



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

May 27, 2022 9:00 am to 11:00 am

Meeting Location: Zoom Video Conference ID: 769-987-656

Tri-Chair:

Adil Ahmed, Interim Vice Chancellor for Finance & Admin.,

Thomas Renbarger, Academic Senate President, Kawanna S. Rollins, SEIU Representative

PBC Membership

Adil Ahmed, Tri-Chair, Interim Vice Chancellor of Finance & Admin.	Dr. Nathaniel Jones, III, President, College of Alameda
Thomas Renbarger, Tri-Chair, Merritt Academic Senate President	Dr. Tina Vasconcellos, Vice President of Student Services, COA
Kawanna S. Rollins, Tri-Chair, SEIU Representative	RJ Ishimaru, Student Representative, BCC
Donald Moore, DAS President	Helen Ku, Institutional Research Designee
Matthew Freeman, Faculty, BCC	Louie Martirez, Classified Senate Appointee
Jennifer Shanoski, PFT President	David M. Johnson, President, Merritt College
(Vacant), Local 39 Representative	
Tami Taylor, Interim Budget Director	Richard Ferreira, Executive Assistant, District, Note taker

Total Number of Members is 14. Quorum is 8.

In Attendance:

Guests:

Adil Ahmed, Tri-Chair, Interim Vice Chancellor of Finance & Admin.
 Thomas Renbarger, Tri-Chair, Merritt Academic Senate President
 Kawanna S. Rollins, Tri-Chair, SEIU Representative
 Donald Moore, DAS President
 Jennifer Shanoski, PFT President
 Tami Taylor, Interim Budget Director
 Dr. Nathaniel Jones, III, President, College of Alameda
 Dr. Tina Vasconcellos, Vice President of Student Services, COA
 David M. Johnson, President, Merritt College
 Richard Ferreira, Executive Assistant, District, Note taker

Lowell Bennett, Faculty, Merritt College
 Jeffrey Sanceri, Faculty, COA, PFT Grievance Officer
 Joseph J. Bielanski, Jr., DAS Representative, District
 C.M. Bramhbatt, Cambridge West Partnership, Consultant
 Garth Kwiecien, Vice Pres. of Admin. Services, Merritt College
 Augustine Gill
 Momo Lim, Internal Auditor, District
 Sasha Amiri
 Sean Brooks
 Lilian Pires

Absent:

Matthew Freeman, Faculty, BCC
 RJ Ishimaru, Student Representative, BCC
 Louie Martirez, Classified Senate Appointee
 Helen Ku, Institutional Research Designee

Planning & Budgeting Committee Minutes (PBC Committee)

Agenda Item	Committee Goal	Strategic Plan Goal	Outcome	Action Items	Follow Up on Action Items
I. Standing Items					
A. Call to Order			The meeting was called to order at 9:06 am and quorum was met.		
B. Adoption of the Agenda			Motion and seconded to accept the agenda no changes. Motion approved unanimously.		
C. Approval of Minutes			Motion and seconded to accept the Minutes from May 13, 2022 without any changes. Motion approved unanimously.		
D. Report of Action Taken			No Report of Action Taken. Welcome back Vice Chancellor Adil Ahmed.		
E. Report of College Budget Committee			Item being developed getting the information together from the colleges. Louie Martirez is working on it.		
F. Public Comments			No Public Comment at this time.		

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

II. Carried-Over and New Items	Committee Goal	Strategic Plan Goal	Outcome	Action Items	Follow Up on Action Items
<p>A. FY 2022-23 Budget Book 5 Year Presentation</p>		<p>E.3 — Fiscal Oversight</p>	<p>Action Item. FY 2022-23 Budget Book 5 Year Presentation and information on the May Revise.</p> <p>Tri-Chair Adil Ahmed provided the 5 Year Projections for the Tentative Budget per January Governor’s Proposal. Information based on estimations.</p> <p>The May Revise is very positive.</p> <p>HERF Funds last year used to possibly pay down student debt.</p> <p>FTES Assumptions associated with the Revenue. Use Schedule C from the State. State average of 15,524. FTES for all projected years based on the same number.</p> <p>COLA is negotiable. Administration and Union will negotiate, however, an amount needs to be budgeted.</p> <p>May Revise.</p> <p>Student debt is approximately \$30 million dollars currently.</p> <p>Our revenue is expected to increase by \$20 million across these five years and the concern is it fiscally responsible to continue to reduce offerings to our student when we continue to get more money from the state.</p>		

