | | | | | |
| FTEF Allocation | Alameda | Berkeley | Laney | Merritt | District |
| FTES 3-year Avg. % | 18.76% | 22.32% | 35.81% | 23.10% | 100% |
| Approved Allocation | 177.92 | 219.42 | 351.11 | 226.56 | 975 |
| Breakdown: | | | | | |
| Gen ERN FTEF - Fund 01 (1351) | 147.27 | 175.23 | 281.15 | 181.38 | 795 |
| Dual ENR FTEF - Fund 01 (1358) | 4.39 | 12.94 | 19.83 | 12.84 | 50 |
| FTEF - Fund 08 | 26.26 | 31.25 | 50.13 | 32.34 | 140 |
| Total | 177.92 | 219.42 | 351.11 | 226.56 | 975 |
| Notes: | | | | | |
| FTES 3-year Avg. was based on Previous Data | | | | | |
| Based on FTEF Allocation Proposal Approved by Chancellor Jackson (11/20/2023) | | | | | |



2024-25 Updated Ten-Year OPEB Bond Payment Plan

The Ten-Year Bond Payment Plan has been updated based on current expectations.

OPEB Bond Payment Summary

| TEN-YEAR OPEB BOND PAYMENT PLAN | | | | | | | |
|---------------------------------|-----------------------|--------------------------------|-----------------------------------|-------------------------|-------------------------------------|-------------------------|---------------|
| PROPOSED PLAN AS OF MARCH 2024 | | | | | | | |
| Fiscal Year Ending | Estimated Payment Due | Dedicated OPEB Appor- tionment | Supplemental OPEB Appor- tionment | Draw from Trust One [4] | Draw from OPEB Special Reserve Fund | Other Potential Sources | Total Sources |
| 6/30/24 | 16,500,000 | 6,700,000 | 0 | 9,800,000 | 0 | 0 | 16,500,000 |
| 6/30/25 | 17,000,000 | 6,700,000 | 0 | 10,300,000 | 0 | 0 | 17,000,000 |
| 6/30/26 | 16,499,770 | 6,700,000 | 1,000,000 | 8,799,770 | 0 | 0 | 16,499,770 |
| 6/30/27 | 16,556,744 | 6,700,000 | 2,000,000 | 7,856,744 | 0 | 0 | 16,556,744 |
| 6/30/28 | 17,171,228 | 6,700,000 | 3,000,000 | 7,471,228 | 0 | 0 | 17,171,228 |
| 6/30/29 | 17,787,720 | 6,700,000 | 4,000,000 | 7,087,720 | 0 | 0 | 17,787,720 |
| 6/30/30 | 18,457,907 | 6,700,000 | 5,000,000 | 6,757,907 | 0 | 0 | 18,457,907 |
| 6/30/31 | 19,159,126 | 6,700,000 | 6,000,000 | 6,459,126 | 0 | 0 | 19,159,126 |
| 6/30/32 | 18,638,000 | 6,700,000 | 7,000,000 | 4,938,000 | 0 | 0 | 18,638,000 |
| 6/30/33 | 13,438,478 | 6,700,000 | 6,738,478 | 0 | 0 | 0 | 13,438,478 |
| 6/30/34 | 14,110,402 | 6,700,000 | 7,410,402 | 0 | 0 | 0 | 14,110,402 |
| Total | 185,319,375 | 73,700,000 | 42,148,880 | 69,470,495 | 0 | 0 | 185,319,375 |

Estimated Expense Increases & Projected Budget Gap

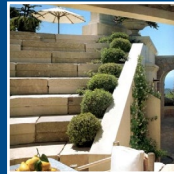
- Trustee Elections - \$1.2M
- Salary & Benefit Cost increase - \$3.4M (Benefit Increase ~ \$1.5M)
- Utility Cost increase – \$1.8M
- PT faculty reallocation cost - \$2.7M
- Vendor contract cost increases - \$.25M
- **GF Revenue Budget - \$163.9M**
- **GF Expense Budget - \$175.1M**
- **Variance – (-\$11.2M)**



Approaches to Close Budget Gap



Reduce
Contracts/Consultants



Reduce travel,
conferences & events



Temp salary/benefit
savings from vacancies

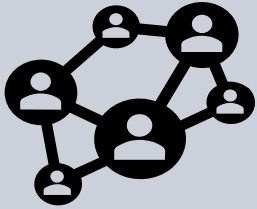


Districtwide master
purchase
agreements/expense
consolidation



Staffing
reorganization/realignment

Budget Reduction Plan: Proposed Path Forward



Temporary Salary/Benefit Savings from Vacancies - budget **\$6.1M** in savings from vacant positions throughout the year; on average savings from vacancies range between \$8M-14M.



Districtwide Discretionary Budget Reduction Teams - cross-constituent teams to be established to develop specific cost reduction strategies to achieve the reduction target of **\$2.14M** by the end of FY24-25 through: contract renegotiation, standardization/vendor consolidation, purchase power leveraging, etc.



Location Specified Budget Reduction - Allocate the remaining budget shortfall (**\$3M**) to each location as a budget reduction through curtailing expenses and/or expense shifting to other funds

Budget Reduction By Location



| FY 2024-2025 Tentative Budget Projection | | |
|--|----------------------------|---|
| <u>Location</u> | <u>% - salary/benefits</u> | <u>Proposed Budget Reduction by Location (\$3M)</u> |
| District | 19.26% | \$ 577,918 |
| CoA | 17.05% | \$ 511,447 |
| Laney | 29.81% | \$ 894,431 |
| Merritt | 17.94% | \$ 538,157 |
| BCC | 15.93% | \$ 478,048 |
| Grand Total | 100% | \$ 3,000,000 |

| <u>District Area</u> | <u>% - FTE</u> | <u>Proposed Budget Reduction by Location (\$578K)</u> |
|----------------------|----------------|---|
| Chancellor's Off. | 11.33% | 65,487 |
| Info. Technology | 9.25% | 53,465 |
| Mrktg/Comm | 6.37% | 36,819 |
| Educ. Services | 14.29% | 82,596 |
| HR/ER | 13.89% | 80,284 |
| Finance & Admin. | 22.57% | 130,455 |
| DGS | 22.31% | 128,952 |

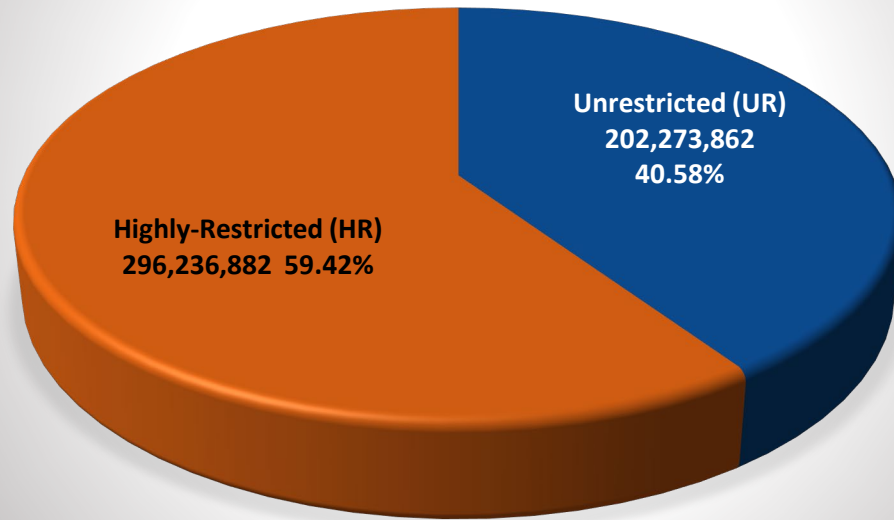
All Fund Summary

| Budget Overview (All Funds) FY2024/25 Tentative Budget | | | | | | |
|---|--------------|---|---|---------------------------------|---------------------------------|---|
| Funds | | Restriction (Unrestricted / Highly- restricted) | Beginning Fund Balance July 1, 2024 | 2024/25 Tentative Revenue | 2024/25 Tentative Expense | Ending Fund Balance June 30, 2025 |
| General | | | | | | |
| 01 | Unrestricted | UR | 29,669,483 | 167,970,632 | 167,970,632 | 29,669,483 |
| 11 | Restricted | HR | 42,574,334 | 80,664,107 | 80,664,107 | 42,574,334 |
| Total General Fund | | | 72,243,817 | 248,634,739 | 248,634,739 | 72,243,817 |
| Other | | | | | | |
| Summary of Other Funds from 03 to 89 | | | 118,522,284 | 59,109,904 | 140,901,037 | 36,731,151 |
| All Funds Total | | | 190,766,102 | 307,744,643 | 389,535,776 | 108,974,969 |
| Notes: (1) Beginning Fund Balance is based on unaudited actuals as of 04/30/2024. (2) Expense budget includes reductions totaling -\$11,198,885. (3) Revenues and expenses are based on prior year's carryover and next years allocations/projections. | | | | | | |

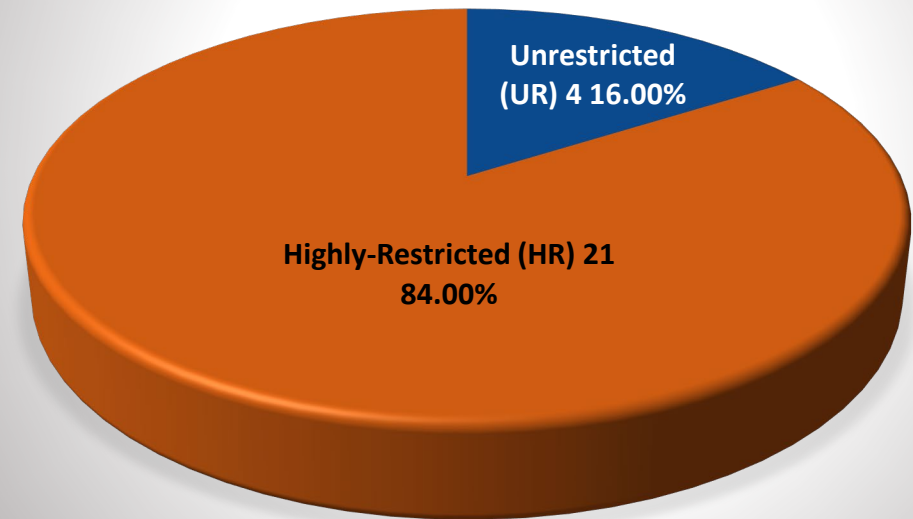
See Table 1- Budget Overview (All Funds) for details

Restricted vs. Unrestricted Funds

2024/2025 Available Resources



2024/2025 Total Funds



Unrestricted General Fund by Location

FY 2024-2025 TENTATIVE BUDGET Unrestricted General Fund (Fund 01)

| Description | | Beginning Fund Balance July 1, 2024 | 2024/25 Tentative Revenue | 2024/25 Tentative Expense | Ending Fund Balance June 30, 2025 |
|-------------|-----------------------|---|---------------------------------|---------------------------------|---|
| 1 | District Office | 29,669,483 | 43,747,014 | 43,747,014 | 29,669,483 |
| 2 | College of Alameda | 0 | 24,994,424 | 24,994,424 | 0 |
| 5 | Laney College | 0 | 44,340,257 | 44,340,257 | 0 |
| 6 | Merritt College | 0 | 28,568,884 | 28,568,884 | 0 |
| 8 | Berkeley City College | 0 | 26,320,053 | 26,320,053 | 0 |
| Total | | 29,669,483 | 167,970,632 | 167,970,632 | 29,669,483 |

Notes: Included in the 2024/25 Tentative Expense is the -\$11,198,885 reductions from the following:

- (1) Temporary salary and benefits savings of \$6M from vacancies.
- (2) Districtwide discretionary budget reduction target of \$2.14M.
- (3) Allocation of the remaining \$3M to be shared by each location.
 - District - \$577,918
 - CoA - \$511,447
 - Laney - \$894,431
 - Merritt - \$538,157
 - BCC - \$478,048

SCFF Revenue Calculation

Peralta Community College District Student Centered Funding Formula (SCFF) Calculations

FY2024-2025 Tentative Budget Total Computational Revenue (TCR)

State COLA FY 24-25: 0.76%

SCFF Components & Metrics

Base Allocation

| | FTES | Total |
|------------------|------------------|-------------------|
| Basic Allocation | | 25,953,948 |
| Credit FTES | 13,253.04 | 71,406,351 |
| Non-Credit FTES | | |
| Total | 13,253.04 | 97,360,299 |

Supplemental Allocation

| | Headcount | Total |
|-------------------------------------|------------------|-------------------|
| Pell Grant Recipients | 4,891.00 | 6,104,555 |
| AB540 Students | 419.00 | 522,962 |
| California Promise Grant Recipients | 11,294.00 | 14,096,292 |
| Total | 16,604.00 | 20,723,809 |

Student Success Allocation

| | Outcomes | Total |
|---|------------------|----------------------|
| All Students | 7,796.00 | 8,658,446 |
| Pell Grant Recipients Bonus | 2,956.34 | 1,394,283 |
| California Promise Grant Recipients Bonus | 4,698.99 | 1,411,965 |
| Total | 15,451.33 | 11,464,694.05 |

| | |
|--|---------------------|
| SCFF Calculated TCR | 129,548,803 |
| Hold Harmless Calculated TCR (= Max TCR) | 148,484,272 |
| Hold Harmless Funding Amount | 18,935,469 |
| Revenue Deficit | 2.0000% (2,969,685) |
| Projected Net Apportionment Revenue | 145,514,587 |

Net Rev. - \$145,514,587

See Table 1 – SCFF Calculations for details

Summary Unrestricted General Fund Multi-year Projection



Tentative Budget FY2024- 2025 Unrestricted General Fund Multi-Year Projections

| | Adopted Budget F/Y 2023/24 Column2 | Tentative Budget F/Y 2024/25 Column3 | Projections F/Y 2025/26 Column4 | Projections F/Y 2026/27 Column5 | Projections F/Y 2027/28 Column6 |
|--|---|---|---------------------------------------|---------------------------------------|---------------------------------------|
| | With Hold Harmless | With Hold Harmless | With Funding Floor | With Funding Floor | With Funding Floor |
| Revenues: | | | | | |
| Total Revenues: | 164,721,960 | 167,970,632 | 170,009,155 | 170,579,447 | 171,166,847 |
| Expenditures: | | | | | |
| Total Expenses: | 164,705,037 | 167,970,632 | 170,009,156 | 170,579,447 | 171,166,848 |
| Beginning Fund Balance:⁷ | 25,577,641 | 29,669,483 | 29,669,483 | 29,669,482 | 29,669,482 |
| Net Increase (Decrease) | 16,923 | (0) | (0) | (0) | (0) |
| Ending Fund Balance:¹⁰ | 25,594,564 | 29,669,483 | 29,669,482 | 29,669,482 | 29,669,481 |
| Fund Balance %¹⁰ | 15.54% | 17.66% | 17.45% | 17.39% | 17.33% |

See Table 10 – Multi-Year Projections for details & assumptions



State Chancellor Office TCR Projection

TCR Calculations

TCR Calculations: This table displays TCR calculations with details on the SCFF calculation, Minimum Revenue Commitment calculation, and Prior Year TCR Stability calculation. The table displays which calculation method is the highest in any given year, and thus which will be used to determine district TCR (this is the same as the Max TCR calculation found on exhibit C on the Apportionments website).

SCFF Calculated Revenue: Allocation values calculated with inputs on this dashboard

Prior Year TCR Stability: Prior year SCFF Calculated Revenue + COLA

Minimum Revenue Commitment: The 2017-18 TCR, adjusted by COLA each year through 24-25. Beginning 25-26, the Minimum Revenue Commitment is set at the funded TCR from the 24-25 fiscal year

Max TCR: Maximum of the previous three columns, which will be the funded TCR

| District | Year | SCFF Calculated Revenue | Prior Year TCR Stability | Minimum Revenue Commitment ¹ | Max TCR | Prior Year TCR Stability Protection | Minimum Revenue Commitment Protection | TCR Used |
|----------|-------|-------------------------|--------------------------|---|---------------|-------------------------------------|---------------------------------------|----------------------------|
| PERALTA | 22-23 | \$127,039,642 | \$116,234,475 | \$136,171,044 | \$136,171,044 | \$0 | \$9,131,402 | Minimum Revenue Commitment |
| | 23-24 | \$135,582,794 | \$137,482,301 | \$147,364,304 | \$147,364,304 | \$0 | \$11,781,509 | Minimum Revenue Commitment |
| | 24-25 | \$129,548,802 | \$136,613,224 | \$148,484,272 | \$148,484,272 | \$0 | \$18,935,471 | Minimum Revenue Commitment |
| | 25-26 | \$125,975,153 | \$133,085,484 | \$148,484,272 | \$148,484,272 | \$0 | \$22,509,120 | Minimum Revenue Commitment |
| | 26-27 | \$129,892,980 | \$129,892,980 | \$148,484,272 | \$148,484,272 | \$0 | \$18,591,292 | Minimum Revenue Commitment |
| | 27-28 | \$134,010,587 | \$134,010,587 | \$148,484,272 | \$148,484,272 | \$0 | \$14,473,685 | Minimum Revenue Commitment |

¹Minimum Revenue Commitment is equal to the 2017-2018 TCR increased each year by the COLA. In 2025-26 and 2026-27 the Minimum Revenue Commitment is recalculated using the floor - which is equal to the TCR used in the 2024-25 year.

Closing Statements



- While the colleges' enrollments have increased as well as some other SCFF metrics, these improvements will not likely result in an increase in PCCD's apportionment revenues for several years. Yet our expenses continue to rise in excess of our projected revenues creating a structural budget deficit. The FY24-25 budget balances District expenses with revenues using temporary budget reduction strategies to allow PCCD to determine long-term operational changes that produce an operating expense budget that aligns with its revenues during the year ahead.
- It's requested that the PBC approve/endorse the recommended FY24-25 Tentative Budget.



Thank You! Questions?

Reach out to us at info@Peralta.edu



@PeraltaColleges



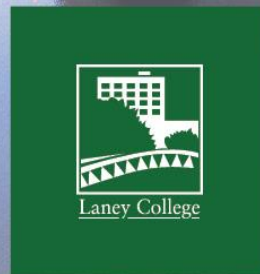
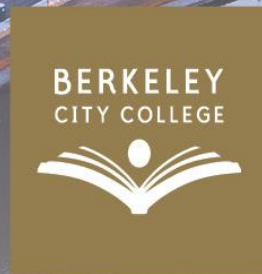
@PeraltaColleges



@peraltacolleges



FISCAL YEAR 2024-2025 TENTATIVE BUDGET



PERALTA COMMUNITY COLLEGE DISTRICT

333 East 8th Street, Oakland, CA 94606



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This Budget was prepared by:

Dr. Nathaniel Jones III, Interim Vice Chancellor of Finance & Administration
Dr. Marla Williams-Powell, Interim Associate Vice Chancellor of Finance & Administration
Dave Vigo, Budget Director
Fareha Bakre, Principal Budget & Finance Analyst
Foziya Musse, Principal Budget & Finance Analyst
Andrea Stokes, Senior Financial Analyst – Capital Outlay
Richard Ferreira, Executive Assistant, Finance & Administration



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Board of Trustees & Administrators

Board of Trustees

| | |
|---------------------------------------|-----------------|
| Paulina Gonzalez-Brito | President |
| Louis Quindlen | Vice President |
| Bill Withrow | Trustee |
| Dyana Delfin Polk | Trustee |
| Nicky González Yuen, Ph.D., JD. | Trustee |
| Cindi Napoli-Abella Reiss, Ph.D. | Trustee |
| Sheweeet Yohannes | Trustee |
| Natasha Masand | Student Trustee |
| Naomi Vasquez | Student Trustee |
| Tammeil Y. Gilkerson, Ed.D. | Board Secretary |

District Office Administrators

| | |
|---------------------------------------|---|
| Tammeil Y. Gilkerson, Ed.D. | Chancellor and Chief Executive Officer |
| Stephanie Droker, Ph.D. | Interim Deputy Chancellor/Chief Operating Officer |
| Tina Vasconcellos, Ph.D. | Associate Vice Chancellor of Educational Services |
| Nathaniel Jones III, Ph.D., MBA | Interim Vice Chancellor of Finance and Administration |
| Marla Williams-Powell, Ed.D. | Interim Associate Vice Chancellor of Finance and Administration |
| Ronald McKinley, Ph.D. | Interim Chancellor of Human Resources & Employee Relations |
| (Vacant) | General Counsel |
| Antoine Mehoulley | Chief Technology & Information Systems Officer |
| Mark Johnson | Executive Director of Marketing, Communication & Public Relations |
| (Vacant) | Director of Public Safety |

College Administrators

| | |
|-------------------------------|--------------------------------------|
| Denise Richardson, Ed.D. | President, Berkeley City College |
| Pamela Luster, Ed.D. | Acting President, College of Alameda |
| Rudy Besikof, Ed.D. | President, Laney College |
| David M. Johnson, Ph.D. | President, Merritt College |

Board of Trustees / District Areas



Bill Withrow
Area 1



Paulina Gonzalez-Brito
Area 2



Louis Quindlen
Area 3



Nicky González Yuen
Area 4



Cindi Napoli-Abella Reiss
Area 5



Dyana Delfin Polk
Area 6



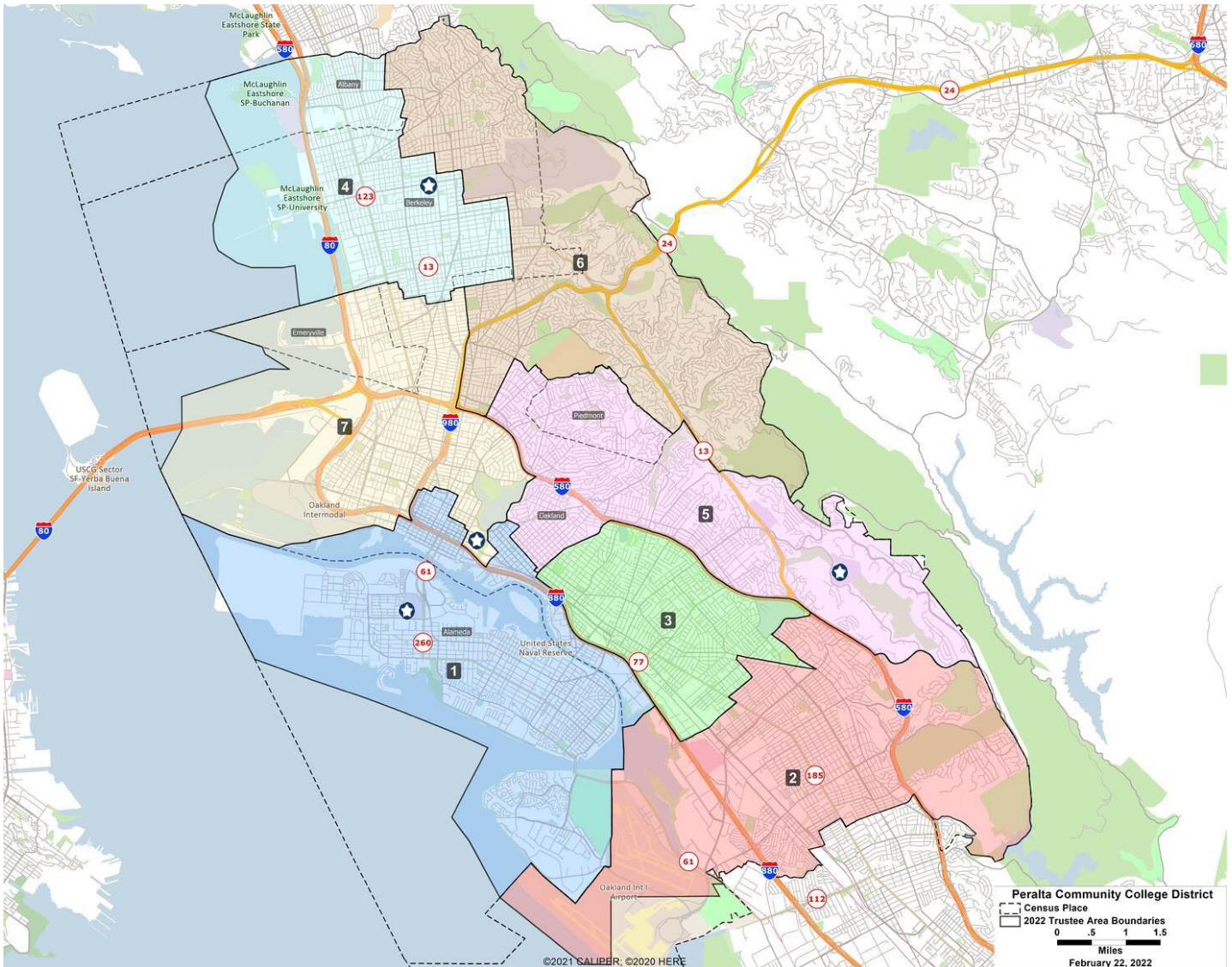
Shewee Yohannes
Area 7



Naomi Vasquez
Student Trustee



Natasha Masand
Student Trustee



Peralta College Location(s)

