



Budget Allocation Model Task Force Meeting Notes for May 13, 2021

Members In Attendance:

Adil Ahmed, Interim Vice Chancellor for Finance & Administration
Thomas Renbarger, Academic Senate President
Donald Moore, DAS President
Jennifer Shanoski, President PFT
Scott Barringer, Local 39 Representative
Stacey Shears, Vice President of Student Services, Berkeley City College
Derek Pinto, Vice President of Administrative Services, Laney College
Louie Martinez y McFarland, Classified Senate Appointee
Tina Vasconcellos, Vice President of Student Services, College of Alameda
David M. Johnson, President, Merritt College
Richard Thoele, Classified, President Local 1021

Joan Davis-Pinkney, Staff Assistant, Finance & Administration (Notes)

Members Absent:

Jasmine Martinez, Classified Senate Representative, BCC
Tami Taylor, Interim Budget Director, Finance & Administration
Ruby Besikof, President, Laney College

Guests:

C.M. Brahmabhatt, Consultant, Cambridge West Partnership
Dr. Nathaniel Jones III, President, College of Alameda
Marla Williams-Powell, Acting Executive Fiscal Director
Jamilie Teer, Facilities Project Coordinator, District
Jeejun Bertuso, Student Equity & Achievement
Coordinator, BCC
Garth Kwiecien, Vice President of Admin Services, Merritt
Jayne Smithson, Faculty, COA
Amanda Lim, Interim FA Tech Analyst, District
Steven Chan, Interim Assoc. VC, Planning & Inst.
Research, District

I. Agenda Items

Call to order 1:35 pm

1. Review of the Agenda for May 13, 2021

Agenda approved with no changes.

2. Approval of Notes from April 22, 2021

Notes approved from the previous meeting with the correction to Louie Martinez as present.

3. Fiscal Year 2019-20 Presentation by Dr. Marla Williams-Powell

2019-20 Comparison - FD 01

Unrestricted General Fund 5 Year Projection				
4/30/2021	Adopted Budget	Audited Actual		
	Fiscal Year	Fiscal Year		
	2019-20	2019-20	Difference	
Revenues:				
Federal Revenue				
State Revenue	68,077,817	73,638,135	5,560,318	State apportionment increase to offset shortfall in property tax revenues
Local Revenue	75,298,147	71,417,559	(3,880,588)	Shortfall in property tax
Interfund Transfer In	9,650,000			
Total Revenues:	153,025,964	145,055,694	(7,970,270)	
Expenditures:				
Full Time Academic (Instructors)	26,494,736	23,438,020	(3,056,716)	Salary savings of unfilled positions
Academic Administration	5,545,939	5,404,618	(141,321)	Over spent
Other Faculty	4,862,479	7,306,429	2,443,950	Over spent
Part Time Academic	10,083,450	13,945,510	3,862,060	Overspent in part time faculty costs
Classified Salary	29,131,772	26,834,494	(2,297,278)	Salary savings of unfilled positions
Fringe Benefits	47,030,588	42,827,042	(4,203,546)	Increase in healthcare expenses
Bad Debts	850,000	850,000		
Books Supplies, Svcs	21,319,082	14,799,714	(6,519,368)	Savings due to unexpensed liabilities from prior year and reduced spending
Equipment Outlay	273,267	402,897	129,630	Reclassified budgets from Books, Supplies, Svcs to spend more for equipment
Debt Services-Bonds	4,334,000	2,202,141		
Other Outgo	1,864,805	4,103,200	2,238,395	Savings due to reduced spending
Contingency Reserve	3,080,000			
Total Expenses:	154,870,118	142,114,064	(12,756,054)	
Beginning Fund Balance:	17,928,890	17,928,890	-	
Net Increase (Decrease)	(1,844,154)	2,941,630	4,785,784	
Audit Adjustment		2,324,755		
Ending Fund Balance:	16,084,736	23,195,275	7,110,539	
Fund Balance %	10.39%	16.32%		

2019-20 Comparison by Loc (Summary Page)