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

			<p>We can expect our revenue to remain the same (remain flat). If there are no changes our costs are going to continue to rise. In time, our costs would exceed our revenues.</p> <p>PCCD needs to generate more income and designate more funds in the balance reserve to be set up so that we can plan for any unforeseen circumstances.</p> <p>Motion and Seconded to adopt the Tentative Budget 5 Year projects that will be submitted to the Board of Trustees for approval. Motion approved with one abstention.</p> <p>Motion and Seconded that the PBC create a subcommittee beginning in the Fall of 2022 to explore the issue of Part-time Faculty Funding. Amended to begin in the Summer of 2022. Motion approved unanimously.</p> <p>Note: Include classified member in the Part-time Faculty Funding subcommittee meetings along with Administration and Faculty.</p>		
<p>B. Finance Quarterly Report Update</p>		<p>E.3 — Fiscal Oversight</p>	<p>Finance Q3 Quarterly Report Update provided by Tri-Chair Adil Ahmed. The Q4 (fourth quarter) is no longer submitted.</p> <p>We need to begin working with Chancellor’s Office Tax Offset Program (COTOP). Other bad debt referred to ConServe for student amounts not paid. One year of bad debt collected was approximately \$300K.</p>		

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

			Motion and Seconded to Extend the meeting for 15 minutes. Motion approved unanimously.		
C. Staffing Plan Proposal		E.3 — Fiscal Oversight	Staffing Plan Proposal and update was not presented at this time.		
D. End of the Year Evaluation of PBC Goals.		E.3 — Fiscal Oversight	<p>End of the Year evaluation of the PBC goals discussed by Tri-Chair Thomas Renbarger.</p> <p>The Planning and Budgeting Council (PBC) receives and reviews recommendations that have been forwarded from the PBIM committees and makes final recommendations to the District Participatory Governance Council regarding the Fiscal Budget. Recommendations include educational and resource priorities, Board Policies and Administrative Procedures, and new initiatives.</p> <p>The PBC goals are to:</p> <ol style="list-style-type: none"> 1. Assessment of BAM Taskforce. 2. Prepare the Budget in regards to the FTEF. 3. Prepare the Tentative & Adopted Budgets according to the Budget Development Calendar. 4. Continue to review the Budget Development Calendar and adhere to deadlines set. 5. Look into a way to address low enrollment and increase FTEF. <p>Goals may be picked up at the PBIM Summit.</p>		

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

<p>E. PBC Meetings Set Up</p>		<p>E.3 — Fiscal Oversight</p>	<p>Tri-Chair Thomas Renbarger to discuss if in the FY 2022-23 the PBC will be virtual meetings, hybrid or in person.</p> <p>Survey was sent out from Public Relations to all the committees. People appear to be moving away from online and towards a hybrid, but unclear of the outcome.</p> <p>Chancellor’s Cabinet meeting did not discuss the item at this time. Hope to discuss at the next meeting.</p> <p>PBC is usually meeting quorum.</p> <p>Recommendation made that PBC is meeting quorum better with the online meetings. If there is to be a hybrid meeting set up, generally, the physical meeting is at the District Boardroom. The Boardroom is large but may not be large enough to ensure distancing.</p> <p>Recommendation to remain online for the next semester.</p> <p>Motion and Seconded to return to meetings in person in the Fall with an accommodation made for online for those who have reasonable accommodations. Motion approved with three no’s and one abstain.</p>		
<p>F. Agenda Items for the next PBC Meeting</p>		<p>E.3 — Fiscal Oversight</p>	<p>TBD</p>		

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

III. Next Meetings			TBD		
IV. Adjournment			The PBC meeting was adjourned at 11:30 am.		

Tentative Budget per January Governor's Proposal 2023 Unrestricted General Fund 5 Year Projection