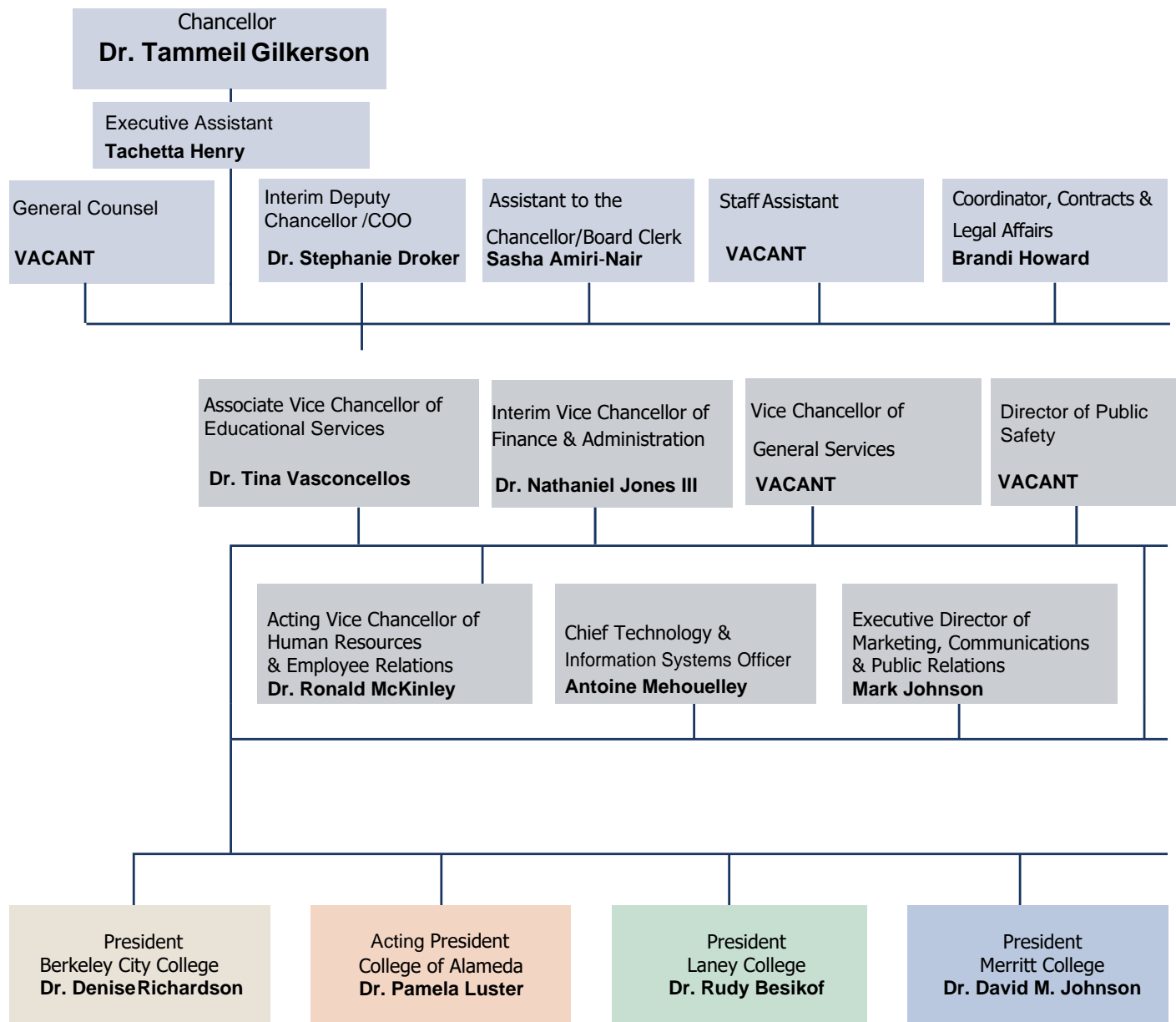
City Boundaries

Area Boundaries (Year 2022)

District Areas (Color Coordinated)



Executive Leadership Team



Budget Development Calendar Fiscal Year 2024-25

| Ref. No. | Tentative Budget | | |
|----------|------------------|--|---|
| | Date | Responsible | Action Item |
| 1 | January 2-15 | District Finance | Receive & Analyze Governor's Budget Proposal |
| 2 | January 2-10 | Vice Chancellor for Finance and Administration | Review Proposed FTES Target/FTEF allocation with Chancellor's Cabinet for input and direction |
| 3 | January 10-25 | PBC & PGC Tri-Chairs/District Finance | <p>Governor Proposed Budget Overview Presentation to Planning and Budgeting Council and Participatory Governance Council (include revenue projection for PCCD)</p> <p>Submit Proposed FTES Target/FTEF allocation to Planning and Budgeting Council and Participatory Governance Council for review and vote (Proposed FTES Targets/FTEF Allocation Documents)</p> |
| 4 | January 16-31 | District Finance | District Office Presentation on Governor's Proposed Budget at the Colleges Budget Committees meetings upon request |
| 5 | February 1-15 | Budget Director | Round 1 positions control for 2024-25 fiscal year distribution to colleges |
| 6 | February 1-15 | PBC Tri-Chairs/District Finance | <p>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</p> <p>College and District units' budget draft budget proposals are presented to PBC for review and input proposals should communicate priorities, allocation/uses of funds, proposed faculty/staff/administrator hiring plans, proposed course schedule/offering</p> |
| 7 | February 16-28 | PBC & PGC Tri-Chairs/District Finance | Submit Revised Tentative Budget Assumptions to Planning and Budgeting Council for review and vote (Proposed Revenue & Expense Assumptions) |
| 8 | February 16-28 | Vice Chancellor for Finance & Administration | <p>Present an Overview of the Governor's Proposed Budget to the Board of Trustees for information</p> <p>Present the FY24-25 Budget Development Calendar to the Board of Trustees for review and approval</p> |

Budget Development Calendar Fiscal Year 2024-25 (Continued)

| | | | |
|----|--------------------------|--|---|
| 9 | March 1-15 | College Presidents, Vice Chancellors, Business Directors | Submit discretionary budget worksheets to Budget Director. Submit round 1 positions control worksheets with any changes to the Budget Director |
| 10 | March 16-31 | District VCs/College VPAS/President/Tri-chairs District Finance | Tentative Unit budget submissions are presented to the Planning and Budgeting Council for review & input Round 2 position control worksheets are sent to the College Presidents, Business Directors, and Vice Chancellors |
| 11 | April 1-15 | College Presidents, Vice Chancellors | Submit round 2 positions control worksheets revisions to Budget Director |
| 12 | April 1-15 | Vice Chancellor for Finance & Administration | Share Draft Tentative Budget Presentation & related documents with Chancellor's Cabinet for review, input & direction |
| 13 | April 16-30 | District Finance | Load positions control and discretionary budgets into Peoplesoft |
| 14 | May 1-15 | Vice Chancellor for Finance & Administration | Receive & Analyze Governor May Revised Budget Proposal |
| 15 | By May 30 th | PBC & PGC Tri-Chairs/District Finance | Submit Proposed Tentative Budget Presentation to Planning and Budgeting Council and Participatory Governance Council (invite other governance bodies to attend) for review and vote (Proposed Presentation & Multi-year GF Budget Projection) Make a presentation on the Governor's May Revised Proposed Budget. |
| 16 | By May 30 th | District Finance | District Office Presentation on Governor's May Revised Proposed Budget at the Colleges Level Budget Committees meetings upon request |
| 17 | June 1-7 | Vice Chancellor for Finance and Administration | Tentative Budget (Proposed Presentation & Budget book) is presented to the Chancellor's Cabinet for input and direction |
| 18 | June 5-15 | Vice Chancellor for Finance and Administration | Tentative Budget (Proposed Presentation & Budget book) is presented to the Board of Trustees for the first read |
| 19 | By June 30 th | Vice Chancellor for Finance and Administration | Tentative Budget (Proposed Presentation & Budget book) is presented to the Board of Trustees for approval |



Budget Development Calendar Fiscal Year 2024-25 (Continued)

| | Adopted Budget | | |
|----|-------------------------------|---|--|
| 20 | August 1-15 | PBC & PGC Tri-Chairs/District Finance | Submit Proposed Final Budget Presentation & FY25-26 Budget Development Calendar to Planning and Budgeting Council (<i>invite other governance bodies to attend</i>) for review & input. (Special meeting) |
| 21 | August 15-20 | Vice Chancellor for Finance & Administration and Chancellor | Proposed Final Budget & FY25-26 Budget Development Calendar (Presentation, Multi-year GF Budget Projection, & Calendar) are presented to the Chancellor's Cabinet for input and direction |
| 22 | August 20-31 | Vice Chancellor for Finance & Administration and Chancellor | Proposed Final Budget & FY25-26 Budget Development Calendar is presented to the Board of Trustees for the first read. |
| 23 | September 1-10 | PBC & PGC Tri-Chairs/District Finance | Submit Proposed Final Budget Presentation & FY25-26 Budget Development Calendar to Planning and Budgeting Council and Participatory Governance Council (<i>invite other governance bodies to attend</i>) (Presentation, Multi-year GF Budget Projection & Calendar) for review and vote |
| 24 | By September 15 th | Vice Chancellor for Finance and Administration | Proposed Final Budget & FY25-26 Budget Development Calendar (Presentation, Budget book, & Calendar) is presented to the Board of Trustees for approval |
| 25 | October 1-15 | PBC & PGC Tri-Chairs/District Finance | Finance Dept. to review Adopted Budget & FY25-26 Budget Development Calendar with Planning and Budgeting Council and Participatory Governance Council (Presentation, Budget book, & Calendar) |
| 26 | October 1-15 | District Finance | Finance Dept. to review Adopted Budget & FY25-26 Budget Development Calendar with College Budget Committees upon request (Presentation, Budget book, & Calendar) |

| | Proposed Changes for FY25-26 | | |
|----------|------------------------------|--|---|
| Ref. No. | Date | Responsible | Action Item |
| 1 | October 1-30 | District Finance & IR | Conduct fiscal and enrollment analyses of Prior year and Q1 data of current year |
| 2 | October 1- Dec. 15 | College Presidents & District Vice Chancellors | College/Division annual planning, priority setting and initial budget development (includes review and input of college participatory governance committees) |
| 3 | November 1-15 | District Finance | Prepare FY25-26 budget submission forms & instructional documents |
| 4 | November 1-15 | Vice Chancellor for Finance and Administration | Obtain Board of Trustee reaffirmation of District & College missions (in accordance w/AP6250) |
| 5 | By November 20 th | District Finance & IR/ PBC Tri-Chairs | Present & discuss fiscal & enrollment analyses and the key budget assumptions based on this data to Planning and Budgeting Council (<i>invite other governance bodies to attend</i>) PBC Task force & Enrollment Subcommittee Develop a tentative FTES Target/FTEF Allocation recommendation |
| 6 | December 1-15 | Vice Chancellor for Finance and Administration | Review Proposed Tentative Budget Assumptions with Chancellor's Cabinet for input and direction |
| 7 | By December 22 nd | PBC Tri-Chairs/ Direct Finance | Submit Proposed Tentative Budget Assumptions to Planning and Budgeting Council for review and vote (Proposed Revenue & Expense Assumptions) |

Chancellor's Budget Address Fiscal Year 2024-2025 Tentative Budget



June 11, 2024

The Fiscal Year (FY) 2024-2025 Tentative Budget presented to the Board of Trustees of the Peralta Community College District (PCCD) is in accordance with Board Policy and Administrative Procedure 6250: Budget Management. It reflects our efforts to serve our students and improve our community with a steadfast commitment to providing equity-minded, high-quality educational programs and support services within a safe and welcoming environment.

The foundation for the tentative budget is the Governor's 2024-2025 January Budget proposal, which reflects an anticipated revenue shortfall of \$37.9B and other fiscal resource allocations to the colleges and District. PCCD's state apportionment funding is projected to be \$145.5M, which includes a deficit factor of 2% and hold harmless funding of \$18.9M. The FY 2024-2025 apportionment funding amount will become the District's funding floor, replacing the old method of calculating hold harmless. In the future, PCCD's apportionment funding will be determined by our funding floor or our calculated revenue under the Student-Centered Funding Formula (SCFF).

It's important to note that while Peralta is projected to see a modest increase in revenue, our expenses are anticipated to exceed our revenues by more than \$11.2M for our Unrestricted General Fund. Therefore, the tentative budget incorporates a range of budget reduction strategies. In the upcoming fiscal year, we will focus on strategic assessments of the District's fiscal health and innovative operational efficiencies. This endeavor will be a collaborative one, drawing on the collective knowledge, wisdom and experience of our classified professionals, faculty, students, and administrators.

This tentative budget is a testament to the District's prudent actions in the face of fiscal challenges and uncertainty. It results from the collective efforts and support from the Board of Trustees, faculty, administrators, classified professionals, student leaders, bargaining groups, and community partners. Together, we have worked thoughtfully to ensure the District's solvency and position it for a prosperous future, enabling us to continue delivering high-quality instructional programs and services that benefit our community and students.

In Community,



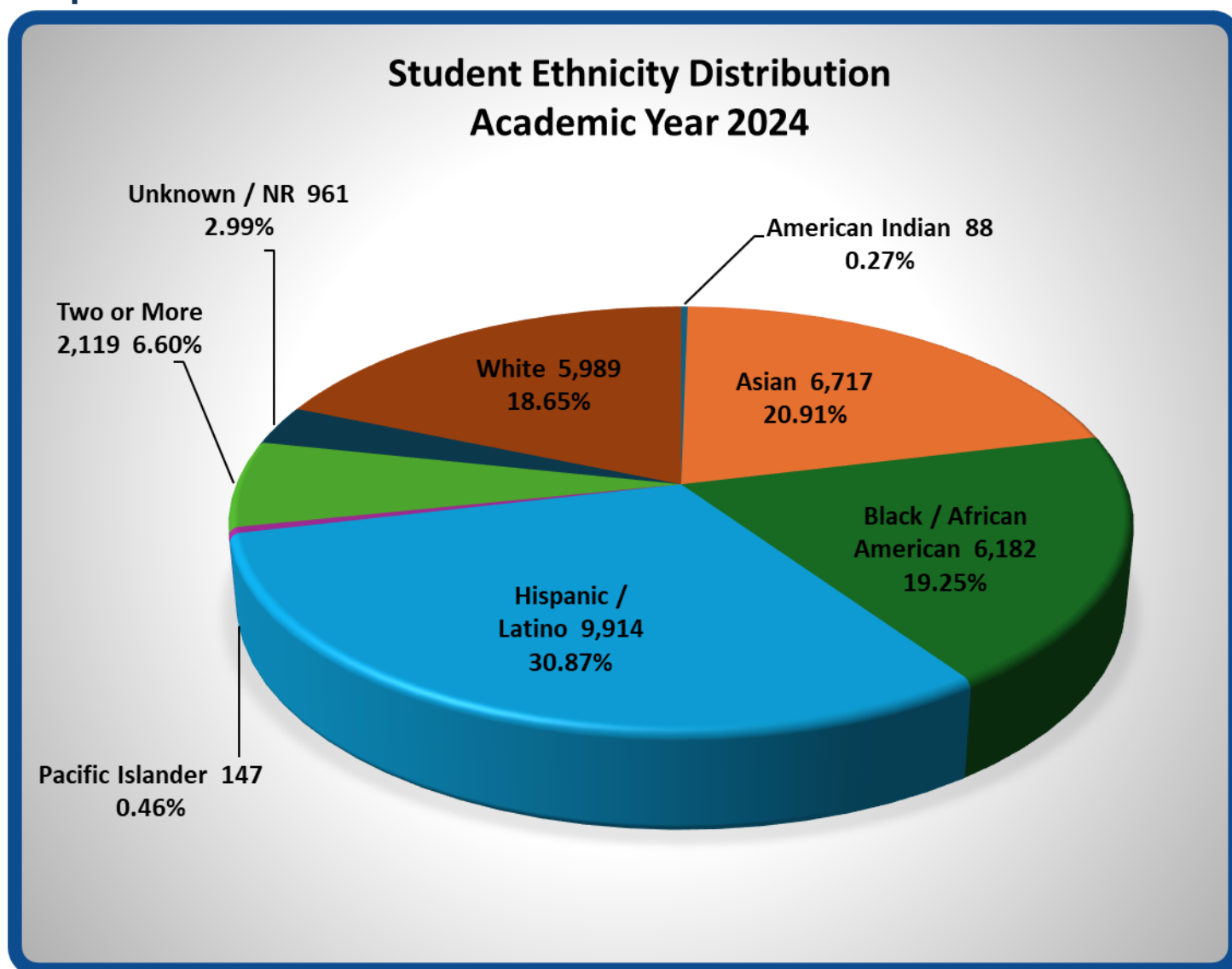
Tammeil Y. Gilkerson, Ed.D.
Chancellor

About the District

The Peralta District colleges are located in the beautiful San Francisco/Oakland Bay Area, which, adjacent to Silicon Valley, is known for its technology and innovation.

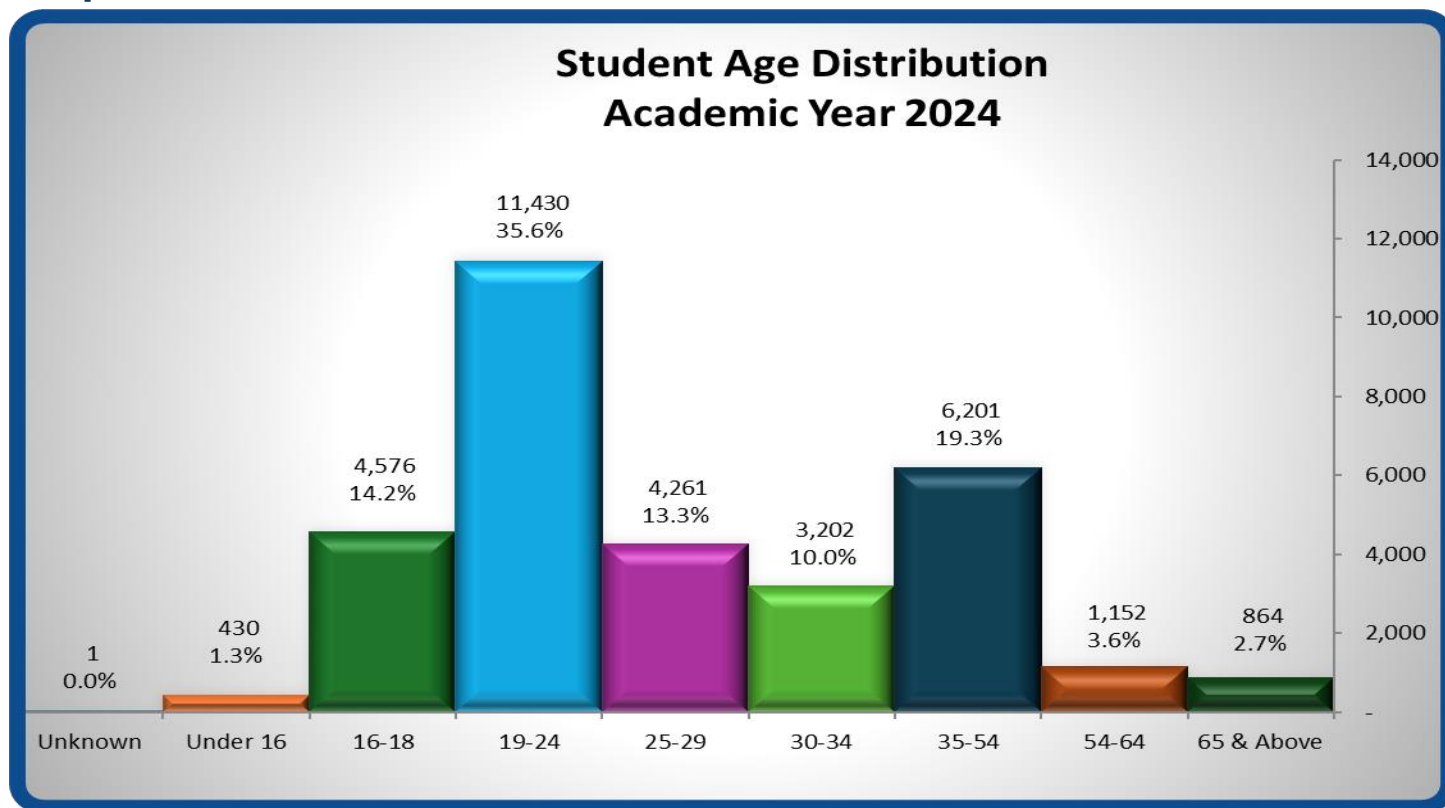
The Peralta Community College District was founded in 1964, and serves six cities in the East Bay Area, including Albany, Alameda, Berkeley, Emeryville, Oakland, and Piedmont. The colleges are Berkeley City College, College of Alameda, Laney College, and Merritt College. The District has a reputation for developing effective approaches to serving the varied interests and needs of its vibrant community. The District serves over 31,000 students and is one of the top community college districts in California in transferring students into the UC System. Currently, the District has about 889 full-time employees and over 1380 part-time faculty and staff. Below are graphs that show a general profile of our students based on data from PCCD's Office of Institutional Research.

Graph 1

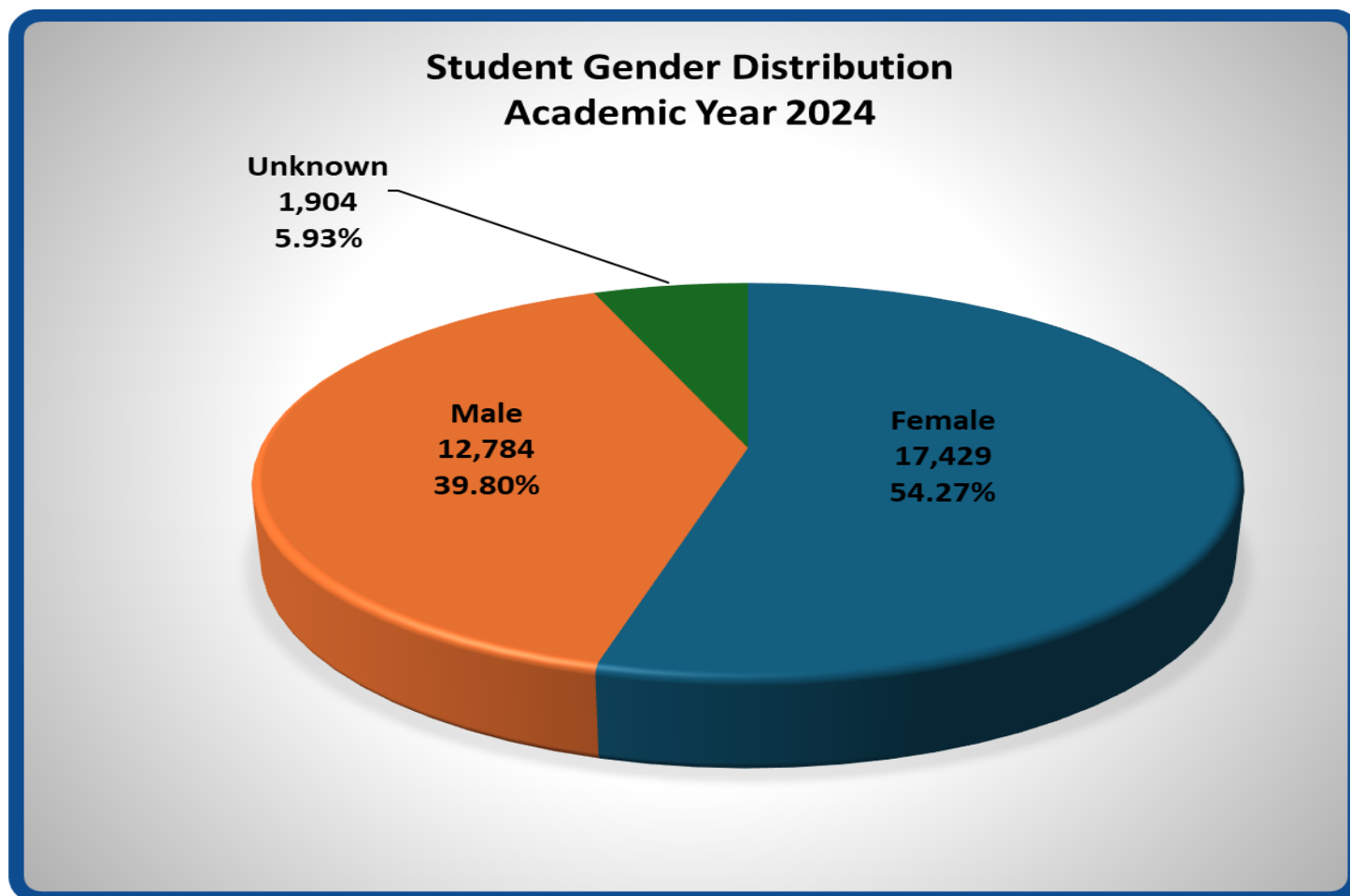


Source: PCCD Office of Institutional Research

Graph 2



Graph 3



Assessed Value of the District

Property Taxation System

Property tax revenues result from the application of the appropriate tax rate to the total assessed value of taxable property in the District. Community college districts levy property taxes for payment of voter-approved bonds and receive property taxes for general operating purposes as well.

Local property taxation is the responsibility of various county officers. For each taxing jurisdiction located in a county, the county assessor computes the value of locally assessed taxable property. Based on the assessed value of property and the scheduled debt service on outstanding bonds in each year, the county auditor-controller computes the rate of tax necessary to pay such debt service and presents the tax rolls (including rates of tax for all taxing jurisdictions in the county) to the county board of supervisors for approval. The County Treasurer prepares and mails tax bills to taxpayers and collects the taxes. In addition, the treasurer-tax collector, as ex officio treasurer of each school and community college district located in the County, holds, and invests community college district funds, including taxes collected for payment of community college district bonds, and is charged with payment of principal and interest on such bonds when due. Taxes on property in a community college district whose boundaries extend into more than one county are administered separately by each county in which the property is located. The State Board of Equalization also assesses certain special classes of property, as described later in this section.

Assessed Valuation of Property Within the District

All property (real, personal, and intangible) is taxable unless an exemption is granted by the California Constitution or United States law. Under the State Constitution, exempt classes of property include household and personal effects, intangible personal property (such as bank accounts, stocks, and bonds), business inventories, and property used for religious, hospital, scientific and charitable purposes. The State Legislature may create additional exemptions for personal property, but not for real property. Most taxable property is assessed by the assessor of the county in which the property is located. Some special classes of property are assessed by the State Board of Equalization, as described below.

