



February 23, 2024, 1:00 pm to 3:00 pm
Meeting Location: Zoom Video Conference ID: 87485899082

PBC COUNCIL MEMBERSHIP	Membership – 14; Quorum – 8
Dr. Nathaniel Jones III, Tri-Chair, Acting Vice Chancellor for Finance & Admin.	Dr. Diana Bajrami, Acting 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	RJ Ishimaru, Student Representative
Matthew Goldstein, DAS President	Dr. Francisco Herrera, Institutional Research Designee
Matthew Freeman, Faculty, BCC	Javier Lopez, Local 39 Representative
Sinead Anderson, SEIU Representative	
David M. Johnson, President, Merritt College	Richard Ferreira, Executive Assistant, District, Notetaker (non-voting)
	*NOTE: Blue identified as absent

Guests

Dave Vigo, Budget Director, Finance & Administration, District	
Dr. Stephanie Droker, Deputy Chancellor & COO, District	
Jamille Teer, Facilities Project Coordinator, District	
Dr. Tina Vasconcellos, Assoc. Vice Chancellor of Ed. Svcs., District	
Joseph Bielanski, Articulation Officer, BCC	
Marie Amboy, Acting Vice President of Academic Svcs., Merritt	
Mark Johnson, Exec. Dir. Public Info., Comm. & Media, District	
Roberto Gonzalez, Classified President, Local 1021	
Tachetta Henry, Executive Assistant, Chancellor's Office	

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 1:02 pm. Quorum was met.		
B. Adoption of the Agenda			Motion and seconded to accept the Agenda without changes. Motion approved unanimously.		
C. Approval of Minutes			Motion and seconded to accept the Minutes from January 26, 2024, with the supporting documents this morning from the last meeting. Motion approved unanimously.		
D. Report of Action Taken			None to report at this time.		
E. Report of College Budget Committee			<p>Dr. Stacey Shears, Vice President of Student Services from BCC stated that the college committee met and reviewed prioritization from the Vice Presidents and President's Office for annual review updates after receiving them from the departments. It was productive. Also, they reviewed the college budget.</p> <p>Marie Amboy, Acting Vice President of Academic Srvcs., from Merritt stated that the Budget Committee has not met and plans to meet next month. They reviewed the Faculty prioritization process and discussed challenges.</p>		

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			No other reports were provided at this time.		
F. Public Comments			No public comments at this time.		
II. Carried-Over and New Items	Committee Goal	Strategic Plan Goal	Outcome	Action Items	Follow Up on Action Items
A. PBC Taskforce Subcommittee-Proposed Structure		E.3 — Fiscal Oversight	<p>Dr. Jones stated that the Tri-Chairs met based on the information provided by the PBC at the last meeting. A recommendation was made to reduce the size of the PBC Taskforce.</p> <p>The Tri-Chairs proposed an updated number as a reduced number of members to seven (7) persons which included:</p> <p>2 Faculty 2 Classified 2 Administrators 1 PBC Tri-Chair</p> <p>Non Members: 2-4 As needed additional non-members/Subject Matter Experts Including Staff Admin and/or Faculty could be utilized.</p>		

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			<p>Request for an additional Joint Taskforce for consideration.</p> <p>In addition to the recommendation of the PBC Taskforce Subcommittee, Mathew Freeman made a recommendation to create a joint committee with the Educational Services Committee (ESC) and PBC. The proposed name is the ESC/PBC Joint Taskforce on Enrollment Management.</p> <p>The Joint ESC/PBC Taskforce membership proposal: 2 Administrators 2 Faculty 2 Classified 2 Students 1 Appointment Representative each constituency from ESC and PBC.</p> <p>He stated that the Educational Services Committee motioned and passed it on February 9, 2024. He would like to present it to the PBC to submit the request formally for discussion and approval.</p> <p>To be placed as an agenda item for the next meeting.</p>		
<p>B. Changes to Budget Development Calendar & Processes/ DAS 2023-25 Budget Recommendations</p>			<p>Dr. Jones provided a presentation on Budget Development and a draft of the Budget Development Calendar. Changes that were made to the Budget Development Calendar to include:</p> <p>A date range as opposed to specific dates. The information provided on the calendar is more than just data from Finance. It should be viewed as the District's (and colleges) Budget Calendar.</p>		

