



*April 19, 2024, 9:00 am to 11:00 am
Meeting Location: Zoom Video Conference ID: 87485899082*

PBC COUNCIL MEMBERSHIP	<i>Membership – 14; Quorum – 8</i>
Dr. Nathaniel Jones III, Tri-Chair, Acting Vice Chancellor for Finance & Admin.	(Vacant), 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
Sinead Anderson, SEIU Representative	
David M. Johnson, President, Merritt College	Richard Ferreira, Executive Assistant, District, Notetaker (non-voting)
	*NOTE: Blue identified as absent or vacant.

Guests

Amy Marshall, Director of Facilities & College Operations, Laney	
Chris Weidenbach, Faculty Senator/DAS Rep. & Secretary, Laney	
Jamille Teer, Facilities Project Coordinator, District	
Lowell Bennett, Faculty, Merritt College	
Mark Johnson, Exec. Dir. Public Info., Comm. & Media, District	
Momo Lim, Internal Auditor, District	
Thomas Torres-Gil, Director of International Services, District	

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 9:11 am. Quorum was not met.		
B. Adoption of the Agenda			There was no Motion to accept the Agenda due to quorum not being met.		
C. Approval of Minutes			There was no Motion for the Minutes from March 15, 2024, due to quorum not being met.		
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. BCC COA Laney Merritt		
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. PBC Membership			The PBC Membership was not discussed at this time. (Vacant), President, COA (Vacant), Student Representative		
B. PBC Taskforce Subcommittee-Proposed Structure		E.3 — Fiscal Oversight	Dr. Jones presented the proposed PBC Taskforce Charge to the committee and invited any suggestions or feedback.		
C. Tentative Budget Assumptions & Approval Timeline			<p>Dr. Jones presented to the committee the FY 2024-25 Preliminary Budget Assumptions & Projections.</p> <p>No changes to the assumptions. May Revised is to come out around May 10 and new information may be available at that time.</p> <p>A request was made for the Finance Department to provide a clearer understanding of OPEB. The committee was informed that the information was provided at a Board of Trustees meeting about a month ago and will look into what may be done to provide information.</p> <p>Parcel Tax may go to Instructional and Instructional Support, for example, Tutoring costs. None of it may go to Administrators. The greater share goes directly to Instructional.</p> <p>It was requested that the Parcel Tax be clearly stated that it is only to go to Instructional and Instructional Support and that none of it will go to non-instructional and administrative costs.</p>		

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

<p>D. Board & Administrative Policies 6250</p>			<p>Reserve Use & Replenishment Questions in A/P 6250.</p> <p>Consider draft language for the A/P 6250 based on what is agreed upon regarding the questions.</p> <ol style="list-style-type: none"> 1. Define Emergency 2. A. Majority 3. B. Within 3 years with the Board ability to override within a different time frame. <p>Will bring this item back to next meeting.</p>		
<p>E. Future Agenda Items</p>			<p>Reserve Use & Replenishment Questions in A/P 6250.</p> <p>May Meeting Thursday, May 16, 2024 (rescheduled).</p> <p>Special PBC meeting scheduled Friday, June 7, 2024.</p>		
<p>III. Next Meetings</p>			<p>May 16, 2024, 9:00 am – 11:00 am June 7, 2024, 9:00 am – 11:00 am</p>		
<p>IV. Adjournment</p>			<p>The PBC meeting was adjourned at 11:05 am.</p>		

Proposed PBC Taskforce Charge

The Planning and Budget Council (PBC) Taskforce is an ad hoc committee of PBC. The purpose of the Taskforce is to evaluate, research, explore, analyze, develop solution options, and make recommendations to PBC regarding matters that have been assigned to it. The key objective of the taskforce is to provide thoughtful reviewed and analyzed information and recommendations aimed at enhanced fiscal stewardship informed by robust planning.



FY2024-25 Preliminary Budget Assumptions & Projections

Planning & Budget Council – April 19, 2024





General Budget Assumptions

1. The FY 2024/25 General Fund Unrestricted Reserve Fund Balance meet the new policy setting the reserve level to two months of CY 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 process.
3. The expense budget total must be less than or equal to the projected revenue budget amount.





Highlights of PCCD Revenues Per FY 2024-25 Budget Act



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



Key FY 2024-25 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 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 (**Instruction - 70%, see table**).