Taxes are levied for each fiscal year on taxable real and personal property assessed as of the preceding January 1, at which time the lien attaches. The assessed value is required to be adjusted during the year when property changes ownership or new construction is completed. State law also affords an appeal procedure to taxpayers who disagree with the assessed value of any property. When necessitated by changes in assessed value during a year, a supplemental assessment is prepared so that taxes can be levied on the new assessed value before the next regular assessment roll is completed. See “– *Appeals of Assessed Valuation; Blanket Reductions of Assessed Values*” below.

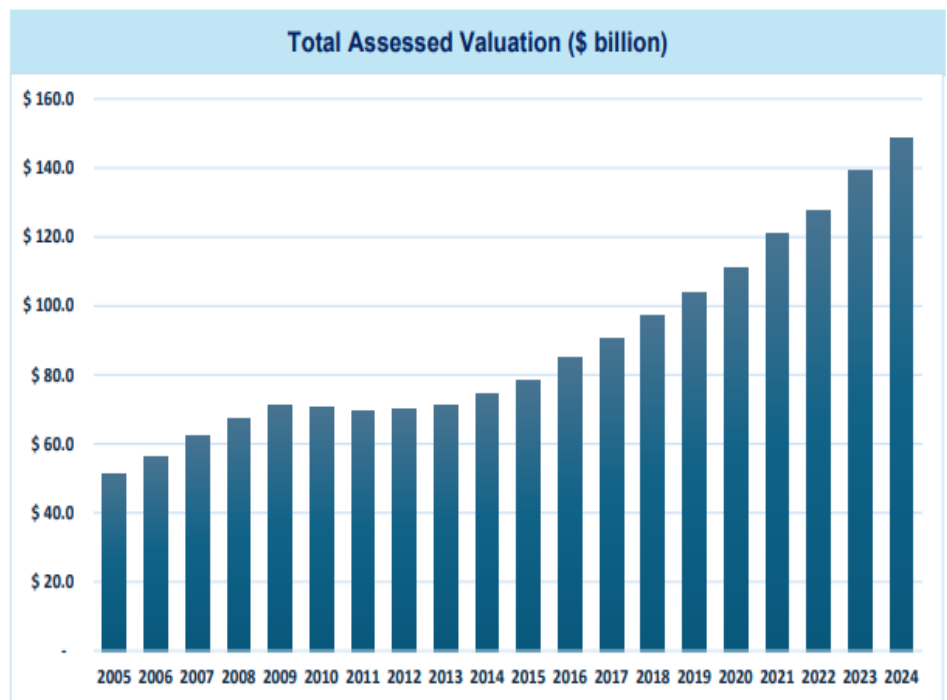
State-Assessed Property. Under the State Constitution, the State Board of Equalization assesses property of State-regulated transportation and communications utilities, including railways, telephone and telegraph companies, and companies transmitting or selling gas or electricity. The Board of Equalization also is required to assess pipelines, flumes, canals, and aqueducts lying within two or more counties. The value of property assessed by the Board of Equalization is allocated by a formula to local jurisdictions in the county, including school districts and taxed by the local county tax officials in the same manner as for locally assessed property. Taxes on privately owned railway cars, however, are levied and collected directly by the Board of Equalization.

Property used in the generation of electricity by a company that does not also transmit or sell that electricity is taxed locally instead of by the Board of Equalization. Thus, the reorganization of regulated utilities and the transfer of electricity-generating property to non-utility companies, as often occurred under electric power deregulation in California, affects how those assets are assessed, and which local agencies benefit from the property taxes derived. In general, the transfer of State-assessed property located in the District to non-utility companies will increase the assessed value of property in the District, since the property's value will no longer be divided among all taxing jurisdictions in the County. The transfer of property located and taxed in the District to a State-assessed utility will have the opposite effect: reducing the assessed value in the District, as the value is shared among the other jurisdictions in the County. The District is unable to predict future transfers of State-assessed property in the District and the County, the impact of such transfers on its utility property tax revenues, or whether future legislation or litigation may affect ownership of utility assets, the State's methods of assessing utility property, or the method by which tax revenues of utility property is allocated to local taxing agencies, including the District.

Classification of Locally Taxed Property. Locally taxed property is classified either as “secured” or “unsecured,” and is listed accordingly on separate parts of the assessment roll. The “secured roll” is that part of the assessment roll containing State-assessed property and property (real or personal) for which there is a lien on real property sufficient, in the opinion of the county assessor, to secure payment of the taxes. All other property is “unsecured,” and is assessed on the “unsecured roll.” Secured property assessed by the State Board of Equalization is commonly identified for taxation purposes as “utility” property.

The greater the assessed value of taxable property in the District, the lower the tax rate necessary to generate taxes sufficient to pay scheduled debt service on the Bonds. The following table shows a recent history of taxable property assessed valuation in the District.

| Fiscal Year Ending | Assessed Valuation Total (\$ billion) | Percentage Change (%) |
|--------------------|---------------------------------------|-----------------------|
| 2005 | 51.2 | 8.00% |
| 2006 | 56.1 | 9.63% |
| 2007 | 62.0 | 10.42% |
| 2008 | 67.5 | 8.95% |
| 2009 | 71.3 | 5.64% |
| 2010 | 70.6 | -1.02% |
| 2011 | 69.3 | -1.89% |
| 2012 | 69.9 | 0.95% |
| 2013 | 71.2 | 1.86% |
| 2014 | 74.2 | 4.16% |
| 2015 | 78.3 | 5.53% |
| 2016 | 85.1 | 8.69% |
| 2017 | 90.7 | 6.60% |
| 2018 | 96.9 | 6.88% |
| 2019 | 103.5 | 6.74% |
| 2020 | 111.2 | 7.51% |
| 2021 | 121.0 | 8.74% |
| 2022 | 127.6 | 5.49% |
| 2023 | 139.1 | 8.99% |
| 2024 | 148.7 | 6.95% |



Source: Backstrom McCarley Berry & Co., LLC

Appeals of Assessed Valuation, Blanket Reductions of Assessed Values. There are two basic types of property tax assessment appeals provided for under State law. The first type of appeal, commonly referred to as a base year assessment appeal, involves a dispute on the valuation assigned by the assessor immediately after an instance of a change in ownership or completion of new construction. If the base year value assigned by the assessor is reduced, the valuation of the property cannot increase in subsequent years by more than 2% annually unless and until another change in ownership and/or additional new construction activity occurs.



Berkeley City College

Berkeley City College's mission is to provide our diverse community with educational opportunities, promote student success, and to transform lives. The college achieves its mission through instruction, student support and learning resources which enable its students to earn associate degrees and certificates, and to attain college competency, careers, transfer, and skills for lifelong success.



College of Alameda

The mission of College of Alameda is to serve the educational needs of its diverse community by providing comprehensive and flexible programs and resources that empower students to achieve their goals.



Laney College

Laney College educates, supports, and inspires students to excel in an inclusive and diverse learning environment rooted in social justice.



Merritt College

Merritt College puts students first. Through our rich educational programs, we foster a culture of equity and inclusion that empowers students to achieve their greatest potential and make meaningful contributions to their respective communities and our global society.



District

The Peralta Community College District is a collaborative of colleges advancing social and economic transformation for students and the community through quality education, rooted in equity, social justice, environmental sustainability, and partnerships.



Office of Finance and Administration

Executive Message

To: Dr. Tammeil Gilkerson, Chancellor

From: Dr. Nathaniel Jones III, Interim Vice Chancellor, Finance & Administration

Date: June 11, 2024

Subject: Tentative Budget Summary Fiscal Year 2024/25

In January, Governor Newsom presented a 2024-25 budget proposal for a total budget of \$291.5B. The budget proposal reflects the state's projected revenue shortfall of \$37.9B. The budget included ongoing funding of \$69.1M for a cost-of-living-adjustment (COLA) of 0.76%, \$9.3M for COLAs and adjustments to certain categorical programs, and \$29.6M for systemwide enrollment growth of 0.5%.

Subsequently, on Friday, May 10, 2024, Governor Newsom presented the 2024-25 May Revised Budget proposal. The May Revised proposed a budget of \$288.1B which was lower than both the January proposal of \$291.5B and the 2023-24 enacted budget of \$310.8B. This reduction was the result of the projected revenue shortfall having increased from \$37.9B to \$45B. The revised budget proposal for ongoing spending includes \$100M for a 1.07% COLA. It also includes an \$13M for COLAs and adjustments to certain categorical programs, \$28M for systemwide enrollment growth of 0.5% and one-time funding of \$60M for nursing program expansion as previously proposed, and \$35M for projects related to the California Community College Vision 2030 priorities.

The 2024/25 PCCD Tentative Budget is a continuing spending resolution that allows the District to meet its fiscal obligations commencing July 1, 2024. It is based largely on the Governor's January Budget Proposal and not the May Revised proposal. The PCCD 2024-2025 Tentative Budget for all funds is \$389.5M which includes Unrestricted General Fund Revenues of \$167.9M and a corresponding Expense budget of \$167.9M. The Unrestricted General Fund Expense Budget includes nearly \$11.2M in budget reductions to achieve a balanced budget.

There has been ongoing participatory governance engagement in the development of this tentative budget since February 2024 via the Planning and Budget Council. The state budget is subject to change prior to the Governor's Final Budget in June of 2024. At that point, the 2024-2025 Enacted Budget will be analyzed for its impact on PCCD and incorporated into the District's Proposed Final Budget for adoption by the Board of Trustees in September.

Here then, is the Tentative Budget for Fiscal Year 2024/25, submitted to the Peralta Community College District, the Chancellor, and the Board of Trustees.

Respectfully submitted,

Dr. Nathaniel Jones III
Interim Vice Chancellor, Finance & Administration



Principles of Sound Fiscal Management (California Code of Regulations, Title 5, Section 58311)

In any organization certain principles, when present and followed, promote an environment for growth, productivity, self-actualization, and progress. The following principles shall serve as the foundation for sound fiscal management in community college districts. Each district shall be responsible for the ongoing fiscal stability of the district through the responsible stewardship of available resources. Each district will adequately safeguard and manage district assets to ensure the ongoing effective operations of the district. Management will maintain adequate cash reserves, implement, and maintain effective internal controls, determine sources of revenues prior to making short-term and long-term commitments, and establish a plan for the repair and replacement of equipment and facilities. District personnel practices will be consistent with legal requirements, make the most effective use of available human resources, and ensure that staffing costs do not exceed estimates of available financial resources.

In addition, each district will adopt policies to ensure that all auxiliary activities that have a fiscal impact on the district comport with the educational objectives of the institution and comply with sound accounting and budgeting principles, public disclosures, and annual independent audit requirements. Each district's organizational structure will incorporate a clear delineation of fiscal responsibilities and establish staff accountability. Appropriate district administrators will keep the governing board current on the fiscal condition of the district as an integral part of the policy- and decision-making processes. Each district will effectively develop and communicate fiscal policies, objectives, procedures, and constraints to the governing board, staff, and students.

Also, each district will have an adequate management information system that provides timely, accurate, and reliable fiscal information to appropriate staff for planning, decision making, and budgetary control. Each district will adhere to appropriate fiscal policies and procedures and have adequate controls to ensure that established fiscal objectives are met. District management will have a process to evaluate significant changes in the fiscal environment and make necessary, timely, financial, and educational adjustments. District financial planning will include both short-term and long-term goals and objectives, and broad-based input, and will be coordinated with district educational planning. Each district's capital outlay budget will be consistent with its five-year plan and reflect regional planning and needs assessments.



General Fund

Unrestricted General (Fund 01)

There are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are 1) general apportionment, 2) local property taxes, and 3) enrollment fees and tuition that account for approximately 86% of the revenue received.

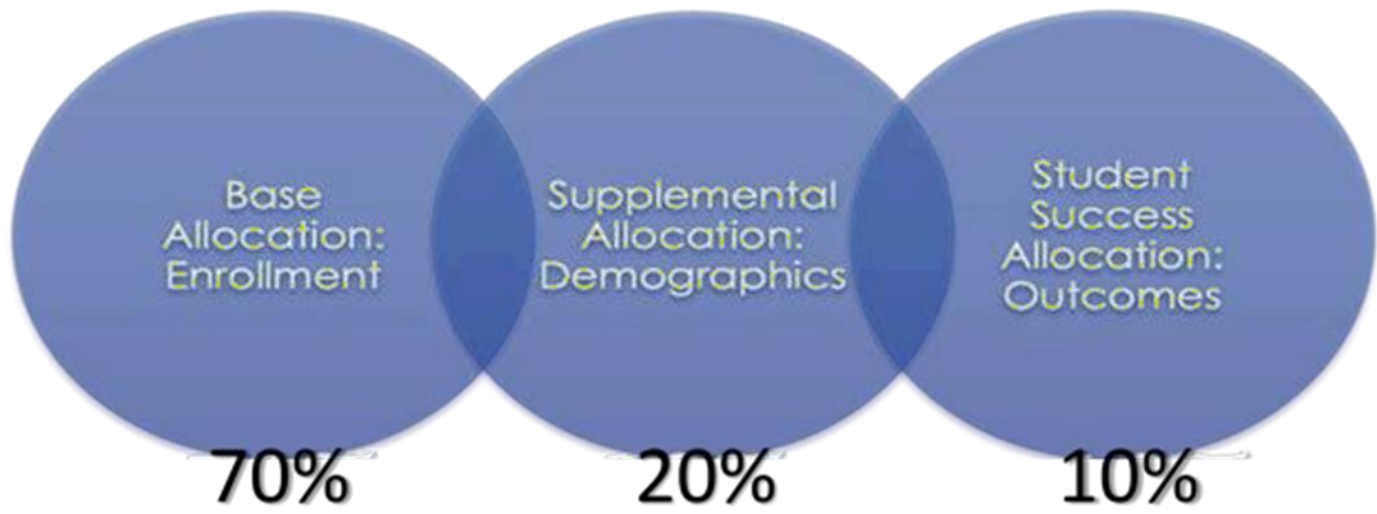
The Unrestricted General Fund - accounts for all the revenues and expenditures used for financing the general operations of the District. General operations include areas such as Instruction, Student Services, Administration, Maintenance and Operations, and Information Technology.

The California Community Colleges (CCC) Chancellor's Office began implementation of the Student-Centered Funding Formula (SCFF) in 2018/19. The purpose of the SCFF is to allocate general purpose apportionments to CCCs based upon additional factors, including the number of low-income students enrolled and the number of students who meet specified student success metrics, such as completion of a degree or certificate. For fiscal year 2024/25, the allocation of apportionment funding is based on 70% Full Time Equivalent Students (FTES), 20% Supplemental, and 10% Student Success. Peralta CCD will be held-harmless for fiscal year 2024/25 with our Base Allocation determined by funded FTES of 15,524.

Student Centered Funding Formula (SCFF)

This funding formula is an integral part of the California Community College State Chancellor's Office Vision for Success through Guided Pathways and was effective for the 2018-19 fiscal year retained the Basic Allocation established under Senate Bill 361 in 2006-07. The new formula, known as the Student-Centered Funding Formula, or SCFF, retains funding per full-time equivalent students although at a rate significantly reduced from the SB 361 model.

However, the formula funds districts for outcomes and demographics providing an incentive to improve success for students, especially students from economically disadvantaged backgrounds. The formula as implemented beginning in 2018-19, apportions funding to districts using a base allocation linked to enrollment, an allocation based on demographics designed to address historically unconsidered areas for impacted students, and an allocation based on each district's student academic achievements. The definitions of each of the metrics can be found here. [California Community Colleges Student Centered Funding Formula FY 2019-20 Metric Definitions.](#)



Base Allocation

Based on District wide enrollment. Formula considers the number of colleges and centers within the District. Enrollment for credit, non-credit, and career development and college preparation (CDCP) noncredit courses and enrollment of special admit students and inmates in correctional facilities.

Supplemental

Based on number of low-income students enrolled, determined by Pell grant recipients, College Promise grant recipients, and AB540 students.

Student Success

A student success allocation based on outcomes that include the number of students earning associate degrees and credit certificates, the number of students transferring to four-year colleges and universities, the number of students who complete transfer-level math and English within their first year, the number of students who complete nine or more career education units and the number of students who have attained the regional living wage.

The legislation enacted the SCFF and created a Student Centered Funding Formula Oversight Committee <https://www.scffoversightcommittee.org> consisting of 12 members appointed by the Senate Rules Committee, the Assembly Speaker, and the Governor. The Oversight Committee was charged with providing recommendations to the State Legislature and Department of Finance on the implementation of the Supplemental Allocation of the SCFF. The Final Report offered recommendations on Priority Area One [2019-12-30 SCFF Priority One Recommendations Report FINAL](#) relative to: (1) first-generation students; (2) definition of a low-income student relative to cost of living; and (3) inclusion of incoming students' level of academic proficiency in the SCFF.

For Peralta, the SCFF for the FY 2024/25 year is as follows:

This Tentative Budget reflects the SCFF Allocations for FY 2024/25 based on the Governor's 2024/25 Budget January Proposal. It should be noted that the allocations will change based on revenues received into the California community college system as we move through the fiscal year. There are several aspects to the FY 2024/25 SCFF to keep in mind. First are the Hold Harmless provisions. The Budget Act of 2021/22 extended the hold harmless minimum revenue provisions to FY 2024/25.

Hold Harmless

Districts receive no less than their 2017-18 TCR plus applicable cumulative annual cost of living adjustments through 2024-25. The 2022 Budget Act extended the Hold Harmless protection in a modified form. Starting in 2025-26, the Hold Harmless provision will no longer reflect cumulative COLAs over time. A district's 2024-25 TCR will represent its new "floor," below which it cannot drop.



Table 1 – SCFF Calculations

Peralta Community College District Student Centered Funding Formula (SCFF) Calculations

FY2024-2025 Tentative Budget Total Computational Revenue (TCR)

State COLA
FY 24-25: 0.76%

| SCFF Components & Metrics | | FTES | Rate | Total |
|--|--|-----------|---------|-------------|
| Base Allocation | Basic Allocation | | | 25,953,948 |
| | Credit FTES: 3-Year Average Credit | 12,470.94 | 5,278 | 65,823,937 |
| | Incarcerated Credit | 6.53 | 7,402 | 48,333 |
| | Special Admit | 610.19 | 7,402 | 4,516,480 |
| | CDCP | 95.40 | 7,402 | 706,128 |
| | Non Credit | 69.98 | 4,451 | 311,473 |
| | Subtotal | 13,253.04 | | 97,360,299 |
| Non-Credit FTES | Total | 13,253.04 | | 97,360,299 |
| Supplemental Allocation | | Headcount | Rate | Total |
| | Pell Grant Recipients | 4,891.00 | 1,248 | 6,104,555 |
| | AB540 Students | 419.00 | 1,248 | 522,962 |
| | California Promise Grant Recipients | 11,294.00 | 1,248 | 14,096,292 |
| | Total | 16,604.00 | | 20,723,809 |
| Student Success Allocation | All Students: | Outcomes | Rate | Total |
| | Associate Degrees | 742.33 | 2,208 | 1,638,998 |
| | Associate Degrees for Transfer | 412.00 | 2,944 | 1,212,879 |
| | Credit Certificates | 271.33 | 1,472 | 399,381 |
| | Nine or More CTE Units | 2,243.67 | 736 | 1,651,274 |
| | Transfer | 972.67 | 1,104 | 1,073,789 |
| | Transfer Level Math and English | 490.33 | 1,472 | 721,736 |
| | Achieved Regional Living Wage | 2,663.67 | 736 | 1,960,389 |
| | Subtotal | 7,796.00 | | 8,658,446 |
| Pell Grant Recipients Bonus: | Associate Degrees | 418.00 | 835 | 349,185 |
| | Associate Degrees for Transfer | 230.67 | 1,114 | 256,927 |
| | Credit Certificates | 121.00 | 557 | 67,386 |
| | Nine or More CTE Units | 892.00 | 278 | 248,386 |
| | Transfer | 428.33 | 418 | 178,909 |
| | Transfer Level Math and English | 187.67 | 557 | 104,515 |
| | Achieved Regional Living Wage | 678.67 | 278 | 188,974 |
| | Subtotal | 2,956.34 | | 1,394,283 |
| California Promise Grant Recipients Bonus: | Associate Degrees | 582.67 | 557 | 324,495 |
| | Associate Degrees for Transfer | 327.00 | 743 | 242,814 |
| | Credit Certificates | 185.33 | 371 | 68,809 |
| | Nine or More CTE Units | 1,458.33 | 186 | 270,724 |
| | Transfer | 630.00 | 278 | 175,430 |
| | Transfer Level Math and English | 260.33 | 371 | 96,655 |
| | Achieved Regional Living Wage | 1,255.33 | 186 | 233,037 |
| | Subtotal | 4,698.99 | | 1,411,965 |
| | Total | 15,451.33 | | 11,464,694 |
| | SCFF Calculated TCR | | | 129,548,803 |
| | Hold Harmless Calculated TCR (= Max TCR) | | | 148,484,272 |
| | Hold Harmless Funding Amount | | | 18,935,469 |
| | Revenue Deficit | | 2.0000% | (2,969,685) |
| | Projected Net Apportionment Revenue | | | 145,514,587 |

2024/25 Tentative Budget Assumptions

The following assumptions were utilized in developing the 2024/25 District and College's Tentative Budgets change based.

General Assumptions

1. The 2024/25 General Fund Unrestricted Reserve Fund Balance is projected to be approximately \$29.7M representing 17.66% of Current Year (CY) expense budget, exceeding slightly the new policy setting the reserve level to two months of CY operating costs or revenues.
2. The development of expenditure budgets has been informed by college and district plans and our participatory governance process.
3. The expense budget total must be less than or equal to the projected revenue budget amount.
4. The projected revenues are based on the Governor's January Budget Proposal; the Adopted budget will reflect the revenues contained in the Final FY25 Budget Act to be signed by the Governor by June 30th.

Revenue Assumptions

1. Funded Enrollment: 3 Year Average (FTES) of 14,500 based on the approved 2 years of Emergency Condition Allowance (ECA) and Max Total Computational Revenue (TCR) determined by the Hold Harmless calculation, but adjusted based on the CCCCCO deficit factor of 2.0%,
2. Statutory Cost of Living Adjustment (COLA) from Governor's signed Budget Act of 0.76%,
3. Unrestricted lottery estimated at \$249.00 per FTES, approximately \$6.6M for PCCD,
4. Parcel Tax – Measure E is estimated to be \$8M.

Expenditure Assumptions

1. Step and column salary increases are included: estimated at \$1.2M,
2. Salaries increased by 85% of state COLA (0.76%) which is 0.646%,
3. PT Faculty costs increased because of 40 FTEF for Dual enrollment budgeted @ \$44.7K/FTEF added,
4. Benefits costs based on estimates using new SISC rates,
5. Maintain Fund Balance at 2-months operating expenses level,
6. Bad debt payment - \$2.0M,
7. Contingency reserve - \$0.5M,
8. Other Outgoes - \$1.85M
 - a. Property Insurance - \$400K
 - b. DSPS - \$1.2M
 - c. Post Retiree contribution - \$250K,
9. OPEB payroll charge 7.50% approximately \$6.7M,
10. Contribute \$120,000 for Faculty Professional Development,
11. The total budgeted amount for bond debt service, fees, and interest rate swaps is \$17M (\$6.7M, fund reserve 69 and \$10.3M, fund 94),
12. Any restricted funding cuts or cost increases must be borne by the respective program.
13. Included in the 2024/25 Tentative Expense is the \$11,198,885 reductions from the following:
 - a. Temporary salary and benefits savings of \$6M from vacancies,
 - b. Districtwide discretionary budget reduction target of \$2.14M,
 - c. Allocation of the remaining \$3M to be shared by each location,

District - \$577,918,
CoA - \$511,447,
Merritt - \$538,157,
BCC - \$478,048

Table 2**Proposed 2024-25 Changes in Proposition 98 Funding for the System & PCCD**

| Program Areas | Adjustments (in the millions) | PCCD Adjustments (in the millions) | PCCD Allocation (in the millions) |
|--|--|---|--|
| POLICY ADJUSTMENTS | | | |
| Ongoing (Proposition 98) | | | |
| Provide 0.76% COLA for SCFF | \$69.15 | \$1.2 | \$148.5 |
| Provide 0.76% COLA for Adult Education Program | \$4.91 | \$0.07 | \$9.9 |
| Provide 0.76% COLA for Extended Opportunity Programs and Services (EOPS) | \$1.40 | \$0.03 | \$3.8 |
| Adjustments for financial aid administration | \$1.53 | \$0.01 | \$1.1 |
| Provide 0.76% COLA for Disabled Students Programs and Services (DSPS) | \$1.31 | \$0.03 | \$3.4 |
| Provide 0.76% COLA for CalWORKs Student Services | \$0.42 | \$0.01 | \$0.8 |
| Provide 0.76% COLA and enrollment-based adjustment for Mandates Block Grant and reimbursements | \$0.94 | \$0.00 | \$0.5 |
| Provide 0.76% COLA for Cooperative Agencies Resources for Education (CARE) | \$0.25 | \$0.01 | \$0.7 |
| Provide 0.76% COLA for Childcare tax bailout | \$0.03 | \$0.00 | \$0.5 |
| Subtotal Ongoing (Proposition 98) Policy Adjustments | \$79.94 | \$1.36 | \$169.2 |
| Student Centered Funding Formula (SCFF) other base adjustments (aside from COLA and Growth) | -\$111.92 | -\$0.41 | -\$3.0 |
| Subtotal Technical Adjustments | -\$111.92 | -\$0.41 | -\$3.0 |
| TOTALS | -\$31.98 | \$0.95 | \$166.2 |

Table 3**Proposed 2024-25 Student Centered Funding Formula Rates (rounded)**

| Allocations | 2023-24 PI Rates^a | Estimated Proposed 2024-25 Rates^b | Estimated Change from 2023-24 (Amount) | Estimated Change from 2023-24 (Percent) |
|------------------------------------|-------------------------------------|---|---|--|
| Base Credit ^a | \$5,238 | \$5,278 | \$40 | 0.76% |
| Incarcerated Credit ^a | 7,346 | 7,402 | 56 | 0.76% |
| Special Admit Credit ^a | 7,346 | 7,402 | 56 | 0.76% |
| CDCP | 7,346 | 7,402 | 56 | 0.76% |
| Noncredit | 4,417 | 4,451 | 34 | 0.76% |
| Supplemental Point Value | 1,239 | 1,248 | 9 | 0.76% |
| Student Success Main Point Value | 730 | 736 | 6 | 0.76% |
| Student Success Equity Point Value | 184 | 186 | 1 | 0.76% |
| Single College District | | | | |
| Small College | 6,439,546 | 6,488,487 | 48,941 | 0.76% |
| Medium College | 8,586,065 | 8,651,319 | 65,254 | 0.76% |
| Large College | 10,732,581 | 10,814,149 | 81,568 | 0.76% |
| Multi College District | | | | |
| Small College | 6,439,546 | 6,488,487 | 48,941 | 0.76% |
| Medium College | 7,512,806 | 7,569,904 | 57,097 | 0.76% |
| Large College | 8,586,065 | 8,651,319 | 65,254 | 0.76% |
| Designated Rural College | 2,048,172 | 2,063,738 | 15,566 | 0.76% |
| State Approved Centers | 2,146,516 | 2,162,829 | 16,314 | 0.76% |
| Grandparented Centers | | | | |
| Small Center | 268,316 | 270,356 | 2,039 | 0.76% |
| Small Medium Center | 536,629 | 540,708 | 4,078 | 0.76% |
| Medium Center | 1,073,257 | 1,081,414 | 8,157 | 0.76% |
| Medium Large Center | 1,609,886 | 1,622,122 | 12,235 | 0.76% |
| Large Center | 2,146,516 | 2,162,829 | 16,314 | 0.76% |

Budget Allocation Model (BAM)

BAM History and Partnership between the District Office & the Colleges

The Chancellor, under the direction of the Governing Board, is responsible for the successful operation, reputation, and fiscal integrity of the entire Peralta Community College District. This is based on Board Policy 3250 and Administrative Procedure 3250 (Institutional Planning) which defines and clarifies district-wide processes for developing recommendations leading to decision-making.