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			<p>Broader participation regarding assumptions proposed other members of PBIM to be involved in those meetings to contribute to the discussion on the development of the budget.</p> <p>Enhance the roles of the colleges and their budget committees to align their schedules.</p> <p>Touched on the proposed changes for FY 2025-26 that need to be incorporated and work with the colleges at the college level.</p> <p>Acknowledged Mathew Goldstein and Academic Senate regarding the information received and incorporated.</p> <p>There was a change to the Board of Trustees meeting calendar to be noted. The District Board will be taking the month of July off and will be meeting in August moving forward. This will allow for the Adopted Budget to have a first reading in August and final read in September. It is important to have an initial reading and approval before the end of September to be aligned with the State deadline. The Board of Trustees voted on the new schedule on January 23, 2024, and it was approved.</p> <p>Motion to approve the FY Budget Development Calendar for 2024-25. Motion approved unanimously.</p>		
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			Dr. Jones provided copies of Budget Development Board Policies 6250 and Administrative Policies 6250 to the PBC. He informed the PBC that there may be changes needed to these policies in order to address the practices of the District and as to the elements of the reserve and use. This is to be requested as a future agenda item.		
C. Ideas Around Closing the Structural Deficit			<p>Dr. Jones informed the PBC that the state provided information regarding increasing challenges the District will have regarding costs. The revenues do not appear to be increasing in any significant way. The District revenues appear to be a maximum of \$148 million set by our revenues calculated with the Student Centered Funding Formula (SCFF). This is funded around \$15,524. At best \$13,000 is what we have actually earned.</p> <p>Simultaneous college improvements of enrollment need to continue but it will not be enough.</p> <p>The District and colleges will need to look into how to operate more efficiently.</p>		
D. Future Agenda Items			<p>Budget Development Board Policy 6250 and Administrative Policy 6250 will be agenda items at the next meeting as to the elements of the reserve and use regarding Board Policy.</p> <p>Request Action Item to endorse ESC/PBC Joint Taskforce on Enrollment Management.</p> <p>Preliminary set of Budget Assumptions for 2024-25.</p>		

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III. Next Meetings			March 15, 2024, 9:00am – 11:00am April 19, 2024, 9:00am – 11:00am May 17, 2024, 9:00am – 11:00am Important Note: March 22, 2024, is the PBIM Summit.		
IV. Adjournment			The PBC meeting was adjourned at 2:19 pm.		

Budget Development Process & Timeline



Key Issues & Concerns



Quality of participatory governance committees (PGCs) involvement in budget development due to time constraints



Lack of clarity regarding the documents that should be reviewed & voted on by the PGCs



Alignment between state budget timeline and PGCs/BOT meeting schedules (e.g., no meetings during critical summer months)



Lack of agreement regarding amount of time needed by the PGCs to review and provide feedback on budget documents ahead of committee votes

Summary of Key Proposed Changes



Include definitive opportunities for college budget committees and academic and classified senates to review and provide feedback regarding budget documents



Added three months to the budget timeline



Added special budget meetings for May & September



Specify the budget documents to be reviewed and voted on

AP 6250 Update – Reserve Use & Replenishment

- Need to update the AP based on the approved Calendar
- Need to add language around the use and replenishment of the reserve
- Key questions to consider:
 - Bases for use of the reserves
 - Point in time to recommend the use of the reserve
 - Frequency of draws from the reserve
 - Time frame for replenishment
 - Required number of Trustee to vote yes on the use



Draft Peralta Community College District Budget Development Calendar

Fiscal Year 2024-25 (1/1/24-10/31/25)

	Tentative Budget		
Ref. No.	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/offerings</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>

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 (<i>invite other governance bodies to attend</i>) 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

	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	<p>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>)</p> <p>PBC Task force & Enrollment Subcommittee Develop a tentative FTES Target/FTEF Allocation recommendation</p>
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)

BOARD POLICY 6250 BUDGET MANAGEMENT

The budget shall be managed in accordance with Title 5 and the California Community Colleges Budget Accounting Manual. Budget revisions shall be made only in accordance with these policies and as provided by law.

Peralta Community College District shall maintain a minimum unrestricted fund balance of no less than the equivalent of two months prior year's operating expenses or revenues, whichever is least for each fiscal year. When the unrestricted ending fund balance falls below the minimum fund balance by more than \$250,000, the District shall adopt a plan to replenish it to the minimum fund balance.