District Loc 1	2019-2020			COA-Loc2	2019-2020			Laney-Loc 5	2019-2020			Merit-Loc 6	2019-2020			BCC-Loc 8	2019-2020		
	Adopted Budget	Audited Actual	Over +(Under-)		Adopted Budget	Audited Actual	Over +(Under-)		Adopted Budget	Audited Actual	Over +(Under-)		Adopted Budget	Audited Actual	Over +(Under-)		Adopted Budget	Audited Actual	Over +(Under-)
Full Time Academic	0		0	Full Time Academic	4,676,500	4,271,307	(405,201)	Full Time Academic	10,594,149	9,631,366	(1,272,783)	Full Time Academic	5,094,036.00	4,752,703.23	(1,341,332.77)	Full Time Academic	5,010,043	4,702,644	(297,399)
Academic Administrator	932,091	1,077,100	150,009	Academic Administrator	1,179,308	1,219,359	36,901	Academic Administrator	1,435,531	1,310,734	(124,797)	Academic Administrator	966,222.00	882,709.01	(83,512.99)	Academic Administrator	1,053,807	930,805	(124,002)
Other Faculty	738,834	964,059	225,259	Other Faculty	727,015	1,160,959	433,884	Other Faculty	1,642,241	2,467,022	824,771	Other Faculty	659,254.00	1,538,629.97	889,375.97	Other Faculty	894,585	1,555,791	661,206
Partime Academic	234,095	0	(234,095)	Partime Academic	1,978,001	2,273,014	295,013	Partime Academic	3,145,095	5,033,445	1,888,350	Partime Academic	2,203,537.00	3,277,429.15	1,073,892.15	Partime Academic	2,542,722	3,361,621	818,899
Classified Salary	13,346,429	11,702,413	(1,645,016)	Classified Salary	3,366,095	3,334,072	(32,023)	Classified Salary	5,855,850	5,598,122	(257,728)	Classified Salary	3,483,278.00	3,188,683.54	(294,594.46)	Classified Salary	3,080,120	3,012,203	(67,917)
Fringe Benefits	18,412,564	13,682,378	(4,730,186)	Fringe Benefits	5,562,588	5,768,384	205,816	Fringe Benefits	11,058,805	11,506,259	447,454	Fringe Benefits	6,378,243.00	5,967,553.67	(410,689.33)	Fringe Benefits	5,618,408	5,903,068	284,660
Books, Supplies, Services	14,452,329	8,675,295	(5,776,794)	Books, Supplies, Services	1,494,553	1,383,277	(111,076)	Books, Supplies, Services	2,270,570	1,854,157	(416,413)	Books, Supplies, Services	1,468,867.00	1,537,340.34	68,473.34	Books, Supplies, Services	1,623,663	1,346,345	(283,318)
Bad Debt	850,000	850,000	0	Equipment Capital Outlay	5,951	24,029	18,088	Equipment Capital Outlay	4,041	55,725	51,684	Equipment Capital Outlay	49,050.00	39,712.99	(9,337.01)	Equipment Capital Outlay	19,554	76,642	57,088
Equipment Capital Outlay	194,671	206,778	12,107				Other outgs	0	2,200	2,200	Other outgs	0.00	0.00	0.00	Other outgs	14,805	0	(14,805)	
Debt Service	4,334,000	2,202,141	(2,131,859)																
Other Outgo	4,930,000	4,102,200	(829,200)		18,989,778	19,434,261	444,482	2,34%	36,307,382	37,439,021	1,151,638	3,17%	21,302,487.00	21,205,785.90	(96,701.10)	-0.45%	18,075,657	20,568,118	2,492,461
	58,295,013	43,454,098	(14,840,115)	(15.58%)															
Total Actual Expenses	142,114,064.28		13,945,510.12																

	2019-20 Budget	2019-20 Actuals
Full Time Academic	26,494,756	23,438,000
Academic Administrator	5,545,939	5,404,618
Other Faculty	4,862,479	7,306,429
Partime Academic	10,863,450	13,945,510
Classified Salary	29,151,772	26,634,494
Fringe Benefits	47,080,388	42,027,042
Books, Supplies, Services	21,319,082	14,799,714
Bad Debt	850,000	850,000
Equipment Capital Outlay	273,267	402,897
Debt Service	4,334,000	2,202,141
Other Outgo	4,944,065	4,102,200
	154,670,118	142,114,064

It was suggested that an additional Taskforce is made to discuss restructuring, this is proposed to be discussed at the PGC meeting.