Historically, the move from an expenditure-based funding method to a revenue-based allocation model was a culture shift. The transition of the PCCD Budget Allocation Model required changes in many areas including accountability, autonomy, transparency, regulatory compliance, and expenditures.

On the broadest level, the purpose of this partnership is to encourage and support collaboration between the colleges and the district office. The colleges have broad oversight of institutional responsibilities while the district office primarily ensures compliance with applicable statute and regulatory requirements, as well as essential support functions. With the understanding that the colleges have primary authority over educational programs and student services functions, each college develops autonomous and individualized processes to meet state and accreditation standards. The college president shall be responsible for the successful operation and performance of the college.

BAM Oversight

The Budget Allocation Model does not diminish the role of the Chancellor, nor does it reduce the responsibility of the college or district office staff to fulfill their fiduciary role of providing appropriate oversight of operations. Instead, it opens communication for further inclusion throughout the colleges and district in the form of shared governance with respect in the decision-making process.

BAM Calculation

The BAM model is calculated based on three-year averages FTES for each college. Once the three-year average for each College is calculated, the Total Computation Revenue is added to other revenues to determine the total revenues. Districtwide costs are excluded from the total revenues. Then, the Full-Time and Part-time Faculty salaries and benefits are removed. The remaining available revenues are allocated to the colleges based on the three-year average percentages after the District Office costs and Centralized Costs are subtracted. This will determine the net revenues for each college. See summary.

Table 4

| BAM Allocation Summary | |
|---|--------------------|
| Total Computation Revenue (TCR) | 145,514,587 |
| Other Revenues | 22,456,045 |
| Total Revenues | 167,970,632 |
| District-wide Costs (minus) | 10,250,043 |
| Applicable Revenues | 157,720,589 |
| Full Time Faculty Salary and Benefits (minus) | 48,162,835 |
| Part Time Faculty Salary and Benefits (minus) | 15,958,344 |
| Available Revenues | 93,599,410 |
| District Offices Cost (minus) | 12,440,834 |
| Centralized Costs (minus) | 38,959,079 |
| Net Revenues | 42,199,497 |

Table 5

| Budget Allocation Model | |
|--|--------------------|
| Total Computation Revenue (TCR) | 145,514,587 |
| Mandated Cost | 541,759 |
| Unrestricted Lottery | 6,642,412 |
| Faculty Hiring and Parity | 2,271,046 |
| Non Resident Student Revenue | 6,829,400 |
| Student Health Fees | 893,458 |
| Application Fees (Int'l)/Student records | 13,900 |
| Other Student Fees and Miscellaneous | 896,789 |
| Capital Outlay | 117,282 |
| STRS Paid on Behalf Other | 4,000,000 |
| Part Time Faculty Health Care | 250,000 |
| Total Revenue | 167,970,632 |
| Less District Wide Cost | |
| OPEB | 0 |
| Bad Debt Allowance | 2,000,000 |
| Contribution Trust 2 | 250,000 |
| Properties liabilities | 400,000 |
| DSPS Contribution | 1,200,000 |
| District Utilities | 210,000 |
| College Utilities | 6,190,043 |
| Total Exclusions | 10,250,043 |
| Applicable Revenues | 157,720,589 |
| Less Full Time Faculty Salary and Benefits | 48,162,835 |
| Less Part Time Faculty Salary and Benefits | 15,958,344 |
| Available Revenues | 93,599,410 |

Table 6**BAM for Fiscal Year 2024-2025****Three Year FTE Rolling Averages**

| | College of Alameda | Berkeley City College | Laney College | Merritt College | Total |
|-----------------|-----------------------|--------------------------|------------------|--------------------|---------------|
| 2021-2022 Recal | 2,113 | 2,503 | 4,133 | 3,026 | 11,776 |
| 2022-2023 Recal | 2,354 | 2,807 | 4,680 | 3,089 | 12,929 |
| 2023-2024 P2 | 2,724 | 3,026 | 4,839 | 3,246 | 13,836 |
| Average | 2,397 | 2,779 | 4,551 | 3,120 | 12,847 |
| Percentage | 18.66% | 21.63% | 35.42% | 24.29% | 100.00% |

Annotation:

Source: CCFS-320 Apportionment Attendance Report site (<https://ccf320.cccco.edu/>)

Table 7**FY24-25 FTEF Allocation**

| FTEF Allocation | Alameda | Berkeley | Laney | Merritt | District |
|-------------------------------------|---------------|---------------|---------------|---------------|------------|
| FTES 3-year Avg. % | 18.76% | 22.32% | 35.81% | 23.10% | 100% |
| Approved Allocation | 177.92 | 219.42 | 351.11 | 226.56 | 975 |
| Breakdown: | | | | | |
| Full-Time Instructors | 98.34 | 97.80 | 203.86 | 108.64 | 509 |
| Gen ENR FTEF (Part-Time) - Fund 01 | 48.93 | 77.43 | 77.29 | 72.74 | 276 |
| Dual ENR FTEF (Part-Time) - Fund 01 | 4.39 | 12.94 | 19.83 | 12.84 | 50 |
| FTEF - Fund 08 | 26.26 | 31.25 | 50.13 | 32.34 | 140 |
| Total | 177.92 | 219.42 | 351.11 | 226.56 | 975 |

Notes:

FTES 3-year Avg. was based on Previous Data

Based on FTEF Allocation Proposal Approved by Chancellor Jackson (11/20/2023)

Object codes: 1101 for Full-Time Instructors, 1351 for Gen ENR FTEF Part-Time, and 1358 for Dual ENR Part-Time

Table 8

Budget Overview (All Funds) FY2024/25 Tentative Budget

| Funds | | Restriction (Unrestricted / Highly-restricted) | Beginning Fund Balance | 2024/25 Tentative Revenue | 2024/25 Tentative Expense | Ending Fund Balance |
|---------------------------|---|--|------------------------------|---------------------------------|---------------------------------|---------------------------|
| General | | | | | | |
| 01 | Unrestricted | UR | 29,669,483 | 167,970,632 | 167,970,632 | 29,669,483 |
| 11 | Restricted | HR | 42,574,334 | 80,664,107 | 80,664,107 | 42,574,334 |
| Total General Fund | | | 72,243,817 | 248,634,739 | 248,634,739 | 72,243,817 |
| Other | | | | | | |
| 03 | Community Service (Fee Based) Fund | UR | 86,398 | 45,781 | 45,780 | 86,399 |
| 07 | Bookstore Commission Fee Fund | UR | 62,928 | 35,713 | 35,713 | 62,928 |
| 08 | Measure E - Parcel Tax Fund | HR | 0 | 8,000,000 | 8,000,000 | 0 |
| 10 | Facility Rental Fund | UR | 2,744,503 | 1,658,423 | 1,658,423 | 2,744,503 |
| 12 | Measure B - Parcel Tax Fund | HR | 382,119 | 25,000 | 382,119 | 25,000 |
| 30 | Contract Education Fund | HR | 2,006,982 | 1,030,275 | 1,030,275 | 2,006,982 |
| 43 | Measure G - General Obligation Bond Fund | HR | 54,602,518 | 500,000 | 53,983,198 | 1,119,320 |
| 58 | Faculty Professional Development Fund | HR | 20,288 | 138,000 | 148,000 | 10,288 |
| 59 | Parking Fee Fund | HR | 110,562 | 86,965 | 86,965 | 110,562 |
| 61 | Capital Outlay Fund | HR | 26,416,498 | 1,200,000 | 11,654,626 | 15,961,872 |
| 62 | Parking Mitigation Fund | HR | 4,556,407 | 150,000 | 0 | 4,706,407 |
| 63 | Measure A - General Obligation Bond Fund | HR | 17,749,460 | 500,000 | 18,249,460 | - |
| 68 | Child Development Fund | HR | 3,932,122 | 2,493,672 | 2,493,672 | 3,932,122 |
| 69 | OPEB Reserve Fund | HR | 3,307,061 | 6,813,269 | 6,700,000 | 3,420,330 |
| 71 | Trust and Agency Fund | HR | 159,680 | 15,000 | 15,000 | 159,680 |
| 72 | Student Representation Fee Fund | HR | 383,689 | 40,000 | 40,000 | 383,689 |
| 75 | Project Trust Fund | HR | 549,019 | 40,000 | 40,000 | 549,019 |
| 80 | Self-Insurance Fund | HR | 164,009 | 1,722,788 | 1,722,788 | 164,009 |
| 81 | Student Center Fund (College of Alameda) | HR | 288,622 | 9,000 | 9,000 | 288,622 |
| 82 | Student Center Fund (Laney College) | HR | 521,311 | 12,000 | 12,000 | 521,311 |
| 83 | Student Center Fund (Merritt College) | HR | 188,107 | 8,000 | 8,000 | 188,107 |
| 84 | Student Center Fund (Berkeley City College) | HR | 290,000 | 10,000 | 10,000 | 290,000 |
| 89 | Student Financial Aid Fund | HR | 0 | 34,576,018 | 34,576,018 | 0 |
| All Funds Total | | | 190,766,102 | 307,744,643 | 389,535,776 | 108,974,969 |

Notes: (1) Beginning Fund Balance is based on unaudited actuals as of 04/30/2024.

(2) Expense budget includes reductions totaling -\$11,198,885.

(3) Revenues and expenses are based on prior year's carryover and next years allocations/projections.

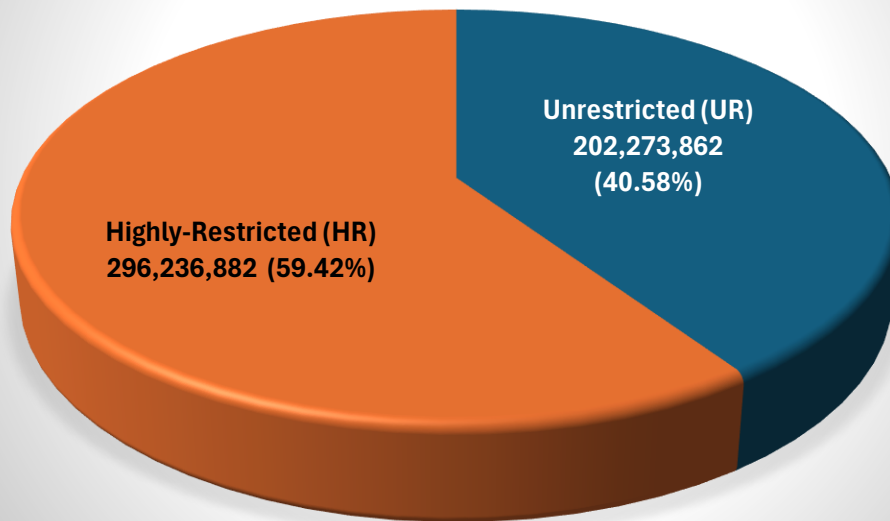
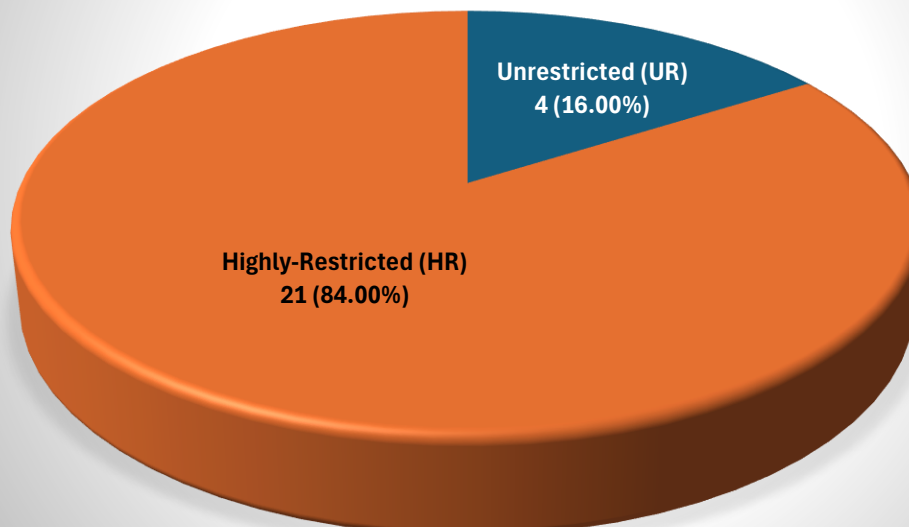
Graph 4**2024/2025 Available Resources****Graph 5****2024/2025 Total Funds**

Table 9
FY 2024-2025 TENTATIVE BUDGET
Unrestricted General Fund (Fund 01)

| Description | | Beginning Fund Balance July 1, 2024 | 2024/25 Tentative Revenue | 2024/25 Tentative Expense | Ending Fund Balance June 30, 2025 |
|--------------|-----------------------|---|---------------------------------|---------------------------------|---|
| 1 | District Office | 29,669,483 | 43,747,014 | 43,747,014 | 29,669,483 |
| 2 | College of Alameda | 0 | 24,994,424 | 24,994,424 | 0 |
| 5 | Laney College | 0 | 44,340,257 | 44,340,257 | 0 |
| 6 | Merritt College | 0 | 28,568,884 | 28,568,884 | 0 |
| 8 | Berkeley City College | 0 | 26,320,053 | 26,320,053 | 0 |
| Total | | 29,669,483 | 167,970,632 | 167,970,632 | 29,669,483 |

Notes: Included in the 2024/25 Tentative Expense is the -\$11,198,885 reductions from the following:

- (1) Temporary salary and benefits savings of \$6M from vacancies.
- (2) Districtwide discretionary budget reduction target of \$2.14M.
- (3) Allocation of the remaining \$3M to be shared by each location.
 - District - \$577,918
 - CoA - \$511,447
 - Laney - \$894,431
 - Merritt - \$538,157
 - BCC - \$478,048



Table 10

| Tentative Budget FY2024- 2025 Unrestricted General Fund Multi-Year Projections | | | | | |
|--|---|---|---------------------------------------|---------------------------------------|---------------------------------------|
| | Adopted Budget F/Y 2023/24 Column2 | Tentative Budget F/Y 2024/25 Column3 | Projections F/Y 2025/26 Column4 | Projections F/Y 2026/27 Column5 | Projections F/Y 2027/28 Column6 |
| | With Hold Harmless | With Hold Harmless | With Funding Floor | With Funding Floor | With Funding Floor |
| Revenues: | | | | | |
| Federal Revenue | - | - | - | - | - |
| State Revenue ¹ | 85,693,998 | 85,077,129 | 86,853,128 | 87,153,019 | 87,461,907 |
| Local Revenue ² | 79,027,962 | 82,893,503 | 83,156,027 | 83,426,428 | 83,704,941 |
| Total Revenues: | 164,721,960 | 167,970,632 | 170,009,155 | 170,579,447 | 171,166,847 |
| Expenditures: | | | | | |
| Full Time Academic ³ | 30,929,981 | 31,531,525 | 33,108,101 | 34,763,506 | 36,501,682 |
| Academic Administration ³ | 6,674,771 | 7,121,442 | 7,477,514 | 7,851,390 | 8,243,959 |
| Other Faculty ³ | 6,844,227 | 6,833,054 | 7,174,707 | 7,533,442 | 7,910,114 |
| Part Time Academic ^{3,1} | 9,457,129 | 14,589,364 | 15,318,832 | 16,084,774 | 16,889,013 |
| Classified Salary ³ | 28,867,345 | 31,270,165 | 32,833,673 | 34,475,357 | 36,199,125 |
| Classified Administration ³ | 6,377,234 | 6,369,280 | 6,687,744 | 7,022,131 | 7,373,238 |
| Fringe Benefits | 49,384,320 | 51,292,375 | 53,856,994 | 56,549,843 | 59,377,336 |
| Bad Debts ⁸ | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Books, Supplies, Svcs ⁹ | 21,320,959 | 25,631,869 | 26,400,825 | 27,192,850 | 28,008,635 |
| Equipment Outlay | 499,071 | 180,443 | 185,856 | 191,432 | 197,175 |
| Debt Services-Bonds ¹¹ | - | - | 1,000,000 | 2,000,000 | 3,000,000 |
| Other Outgo (General Fund Contribution) ⁵ | 1,850,000 | 1,850,000 | 1,850,000 | 1,850,000 | 1,850,000 |
| Contingency Reserve ⁸ | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Temporary Employee Compensation Savings | | (6,058,885) | | | |
| District-wide Discretionary Budget Reduction | | (2,140,000) | | | |
| Proposed Budget Reduction By Location | | (3,000,000) | | | |
| Future Reductions to Balance the Budget | | | (18,385,091) | (27,435,278) | (36,883,428) |
| Total Expenses: | 164,705,037 | 167,970,632 | 170,009,156 | 170,579,447 | 171,166,848 |
| Beginning Fund Balance: ⁷ | 25,577,641 | 29,669,483 | 29,669,483 | 29,669,482 | 29,669,482 |
| Net Increase (Decrease) | 16,923 | (0) | (0) | (0) | (0) |
| Audit Adjustment | - | - | - | - | - |
| Ending Fund Balance: ¹⁰ | 25,594,564 | 29,669,483 | 29,669,482 | 29,669,482 | 29,669,481 |
| Fund Balance % ¹⁰ | 15.54% | 17.66% | 17.45% | 17.39% | 17.33% |

Revenue Assumptions

¹ State revenue for FY 2024-25 includes an 0.76% COLA. No COLA from FY 2025-26 and beyond.

State revenue for FY 2024-25 includes a deficit factor of 2.0% and 1.0% for FY 2025.26. There's no deficit factor from FY 2026-27 and beyond.

² Local Revenues for FY 2024-25 is based on 2023-24 P1 Apportionment (Property Tax & Enrollment). 3% escalation is applied to FY 2025-26 and beyond

Expenditure Assumptions

³ Salaries include 0.646% COLA and other increases (PERS, STRS, and Step and Column) for FY 2024-25.

Salaries include 5% increases (PERS, STRS, and Step and Column but **no COLA** for FY 2025-26, 2026-27, and 2027-28).

Part Time Faculty Salaries - Budgeted 50 FTEF for Dual Enrollment, FTEF Allocation - 975 (835 GF and 140 from Parcel Tax).

⁵ Other Outgo: \$1,850,000 (Property Insurance \$400,000, General Fund contribution to DSPS \$1,200,000, \$ Post Retiree contribution \$250,000).

⁷ The beginning Fund Balance for FY 2024-25 is the Unaudited Actuals Ending Fund Balance for FY 2023-24 (Maintaining two months of Operating Expenses Reserve).

⁸ Totals for Student Debt Allowance for FY 2024-25 is \$2,000,000 and contingency reserve for unforeseen expenses is \$500,000.

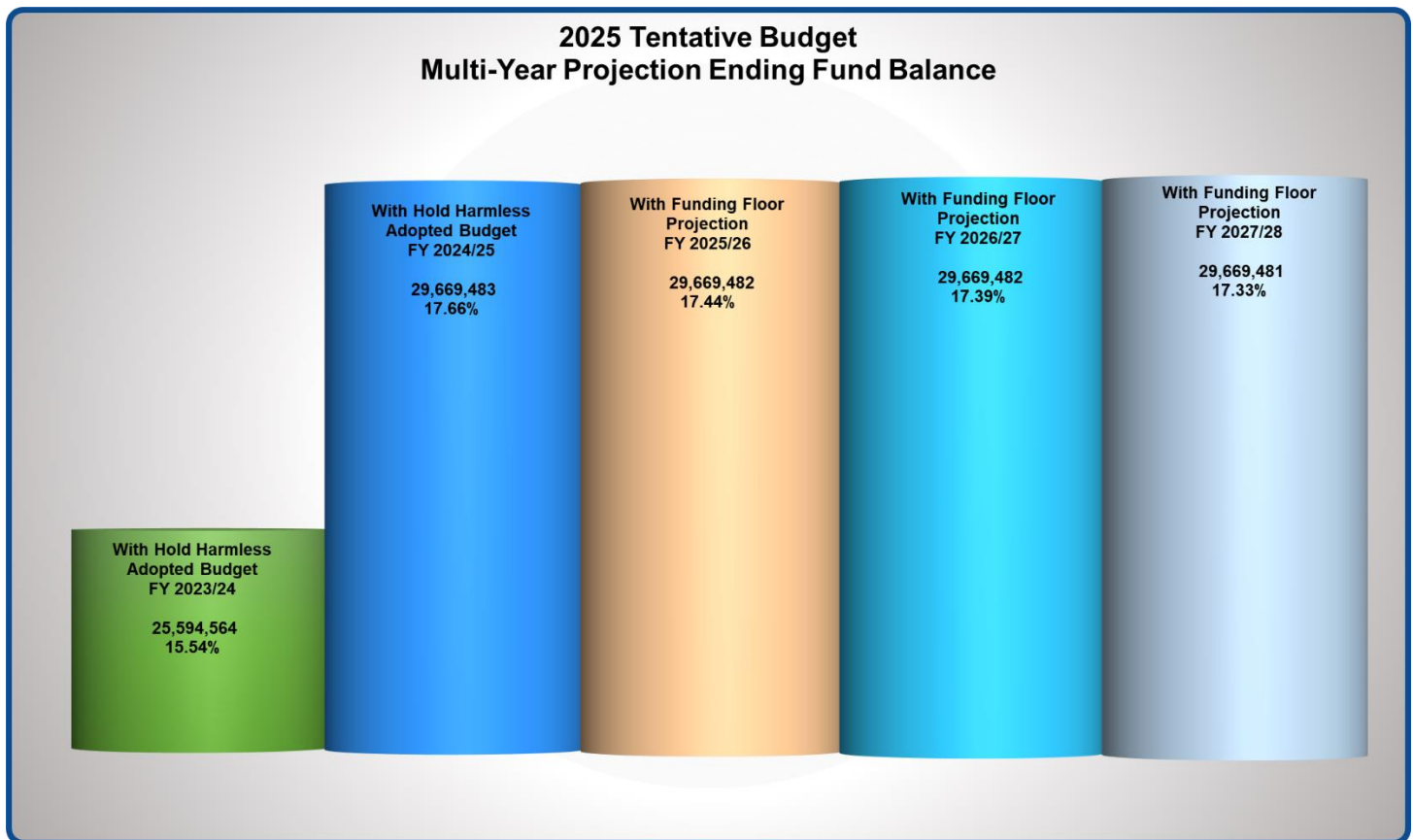
Note: OPEB - Debt payment required \$17.0M for FY 2024-25; \$6.7M to come from Fund 69 (7.5% of Active Employees). Proposed no additional funds from Fund 01(GF), Remainder from Fund 94 (OPEB Trust) for \$10.3M.

⁹ Additional Costs for FY 2024-25: Trustees election \$1,200,000, benefit increase \$1,500,000, and additional utility \$1,800,000.