When the unrestricted fund balance exceeds the minimum fund balance, balances in excess may be set aside for additional reserves, investment in one-time expenditures, or appropriation to a major budget classification upon a resolution of the Board.

See also:

BP 6300 Fiscal Management and Accounting

BP 6305 Debt

AP 6250 Budget Management

AP 6300 General Accounting

AP 6305 Debt Issuance and Management

Reference:

Title 5 Sections 58307 and 58308

Approved by the Board of Trustees: October 14, 2014

Revised and approved by the Board of Trustees: September 18, 2018

Revised and approved by the Board of Trustees: April 23, 2019

Revised and approved by the Board of Trustees: May 23, 2023

ADMINISTRATIVE PROCEDURE-6250 BUDGET MANAGEMENT**I. Budget Calendar**

Each January the Board will adopt a budget development calendar that identifies activities and sets dates for each step in the budget development process.

II. Budget Directives

Each February the Board will give direction for budget development to include:

- A. Reaffirmation of mission;
- B. Resource allocation (set level of Reserve for Contingency, Workers' Compensation Reserve, and any special project reserve;
- C. Determination of the amount of resources estimated to be available for General Fund expenditure with potential increases or decreases during the budget preparation period;
- D. Preliminary establishment of base budget for the District and each site.

III. Budget Preparation

- A. Prior to March 1 information will be provided to Cost Center managers that will include the status of current expenditures, state and county estimates of revenues, site "based budget" allocations, and targets for the increases or decreases.
- B. Each college and the central services offices will prepare a site budget through the Cost Center Managers using the information provided. Each President may provide additional directions or forms for site budget development to compliment these general procedures.
- C. Each college will work with the Vice Chancellor for Finance and Administration and Vice Chancellor for Academic Affairs in analyzing class offerings as they apply to the development of both revenue and expenditure plans.
 - 1. Expenditure plans shall include a listing of all classes and activities to be funded by Parcel Tax revenues.
 - 2. Expenditure plans shall include projects to be funded by General Obligation Bond revenues.
- D. Each President and Vice Chancellor will submit their respective budget to the Vice Chancellor for Finance and Administration in the prescribed format prior to the last Planning and Budgeting Council (PBC) meeting in April and the last Participatory Governance Council (PGC) meeting. This will be an agenda item at both meetings. The submission will clarify that the site budget has met the Board-approved budget development guidelines.
- E. The District will develop the annual budget with an objective of improving the equity among the colleges by following the principles and guidelines incorporated into the Budget Allocation Model as recommended by the Planning and Budgeting Council and approved by the Chancellor.

IV. Budget Consolidation

The Vice Chancellor of Finance and Administration's Office will:

- A. Check forms for compliance with instructions;
- B. Check mathematical accuracy;
- C. Ensure that the aggregate of the budgets submitted is within the site allocation; and
- D. Enter the data into the computer and provide each site a copy of the budget for review.

V. Budget Presentation and Adoption

A. Preliminary budget

- 1. No later than the last board meeting in May, the Vice Chancellor for Finance and Administration will present the Preliminary Budget to the Board. No formal action is required by the Board on the Preliminary Budget.
- 2. Between the time that the Preliminary Budget is developed and the Final budget is adopted, changes to the budget will be made as additional information is received from the state based on the state budget adoption process.

B. Tentative budget

No later than June 30, the Board will adopt a Tentative Budget. This budget will reflect changes made to the Preliminary Budget.

C. Final budget

As prescribed by the California Code of Regulations, Title V, Section 58305, the Board will adopt a final budget for the District by September 15. This budget reflects changes made to the Tentative Budget and provides the operational budget base for the fiscal year of adoption.

VI. Budget Presentation and Adoption

It is the responsibility of each Cost Center Manager to control the budget(s) within his/her assignment. It is the responsibility of the Planning and Budgeting Council (PBC) and college participatory governance bodies to provide oversight and consultation. The Vice Chancellor for Finance and Administration's Office will provide a monthly budget report and assistance in budget analysis and management as required.

References:

Education Code Section 70902 (b) (5)
Title 5 Sections 58300 et seq.
ACCJC Accreditation Standard III.D

Approved by the Chancellor: September 24, 2012

Revised and approved by the Chancellor: June 15, 2015

Revised and approved by the Chancellor: March 13, 2017

Revised and approved by the Chancellor: September 14, 2018