4. Presentations from C.M. Brahmhatt






Trend Analysis Presented-

2020 Adopted Budget

Peralta Community College District: College Level SCFF Data				MERRITT COLLEGE	LANEY COLLEGE	COLLEGE OF ALAMEDA	BERKELEY CITY COLLEGE	District Total	
* SCFF metrics for Direct, Supplemental, and Success Allocation are based on 19-20 RI and distributed to colleges based on the proportion of earned FTEs.				2019-20 Estimated Funding		2019-20 Estimated Funding		2019-20 Estimated Funding	
	Date	Funding Date	2019-20 State Appointment Funding	Date	Funding	% of District Funding	Date	Funding	% of District Funding
Base Allocation (\$)			\$ 36,182,889		\$ 4,045,502			\$ 4,045,502	
Base Allocation									
FTEs									
Traditional Credit 3-Year Average	36,288.32	\$ 4,819	65,548,083	3,664.93	\$ 14,689,209	23.9%	1,766.90	\$ 23,119,520	37.5%
Actual Traditional Credit	45,786	\$ 5,622	25,438,611	389.22	\$ 614,819	23.9%	1,713.1	\$ 96,440	37.5%
Special Admits Credit	5	\$ 522	6,000	0	\$ 0	0.0%	0	\$ 0	0.0%
Increased Credit	18,711	\$ 3,381	176,083	20,276	\$ 176,083	20.2%	76,765	\$ 208,136	29.7%
Non-Credit	41,711	\$ 5,622	234,481	8,411	\$ 47,379	20.2%	12,481	\$ 69,031	29.7%
Non-Credit CDOP									
Non-Credit Increases									
Total	113,801	\$ 14,866	\$ 84,065,427	3,204	\$ 18,575,082	24.0%	4,045	\$ 26,465,342	34.0%
Supplemental Allocation*									
Full Grant Recipients	6,711	\$ 948	6,362,828	1,831	\$ 1,518,963	24.0%	2,345	\$ 2,221,281	34.0%
AFSAI Students	401	\$ 948	381,140	96	\$ 91,560	24.0%	140	\$ 132,847	34.0%
California Promise Grant Recipients	14,291	\$ 948	13,533,556	3,426	\$ 3,252,228	24.0%	4,396	\$ 4,176,445	34.0%
Total	21,403	\$ 2,844	\$ 20,277,524	5,353	\$ 4,972,751	24.0%	6,881	\$ 6,530,573	34.0%
Student Success Allocation*									
Associate Degrees	853	\$ 1,677	1,471,680	205	\$ 363,108	24.0%	288	\$ 498,919	34.0%
Associate Degrees for Transfer	518	\$ 2,236	1,157,696	124	\$ 278,225	24.0%	181	\$ 404,708	34.0%
Baccalaureate Degrees	342	\$ 1,118	382,725	82	\$ 91,579	24.0%	101	\$ 113,748	34.0%
Credit Certificates	2,780	\$ 558	1,538,462	630	\$ 374,547	24.0%	834	\$ 540,633	34.0%
Non or More CTE Units	2,064	\$ 891	882,564	256	\$ 214,413	24.0%	322	\$ 271,277	34.0%