¹⁰ Required Reserve Balance of 2-months of operating expenses of \$27,273,154 (16.67%)

¹¹ Additional OPEB bond payments per Board approved (3/2024) OPEB Bond Payment Plan

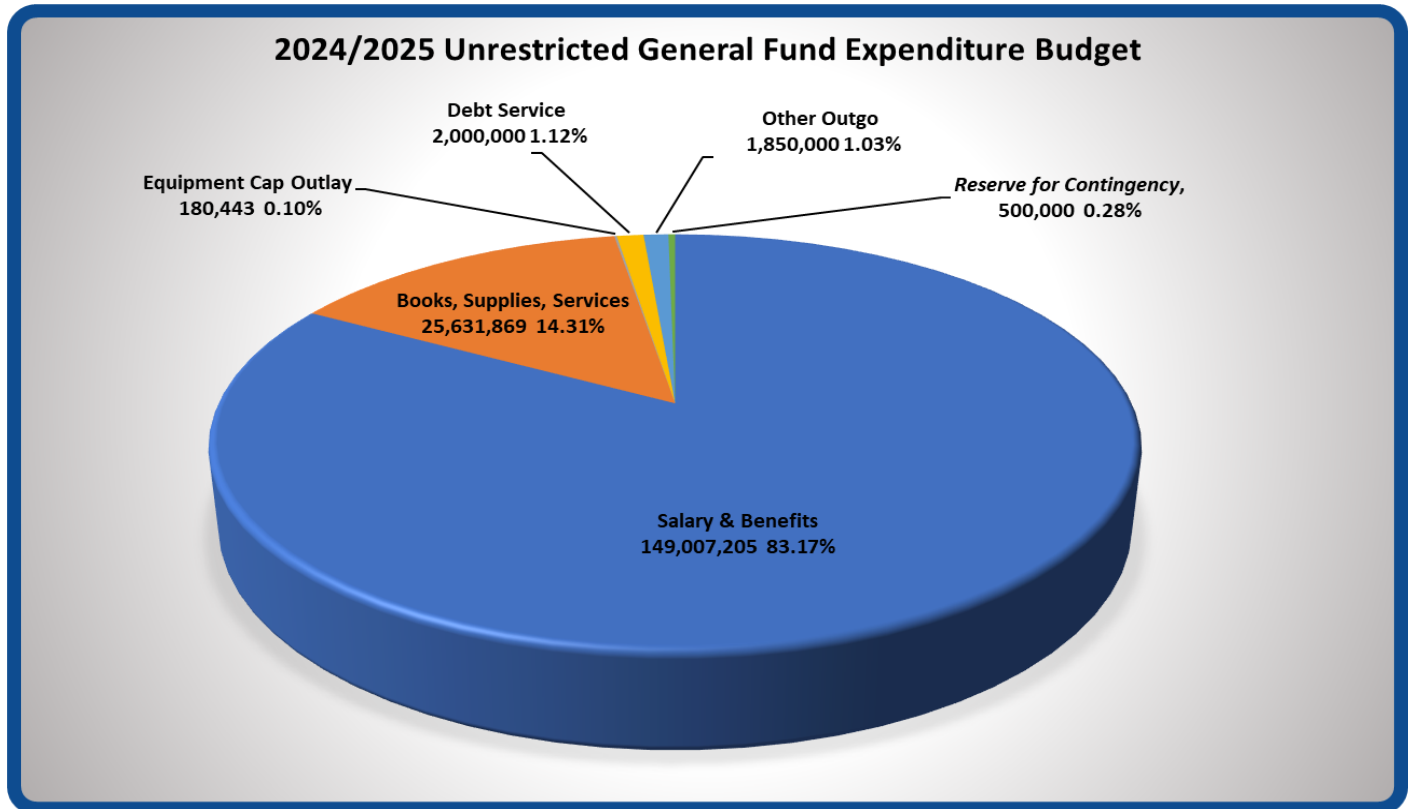
Graph 6



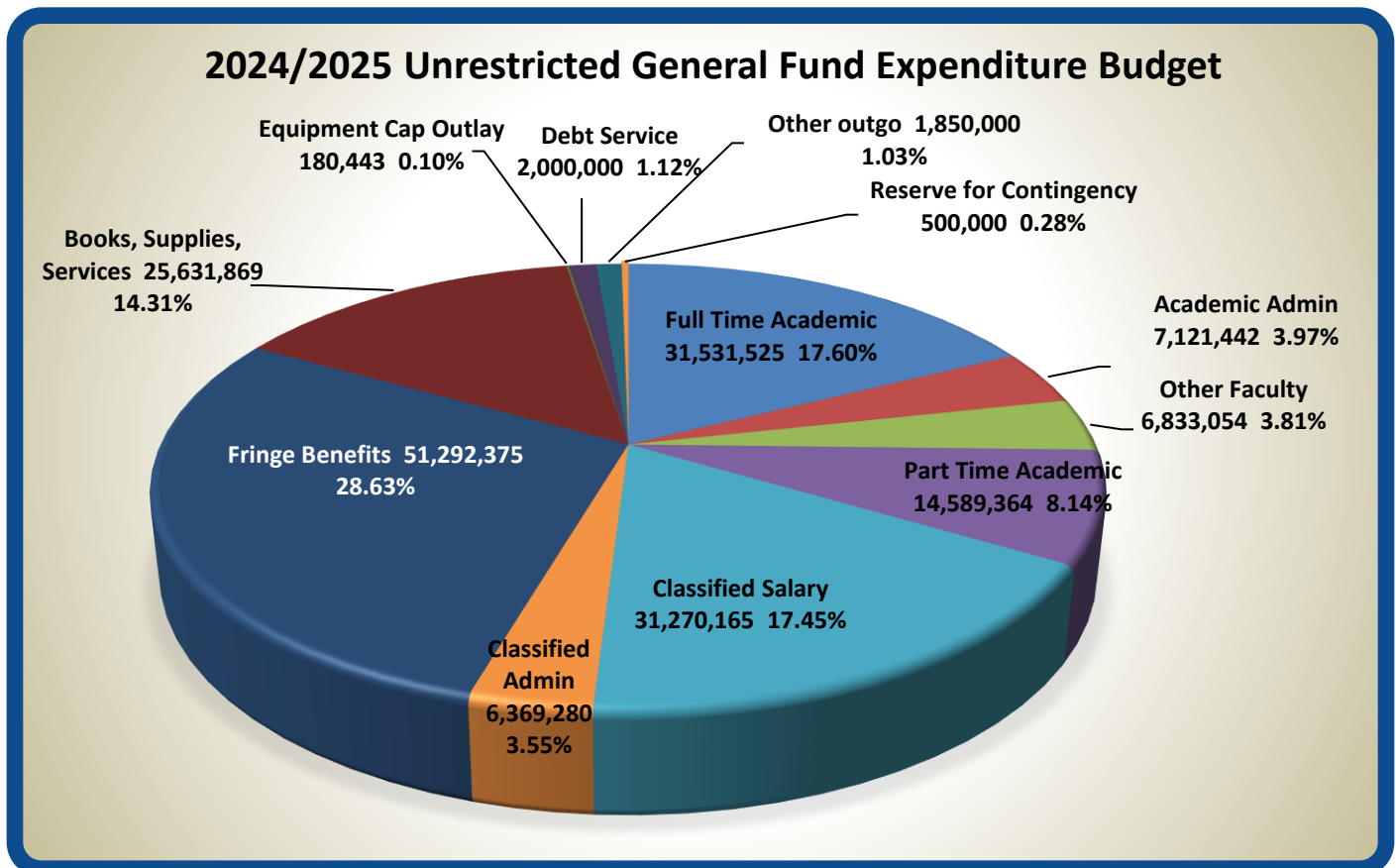
**Table 11 - Fund 01 (Districtwide)**

| Unrestricted General Fund Summary (Fund 01) | | | | |
|--|------------------------------------|-----------------------------------|--------------------------------------|-------------------------------------|
| 2024/25 Tentative Budget | | | | |
| Description | 2022/23 Audited Actuals | 2023/24 Adopted Budget | 2023/24 Unaudited Actuals | 2024/25 Tentative Budget |
| Revenue | | | | |
| Federal Revenue | 3,999,858 | - | - | - |
| State Revenue | 76,646,752 | 85,898,914 | 85,898,914 | 85,249,987 |
| Local Revenue | 78,864,097 | 78,823,046 | 78,823,046 | 82,720,645 |
| Other Financing Sources | - | - | - | - |
| Total Revenue | 159,510,707 | 164,721,960 | 164,721,960 | 167,970,632 |
| Expenses | | | | |
| Full Time Academic | 24,817,309 | 30,929,981 | 25,618,616 | 31,531,525 |
| Academic Admin | 6,350,800 | 6,674,771 | 6,810,033 | 7,121,442 |
| Other Faculty | 5,494,626 | 6,844,227 | 6,840,641 | 6,833,054 |
| Part Time Academic | 15,639,735 | 9,457,129 | 18,654,857 | 14,589,364 |
| Classified Salary | 6,237,341 | 28,867,345 | 28,622,824 | 31,270,165 |
| Classified Admin | 25,079,938 | 6,377,234 | 5,635,830 | 6,369,280 |
| Fringe Benefits | 43,828,023 | 49,384,320 | 45,215,742 | 51,292,375 |
| Books, Supplies, Services | 2,429,032 | 23,320,959 | 23,320,959 | 25,631,869 |
| Equipment Cap Outlay | 205,130 | 499,071 | 569,422 | 180,443 |
| Debt Service | 235,047 | - | - | 2,000,000 |
| Other Outgo | 26,043,843 | 1,850,000 | 1,850,000 | 1,850,000 |
| Reserve for Contingency | - | 500,000 | 500,000 | 500,000 |
| Temporary Employee Compensation Savings | | | | (6,058,885) |
| District-wide Discretionary Budget Reduction | | | | (2,140,000) |
| Proposed Budget Reduction By Location | | | | (3,000,000) |
| Total Expenses | 156,360,824 | 164,705,037 | 163,638,925 | 167,970,632 |
| Beginning Fund Balance | 25,436,565 | 25,577,641 | 28,586,448 | 29,669,483 |
| Audit Adjustment | - | - | - | - |
| Net Increase (Decrease) | 3,149,883 | 16,923 | 1,083,035 | - |
| Ending Fund Balance | 28,586,448 | 25,594,564 | 29,669,483 | 29,669,483 |
| Ending Fund Balance % | 18.28% | 15.54% | 18.13% | 17.66% |

Graph 7 – Fund 01 (Major Object)



Graph 8 – Fund 01 (Detail Object)



**Table 12 – Fund 01 (District Office)**

**Unrestricted General Fund Summary (Fund 01)
2024/25 Tentative Budget**

District Office - Central Services (Location 1)

| Description | 2022/23 Audited Actuals | 2023/24 Adopted Budget | 2023/24 Unaudited Actuals | 2024/25 Tentative Budget |
|---------------------------|----------------------------|---------------------------|------------------------------|-----------------------------|
| Expenses | | | | |
| Academic Admin | 849,748 | 780,030 | 1,109,830 | 999,661 |
| Other Faculty | 995,543 | 730,759 | 778,550 | 622,307 |
| Part Time Academic | 228,089 | 120,441 | 122,815 | - |
| Classified Salary | 10,811,641 | 12,058,871 | 12,016,736 | 12,855,894 |
| Classified Administrator | 3,902,243 | 3,764,142 | 3,892,913 | 3,963,458 |
| Fringe Benefits | 8,918,759 | 13,453,493 | 10,321,812 | 12,462,615 |
| Books, Supplies, Services | (3,617,077) | 15,687,710 | 15,687,710 | 16,048,478 |
| Equipment Cap Outlay | 157,170 | 398,515 | 398,515 | 97,500 |
| Debt Service Transfer | 171,100 | - | - | 2,000,000 |
| Other Outgo | 26,043,843 | 1,850,000 | 1,850,000 | - |
| Reserve for Contingency | - | 500,000 | 500,000 | 500,000 |
| Total Expense | 48,461,059 | 49,343,961 | 46,678,881 | 49,549,913 |

Table 13 – Fund 01 (College of Alameda)

**Unrestricted General Fund Summary (Fund 01)
2024/25 Tentative Budget**

College of Alameda (Location 2)

| Description | 2022/23 Audited Actuals | 2023/24 Adopted Budget | 2023/24 Unaudited Actuals | 2024/25 Tentative Budget |
|---------------------------|----------------------------|---------------------------|------------------------------|-----------------------------|
| Expenses | | | | |
| Full Time Academic | 4,469,085 | 5,830,583 | 4,421,129 | 6,087,621 |
| Academic Admin | 1,276,000 | 1,392,244 | 1,307,529 | 1,471,130 |
| Other Faculty | 1,351,477 | 1,298,763 | 1,170,946 | 1,399,661 |
| Part Time Academic | 2,191,504 | 1,407,049 | 3,063,229 | 2,383,225 |
| Classified Salary | 2,916,136 | 3,512,925 | 3,470,775 | 4,151,752 |
| Classified Administrator | 565,850 | 606,004 | 168,152 | 628,294 |
| Fringe Benefits | 6,355,548 | 7,055,416 | 6,589,031 | 8,125,084 |
| Books, Supplies, Services | 1,657,249 | 1,284,238 | 1,284,238 | 1,662,237 |
| Equipment Cap Outlay | 31,257 | 20,108 | 20,108 | 14,608 |
| Total Expense | 20,814,107 | 22,407,330 | 21,495,137 | 25,923,612 |

Table 14 – Fund 01 (Laney College)

Unrestricted General Fund Summary (Fund 01) 2024/25 Tentative Budget

Laney (Location 5)

| Description | 2022/23 Audited Actuals | 2023/24 Adopted Budget | 2023/24 Unaudited Actuals | 2024/25 Tentative Budget |
|--------------------------|----------------------------|---------------------------|------------------------------|-----------------------------|
| Expenses | | | | |
| Full Time Academic | 10,924,278 | 12,679,689 | 10,952,693 | 12,545,274 |
| Academic Admin | 1,638,967 | 1,683,292 | 1,756,737 | 1,819,894 |
| Other Faculty | 2,118,826 | 2,235,329 | 2,290,678 | 2,037,589 |
| Part Time Academic | 4,672,186 | 3,149,534 | 5,164,775 | 4,341,085 |
| Classified Salary | 5,547,733 | 6,018,818 | 5,908,247 | 6,469,298 |
| Classified Administrator | 911,380 | 986,469 | 676,783 | 839,546 |
| Fringe Benefits | 12,909,962 | 13,628,111 | 13,072,703 | 14,116,816 |
| Books, Supplies, Service | 1,890,103 | 2,759,861 | 2,759,861 | 3,312,020 |
| Equipment Cap Outlay | (3,143) | 39,587 | 89,852 | 41,587 |
| Debt Service | 63,947 | - | - | - |
| Total Expense | 40,674,238 | 43,180,690 | 42,672,329 | 45,523,109 |

Table 15 – Fund 01 (Merritt College)

Unrestricted General Fund Summary (Fund 01) 2024/25 Tentative Budget

Merritt (Location 6)

| Description | 2022/23 Audited Actuals | 2023/24 Adopted Budget | 2023/24 Unaudited Actuals | 2024/25 Tentative Budget |
|--------------------------|----------------------------|---------------------------|------------------------------|-----------------------------|
| Expenses | | | | |
| Full Time Academic | 4,882,976 | 6,122,725 | 4,994,285 | 6,613,319 |
| Academic Admin | 1,345,922 | 1,482,397 | 1,396,905 | 1,410,531 |
| Other Faculty | 1,231,599 | 1,352,230 | 1,350,766 | 1,424,868 |
| Part Time Academic | 4,064,745 | 3,259,286 | 5,533,734 | 3,825,426 |
| Classified Salary | 3,712,420 | 4,030,475 | 3,936,519 | 4,300,052 |
| Classified Administrator | 545,222 | 701,921 | 533,809 | 563,717 |
| Fringe Benefits | 7,295,872 | 8,291,855 | 7,848,860 | 8,894,839 |
| Books, Supplies, Se | 1,033,087 | 1,879,296 | 1,879,296 | 2,492,030 |
| Equipment Cap Outl | 174 | 14,381 | 34,466 | - |
| Total Expense | 24,112,017 | 27,134,566 | 27,508,640 | 29,524,782 |

Table 16 – Fund 01 (Berkeley City College)

**Unrestricted General Fund Summary (Fund 01)
2024/25 Tentative Budget**

Berkeley City College (Location 8)

| Description | 2022/23 Audited Actuals | 2023/24 Adopted Budget | 2023/24 Unaudited Actuals | 2024/25 Tentative Budget |
|----------------------|----------------------------|---------------------------|---------------------------------|-----------------------------|
| Expenses | | | | |
| Full Time Academic | 4,540,970 | 6,296,984 | 5,250,509 | 6,285,311 |
| Academic Admin | 1,240,162 | 1,336,808 | 1,239,033 | 1,420,226 |
| Other Faculty | 1,302,888 | 1,227,146 | 1,249,701 | 1,348,629 |
| Part Time Academic | 4,043,127 | 1,520,819 | 4,770,304 | 4,039,628 |
| Classified Salary | 2,984,604 | 3,246,256 | 3,290,547 | 3,493,169 |
| Classified Administr | 312,646 | 318,698 | 364,173 | 374,265 |
| Fringe Benefits | 6,389,662 | 6,955,445 | 7,383,337 | 7,693,021 |
| Books, Supplies, Se | 1,465,671 | 1,709,854 | 1,709,854 | 2,117,104 |
| Equipment Cap Outl | 19,672 | 26,480 | 26,480 | 26,748 |
| Other Outgo | - | - | - | - |
| Total Expense | 22,299,403 | 22,638,490 | 25,283,937 | 26,798,101 |

**Table 17 – Fund 01 FTE**

| Unrestricted General Fund FTE (Fund 01) | | | | | | |
|---|----------|------|-------|---------|------|-------------|
| Full Time Equivalent | | | | | | |
| Position/Title | District | COA | Laney | Merritt | BCC | Grand Total |
| Accounting Technician | | | 1.00 | | | 1.00 |
| Accounts Payable Specialist I | 4.00 | | | | | 4.00 |
| Accounts Payable Specialist II | 1.00 | | | | | 1.00 |
| Adm & Rcds Sys Technol Analyst | 1.00 | | | | | 1.00 |
| Admin of Justice Instructor | | | | 2.00 | | 2.00 |
| Admissions & Records Clerk | 1.00 | 1.00 | | 1.00 | | 3.00 |
| Admissions & Records Specialis | | | 1.00 | 1.80 | | 2.80 |
| Admissions & Records Technicia | | 2.00 | | | 2.00 | 4.00 |
| AFRAM Instructor | | | 1.00 | | | 1.00 |
| African American Studies Instr | | | | 1.00 | | 1.00 |
| Apprentice Engineer | 1.00 | | | | | 1.00 |
| Art Department Instructor | | | 1.00 | | | 1.00 |
| Art History Instructor | | | | | 1.00 | 1.00 |
| Art Instructor | | 1.00 | 1.00 | 1.00 | 2.00 | 5.00 |
| Articulation Officer | | 1.00 | 1.00 | | 1.00 | 3.00 |
| Asian American Studies Instr | | | 1.00 | | | 1.00 |
| ASL Instructor | | | | | 1.00 | 1.00 |
| Assoc Dean of Educational Succ | | | | | 1.00 | 1.00 |
| Assoc Dir of Public Safety | 1.00 | | | | | 1.00 |
| Assoc VC for Planning & IR | 1.00 | | | | | 1.00 |
| Assoc Vice Chanc Ed Services | 1.00 | | | | | 1.00 |
| Assoc Vice Chanc for Finance | 1.00 | | | | | 1.00 |
| Asst Chief Stationary Engineer | 4.00 | | | | | 4.00 |
| Asst To The Chancellor | 2.00 | | | | | 2.00 |
| Asst Warehouse Supervisor | 1.00 | | | | | 1.00 |
| Astronomy/Physics Instructor | | | | 1.00 | | 1.00 |
| Athletic Trainer-Equipment Mgr | | | | 1.00 | | 1.00 |
| Auto Body Instructor | | 1.00 | | | | 1.00 |
| Aviation Maint Tech Instructor | | 1.00 | | | | 1.00 |
| Aviation Maint Tech Supervisor | | 1.00 | | | | 1.00 |
| Aviation Maintenance | | 1.00 | | | | 1.00 |
| Benefits Manager | 1.00 | | | | | 1.00 |
| Benefits Specialist (C) | 2.00 | | | | | 2.00 |
| Biology Instructor | | 1.00 | 2.00 | 1.00 | 2.00 | 6.00 |
| Bio-Manufacturing Instructor | | | 1.00 | | | 1.00 |
| Board President | 1.00 | | | | | 1.00 |
| Board Vice-President | 1.00 | | | | | 1.00 |



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

| Position/Title | District | COA | Laney | Meritt | BCC | Grand Total |
|--------------------------------|----------|------|-------|--------|------|-------------|
| Budget Director | 1.00 | | | | | 1.00 |
| Bursar | | 1.00 | 1.00 | 1.00 | 1.00 | 4.00 |
| Bus/Economics Instructor | | | | | 0.67 | 0.67 |
| Business (Acctng & Bus Law) | | | 1.00 | | | 1.00 |
| Business Econ Instructor | | | 1.00 | | | 1.00 |
| Business/CIS Instructor | | 1.00 | | | | 1.00 |
| Business/Gen Bus. Instructor | | 1.00 | | | | 1.00 |
| Buyer | 1.00 | | | | | 1.00 |
| Buyer/Contract Specialist | 1.00 | | | | | 1.00 |
| Campus Warehouse Supervisor | | 1.00 | 1.00 | | | 2.00 |
| Carpentry Instructor | | | 1.00 | | | 1.00 |
| Cashier | | | 2.60 | | | 2.60 |
| Chancellor | 1.00 | | | | | 1.00 |
| Chemistry Instructor | | | 2.00 | 1.00 | | 3.00 |
| Chief Stationary Engineer | 1.00 | | | | | 1.00 |
| Chief Technology & IS Officer | 1.00 | | | | | 1.00 |
| Child Development Instructor | | | | 1.00 | | 1.00 |
| Chinese Instructor | | | 1.00 | | | 1.00 |
| CIS Instructor | | | 1.00 | 1.00 | | 2.00 |
| Clerical Assistant II | 1.00 | | | | | 1.00 |
| College Dir of Financial Aid | | 1.00 | 1.00 | 1.00 | 1.00 | 4.00 |
| College President | | 1.00 | 1.00 | 1.00 | 1.00 | 4.00 |
| Communication Instructor | | | | | 2.00 | 2.00 |
| Communications Instructor | | | 2.00 | | | 2.00 |
| Computer (CIS) Instructor | | | 1.00 | | | 1.00 |
| Computer Network Technician | | 1.00 | 1.00 | | | 2.00 |
| Construction Mgmt Instructor | | | 1.00 | | | 1.00 |
| Contract Ed & Comm Service Prg | | | | | 0.54 | 0.54 |
| Coord/Career & Transfer Center | | | | | 0.73 | 0.73 |
| Coord/Learning Resource Center | | 1.00 | | 1.00 | | 2.00 |
| Coordinator | | 1.00 | | 1.00 | | 2.00 |
| Coordinator - Fruitvale | | | | 1.00 | | 1.00 |
| Coordinator/Academic Supt Svcs | | | 1.00 | | | 1.00 |
| Coordinator/Art Department | | | 1.00 | | | 1.00 |
| Coordinator/Biology & Science | | 1.00 | 2.00 | 1.00 | | 4.00 |
| Coordinator/Chemistry | | 0.79 | | | | 0.79 |
| Coordinator/Grants & Spec Pgms | 0.50 | | | | | 0.50 |
| Coordinator/Landscape-Horticul | | | | 1.00 | | 1.00 |
| Coordinator/Learning Resources | | | | | 1.00 | 1.00 |



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

| Position/Title | District | COA | Laney | Meritt | BCC | Grand Total |
|--------------------------------|----------|------|-------|--------|------|-------------|
| Coordinator/Risk Management | 1.00 | | | | | 1.00 |
| Coordinator/Veteran Affairs | | | 2.00 | | 1.00 | 3.00 |
| Cord Contract and Legal Affair | 1.00 | | | | | 1.00 |
| Cosmetology-Esthetics Instr | | | 1.00 | | | 1.00 |
| Counselor | | 3.00 | 6.00 | 4.00 | 1.00 | 14.00 |
| Counselor - Veterans | | 1.00 | | | | 1.00 |
| Counselor (Career)/Job Plcmt | | | | 1.00 | | 1.00 |
| Counselor (General) | | | 1.00 | 1.00 | 2.05 | 4.05 |
| Counselor (Mental Health) | | | | | 1.00 | 1.00 |
| Culinary Arts Instructor | | | 1.00 | | | 1.00 |
| Curric & Systems Tech Analyst | 1.00 | | | | | 1.00 |
| Curriculum & Assess Specialist | | | | | 1.00 | 1.00 |
| Curriculum Specialist | | | | 1.00 | | 1.00 |
| Curriculum Stu Outcome Assess | | 1.00 | | | | 1.00 |
| Custodian | 2.00 | 6.00 | 12.00 | 7.00 | 4.00 | 31.00 |
| Dance Instructor | | | 1.00 | | | 1.00 |
| DAS President | 0.70 | | | | | 0.70 |
| Dean Allied Health Pub Safety | | | | 0.65 | | 0.65 |
| Dean Math, Sci, CE & App Tech | | | | | 1.00 | 1.00 |
| Dean of Career and Tech Edu | | | 1.00 | | | 1.00 |
| Dean of Counseling & Equity | | | | 0.70 | | 0.70 |
| Dean of Enrollment Services | | 0.60 | 1.00 | 1.00 | 1.00 | 3.60 |
| Dean of Humanities and Soc Sci | | | 1.00 | | | 1.00 |
| Dean of Lib Art & Soc Science | | | | 1.00 | | 1.00 |
| Dean of Liberal Arts | | | 1.00 | | | 1.00 |
| Dean of Liberal Arts & Social | | 1.00 | | | | 1.00 |
| Dean of Liberal Arts Social Sc | | | | | 1.00 | 1.00 |
| Dean of Math, Sci and Tech | | | | 0.65 | | 0.65 |
| Dean of Mathematics & Sciences | | | 1.00 | | | 1.00 |
| Dean of STEM | | 1.00 | | | | 1.00 |
| Dean of Student Services | | | 1.00 | | | 1.00 |
| Dean, Career Tech Ed | | 0.68 | | | | 0.68 |
| Dean, Special Programs & Grant | | 1.00 | | | | 1.00 |
| Department Network Coordinator | | | 1.00 | 1.00 | | 2.00 |
| Deputy Chancellor & COO | 1.00 | | | | | 1.00 |
| Dir of College IT Services | | | 1.00 | | | 1.00 |
| Dir Of Empl Rel & Diversity | 1.00 | | | | | 1.00 |
| Dir of Facilities and Operatns | 0.10 | | | | | 0.10 |
| Dir Of Human Resources | 1.00 | | | | | 1.00 |