Key FY 2024-25 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 Apportionment	Supplemental OPEB Apportionment	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

Budget Projections





Preliminary Expense Budget Projections

- GF Revenue Budget – \$163.9M
- Trustee Elections – \$1.2M
- Salary & Benefit Cost increase – \$2.9M+
- Utility Cost increase – \$1.8M
- PT faculty reallocation cost – \$2.7M+
- Contract cost increases – \$.25M
- GF Expense Budget – \$174.6M
- Variance – (-\$10.7M)



SCFF Data & Sources

- Credit FTES
(3-yrs avg.)

- Supplemental (Prior
Year)

- Success (3-yrs avg.)

- Transfer/4-year Inst.
& Living wage Data
come from external
sources

2022-23 First Principal			
Base Allocation	Data Year	FTES	Data Source
Basic Allocation	2021-22	PY	CCFS 320
Stability Protection Years	2019-20, 2020-21, 2021-22	PY, PPY, PPPY	
FTES Allocation			
Credit (three year average)	2020-21	PPY Applied #3	PPY Applied #1 + Growth
	2021-22	PY Applied #3	PY Applied #1 + Growth
	2022-23	CY Applied #0	CCFS 320
Incarcerated Credit	2022-23	CY	CCFS 320
Special Admit Credit	2022-23	CY	CCFS 320
CDCP	2022-23	CY	CCFS 320
Non Credit	2022-23	CY	CCFS 320
FTES, Restoration Authority Years	2019-20, 2020-21, 2021-22	PY, PPY, PPPY	
Supplemental Allocation			
	Data Year	Counts	Data Source
AB 540	2021-22	PY	CCFS
Pell Grant Recipients	2021-22	PY	MIS
Promise Grant Recipients	2021-22	PY	MIS
Three Year Average			
Student Success Allocation	Data Year	Counts	Data Source
Associate Degrees for Transfer	2019-20, 2020-21, 2021-22	PPPY, PPY, PY	MIS, COCI
Associate Degrees	2019-20, 2020-21, 2021-22	PPPY, PPY, PY	MIS, COCI
Baccalaureate Degrees	2019-20, 2020-21, 2021-22	PPPY, PPY, PY	MIS
Credit Certificates	2019-20, 2020-21, 2021-22		MIS
Completion of Transfer Level Math and English	2019-20, 2020-21, 2021-22	PPPY, PPY, PY	MIS
Successful Transfer to a 4-year university	2019-20, 2020-21, 2021-22	PPPY, PPY, PY	MIS, CSU, UC, NSC
Completion of nine or more CTE units	2019-20, 2020-21, 2021-22	PPPY, PPY, PY	MIS
Regional living wage	2019-20, 2020-21, 2021-22	PPPY, PPY, PY	MIS, EDD UI



PCCD SCFF FTES Projection

Fiscal Year	3-year FTES Avg.	Max TCR	Included FYs	ECA Years	Comments
FY22	15,524	127,788,142	19/20, 20/21, 21/22	3	
FY23	15,524	136,171,044	20/21, 21/22, 22/23	3	ECA ends
FY24	14,903	147,363,304	21/22, 22/23, 23/24	2	
FY25	14,463	148,484,273	22/23, 23/24, 24/25	1	New funf floor established
FY26	14,204	148,484,273	23/24, 24/25, 25/26	0	No increase to Max TCR; Est. FTES grows by 4%/yr.
FY27	14,480	148,484,273	24/25, 25/26, 26/27	0	No increase to Max TCR; Est. FTES grows by 4%/yr.
FY28	14,581	148,484,273	25/26, 26/27, 27/28	0	No increase to Max TCR; Est. FTES grows by 4%/yr.
FY29	14,741	148,484,273	26/27, 27/28, 28/29	0	No increase to Max TCR; Est. FTES grows by 4%/yr.
FY30	14,884	148,484,273	27/28, 28/29, 29/30	0	No increase to Max TCR; Est. FTES grows by 4%/yr.
FY31	15,035	148,484,273	28/29, 29/30, 30/31	0	No increase to Max TCR; Est. FTES grows by 4%/yr.
FY32	15,185	148,484,273	29/30, 30/31, 31/32	0	No increase to Max TCR; Est. FTES grows by 4%/yr.
FY33	15,338	148,484,273	30/31, 31/32, 32/33	0	No increase to Max TCR; Est. FTES grows by 4%/yr.
FY34	15,491	148,484,273	31/32, 32/33, 33/24	0	No increase to Max TCR; Est. FTES grows by 4%/yr.
FY35	15,647	149,484,273	32/33, 33/24, 34/35	0	No increase to Max TCR; Est. FTES grows by 4%/yr.