Transfer	401	\$ 1,118	471,262	96	\$ 109,892	24.0%	141	\$ 159,795	34.0%
Transfer Level Math and English	2,558	\$ 558	1,414,086	638	\$ 339,842	24.0%	884	\$ 494,168	34.0%
Achieved Regional Learning Wage	8,589	\$ 1,677	2,793,185	2,040	\$ 1,252,285	24.0%	2,971	\$ 2,549,839	34.0%
Total	13,811	\$ 635	\$ 20,462,824	3,241	\$ 2,918,406	24.0%	4,315	\$ 5,163,352	34.0%
Success Allocation*									
Associate Degrees	518	\$ 635	258,462	124	\$ 28,918	24.0%	181	\$ 42,495	34.0%
Associate Degrees for Transfer	302	\$ 896	258,018	71	\$ 62,011	24.0%	107	\$ 92,172	34.0%
Baccalaureate Degrees	201	\$ 711	228,140	48	\$ 17,016	24.0%	58	\$ 20,811	34.0%
Credit Certificates	134	\$ 422	710,802	42	\$ 17,689	24.0%	61	\$ 25,721	34.0%
Non or More CTE Units	1,242	\$ 711	263,341	301	\$ 62,584	24.0%	405	\$ 82,567	34.0%
Transfer	511	\$ 317	382,215	123	\$ 38,960	24.0%	159	\$ 50,673	34.0%
Transfer Level Math and English	354	\$ 429	65,142	87	\$ 36,605	24.0%	114	\$ 49,265	34.0%
Achieved Regional Learning Wage	333	\$ 711	116,560	80	\$ 28,388	24.0%	107	\$ 48,619	34.0%
Total	3,862	\$ 1,362	\$ 1,808,680	882	\$ 304,146	24.0%	1,210	\$ 493,135	34.0%
Success Allocation*									
Associate Degrees	621	\$ 423	277,760	158	\$ 66,753	24.0%	210	\$ 97,866	34.0%
Associate Degrees for Transfer	391	\$ 564	228,221	94	\$ 52,925	24.0%	131	\$ 76,599	34.0%
Baccalaureate Degrees	261	\$ 891	310,140	62	\$ 22,016	24.0%	76	\$ 26,811	34.0%
Credit Certificates	240	\$ 282	67,644	58	\$ 36,257	24.0%	84	\$ 23,678	34.0%
Non or More CTE Units	1,620	\$ 141	256,020	407	\$ 63,673	24.0%	536	\$ 89,679	34.0%
Transfer	681	\$ 711	149,962	164	\$ 36,508	24.0%	216	\$ 50,389	34.0%
Transfer Level Math and English	288	\$ 282	64,441	72	\$ 34,766	24.0%	96	\$ 43,821	34.0%
Achieved Regional Learning Wage	1,095	\$ 141	154,795	269	\$ 37,185	24.0%	361	\$ 53,955	34.0%
Total	5,108	\$ 1,326	\$ 1,822,945	1,296	\$ 294,027	24.0%	1,812	\$ 413,029	34.0%
Total SCFF 2019-20 State Appointment			\$ 114,065,355		\$ 26,792,460	24.0%		\$ 31,852,741	34.0%
3 Year Average Adjustment			\$ 3,065,975		\$ 775,029	24.0%		\$ 1,954,316	34.0%
Total Appointment			\$ 114,065,355		\$ 27,514,489	24.0%		\$ 32,747,057	34.0%
Initial Funding			\$ 13,951,421						
Funding of Initial Funding			\$ 12,621,777						