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

| Position/Title | District | COA | Laney | Merritt | BCC | Grand Total |
|--------------------------------|----------|------|-------|---------|------|-------------|
| Dir of Studt Activit Campus Li | | 1.00 | 1.00 | 1.00 | | 3.00 |
| Dir, Intn'l Svcs & Studt Supt | 1.00 | | | | | 1.00 |
| Director of Financial Aid | 1.00 | | | | | 1.00 |
| Director of Payroll Services | 1.00 | | | | | 1.00 |
| Director of Public Safety | 1.00 | | | | | 1.00 |
| Director of Purchasing Svcs | 1.00 | | | | | 1.00 |
| District Accounting Tech | 2.00 | | | | | 2.00 |
| District Admissions Officer | 1.00 | | | | | 1.00 |
| District Student Support Servi | 1.00 | | | | | 1.00 |
| District Telecom Systms Admin | 1.00 | | | | | 1.00 |
| District Trustee | 5.00 | | | | | 5.00 |
| DSPS Adapted Comp Learng Tech | | 0.25 | | | | 0.25 |
| Duplicating Services Technicia | | | 1.00 | | | 1.00 |
| Education Instructor | | | | | 1.00 | 1.00 |
| Electricity Instructor | | | 1.00 | | | 1.00 |
| Electricity/Electronics Instr | | | 1.00 | | | 1.00 |
| Engineering Instructor | | | 1.00 | | | 1.00 |
| English Instructor | | 2.00 | 4.00 | 1.00 | 1.00 | 8.00 |
| Enterprise Business Analyst | 1.00 | | | | | 1.00 |
| Env Cont Techn Instructor | | | 1.00 | | | 1.00 |
| EOPS Counselor | | | 0.92 | | | 0.92 |
| ESL Instructor | | 1.00 | 2.00 | | | 3.00 |
| ESOL Instructor | | | 1.00 | | | 1.00 |
| Ethnic Studies Instructor | | | 0.40 | | 0.90 | 1.30 |
| Exec Asst/Employee Relatio (C) | 1.00 | | | | | 1.00 |
| Exec Asst/Finance & Accounting | 1.00 | | | | | 1.00 |
| Exec Asst/President's Office | | 1.00 | 1.00 | 1.00 | 1.00 | 4.00 |
| Exec Dir of Grants Management | 1.00 | | | | | 1.00 |
| Exec. Asst., Vice Chan. Office | 1.00 | | | | | 1.00 |
| Exec.Dir, Marketing, Pub Rel. | 1.00 | | | | | 1.00 |
| Executive Assistant | | 2.00 | 2.00 | 2.00 | 1.85 | 7.85 |
| Executive Assistant to VPAS | | | | 1.00 | | 1.00 |
| Executive Asst/Chancellor's Of | 1.00 | | | | | 1.00 |
| Facilities Project Coord | 1.00 | 1.00 | 1.00 | 0.29 | | 3.29 |
| Facilities Services Specialist | | 1.00 | 1.00 | | | 2.00 |
| Faculty Diversity Officer | 0.50 | | | | | 0.50 |
| Faculty Release/Negotiator | 2.50 | | | | | 2.50 |
| Faculty/Staff Development | 0.50 | | | | | 0.50 |
| Financial Aid Officer | | 1.00 | 1.00 | 1.00 | 1.00 | 4.00 |



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

| Position/Title | District | COA | Laney | Merritt | BCC | Grand Total |
|--------------------------------|----------|-------|-------|---------|-------|-------------|
| Financial Aid Specialist | | 2.00 | 3.50 | 2.69 | 2.00 | 10.19 |
| Financial Aid Systems Tech Ana | 1.00 | | | | | 1.00 |
| Food Service Manager | | | 1.00 | | | 1.00 |
| Food Service Supervisor | | | 1.00 | | | 1.00 |
| Food Services Worker | | | 1.00 | | | 1.00 |
| General Counsel | 1.00 | | | | | 1.00 |
| Geography Instructor | | 1.00 | | | | 1.00 |
| Graphic Arts Instructor | | | 1.00 | | | 1.00 |
| Graphic Design Specialist | 2.00 | | | | | 2.00 |
| Grounds Supervisor | 1.00 | | | | | 1.00 |
| Groundswoker-Gardener | 8.00 | | | | | 8.00 |
| Head Custodian | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 5.00 |
| Health Services Coordinator | | | | 1.10 | | 1.10 |
| Health Services Director | 0.70 | | | | | 0.70 |
| Help Desk Spt Tech I (Trainee) | 1.00 | | | | | 1.00 |
| Help Desk Tech I (Trainee) | 1.00 | | | | | 1.00 |
| History Instructor | | 1.00 | 2.00 | | | 3.00 |
| HR Analyst (Leaves & Benefits) | 1.00 | | | | | 1.00 |
| Human Resources Analyst (C) | 3.00 | | | | | 3.00 |
| Human Resources Generalist | 4.00 | | | | | 4.00 |
| HVACR Instructor | | | 1.00 | | | 1.00 |
| Information Tech Supp Spec I | | | 1.00 | | | 1.00 |
| Instr Asst/Comput Assist Instr | | | | 1.00 | | 1.00 |
| Instr Asst/Tech Center | | | 1.00 | | | 1.00 |
| Instruct Asst./Child Developme | | | | 0.50 | | 0.50 |
| Instruct Asst/Computer Info Sy | | | 1.00 | | | 1.00 |
| Instructional Asst./Culinary A | | | 4.00 | | | 4.00 |
| Instructional Asst/Accompanist | | | 0.75 | | | 0.75 |
| Instructional Asst/Art | | | | 0.50 | | 0.50 |
| Instructional Asst/LRC | | | 1.40 | | | 1.40 |
| Instructional Asst/Mathematics | | | 1.00 | | | 1.00 |
| Instructional Asst/Writing Ctr | | | 1.00 | | | 1.00 |
| Instructor | | 33.00 | 47.16 | 38.32 | 21.92 | 140.40 |
| Instructor - AFRAM | | | | 1.00 | | 1.00 |
| Instructor - Automotive | | 1.00 | | | | 1.00 |
| Instructor - Automotive Tech | | 1.00 | | | | 1.00 |
| Instructor - Diesel | | 1.00 | | | | 1.00 |
| Instructor - Diesel Mechanics | | 1.00 | | | | 1.00 |
| Instructor (Political Science) | | | | | 1.00 | 1.00 |



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

| Position/Title | District | COA | Laney | Meritt | BCC | Grand Total |
|---------------------------------|----------|------|-------|--------|------|-------------|
| Instructor Nutrition-Dietetics | | | | 1.00 | | 1.00 |
| Instructor/Anthropology | | | 1.00 | | | 1.00 |
| Instructor/Business | | | 3.00 | | | 3.00 |
| Instructor/Econ | | | 1.00 | | | 1.00 |
| Instructor/Mathematics | | | | 1.00 | | 1.00 |
| Instructor/MEDAS | | | | 1.00 | | 1.00 |
| Instructor/Multimedia | | | 1.00 | | | 1.00 |
| Instructor/NHS | | | | 1.00 | | 1.00 |
| Internal Auditor | 1.00 | | | | | 1.00 |
| International Admissions Spec | 1.00 | | | | | 1.00 |
| International Student Support | 3.00 | | | | | 3.00 |
| Kinesiology Instructor | | | 1.12 | | | 1.12 |
| Lead Custodian (B) | | 1.00 | 0.69 | | 1.00 | 2.69 |
| Lead Groundswoker-Gardener | 1.00 | | | | | 1.00 |
| Librarian | | 3.05 | 3.20 | 1.56 | 3.00 | 10.81 |
| Library Network Coordinator | | | 1.00 | | | 1.00 |
| Library Technician II | | | 3.00 | | | 3.00 |
| M/LAT Instructor | | | 1.00 | | | 1.00 |
| Machine Tech Instructor | | | 1.00 | | | 1.00 |
| Machine Technology Instructor | | | 1.00 | | | 1.00 |
| Math Instructor | | | 1.00 | 1.00 | | 2.00 |
| Mathematics Instr | | | | | 1.00 | 1.00 |
| Mathematics Instructor | | | 1.00 | | 3.00 | 4.00 |
| Mental Health Specialist | | | 0.44 | | | 0.44 |
| Multimedia Arts Instructor | | | | | 1.00 | 1.00 |
| Multimedia Instructor | | | | | 2.00 | 2.00 |
| Multimedia Services Specialist | | | | | 1.00 | 1.00 |
| Music Instructor | | | | | 1.00 | 1.00 |
| Network Support Svcs Specialist | | | | | 1.00 | 1.00 |
| Network Suppt Svcs Specialist | | 1.00 | 2.00 | 1.00 | | 4.00 |
| Organic Chemistry Instructor | | | | | 1.00 | 1.00 |
| P.E. Instructor/Assist Coach | | | 1.05 | | | 1.05 |
| Payroll Coordinator (C) | 1.00 | | | | | 1.00 |
| Payroll Manager | 1.00 | | | | | 1.00 |
| Payroll Specialist | 3.00 | | | | | 3.00 |
| PE Instr/Asst Football Coach | | | 1.05 | | | 1.05 |
| Philosophy Instructor | | | | | 1.00 | 1.00 |
| Physical Education Attendant | | | 2.00 | | | 2.00 |
| Physics Instructor | | | | | 1.00 | 1.00 |



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

| Position/Title | District | COA | Laney | Merritt | BCC | Grand Total |
|--------------------------------|----------|------|-------|---------|------|-------------|
| Physics-Astronomy Instructor | | 1.00 | | | | 1.00 |
| Political Science Instructor | | | 1.00 | | | 1.00 |
| Poly-Sci Instructor | | | | | 1.00 | 1.00 |
| Prin Budget Finance Analyst | 3.00 | | | | | 3.00 |
| Principal Accounting Technicia | 1.00 | | | 1.00 | | 2.00 |
| Principal Clerk | | | 1.00 | | | 1.00 |
| Principal Financial Analyst | | 1.00 | 1.00 | 0.70 | | 2.70 |
| Principal Library Tech | | 1.00 | 2.00 | 1.00 | 1.00 | 5.00 |
| Pro Specialist/Enrollment Serv | | | 1.00 | | | 1.00 |
| Program Specialist Radio | 0.50 | | | | | 0.50 |
| Program Specialist/ADN | | | | 0.20 | | 0.20 |
| Program Specialist/Athletics | | | 1.00 | | | 1.00 |
| Program Specialist/PCTV | 1.00 | | | | | 1.00 |
| Project Manager | 1.00 | | | | | 1.00 |
| Project Manager/IT Budget | 1.00 | | | | | 1.00 |
| Psychology Instructor | | | | | 2.00 | 2.00 |
| Public Information Officer | | | | | 1.00 | 1.00 |
| Research Data Specialist | 1.00 | | | | | 1.00 |
| Salary Savings (VC-FA, VC-DGS) | - | | | | | - |
| Scien Lab Tech/Landscape Horti | | | | 0.50 | | 0.50 |
| Science Lab Tech/Biological Sc | | | 1.00 | 1.00 | | 2.00 |
| Science Lab Tech/Chemistry | | | 1.00 | 1.00 | | 2.00 |
| Senior A & R Specialist | | 1.00 | 1.00 | | 1.00 | 3.00 |
| Senior District Accountant | 2.00 | | | | | 2.00 |
| Senior Web Technology Analyst | 1.00 | | | | | 1.00 |
| Sociology Instructor | | | 1.00 | 1.00 | 2.00 | 4.00 |
| Sr Admissions & Records Clerk | 1.00 | | | | | 1.00 |
| Sr Appl Software Prog/Analyst | 6.00 | | | | | 6.00 |
| Sr Athletic Trainer Equip Mang | | | 1.00 | | | 1.00 |
| Sr Clerical Assist, Typing (C) | 1.00 | | | | | 1.00 |
| Sr Clerical Assistant | | | | 1.00 | | 1.00 |
| Sr College Info Sys Analyst | | | | 1.00 | 1.00 | 2.00 |
| Sr Duplicating & Supp Svcs Tec | 1.00 | | | | 1.00 | 2.00 |
| Sr Duplicating Services Techni | | 1.00 | | 1.00 | | 2.00 |
| Sr Employ Relatn Analyst II (C | 1.00 | | | | | 1.00 |
| Sr Library Tech (Evnng/Rsvr) | | 1.00 | | | | 1.00 |
| Sr Library Technician | | 2.00 | 1.00 | 2.00 | | 5.00 |
| SR NETWORK & SYS ADMIN | 4.00 | 1.00 | | | | 5.00 |
| SR Ntwrk Spprt Svc Specialist | | 1.00 | | | 2.00 | 3.00 |



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

| Position/Title | District | COA | Laney | Merritt | BCC | Grand Total |
|--------------------------------|----------|------|-------|---------|------|-------------|
| Sr Research & Planning Analyst | 2.00 | 0.85 | | | | 2.85 |
| Sr Storesworker | | | | 1.00 | 1.00 | 2.00 |
| Sr System Analyst Pay/Std/Fin | 1.00 | | | | | 1.00 |
| Sr. Academic Support Serv Spec | | 1.00 | 1.00 | 1.00 | 1.00 | 4.00 |
| Sr. Buyer/Cap Projects-Bonds | 2.00 | | | | | 2.00 |
| Sr. Human Resources Analyst (C | 1.00 | | | | | 1.00 |
| Sr. Human Resources Analyst II | 1.00 | | | | | 1.00 |
| Sr. Instl Lab Tech/Cosmetolog | | | 1.00 | | | 1.00 |
| Sr. Staff Services Spec/CTE | | | 1.00 | | | 1.00 |
| Sr. Staff Services Specialist | | | | | 1.00 | 1.00 |
| Sr. Supervisor Admin & Bus Sup | | 1.00 | | | 1.00 | 2.00 |
| Staff Assistant | | | | 1.00 | | 1.00 |
| Staff Assistant/Instruction | | 3.00 | 3.73 | 3.00 | 1.00 | 10.73 |
| Staff Assistant/Student Financ | 1.00 | | | | | 1.00 |
| Staff Asst,Vice President's Of | | | 0.50 | | 1.00 | 1.50 |
| Staff Asst/AC Transit Easy Pas | 1.00 | | | | | 1.00 |
| Staff Asst/Admin (General) | 1.00 | | | | | 1.00 |
| Staff Asst/Admin (Pub Info) | 1.00 | | | | | 1.00 |
| Staff Asst/ASL & English | | | | | 1.00 | 1.00 |
| Staff Asst/Business Svcs | | | 1.00 | | 1.00 | 2.00 |
| Staff Asst/Communication Svcs | | | | 0.29 | | 0.29 |
| Staff Asst/Educational Service | 1.00 | | | | | 1.00 |
| STAFF ASST/PRESIDENT'S OFFICE | | | 1.00 | | | 1.00 |
| Staff Asst/Purchasing | 1.00 | | | | | 1.00 |
| Staff Asst/Student Services | | | | 2.00 | | 2.00 |
| Staff Services Specailist M&O | 1.00 | | | | | 1.00 |
| Staff Svcs Special/Pres offic | | 1.00 | | 1.00 | | 2.00 |
| Staff Svcs Spec/Fiscal | | | 2.00 | 2.00 | | 4.00 |
| Stage & Production Supervisor | | | 1.00 | | | 1.00 |
| Stationary Engineer | 6.00 | | | | | 6.00 |
| Student Trustee | 2.00 | | | | | 2.00 |
| Systems Analyst(Std/Fin Apps) | 1.00 | | | | | 1.00 |
| Tech Svcs Access Librarian | | | 1.00 | | | 1.00 |
| Toolroom Keeper I/Welding | | | 1.00 | | | 1.00 |
| TV Broadcast Coordinator | 1.00 | | | | | 1.00 |
| Utility Engineer | 5.00 | | | | | 5.00 |
| Vice Chanc Ed Services | 1.00 | | | | | 1.00 |
| Vice Chanc For General Svcs | 1.00 | | | | | 1.00 |
| Vice Chancellor For Human Reso | 1.00 | | | | | 1.00 |



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

| Position/Title | District | COA | Laney | Merritt | BCC | Grand Total |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Vice Chancellor/Finance & Admi | 1.00 | | | | | 1.00 |
| Vice President of Admin Servic | | 1.00 | 1.00 | 1.00 | 1.00 | 4.00 |
| Vice President Of Instruction | | 1.00 | 1.00 | 1.00 | 1.00 | 4.00 |
| Vice President Of Student Serv | | 1.00 | 1.00 | 1.00 | 1.00 | 4.00 |
| Warehouse Supervisor (B) | 1.00 | 1.00 | | | | 2.00 |
| Warehouse Worker-Driver (B) | 2.00 | | | | | 2.00 |
| Web Content Developer | 2.00 | 1.00 | | 1.00 | 0.50 | 4.50 |
| Welding Instructor | | | 1.00 | | | 1.00 |
| Wood Technology Instructor | | | 2.00 | | | 2.00 |
| Grand Total | 166.00 | 115.22 | 214.51 | 127.45 | 104.16 | 727.34 |

Other Funds

Restricted General (Fund 11)

The Restricted General Fund accounts for the revenues and expenditures for the operation and support of programs that are specifically restricted by laws, regulations, donors, or other outside agencies' funding terms and conditions.

Special Revenue Funds:

Community Service Fee-Based (Fund 03)

Bookstore Commission (Fund 07)

Measure E – Parcel Tax (Fund 08)

Facility Rental Fee (Fund 10)

Measure B – Parcel Tax (Fund 12)

Contract Education (Fund 30)

The Special Revenue Funds are established in accordance with the State Budget and Accounting Manual for budgeting and accounting, revenue received, and expenditures in support of contractual services provided by the colleges that are not integral to the general operations of the district.

Community Service Fee-Based (Fund 03)

The Community Service Fund is established in support of those instructional and enrichment offerings, not supported by state apportionment, which are designed for the physical, mental, moral, economic, or civic development of persons in attendance.

Bookstore Commission (Fund 07)

The Bookstore Commission Fund is established from a portion of Book Store revenue received, and this revenue is not an integral to the general operations of the district.

Measure E – Parcel Tax (Fund 08)

Measure E was a special parcel tax measure approved by the voters on November 6, 2018. The approval provided the District with an annual parcel tax on all parcels located within the District's boundaries of \$48 per parcel per year for the duration of 8 years. The funding is used for maintaining core academic programs, such as Math, Science, and English; training students for careers; and preparing students to transfer to four-year universities. Funds generated by the measure may only be used to augment (rather than substitute for) funds already allocated for supporting core academic programs.

An annual presentation on the parcel tax plans, expenditures, and progress toward student success and identified outcomes will be prepared by the four college Presidents of the Peralta District for review by the Board of Trustees annually at an October meeting. The report shall provide information regarding (1) the amount of Peralta Community Colleges Education Renewal Measure funds received and spent in that year, and (2) a listing and description of all courses and activities funded by this parcel tax. The report may relate to the calendar year, the fiscal year, or other appropriate annual period, as the Chancellor shall determine and should be incorporated into or filed with the annual budget, audit, or other appropriate reports to the Board of Trustees.

Facility Rental Fee (Fund 10)

The Facility Rental Fund is established from District rental fees received by the District and/or College Offices and these revenues are not integral to the general operations of the District.

Measure B – Parcel Tax (Fund 12)

Measure B was a special parcel tax measure approved by the voters on June 5, 2012. The approval provided the District with an annual parcel tax on all parcels located within the District's boundaries of \$48 per parcel per year for the duration of 8 years. The funding results in \$8,000,000 annually for eight (8) more years benefiting students in maintaining core academic programs, such as Math, Science, and English; training students for careers; and preparing students to transfer to four-year universities. Under Administrative Procedure 6741, it may not be used for administrative salaries and requires internal and citizens' oversight.

The Parcel Tax is governed by [Board Policy 6741](#) and [Administrative Procedure 6741](#). An annual presentation on the parcel tax plans, expenditures, and progress toward student success and identified outcomes will be prepared by the four college Presidents of the Peralta Community College District for review by the Board of Trustees annually at an October meeting.

Contract Education (Fund 30)

The Contract Education Fund is established in support of contract instructional classes offered at the request of public or private agencies or groups. These programs are normally closed to the general public and are therefore not eligible for apportionment in accordance with the Education Code.

General Obligation Bond Fund - Measure G (Fund 43)

Bond Construction Funds are used to account for the proceeds from the sale of bonds and to be used for the acquisition or construction of authorized projects.

General Obligation Bond fund 43 are used to account for revenues and expenditures related to 2018 Measure G. 2018 Measure G was an \$800M bond measure approved by District voters on November 6, 2018. Proceeds of bonds issued under such authorization are deposited in Fund 43 pending their expenditure on authorized projects. The District's most recent bond issue under 2018 Measure G, \$120M for Series B Bonds sold on November 10, 2023, and \$50M of Series A Bonds, sold on May 5, 2020. After the issuances, the District has \$630M of remaining bond authorization to be issued under 2018 Measure G.

Faculty Professional Development (Fund 58)

The Faculty Professional Development Fund is used to account for faculty continuing education, career training and to help develop new skills.

Parking Services (Fund 59)

The Parking Services Fund is used to account for the revenues received from parking fees collected as authorized by Education Code Section 76360 and expenditures in support of parking services provided to students and employees.

Capital Outlay (Fund 61)

The Capital Outlay Fund is used to account for receipt and expenditures of State funded capital projects and scheduled maintenance projects.

Parking Mitigation (Fund 62)

The Parking Mitigation is used for parking mitigation with the City of Berkeley regarding the construction of the Berkeley City Colleges building on 2050 Center Street, Berkeley, CA.

General Obligation Bond Fund – Measures A (Fund 63)

Bond Construction Funds are used to account for the proceeds from the sale of bonds and to be used for the acquisition or construction and all expenditures of authorized projects.

General Obligation Bond fund 63 are used to account for revenues and expenditures related to 2006 Measure A. 2006 Measure A was a \$390M bond measure approved by District voters on June 6, 2006. Proceeds of bonds issued under such authorization are deposited in Fund 63 pending their expenditure on authorized projects. The District's most recent bond issue under 2006 Measure A, \$65M of Series E Bonds, were sold on May 5, 2020. After such issuance, the District has no remaining bond authorization to be issued under 2006 Measure A.

Child Development Fund (Fund 68)

The Child Development Fund accounts for the revenues and expenditures for the operations and support of childcare and development services. Sources of revenue within this fund include grants from the state and parent fees.

Other Post-Employment Benefits Reserve (Fund 69)

The Retiree Health Benefit Trust Fund accounts for resources and expenditures towards current and future liabilities related to health benefits for retirees.

For budgeting purposes, we use the term the “OPEB Bond Program” to refer to the total sources and uses of funds related to those pre-2004 employees eligible for benefits paid by the District, including payments for retiree health benefits and bond related expenses and all sources of funds used to cover such costs. The purpose of this section is to provide a complete picture of the OPEB Bond Program across all the District’s funds, including the trust fund from which the District pays retiree health benefit costs.

OPEB Bond Program Sources include three specific funding streams:

- A dedicated OPEB appropriation (formerly the OPEB Charge)
- A supplemental general fund appropriation
- Fund balance in Trust I

OPEB Bond Program Uses include retiree health benefits, bond debt service, interest rate swaps, and ancillary and professional fees.

Background

In 2005, the District issued and sold its Taxable 2005 Limited Obligation Other Post-Employment Benefits Bonds (the “OPEB Bonds”), pursuant and subject to an Indenture of Trust, dated as of December 1, 2005 (the “Indenture”), to provide certain health care benefits for eligible District employees, and certain of their dependents, who were hired on or before June 30, 2004. Net bond proceeds from the sale of the OPEB Bonds were transferred to a separate fund, known as the “Retiree Health Benefit Program Fund” or “Trust I,” to be held in trust and invested, subject to the terms of the Indenture.

The District has restructured and deferred bond principal three times after the initial issuance of the OPEB Bonds (in 2006, 2009, and 2011), that provided near-term cash flow relief for the District at the cost of increasing long-term debt service.

In 2015 and 2020, the District converted the B-2 and B-3 Tranches respectively from auction to variable rate mode. These conversions did not extend or alter the existing maturity of the bonds.

Sources of Funds

Dedicated OPEB Appropriation (formerly the OPEB Charge) & OPEB Special Reserve Fund (District Fund 69)

In fiscal year 2010-11, the District implemented an “OPEB Charge” to provide additional revenue to supplement funds available in the OPEB Trust to pay for Other Post-Employment Benefits in response to specific findings outlined in an ACCJC letter dated June 30, 2011.

The OPEB Charge is a District-paid appropriation dedicated to making OPEB Bond related payments. The OPEB Charge is fully paid for by the District's funds and is not an amount that is collected from any employee. As such, funds are not related to any specific benefit to any specific employee or groups of employees nor is it an off set to negotiated salary.

Dedicated OPEB Appropriations are typically transferred to the OPEB Special Reserve Fund (Fund 69). The budgeted source of funds from Fund 69, inclusive of the Dedicated OPEB Appropriation for budget year 2024-25 was \$6,700,000.

Supplemental General Fund Appropriation (District Fund 01)

In addition to the Dedicated OPEB Appropriation, the District has made supplemental appropriations of general fund monies to cover OPEB Bond Program Uses. In fiscal year 2024-25, the amount of such apportionment was \$0.0M.

Uses of Funds

Bond Debt Service, Fees, and Interest Rate Swaps

The District is currently paying principal and interest on three outstanding series of bonds. The B-3 Tranche is currently in weekly variable rate mode. As such, the District is paying Barclays Bank a fee to provide a letter of credit, which is required for variable rate bonds. The District is also paying a remarketing agent fee to Barclays to market the securities and reset the interest rate on a weekly basis.

In 2006, the District entered into six forward starting interest rate swaps corresponding with the six series of convertible zero coupon securities, B-1 through B-6. On August 5, 2020, the third swap related to the B-3 tranche became effective. The District is paying a fixed rate of 5.279% and receiving one-month LIBOR. Historically, the fixed rate that the District has paid on its outstanding swaps exceeded its receipts. This negative spread is projected to continue in 2024-25 and is included in the OPEB Bond Program Uses.

In addition, the District has associated fixed costs of issuance with the conversion and remarketing of the 2005 B-3 Bonds.

The total budgeted amount for bond debt service, fees, and interest rate swaps is \$17.0M (\$6.7M, fund reserve 69 and \$10.3M, fund 94) for FY24/25.

Trust and Agency (Fund 71)

The Trust and Agency Fund is used to account for assets held by the District in a trustee or agency capacity for individuals, private organizations, other governmental units, and/or other funds.

Student Representation Fees (Fund 72)

The Student Representation Fee is a voluntary donation collected at the time of registration for each enrolled student for purposes of providing student governmental affairs representatives the means to state their positions and viewpoints before city, county, district, state, and federal government as well as other public agencies. Any student wishing not to pay the Student Representation Fee for any political, religious, financial, or moral reason should not have to.

Project Trust (Fund 75)

The Project Trust Fund is a restricted fund to account for miscellaneous revenues that each college receives.

Self-Insurance (Fund 80)

The Self-Insurance Fund accounts for the resources and expenditures of the District's self-insured property, liability, and workers' compensation programs.

Student Body Center Fee Funds

College of Alameda (Fund 81)

Laney College (Fund 82)

Merritt College (Fund 83)

Berkeley City College Fund 84)

The Student Body Center Fee Trust Fund is used to account for funds collected by the District for the purpose of establishing an annual building and operating fee to finance, construct, remodel, refurbish, and operate the student centers.

Student Financial Aid (Fund 89)

The Student Financial Aid Fund is used to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other funds intended for student support and aid.

Facilities

CAPITAL OUTLAY

Bond Funding for Continuing and New Projects: The Governor provides \$373M in capital outlay funding from Proposition 51, approved by voters in 2016. The funding is to support the construction phase for 18 continuing projects. State approved preliminary plans and working drawings will be included as continuing projects.

PCCD has the following projects that have state funding:

- Merritt College – Child Development Center
-
- Merritt College – Horticulture Building Replacement
-
- Laney College – Learning Resource Center
-
- Laney College – Theater Building Modernization
-
- College of Alameda – Replacement of Buildings B and E (Auto and Diesel Technologies)



Table 18 – Other Funds (District Office – Central Services)

| Other Funds (District Office - Central Services) 2024/25 Tentative Budget | | | | | |
|--|------------------------|----------------------------|---------------------------|------------------------------|-----------------------------|
| Funds | | 2022/23 Audited Actuals | 2023/24 Adopted Budget | 2023/24 Unaudited Actuals | 2024/25 Tentative Budget |
| Fund 07 | Beginning Fund Balance | 2,611 | - | 2,611 | - |
| Bookstore | Revenues: | - | - | - | - |
| Commission | Expenditures: | - | - | - | - |
| | Ending Fund Balance | 2,611 | - | 2,611 | - |
| Fund 08 | Beginning Fund Balance | 96,758 | 156,395 | 180,072 | - |
| Parcel Tax | Revenues: | 133,832 | 126,600 | 126,600 | - |
| | Expenditures: | 50,518 | 126,600 | 306,672 | - |
| | Ending Fund Balance | 180,072 | 156,395 | (0) | - |
| Fund 10 | Beginning Fund Balance | 91,074 | - | 71,074 | - |
| Facilities | Revenues: | 17,815,125 | 10,000,000 | - | - |
| Rental | Expenditures: | 17,835,125 | 10,000,000 | - | - |
| | Ending Fund Balance | 71,074 | - | 71,074 | - |
| Fund 11 | Beginning Fund Balance | 4,380,164 | 4,147,058 | (8,245,962) | 58,574,318 |
| General | Revenues: | 17,866,500 | 9,895,662 | 77,960,670 | 11,095,203 |
| Restricted Fund | Expenditures: | 14,099,132 | 9,895,662 | 11,140,389 | 11,095,203 |
| | Ending Fund Balance | 8,147,532 | 4,147,058 | 58,574,318 | 58,574,318 |
| Fund 12 | Beginning Fund Balance | 306,091 | 358,503 | 368,854 | 382,119 |
| Mesure B | Revenues: | 27,687 | - | 24,696 | 25,000 |
| Parcel Tax | Expenditures: | (35,076) | 306,091 | 11,431 | 382,119 |
| | Ending Fund Balance | 368,854 | 52,412 | 382,119 | 25,000 |
| Fund 30 | Beginning Fund Balance | 257,373 | - | 345,385 | - |
| Contract | Revenues: | 105,107 | 141,734 | 406,375 | 347,887 |
| Educaiton | Expenditures: | 17,094 | 141,734 | 55,985 | 347,887 |
| | Ending Fund Balance | 345,385 | - | 695,775 | - |
| Fund 43 | Beginning Fund Balance | 12,074,644 | 101,221,656 | 101,938,323 | 54,602,518 |
| Measure G | Revenues: | 126,779,255 | 500,000 | 2,148,793 | 500,000 |
| General | Expenditures: | 37,724,519 | 101,721,656 | 49,484,598 | 53,983,198 |
| Obligation Bond | Ending Fund Balance | 101,129,380 | - | 54,602,518 | 1,119,320 |
| Fund 58 | Beginning Fund Balance | 224,192 | 280,208 | 282,167 | 20,288 |
| Faculty | Revenues: | 298,005 | 312,606 | 138,000 | 138,000 |
| Professional | Expenditures: | 73,813 | 312,606 | 399,879 | 148,000 |
| Development | Ending Fund Balance | 448,384 | 280,208 | 20,288 | 10,288 |
| Fund 59 | Beginning Fund Balance | 148,118 | 118,489 | 118,489 | 110,562 |
| Parking Fee | Revenues: | 100 | 54,557 | - | 86,965 |
| | Expenditures: | 29,729 | 54,557 | 7,927 | 86,965 |
| | Ending Fund Balance | 118,489 | 118,489 | 110,562 | 110,562 |
| Fund 61 | Beginning Fund Balance | 18,130,401 | 27,975,235 | 27,975,235 | 26,416,498 |
| Capital Outlay | Revenues: | 13,038,516 | (4,772,203) | 1,925,225 | 1,200,000 |
| | Expenditures: | 3,193,682 | 18,368,423 | 3,483,962 | 11,654,626 |
| | Ending Fund Balance | 27,975,235 | 4,834,609 | 26,416,498 | 15,961,872 |



Other Funds (District Office - Central Services) 2024/25 Tentative Budget

| Funds | | 2022/23 Audited Actuals | 2023/24 Adopted Budget | 2023/24 Unaudited Actuals | 2024/25 Tentative Budget |
|------------------------|-------------------------------|----------------------------|---------------------------|------------------------------|-----------------------------|
| Fund 62 | Beginning Fund Balance | 4,310,682 | 4,395,762 | 4,395,762 | 4,556,407 |
| Parking | Revenues: | 85,080 | 25,000 | 160,645 | 150,000 |
| Mitigation | Expenditures: | - | - | - | - |
| | Ending Fund Balance | 4,395,762 | 4,420,762 | 4,556,407 | 4,706,407 |
| Fund 63 | Beginning Fund Balance | 36,583,536 | 24,862,526 | 25,067,703 | 17,749,460 |
| Measure A | Revenues: | 338,713 | 300,000 | 508,395 | 500,000 |
| General | Expenditures: | 12,059,723 | 22,419,994 | 7,826,638 | 18,249,460 |
| Obligation Bond | Ending Fund Balance | 24,862,526 | 2,742,532 | 17,749,460 | - |
| Fund 68 | Beginning Fund Balance | 2,386,308 | 2,877,367 | 2,896,218 | 3,932,122 |
| Child | Revenues: | 2,016,795 | 1,862,370 | 2,525,020 | 2,493,672 |
| Development | Expenditures: | 1,506,885 | 2,226,970 | 1,489,116 | 2,493,672 |
| | Ending Fund Balance | 2,896,218 | 2,512,767 | 3,932,122 | 3,932,122 |
| Fund 69 | Beginning Fund Balance | 3,574,440 | 3,043,201 | 3,950,242 | 3,307,061 |
| OPEB | Revenues: | 6,460,785 | 7,594,648 | 6,056,819 | 6,813,269 |
| Reserve | Expenditures: | 6,084,983 | 7,344,648 | 6,700,000 | 6,700,000 |
| | Ending Fund Balance | 3,950,242 | 3,293,201 | 3,307,061 | 3,420,330 |
| Fund 71 | Beginning Fund Balance | 229,757 | 187,757 | 188,512 | 159,680 |
| Trust and | Revenues: | 2,976 | 20,254 | 8,312 | 15,000 |
| Agency Funds | Expenditures: | 44,221 | 20,254 | 37,144 | 15,000 |
| | Ending Fund Balance | 188,512 | 187,757 | 159,680 | 159,680 |
| Fund 72 | Beginning Fund Balance | 164,851 | 171,016 | 174,667 | 193,900 |
| Student | Revenues: | 9,816 | - | 19,233 | - |
| Representation | Expenditures: | - | - | - | - |
| Fee Trust | Ending Fund Balance | 174,667 | 171,016 | 193,900 | 193,900 |
| Fund 75 | Beginning Fund Balance | 10,529 | 15,011 | 17,737 | 31,667 |
| Project Trust | Revenues: | 7,208 | - | 13,930 | - |
| | Expenditures: | - | - | - | - |
| | Ending Fund Balance | 17,737 | 15,011 | 31,667 | 31,667 |
| Fund 80 | Beginning Fund Balance | 206 | 133,253 | 164,009 | 164,009 |
| Self-Insurance | Revenues: | 1,633,935 | 1,657,511 | 1,722,788 | 1,722,788 |
| | Expenditures: | 1,470,132 | 1,657,511 | 1,722,788 | 1,722,788 |
| | Ending Fund Balance | 164,009 | 133,253 | 164,009 | 164,009 |
| Fund 89 | Beginning Fund Balance | (948,927) | - | - | 0 |
| Student | Revenues: | (110,370) | - | 3,940,075 | - |
| Financial Aid | Expenditures: | - | - | - | - |
| | Ending Fund Balance | (1,059,297) | - | 3,940,075 | 0 |

Table 19 – Other Funds (College of Alameda)

| Other Funds (College of Alameda) 2024/25 Tentative Budget | | | | | |
|--|------------------------|----------------------------|---------------------------|------------------------------|-----------------------------|
| Funds | | 2022/23 Audited Actuals | 2023/24 Adopted Budget | 2023/24 Unaudited Actuals | 2024/25 Tentative Budget |
| Fund 03 Community Service (Fee Based) | Beginning Fund Balance | 48,911 | 48,911 | 54,302 | 52,826 |
| | Revenues: | 21,753 | 21,752 | 12,136 | 26,413 |
| | Expenditures: | 16,362 | 16,362 | 13,612 | 26,412 |
| | Ending Fund Balance | 54,302 | 54,301 | 52,826 | 52,827 |
| Fund 07 Bookstore Commission | Beginning Fund Balance | 30,272 | - | 29,119 | - |
| | Revenues: | 2,500 | 9,561 | 2,500 | 15,851 |
| | Expenditures: | 3,652 | 9,561 | (83) | 15,851 |
| | Ending Fund Balance | 29,119 | - | 31,536 | - |
| Fund 08 Parcel Tax | Beginning Fund Balance | - | - | - | - |
| | Revenues: | 1,523,087 | 1,483,349 | 1,483,349 | 1,501,600 |
| | Expenditures: | 1,523,087 | 1,483,349 | 1,483,349 | 1,501,600 |
| | Ending Fund Balance | - | - | - | - |
| Fund 10 Facilities Rental | Beginning Fund Balance | 496,753 | - | 673,345 | - |
| | Revenues: | 264,911 | 200,492 | 271,001 | 431,885 |
| | Expenditures: | 88,318 | 200,492 | 80,577 | 431,885 |
| | Ending Fund Balance | 673,345 | - | 863,769 | - |
| Fund 11 General Restricted Fund | Beginning Fund Balance | 363,085 | 363,085 | 1,375,556 | - |
| | Revenues: | 11,279,267 | 13,763,136 | 9,234,589 | 14,111,276 |
| | Expenditures: | 11,642,352 | 13,763,136 | 10,610,146 | 14,111,276 |
| | Ending Fund Balance | 0 | 363,085 | (0) | - |
| Fund 30 Contract Education | Beginning Fund Balance | 378,785 | - | 514,152 | - |
| | Revenues: | 336,755 | 163,973 | 860,744 | 405,620 |
| | Expenditures: | 201,388 | 163,973 | 563,656 | 405,620 |
| | Ending Fund Balance | 514,152 | - | 811,240 | - |
| Fund 72 Student Representation Fee | Beginning Fund Balance | 28,451 | 29,124 | 29,125 | 34,235 |
| | Revenues: | 6,656 | 10,000 | 8,574 | 10,000 |
| | Expenditures: | 5,982 | 10,000 | 3,464 | 10,000 |
| | Ending Fund Balance | 29,125 | 29,124 | 34,235 | 34,235 |
| Fund 75 Project Trust | Beginning Fund Balance | 98,969 | 101,271 | 101,271 | 105,293 |
| | Revenues: | 14,375 | 10,000 | 14,022 | 10,000 |
| | Expenditures: | 12,073 | 10,000 | 10,000 | 10,000 |
| | Ending Fund Balance | 101,271 | 101,271 | 105,293 | 105,293 |
| Fund 81 Student Center Fee | Beginning Fund Balance | 206,256 | 235,108 | 242,051 | 288,622 |
| | Revenues: | 35,795 | 9,000 | 46,571 | 9,000 |
| | Expenditures: | - | 9,000 | - | 9,000 |
| | Ending Fund Balance | 242,051 | 235,108 | 288,622 | 288,622 |
| Fund 89 Student Financial Aid | Beginning Fund Balance | 170,286 | - | - | - |
| | Revenues: | 4,107,342 | 6,345,020 | 5,273,025 | 5,938,930 |
| | Expenditures: | 4,314,538 | 6,345,018 | 5,709,740 | 5,938,930 |
| | Ending Fund Balance | (36,910) | 2 | (436,715) | - |

Table 20 – Other Funds (Laney College)

| Other Funds (Laney College) 2024/25 Tentative Budget | | | | | |
|---|------------------------|----------------------------|---------------------------|------------------------------|-----------------------------|
| Funds | | 2022/23 Audited Actuals | 2023/24 Adopted Budget | 2023/24 Unaudited Actuals | 2024/25 Tentative Budget |
| Fund 03 Community Service (Fee Based) | Beginning Fund Balance | (5,160) | (5,160) ▼ | (5,160) | (5,166) |
| | Revenues: | - | - | - | - |
| | Expenditures: | - | - | 6 | - |
| | Ending Fund Balance | (5,160) | (5,160) | (5,166) | (5,166) |
| Fund 07 Bookstore Commission | Beginning Fund Balance | (1,230) | - | 1,270 | - |
| | Revenues: | 2,500 | 318 | 2,500 | 2,500 |
| | Expenditures: | - | 318 | 9,878 | 2,500 |
| | Ending Fund Balance | 1,270 | - | (6,108) | - |
| Fund 08 Parcel Tax | Beginning Fund Balance | - | - | - | - |
| | Revenues: | 2,840,430 | 2,765,925 | 2,765,925 | 2,864,800 |
| | Expenditures: | 2,840,430 | 2,765,925 | 2,765,925 | 2,864,800 |
| | Ending Fund Balance | 0 | - | 0 | - |
| Fund 10 Facilities Rental | Beginning Fund Balance | 1,873,272 | - | 1,276,049 | - |
| | Revenues: | 728,484 | 815,804 | 1,149,241 | 851,810 |
| | Expenditures: | 1,325,707 | 1,038,590 | 721,670 | 851,810 |
| | Ending Fund Balance | 1,276,049 | (222,786) | 1,703,620 | - |
| Fund 11 General Restricted Fund | Beginning Fund Balance | 1,556,455 | 1,556,455 | 7,743,381 | - |
| | Revenues: | 22,165,080 | 24,107,192 | 12,810,904 | 22,026,229 |
| | Expenditures: | 23,721,535 | 24,107,192 | 20,554,285 | 22,026,229 |
| | Ending Fund Balance | (0) | 1,556,455 | 0 | - |
| Fund 30 Contract Education | Beginning Fund Balance | 351,458 | - | 314,845 | - |
| | Revenues: | 165,715 | 18,348 | 164,954 | 160,706 |
| | Expenditures: | 202,328 | 18,348 | 211,955 | 160,706 |
| | Ending Fund Balance | 314,845 | - | 267,844 | - |
| Fund 72 Student Representation Fee | Beginning Fund Balance | 55,818 | 57,796 | 57,797 | 71,232 |
| | Revenues: | 12,657 | 10,000 | 23,020 | 10,000 |
| | Expenditures: | 10,678 | 10,000 | 9,585 | 10,000 |
| | Ending Fund Balance | 57,797 | 57,796 | 71,232 | 71,232 |
| Fund 75 Project Trust | Beginning Fund Balance | 103,393 | 140,072 | 153,347 | 200,601 |
| | Revenues: | 56,449 | 10,000 | 47,254 | 10,000 |
| | Expenditures: | 6,495 | 10,000 | - | 10,000 |
| | Ending Fund Balance | 153,347 | 140,072 | 200,601 | 200,601 |
| Fund 82 Student Center Fee | Beginning Fund Balance | 491,072 | 479,965 | 479,967 | 521,311 |
| | Revenues: | 25,312 | 12,000 | 46,032 | 12,000 |
| | Expenditures: | 36,417 | 12,000 | 4,688 | 12,000 |
| | Ending Fund Balance | 479,967 | 479,965 | 521,311 | 521,311 |
| Fund 89 Student Financial Aid | Beginning Fund Balance | (88,126) | - | - | - |
| | Revenues: | 10,261,854 | 13,482,293 | 11,408,803 | 13,813,031 |
| | Expenditures: | 10,191,204 | 13,482,293 | 13,365,648 | 13,813,031 |
| | Ending Fund Balance | (17,476) | - | (1,956,846) | - |



Table 21 – Other Funds (Merritt College)

| Other Funds (Merritt College) 2024/25 Tentative Budget | | | | | |
|---|------------------------|----------------------------|---------------------------|------------------------------|-----------------------------|
| Funds | | 2022/23 Audited Actuals | 2023/24 Adopted Budget | 2023/24 Unaudited Actuals | 2024/25 Tentative Budget |
| Fund 03 Community Service (Fee Based) | Beginning Fund Balance | 21,232 | 21,232 | 26,578 | 37,745 |
| | Revenues: | 35,431 | 35,431 | 28,702 | 18,872 |
| | Expenditures: | 30,085 | 30,085 | 17,535 | 18,872 |
| | Ending Fund Balance | 26,578 | 26,578 | 37,745 | 37,745 |
| Fund 07 Bookstore Commission | Beginning Fund Balance | 11,737 | - | 11,589 | - |
| | Revenues: | 2,500 | 3,650 | 2,500 | 4,186 |
| | Expenditures: | 2,647 | 3,650 | 5,718 | 4,186 |
| | Ending Fund Balance | 11,589 | - | 8,371 | - |
| Fund 08 Parcel Tax | Beginning Fund Balance | - | - | - | - |
| | Revenues: | 1,959,080 | 1,924,259 | 1,924,259 | 1,848,000 |
| | Expenditures: | 1,959,080 | 1,924,259 | 1,924,259 | 1,848,000 |
| | Ending Fund Balance | 0 | - | (0) | - |
| Fund 10 Facilities Rental | Beginning Fund Balance | 1,000,055 | - | 586,411 | - |
| | Revenues: | 509,742 | 1,023,225 | 428,268 | 313,796 |
| | Expenditures: | 923,386 | 1,302,321 | 1,030,504 | 313,796 |
| | Ending Fund Balance | 586,411 | (279,096) | (15,824) | - |
| Fund 11 General Restricted Fund | Beginning Fund Balance | 2,045,061 | 2,045,061 | 4,297,034 | - |
| | Revenues: | 10,348,425 | 18,782,865 | 5,651,106 | 18,986,805 |
| | Expenditures: | 12,393,486 | 18,782,865 | 9,948,141 | 18,986,805 |
| | Ending Fund Balance | 0 | 2,045,061 | (0) | - |
| Fund 30 Contract Education | Beginning Fund Balance | 92,390 | - | 61,134 | - |
| | Revenues: | 18,831 | 28,872 | 45,069 | 38,944 |
| | Expenditures: | 50,087 | 28,872 | 28,315 | 38,944 |
| | Ending Fund Balance | 61,134 | - | 77,888 | - |
| Fund 72 Student Representation Fee | Beginning Fund Balance | 41,067 | 37,473 | 37,473 | 51,739 |
| | Revenues: | 8,146 | 10,000 | 16,830 | 10,000 |
| | Expenditures: | 11,740 | 10,000 | 2,564 | 10,000 |
| | Ending Fund Balance | 37,473 | 37,473 | 51,739 | 51,739 |
| Fund 75 Project Trust | Beginning Fund Balance | 75,274 | 79,242 | 79,242 | 80,282 |
| | Revenues: | 3,968 | 5,000 | 3,540 | 10,000 |
| | Expenditures: | - | 5,000 | 2,500 | 10,000 |
| | Ending Fund Balance | 79,242 | 79,242 | 80,282 | 80,282 |
| Fund 83 Student Center Fee | Beginning Fund Balance | 146,635 | 157,476 ▲ | 157,476 | 188,107 |
| | Revenues: | 16,290 | 8,000 | 33,694 | 8,000 |
| | Expenditures: | 5,449 | 8,000 | 3,063 | 8,000 |
| | Ending Fund Balance | 157,476 | 157,476 | 188,107 | 188,107 |
| Fund 89 Student Financial Aid | Beginning Fund Balance | (731,459) | - | - | - |
| | Revenues: | 4,422,553 | 7,620,435 | 5,377,166 | 7,072,062 |
| | Expenditures: | 4,423,236 | 7,620,435 | 6,165,559 | 7,072,062 |
| | Ending Fund Balance | (732,142) | - | (788,393) | - |



Table 22 – Other Funds (Berkeley City College)

| Other Funds (Berkeley City College) 2024/25 Tentative Budget | | | | | |
|---|------------------------|----------------------------|---------------------------|------------------------------|-----------------------------|
| Funds | | 2022/23 Audited Actuals | 2023/24 Adopted Budget | 2023/24 Unaudited Actuals | 2024/25 Tentative Budget |
| Fund 03 Community Service (Fee Based) | Beginning Fund Balance | (7,257) | (7,257) | (6,582) | 993 |
| | Revenues: | 675 | 675 | 13,775 | 496 |
| | Expenditures: | - | - | 6,200 | 496 |
| | Ending Fund Balance | (6,582) | (6,582) | 993 | 993 |
| Fund 07 Bookstore Commission | Beginning Fund Balance | 4,204 | - | 24,187 | |
| | Revenues: | 19,983 | 6,008 | 2,500 | 13,176 |
| | Expenditures: | - | 6,008 | 335 | 13,176 |
| | Ending Fund Balance | 24,187 | - | 26,352 | - |
| Fund 08 Parcel Tax | Beginning Fund Balance | - | - | - | - |
| | Revenues: | 1,679,158 | 1,699,867 | 1,699,867 | 1,785,600 |
| | Expenditures: | 1,679,158 | 1,699,867 | 1,699,867 | 1,785,600 |
| | Ending Fund Balance | 0 | - | 0 | - |
| Fund 10 Facilities Rental | Beginning Fund Balance | 66,479 | - | 193,679 | - |
| | Revenues: | 321,791 | 12,250,965 | 20,314 | 60,932 |
| | Expenditures: | 194,590 | 12,752,847 | 92,129 | 60,932 |
| | Ending Fund Balance | 193,679 | (501,882) | 121,865 | - |
| Fund 11 General Restricted Fund | Beginning Fund Balance | 35,873 | 35,873 | 2,977,525 | - |
| | Revenues: | 13,158,450 | 16,906,349 | 8,535,386 | 14,444,594 |
| | Expenditures: | 13,194,322 | 16,906,349 | 11,512,910 | 14,444,594 |
| | Ending Fund Balance | 0 | 35,873 | 0 | - |
| Fund 30 Contract Education | Beginning Fund Balance | 132,146 | - | 140,832 | - |
| | Revenues: | 41,700 | 45,913 | 77,925 | 77,118 |
| | Expenditures: | 33,014 | 45,913 | 64,521 | 77,118 |
| | Ending Fund Balance | 140,832 | - | 154,236 | - |
| Fund 72 Student Representation Fee | Beginning Fund Balance | 38,128 | 34,097 | 34,095 | 32,583 |
| | Revenues: | 7,509 | 60,000 | 14,395 | 10,000 |
| | Expenditures: | 11,542 | 60,000 | 15,907 | 10,000 |
| | Ending Fund Balance | 34,095 | 34,097 | 32,583 | 32,583 |
| Fund 75 Project Trust | Beginning Fund Balance | 136,661 | 131,501 | 131,639 | 131,071 |
| | Revenues: | 3,530 | 5,000 | 2,429 | 10,000 |
| | Expenditures: | 8,552 | 5,000 | 2,997 | 10,000 |
| | Ending Fund Balance | 131,639 | 131,501 | 131,071 | 131,071 |
| Fund 84 Student Center Fee | Beginning Fund Balance | 262,438 | 276,519 | 276,514 | 290,000 |
| | Revenues: | 15,060 | 10,000 | 28,812 | 10,000 |
| | Expenditures: | 984 | 10,000 | 15,326 | 10,000 |
| | Ending Fund Balance | 276,514 | 276,519 | 290,000 | 290,000 |
| Fund 89 Student Financial Aid | Beginning Fund Balance | (36,267) | - | - | - |
| | Revenues: | 5,953,560 | 7,953,925 | 6,987,389 | 7,751,995 |
| | Expenditures: | 5,705,961 | 7,953,925 | 7,745,511 | 7,751,995 |
| | Ending Fund Balance | 211,332 | - | (758,122) | - |