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

State and Dedicated Revenue

 Peralta Community College District: 2020-21 Revenue Allocation			 MERRITT COLLEGE		 LANEY COLLEGE		 COLLEGE OF ALAMEDA		 BERKELEY CITY COLLEGE		Total
Local and Other (Unrestricted) Revenue											Total Estimated Funding (not a final allocation)
Source of Revenue	Districtwide	District Services	Allocation	% of Total	Allocation	% of Total	Allocation	% of Total	Allocation	% of Total	
State Revenue											
Lottery	\$ -	\$ -	\$ 21,852.40	24%	\$ 31,775.83	35%	\$ 18,038.62	20%	\$ 19,261.16	21%	\$ 90,928.00
Faculty Compensation	\$ -	\$ -	\$ 961,305.66	24%	\$ 1,397,845.64	35%	\$ 793,594.09	20%	\$ 847,314.61	21%	\$ 4,000,000.00
Mandated Cost	\$ -	\$ -	\$ 905,831.60	24%	\$ 1,317,180.16	35%	\$ 747,741.62	20%	\$ 798,418.63	21%	\$ 3,769,172.00
Faculty Hiring and Parity	\$ -	\$ -	\$ 222,301.93	24%	\$ 323,251.80	35%	\$ 183,504.76	20%	\$ 195,941.50	21%	\$ 925,000.00
Other State	\$ -	\$ -	\$ -	24%	\$ -	35%	\$ -	20%	\$ -	21%	\$ -
Homeowners Tax Relief	\$ -	\$ -	\$ -	24%	\$ -	35%	\$ -	20%	\$ -	21%	\$ -
Total	\$ -	\$ -	\$ 2,111,291.59	24%	\$ 3,070,053.42	35%	\$ 1,742,819.09	20%	\$ 1,860,935.90	21%	\$ 8,785,100.00
Locally/Dedicated Revenue*											
3% Enrollment Fee Administration	\$ -	\$ -	\$ -	24%	\$ -	35%	\$ -	20%	\$ -	21%	\$ -
Community Services Fees	\$ -	\$ -	\$ -	24%	\$ -	35%	\$ -	20%	\$ -	21%	\$ -
Contract Education/Services	\$ -	\$ -	\$ -	24%	\$ -	35%	\$ -	20%	\$ -	21%	\$ -
Facilities Rental Fees	\$ -	\$ -	\$ -	24%	\$ -	35%	\$ -	20%	\$ -	21%	\$ -
STRS paid on behalf Others	\$ -	\$ -	\$ 25,234.27	24%	\$ 36,693.45	35%	\$ 20,690.27	20%	\$ 22,242.01	21%	\$ 105,000.00
Non Resident Student Revenue	\$ -	\$ -	\$ 112,068.29	24%	\$ 162,959.80	35%	\$ 92,509.61	20%	\$ 98,779.30	21%	\$ 466,317.00
Student Health Fees	\$ -	\$ -	\$ 45,421.69	24%	\$ 66,048.21	35%	\$ 37,494.49	20%	\$ 40,035.62	21%	\$ 189,000.00
A/C Transit	\$ -	\$ -	\$ 789,700.59	24%	\$ 1,148,312.72	35%	\$ 651,878.34	20%	\$ 696,058.36	21%	\$ 3,285,950.00
Application Fees (Intr)/Student Records	\$ -	\$ -	\$ 1,395,914.45	24%	\$ 2,029,233.64	35%	\$ 1,151,962.73	20%	\$ 1,230,035.18	21%	\$ 5,806,746.00
Other Student Fees and Miscellaneous	\$ -	\$ -	\$ 195,264.97	24%	\$ 283,937.05	35%	\$ 161,186.41	20%	\$ 172,110.57	21%	\$ 812,499.00
Capital Outlay	\$ -	\$ -	\$ 94,561.23	24%	\$ 137,502.58	35%	\$ 78,057.96	20%	\$ 83,348.22	21%	\$ 393,470.00
Other Local	\$ -	\$ -	\$ -	24%	\$ -	35%	\$ -	20%	\$ -	21%	\$ -
Total	\$ -	\$ -	\$ 2,667,765.90	24%	\$ 3,864,687.43	35%	\$ 2,199,919.81	20%	\$ 2,342,609.26	21%	\$ 11,058,982.00
Total Unrestricted Revenue	\$ -	\$ -	\$ 4,789,057.10	24.0%	\$ 6,934,740.86	34.9%	\$ 3,936,738.90	19.8%	\$ 4,203,545.15	21.2%	\$ 19,844,082.00

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

Supplemental and Success

			% per campus				Headcounts per campus			
		2019-20***	Alameda	Laney	Merritt	Berkeley	Alameda	Laney	Merritt	Berkeley
	Pell Grant Recipients*	5,923	17.3%	42.8%	19.7%	20.2%	1,024	2,536	1,168	1,195
	AB 540 Students*	1,013	20.7%	30.8%	25.3%	23.3%	209	312	256	236
	California Promise Grant Recipients*	12,198	23.0%	34.6%	23.4%	19.0%	2,809	4,216	2,857	2,315
All Students	All Students Associate Degrees for Transfer*	606	17.9%	25.2%	16.5%	40.3%	109	153	100	244
	All Students Associate Degrees*	855	15.8%	37.3%	38.0%	8.8%	135	319	325	75
	All Students Baccalaureate Degrees	-	-	-	-	-	-	-	-	-
	All Students Credit Certificates*	425	24.1%	40.0%	17.0%	18.9%	102	170	72	80
	All Students Transfer Level Math and English**	656	14.8%	20.8%	16.4%	48.0%	97	136	107	315
	All Students Nine or More CTE Units**	2,528	18%	40%	34%	8%	449	1,016	862	201
	All Students Transfer to a Four Year University	1,157	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	All Students Regional Living Wage	2,947	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Total	9,174				892	1,795	1,467	916	
Equity: Federal Pell Grant Recipients	Pell Grant Recipients Associate Degrees for Transfer*	343	22%	28%	14%	36%	75	96	50	122
	Pell Grant Recipients Associate Degrees*	508	15%	38%	38%	9%	77	194	193	44
	Pell Grant Recipients Baccalaureate Degrees	-								
	Pell Grant Recipients Credit Certificates*	189	23%	42%	16%	19%	44	79	30	36
	Pell Grant Recipients Transfer Level Math and English**	263	12.3%	20.0%	19.1%	48.6%	32	53	50	128
	Pell Grant Recipients Nine or More CTE Units**	1,127	23%	48%	24%	5%	257	541	271	59
	Pell Grant Recipients Transfer to a Four Year University	561	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Pell Grant Recipients Regional Living Wage	670	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Total	3,661				486	962	594	388	
Equity: California Promise Grant Recipients	Promise Grant Recipients Associate Degrees for Transfer*	468	19%	26%	15%	40%	89	123	70	186
	Promise Grant Recipients Associate Degrees*	638	16%	36%	40%	8%	104	230	256	48
	Promise Grant Recipients Baccalaureate Degrees*	-								
	Promise Grant Recipients Credit Certificates	270	24%	39%	17%	20%	64	106	47	53
	Promise Grant Recipients Transfer Level Math and English**	377	11.8%	19.7%	18.9%	49.6%	45	74	71	187
	Promise Grant Recipients Nine or More CTE Units**	1,623	20%	44%	30%	6%	329	707	487	100
	Promise Grant Recipients Transfer to a Four Year University	751	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Promise Grant Recipients Regional Living Wage	1,316	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Total	5,443				631	1,239	930	575	

* Based on Award(s) per campus and each campus is assigned a weighted average percentage based on their highest awards earned within the reporting year

**Based on units enrolled per campus and each campus is assigned a weighted average percentage based on total units earned within the reporting year

*** Based on State's Preliminary SCFF data as of 1/27/2021

A motion was made to implement the SCFF shown in the upcoming BAM FY 22-23. The motion was approved unanimously with one abstention.

Budget Allocation Model/ SCFF

Topics for discussion:

- ▶ SCFF components and its impact
- ▶ Local Revenue provide by each college and its impact

It was suggested that VC Ahmed starting July 1st of this year there needs to be a separate account for each College, for each local revenue. This would allow everyone to know what the dollars are when the Budget Allocation is done eventually. This will serve as the baseline to show it will affect each College positively or negatively.

This will be reviewed if it is feasible.

C.M. Brahmhatt will continue his presentation at the next meeting on the following topics:

- Other state revenue distribution/impact
- Districtwide expenses – Utilities – Colleges
- Hold Harmless \$ distribution/impact

II. Next Meeting(s)

May 27, 2021 at 1:30 pm

June 10, 2021 at 1:30 pm

III. Adjournment at 3:11 pm