Table 23 – Other Funds FTEs (Fund 08 Measure E – Parcel Tax)

| Measure E - Parcel Tax FTE (Fund 08) | | | | | | |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Full Time Equivalent | | | | | | |
| /Title | District | COA | Laney | Merritt | BCC | Grand Total |
| Coord/Learning Resource Center | | | | | 1.00 | 1.00 |
| Coordinator/Biology & Science | | | | | 1.00 | 1.00 |
| Coordinator/Chemistry | | 0.21 | | | | 0.21 |
| Counselor | | | 1.00 | | | 1.00 |
| Executive Assistant | | | | | 0.15 | 0.15 |
| Instructor | | | | | 0.40 | 0.40 |
| Library Technician II | | | | 0.60 | 0.65 | 1.25 |
| Project Manager | | | 1.00 | | | 1.00 |
| Research Data Specialist | 1.00 | | | | | 1.00 |
| Science Lab Tech/Biological Sc | | | | | 1.00 | 1.00 |
| Science Lab Tech/Chemistry | | | | | 1.00 | 1.00 |
| Program Specialist/Guided Path | | | 1.00 | | | 1.00 |
| Grand Total | 1.00 | 0.21 | 3.00 | 0.60 | 5.20 | 10.01 |

Table 24 – Other Funds FTEs (Fund 10 Facility Rental)

| Facility Rental Fund FTE (Fund 10) | | | |
|------------------------------------|-------------|-------------|-------------|
| Full Time Equivalent | | | |
| Position/Title | Laney | Merritt | Grand Total |
| Athletic Trainer-Equipment Mgr | 1.00 | | 1.00 |
| Facilities Project Coord | | 0.71 | 0.71 |
| Lead Custodian (B) | 0.31 | | 0.31 |
| Principal Financial Analyst | | 0.30 | 0.30 |
| Staff Asst/Communication Svcs | | 0.71 | 0.71 |
| Staff Asst/Student Services | 0.75 | | 0.75 |
| Grand Total | 2.06 | 1.72 | 3.78 |

**Table 25 – Other Funds FTEs (Fund 11 Restricted General Fund)**

| Restricted General Fund FTE (Fund 11) 2024/25 Updated Tentative Budget | | | | | | |
|---|----------|------|-------|---------|------|-------------|
| Full Time Equivalent | | | | | | |
| Position/Title | District | CoA | Laney | Merritt | BCC | Grand Total |
| Acad Support Services Special | | | 1.00 | | | 1.00 |
| Admissions & Records Clerk | | | 2.00 | 1.00 | | 3.00 |
| Admissions & Records Specialis | | | | 0.20 | 1.00 | 1.20 |
| Admissions & Records Technicia | | | 1.00 | 1.00 | | 2.00 |
| Admns & Outrch Sys Tech Anlyst | 1.00 | | | | | 1.00 |
| Alternate Media Technology Spe | | | 1.00 | 1.00 | 1.00 | 3.00 |
| Assessment Specialist | | | | | 1.00 | 1.00 |
| Assessment Specialist/StuAcces | | | 1.00 | 1.00 | | 2.00 |
| Clerical Assistant I | | 1.00 | | | | 1.00 |
| Clerical Assistant II | | | 1.00 | | 2.75 | 3.75 |
| College to Career Coordinator | | 1.00 | | | | 1.00 |
| Coord/Career & Transfer Center | | | | | 0.27 | 0.27 |
| Coordinator - CalWORKs | | | 1.00 | | | 1.00 |
| Coordinator - HSI Programs | | | | | 1.00 | 1.00 |
| Coordinator (Enrollment Svcs) | | | | | 1.00 | 1.00 |
| Coordinator (SEA) | | 1.00 | | | | 1.00 |
| Coordinator//CARE | | | 1.00 | | | 1.00 |
| Coordinator/Admissions&Records | 1.00 | | | | | 1.00 |
| Coordinator/Basic Needs | | 1.00 | | 1.00 | 1.00 | 3.00 |
| Coordinator/CalWORKs | | | | 1.00 | | 1.00 |
| Coordinator/CTE | | 1.00 | | | | 1.00 |
| Coordinator/Enrollment Svcs | | | 1.00 | | | 1.00 |
| Coordinator/EnrollmentServices | | 1.00 | | | | 1.00 |
| Coordinator/EOPS | | | 1.00 | 1.00 | 1.00 | 3.00 |
| Coordinator/Grants & Spec Pgms | 0.50 | | 1.00 | 1.00 | | 2.50 |
| Coordinator/SEA | | | | | 1.00 | 1.00 |
| Coordinator/Workability III | | 1.00 | | | | 1.00 |
| Counselor | | | 1.80 | | 5.10 | 6.90 |
| Counselor (Categorical) | | | | | 1.20 | 1.20 |
| Counselor (DSPS) - SSSP | | | 1.10 | | | 1.10 |
| Counselor (Early Alert) | | 1.00 | | | | 1.00 |
| Counselor (Early Alert) SSSP | | | 1.02 | | | 1.02 |
| Counselor (EOPS/CARE) | | | | | 1.05 | 1.05 |
| Counselor (General) | | 1.00 | 0.10 | 2.10 | | 3.20 |
| Counselor (General) SSSP | | | 1.10 | | | 1.10 |
| Counselor (SSSP Coordinator) | | | 1.00 | | | 1.00 |
| Counselor (Student Success) | | 1.00 | | | | 1.00 |
| Counselor (Transition) SSSP | | | 1.00 | | | 1.00 |
| Counselor (Veterans) SSSP | | | 1.10 | | | 1.10 |
| Counselor- ACCESO PROJ/PUENTE | | 1.00 | | | | 1.00 |
| Counselor(Tenured-Categorical) | | 1.00 | | | | 1.00 |
| Counselor-EOPS/NextUp/Umoja | | 1.00 | | | | 1.00 |
| Counselor-HSI Conocimiento LC | | | | | 1.00 | 1.00 |



Restricted General Fund FTE (Fund 11) 2024/25 Updated Tentative Budget

Full Time Equivalent

| Position/Title | District | CoA | Laney | Merritt | BCC | Grand Total |
|--------------------------------|----------|------|-------|---------|------|-------------|
| Curr & Sys Tech Anlst Meas E | 1.00 | | | | | 1.00 |
| Dean Allied Health Pub Safety | | | | 0.35 | | 0.35 |
| Dean Counseling Student Equity | | | | | 1.00 | 1.00 |
| Dean Equity and Inclusion | | 1.00 | | | | 1.00 |
| Dean of Counseling & Equity | | | | 0.30 | | 0.30 |
| Dean of Enrollment Services | | 0.40 | | | | 0.40 |
| Dean of Math, Sci and Tech | | | | 0.35 | | 0.35 |
| Dean, Career Tech Ed | | 0.32 | | | | 0.32 |
| Dean, Student Success & Equity | | | 1.00 | | | 1.00 |
| Dir of College Research & Plan | | | | 1.00 | | 1.00 |
| Director - I | | | | 1.00 | | 1.00 |
| Director of AANAPISI | | | 1.00 | | | 1.00 |
| Director of Academic Affairs | 2.00 | | | | | 2.00 |
| Director of HSI Program | | 1.00 | | | 2.00 | 3.00 |
| Director of MESA Program | | | | | 1.00 | 1.00 |
| Director of Workforce Systems | | 1.00 | | | | 1.00 |
| Director, DSN Program | 1.00 | | | | | 1.00 |
| Director, Gateway To College P | | | 1.00 | | | 1.00 |
| District Interpreting Svcs Sup | 1.00 | | | | | 1.00 |
| DSPS Adapted Comp Learnng Tech | | 0.75 | 0.88 | | | 1.63 |
| DSPS Coordinator | | | 1.10 | 1.10 | | 2.20 |
| DSPS Counselor | | 2.00 | | | | 2.00 |
| DSPS Counselor/Coordinator | | | | | 1.06 | 1.06 |
| DSPS Instructor | | 1.00 | | 1.00 | | 2.00 |
| Education Instructor | | | | | 1.00 | 1.00 |
| EOPS Counselor | | 5.00 | 2.28 | 1.10 | | 8.38 |
| EOPS/CALWORKS/CARE Counselor | | | 1.10 | | | 1.10 |
| Ethnic Studies Instructor | | | 0.40 | | 0.10 | 0.50 |
| Executive Director (NAAEC) | 1.00 | | | | | 1.00 |
| Financial Aid Specialist | | 2.00 | 2.50 | 3.31 | 1.00 | 8.81 |
| Financial Aids & Placemt Asst | | | 2.00 | | | 2.00 |
| Health Services Coordinator | | 1.00 | | | | 1.00 |
| HSI Program Spcl/Outreach | | | | | 2.00 | 2.00 |
| Inst Asst/DSPS (AltMedia) | | | | | 1.00 | 1.00 |
| Instructional Asst (MATH/GP) | | | 1.00 | | | 1.00 |
| Instructional Asst/English | | | 1.00 | | 0.50 | 1.50 |
| Instructional Asst/LRC | | | 0.60 | | | 0.60 |
| Instructor | | | 1.00 | 1.15 | | 2.15 |
| Lab Tech - Digital Fabrication | | | 1.00 | | | 1.00 |
| Learning Disabilities Speciali | | 1.00 | | | 1.00 | 2.00 |
| Librarian | | | | 0.50 | | 0.50 |
| Long-Term Substitute/Counselor | | | | | 1.00 | 1.00 |
| Manager of Special Projects | 1.00 | | | | | 1.00 |
| Mental Health Specialist | | | 0.66 | | | 0.66 |
| Merritt Instructor/LTS | | | | 1.00 | | 1.00 |
| Network Suppt Svcs Spec SSSP | | | 1.00 | | | 1.00 |



Restricted General Fund FTE (Fund 11) 2024/25 Updated Tentative Budget

Full Time Equivalent

| Position/Title | District | CoA | Laney | Merritt | BCC | Grand Total |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Network Suppt Svcs Specialist | | | 1.00 | | | 1.00 |
| PDLC Program Manager | 1.00 | | | | | 1.00 |
| Prog Specialist/Student Servic | | | 1.00 | | | 1.00 |
| Prog Specialist/Transfer Cente | | | 1.00 | | | 1.00 |
| Program Specialist (CAT/Grant) | | | 3.00 | | | 3.00 |
| Program Specialist Radio | 0.50 | | | | | 0.50 |
| Program Specialist/ADN | | | | 0.80 | | 0.80 |
| Program Specialist/C.A.R.E. | | | | 1.00 | | 1.00 |
| Program Specialist/Outreach | | 2.00 | 2.00 | | | 4.00 |
| Project Manager | | | 1.00 | 1.00 | 1.00 | 3.00 |
| Project Manager - Umoja Progr | | | | 1.00 | | 1.00 |
| Project Manager/CAFYES | | | 1.00 | | | 1.00 |
| Project Manager/CTE | | | | | 1.00 | 1.00 |
| Project Manager/EOPS | | 1.00 | | | | 1.00 |
| Project Manager/MESA | | 1.00 | | | | 1.00 |
| Project Mgr/Employment Svcs | | | 1.00 | | | 1.00 |
| Project Mgr/Transition Liaison | | 1.00 | | 1.00 | 1.00 | 3.00 |
| Research Data Specialist | | | 1.00 | | | 1.00 |
| SAS Counselor | | | | 1.10 | | 1.10 |
| Scien Lab Tech/Landscape Horti | | | | 0.50 | | 0.50 |
| Science Lab Tech/Biological Sc | | | 1.00 | | | 1.00 |
| Sr Clerical Assistant | | 1.00 | 1.00 | 1.00 | | 3.00 |
| Sr Research & Planning Analyst | | 0.15 | 1.00 | | 1.00 | 2.15 |
| Staff Assistant | | 1.00 | | | | 1.00 |
| Staff Assistant/CHDEV Program | | | | 0.63 | | 0.63 |
| Staff Assistant/COSER Program | | | | 0.50 | | 0.50 |
| Staff Assistant/Dist SS Ofc | 1.00 | | | | | 1.00 |
| Staff Assistant/Instruction | | | 0.27 | 1.00 | | 1.27 |
| Staff Asst (EOPS/CARE/NU/CalW) | | 1.00 | | | | 1.00 |
| Staff Asst/Admin (General) | | | 1.01 | | 1.00 | 2.01 |
| Staff Asst/Admin (Grants) | 0.63 | | 1.50 | | | 2.13 |
| Staff Asst/DSPS | | | 1.00 | 1.00 | 1.00 | 3.00 |
| Staff Asst/EOPS | | | 1.01 | 1.00 | | 2.01 |
| Staff Asst/Program (Enabler) | | 1.00 | | | | 1.00 |
| Staff Asst/Stu Serv Counseling | | | | | 1.00 | 1.00 |
| Staff Asst/Student Services | | | 2.25 | 2.00 | | 4.25 |
| Staff Asst/Studt Svcs (UCRC) | | | | | 0.50 | 0.50 |
| Stu Pers Svs Spec (Assessment) | | 1.00 | | | | 1.00 |
| Student Pers Svcs Spec/Outreac | | | | | 1.00 | 1.00 |
| Student Personnel Services Spe | | 1.00 | 1.00 | 1.00 | | 3.00 |
| Student Ser Spec- ACCESO PROJ | | 1.00 | | | | 1.00 |
| Student Services Specialist | | | 2.50 | | | 2.50 |
| Television Production Technici | 2.00 | | | | | 2.00 |
| Video Production Specialist | 2.00 | | | | | 2.00 |
| Web Content Developer | | | 1.00 | | | 1.00 |
| Grand Total | 16.63 | 41.62 | 66.28 | 36.99 | 40.53 | 202.05 |

Table 26 – Other Funds FTEs (Fund 63 Measure A General Obligation Bond)

| Measure A General Obligation Bond Fund FTE (Fund 63) | |
|---|-----------------|
| Full Time Equivalent | |
| Position/Title | District |
| Capital Projects Specialist | 1.00 |
| Dir Facilities Plan & Dev | 1.00 |
| Dir of Facilities and Operatns | 0.90 |
| Director of Capital Projects | 1.00 |
| Exec Asst/General Services (C) | 1.00 |
| Facilities Project Coord | 3.00 |
| Facilities Project Manager | 1.00 |
| Senior Financial Analyst - CO | 1.00 |
| Sr Capital Projects Specialist | 1.00 |
| Staff Asst/DGS & Capital Bond | 1.00 |
| Exec Director of Public Safety | 1.00 |
| Grand Total | 12.90 |

Table 27 –Other Funds FTEs (Fund 68 Child Development Fund)

| Child Development Fund FTE (Fund 68) | | | | | |
|---|-----------------|-------------|--------------|----------------|--------------------|
| Full Time Equivalent | | | | | |
| Position/Title | District | COA | Laney | Merritt | Grand Total |
| Child Care Assistant II | 5.00 | | 2.00 | 3.00 | 10.00 |
| Child Care Specialist | 4.00 | 2.00 | | | 6.00 |
| Clerical Assistant II | | | 1.00 | | 1.00 |
| Clerical Assistant II Typing | 1.00 | | | | 1.00 |
| Cook | | | 0.75 | 0.75 | 1.50 |
| District Child Care Prog Coord | 1.00 | | | | 1.00 |
| Sr Clerical Assistant | 1.00 | | | | 1.00 |
| Grand Total | 12.00 | 2.00 | 3.75 | 3.75 | 21.50 |

Glossary

Accounting - The process of identifying, measuring and communicating financial information to permit informed judgments and decisions by users.

Accounts Payable - Accounts due and owing to persons, business firms, governmental units or others for goods and services not yet paid.

Accounts Receivable - Amounts due and owing from persons, business firms, governmental units or others for goods and services provided, but not yet collected.

Allocation - Division or distribution of resources according to a predetermined plan.

Apportionment - Federal or state taxes distributed to college districts or other governmental units according to certain formulas.

Audit - An examination of documents, records and accounts for the purpose of determining; 1) that all present fairly the financial position of the district; 2) that they are in conformity with prescribed accounting procedures; and 3) that they are consistent with the preceding year.

Auxiliary Operations - Service activities indirectly related to teaching and learning. Food service and dormitories are considered auxiliary operations.

Backfill - Funds allocated by the Legislature to make up for revenues (e.g. student fee, property taxes) that were projected but not received.

Base Revenue - The districts' total prior year revenue from state general apportionments, local property tax revenue and student enrollment fees adjusted when applicable for projected deficits.

Base Year - A year to which comparisons are made when projecting a current condition.

Beginning Balance - The money that the district begins the year with, which is based on the ending balance from the prior year (which is budgeted), unexpended funds, monies that are expected to be received and other cash on hand.

Block Grant - A fixed sum of money, not linked to enrollment measures, provided to a college district by the state.

Bonds - Investment securities (encumbrances) sold by a district through a financial firm for the purpose of raising funds for various capital expenditures. General obligation bonds require a 2/3 vote of the electorate.

Bonded Debt Limit - The maximum amount of bonded debt for which a community college may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district.

Board of Governors - The statewide governing board of the community colleges. The members are appointed by the Governor. The Board hires the Chancellor of the California Community Colleges and makes policy decisions that affect all districts. The Board may be directed by the Legislature to regulate certain matters and it may choose to regulate others.

Board of Trustees - The local governing board of each community college district. Its members are elected from the service area. The board hires the chief administrator of the district and directs the operations of the district. It makes policy decisions that are permitted or mandated at the local level.

Budget - A plan of financial operation for a given period for a specified purpose consisting of an estimate of revenue and expenditures.

Budgeting - The process of allocating available resources among potential activities to achieve the objectives of an organization.

Budget Document - A written statement translating educational plans or programs into costs, usually for one future fiscal year, and estimating income by sources to meet the costs.

Capital Projects - Capital Projects Funds are used for the acquisition or construction of capital outlay items, e.g. buildings, major equipment.

Categorical Funds - Also called restricted funds, these are monies that can only be spent for the designated purpose. Examples: funding to serve students with disabilities (DSPS) or the economically disadvantaged, low-income (EOPS), scheduled maintenance, instructional equipment, and matriculation.

Chart of Accounts - A systematic list of accounts applicable to a specific entity.

Contingency Reserve - The contingency reserve is the amount of fund balance that is reserved for the purpose of being available to address revenue shortfalls or extraordinary expenditure increases. The minimum reserve required to stay off the Board of Governor's financial watch list is two months of current year operating costs or revenues.

Cost of Living Adjustment (COLA) - An increase in funding for revenue limits or categorical programs. Current law ties COLAs to indices of inflation, although different amounts are appropriated in some years.

Deficit - In the context of this budget a deficit is when revenues for the year are less than planned expenditures and net interfund transfers.

Designated Reserve - An available fund balance that is to be used for a specific purpose but is not legally restricted from use is called a designated reserve.

Disabled Student Programs & Services (DSPS) - Categorical funds designated to integrate disabled students into the general college program.

Education Protection Account (EPA) – Based on the Proposition 30 ballot initiative, community college districts will receive a minimum of \$100 per full time equivalent student.

Encumbered Funds - Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

Ending Balance - A sum of money available in the district's account at year end after subtracting accounts payable from accounts receivable.

Enrollment Cap - A limit on the number of students (FTES) for which the state will provide funding.

Estimated Income - Expected receipt or accruals of monies from revenue or non- revenue sources (abatements, loan receipts) during a given period.

Expenditures - Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis include only actual cash disbursements.

Extended Opportunity Programs and Services (EOPS) - Categorical funds designated for supplemental services for disadvantaged students.

Fee - A charge to students for services related to their education.

Fifty-Percent Law - Requires that fifty percent of district expenditures in certain categories must be spent for classroom instruction.

Final Budget - The district budget that is approved by the board in September, after the state allocation is determined.

Fiscal Year - Twelve calendar months: in California, it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government's fiscal year.

Foundation - A separate entity created by the districts as an auxiliary organization to receive, raise and manage funds from private sources.

FTE - Acronym for Full-time Equivalent. It refers to a measurement of enrollment derived by dividing total student credit hours for a term by 15, both for undergraduate and graduate students at the California State University.

Full Time Equivalent Students (FTES) - A measure used to indicate enrollment and workload. The State General Apportionment is based on FTES.

Fund - An independent fiscal and accounting entity with a self-balanced set of accounts for recording cash and other financial resources, together with all related liabilities.

Fund Balance - The difference between assets and liabilities.

Gann Limitation - A ceiling on each year's appropriations supported by tax dollars. The limit applies to all governmental entities, including school districts. The base year was 1978-79. The amount is adjusted each year, based on a price index and the growth of the student population.

General Fund - The fund used to account for the ordinary operations of the district. It is available for any legally-authorized purpose not specified for payment by other funds.

Governor's Budget - The Governor proposes a budget for the state each January.

Growth - Enrollment growth is expressed in terms of FTES. Growth in FTES and growth in revenue both refer to an increase in excess of the prior year's enrollment level. When referring to the growth rate, the reference is to the rate at which the State will provide funding for FTES in excess of the prior year's funded enrollment.

Headcount - An unduplicated count of enrolled students.

Inflation Factor - An increase in apportionment provided by the state to reflect the increased cost of operation due to inflation.

Interfund/Intrafund Transfer - An interfund transfer is a transfer of monies from one fund to another fund. An intrafund transfer occurs when monies are moved from one subfund of a fund to a second subfund within the same fund.

Lease Revenue Bonds - Bonds secured by a lease agreement and rental payments. Community colleges use lease revenue bonds to finance construction or purchase of facilities.

Local Revenue - Revenue received from property tax collections by the counties, and revenue generated from fees for services are referred to as local revenue.

Lottery Funds - The minimum of 34 percent of lottery revenues distributed to public schools and colleges must be used for "education of pupils". Lottery income has added about 1-3 percent to community college funding.

Mandated Costs - College district expenditures that occur as a result of federal or state law, court decisions, administrative regulations, or initiative measures.

May Revise - The Governor revises his budget proposal in May in accordance with up- to-date projections in revenues and expenses.

Noncredit FTES - FTES earned in noncredit courses, generally Adult Education.

Nonresident Tuition - A student who is not a resident of California is required, under the uniform student residency requirements, to pay tuition. The fee shall not be less than the average statewide cost per student and is set by the board.

Object Code - Classification category of an item or a service purchase.

Partnership for Excellence - Funds that are specially allocated to the colleges to be used to improve student performance in five areas.

PERS - Public Employee's Retirement System. State law requires school district classified employees, school districts and the State to contribute to the fund for full-time classified employees.

Program-Based Funding - The budget formula used by the Chancellor's Office to determine state allocations to local districts. It does not specify where and how the funds must be spent.

Proposition 13 - An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1 percent of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy new taxes.

Proposition 98 - An initiative passed in November 1988, guaranteeing at least 40 percent of the state's budget for K-12 and community colleges. The split was proposed to be 89 percent (K-12) and 11 (CCC), although the split has not been maintained.

Reserves - Funds set aside in a college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes. There are different categories of reserves, including contingency, general, restricted and reserves for long-term liabilities.

Restricted Funds - Money that must be spent for a specific purpose either by law or by local board action.

Revenue - Income from all sources.

Revenue Limit - The specific amount of student enrollment fees, state and local taxes a college district may receive per student for its general education budget. Annual increases are determined by Proposition 98 formula or the Legislature.

Revolving Fund - A revolving cash account to use in securing or purchasing services or materials.

Shortfall - An insufficient allocation of money, requiring an additional appropriation, and expenditures reduction, or deficits.

State Apportionment - An allocation of state money to a district, determined by multiplying the district's total FTES times its base revenue per FTES.

STRS - State Teacher's Retirement System. State law requires that school district employees, school districts and the State contribute to the fund for full-time certificated employees.

Student Financial Aid Funds - Funds designated for grants and loans to students. Includes federal Pell grants, College Work-Study, and the state funds EOPS grants and fee waiver programs.

Subfund - A fund may have multiple accounts that are also established as funds. Subfunds are combined for reporting purposes under the primary fund category. As an example, the Debt Service Fund has two funds: one for repayment of debt and the second for payment of the retired employee medical benefit costs.

Sunset - The termination of the regulations for a categorical program or regulation.

Tentative Budget - The budget approved by the board in June, prior to when state allocations have been finalized.

Title 5 - The Section of the Administrative Code that governs community colleges. The Board of Governors may change or add to Title 5.

TOP Code - Taxonomy of Programs. Numbers assigned to programs to use in budgeting and reporting.

TRANS - Districts finance short-term cash flow needs by issuing Tax Revenue Anticipation Notes (TRANS) through bond underwriters. The notes are paid off with operating revenues.

Transfers - Monies that are transferred to and from reserve accounts.

Unencumbered Balance - That portion of an appropriation or allotment not yet expended or obligated.

Unfunded FTES - FTES that are generated in excess of the enrollment/FTES cap.

Unrestricted Funds - Generally those monies of the General Fund that are not designated by law or a donor agency for a specific purpose. They are legally regarded as unrestricted since their use is at the Board's discretion.

Warrants - A written order drawn to pay a specified amount to a designated payee.

WSCH - Weekly Student Contact Hours is part of the formula used to determine faculty workload.



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