	Adopted Budget F/Y 2021/22	Unaudited Actuals F/Y 2021/22	Projections F/Y 2022/23	Projections F/Y 2023/24	Projections F/Y 2024/25	Projections F/Y 2025/26
	With Hold Harmless		With Hold Harmless	With Hold Harmless	With Hold Harmless	With Out Hold Harmless
Revenues:						
Federal Revenue	-	-	-	-	-	-
State Revenue ¹	76,530,675	76,530,675	82,025,561	86,063,539	90,222,655	94,506,546
Local Revenue ²	72,205,810	70,205,810	73,270,862	73,764,727	74,283,286	74,827,772
Total Revenues:	148,736,485	146,736,485	155,296,423	159,828,266	164,505,941	169,334,318
Expenditures:						
Full Time Academic ³	25,740,117	22,024,997	27,834,994	28,948,394	30,106,330	31,310,583
Academic Administration	6,167,997	5,761,962	6,520,424	6,781,241	7,052,491	7,334,590
Other Faculty	6,949,694	5,934,350	7,307,317	7,599,610	7,903,594	8,219,738
Part Time Academic	5,261,820	13,591,506	5,515,285	5,735,896	5,965,332	6,203,946
Classified Salary	33,107,442	29,111,494	34,877,950	36,273,068	36,998,529	38,478,471
Fringe Benefits	43,267,476	40,819,579	44,641,673	44,229,590	44,671,886	45,118,604
Bad Debts	850,000	850,000	850,000	850,000	850,000	850,000
Books Supplies, SVcs	22,304,944	22,299,944	21,840,643	22,277,456	22,723,005	23,177,465
Equipment Outlay	268,751	268,751	287,624	287,624	287,624	287,624
Debt Services-Bonds ⁴	2,334,000	2,334,000	3,000,000	4,000,000	5,000,000	5,500,000
Other Outgo (General Fund Contribution) ⁵	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
Contengency Reserve ⁶	406,950	2,715	400,000	500,000	500,000	500,000
Total Expenses:	148,509,191	144,849,299	154,925,910	159,332,878	163,908,791	168,831,020
Beginning Fund Balance:⁷	23,666,687	23,666,687	25,553,873	25,924,386	26,419,774	27,016,924
Net Increase (Decrease)	227,294	1,887,186	370,513	495,388	597,150	503,298
Audit Adjustment	-	-	-	-	-	-
Ending Fund Balance:	23,893,980	25,553,873	25,924,386	26,419,774	27,016,924	27,520,222
Fund Balance %	16.09%	17.64%	16.73%	16.58%	16.48%	16.30%

Revenue Assumptions

State revenue for 22-23 includes a 5.33% COLA & Hold Harmless (through 2025); years 23-24 and after reflect a 3% COLA

Local revenue (Out of State Student, International Student and miscellaneous Revenues) 5% increase annually starting 23-24

Expenditure Assumptions

Full Time Academic includes a 3.33% COLA and hiring of 11 new faculty positions

All others personnel costs include a 3.33% COLA

Debt services, increase in annual bond payment beginning 23-24

Other Outgo - Includes DSPS contribution \$1.2m, Property Insurance \$.4m and Post Retiree contribution \$.25m

Contingency reserve for unforeseen expenses

Beginning Fund Balance for Fiscal Year 2022/23 is the Unaudted Actuals Ending Fund Balance for 2021/22

All expenditures increase 4% every year from 23-24 which represent 2% cola and 2% step increase
(except Bad Debt, Other Outgo, Contingency Reserve and Contributions)

Tentative Budget 2023 (Per May Revise) Unrestricted General Fund 5 Year Projection

	Adopted Budget F/Y 2021/22	Unaudited Actuals F/Y 2021/22	Projections F/Y 2022/23	Projections F/Y 2023/24	Projections F/Y 2024/25	Projections F/Y 2025/26
	With Hold Harmless		With Hold Harmless	With Hold Harmless	With Hold Harmless	With Out Hold Harmless
Revenues:						
Federal Revenue	-	-	-	-	-	-
State Revenue ¹	76,530,675	76,530,675	87,852,700	92,065,492	96,404,466	100,874,018
Local Revenue ²	72,205,810	70,205,810	73,270,862	73,764,727	74,283,286	74,827,772
Total Revenues:	148,736,485	146,736,485	161,123,562	165,830,219	170,687,752	175,701,790
Expenditures:						
Full Time Academic ³	25,740,117	22,024,997	28,734,064	30,106,330	31,310,583	32,563,006
Academic Administration	6,167,997	5,761,962	6,731,034	7,052,491	7,334,590	7,627,974
Other Faculty	6,949,694	5,934,350	7,543,343	7,903,594	8,219,738	8,548,527
Part Time Academic	5,261,820	13,591,506	5,693,429	5,965,332	6,203,946	6,452,103
Classified Salary	33,107,442	29,111,494	36,004,508	37,444,688	38,942,476	40,500,175
Fringe Benefits	43,267,476	40,819,579	45,534,506	44,671,886	45,118,604	45,569,791
Bad Debts	850,000	850,000	1,000,000	1,000,000	1,000,000	1,000,000
Books Supplies, SVcs	22,304,944	22,299,944	22,745,943	23,200,862	22,723,005	23,177,465
Equipment Outlay	268,751	268,751	287,624	287,624	287,624	287,624
Debt Services-Bonds ⁴	2,334,000	2,334,000	3,500,000	4,500,000	5,500,000	6,500,000
Other Outgo (General Fund Contribution) ⁵	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
Contengency Reserve ⁶	406,950	2,715	500,000	500,000	500,000	500,000
Total Expenses:	148,509,191	144,849,299	160,124,452	164,482,806	168,990,566	174,576,665
Beginning Fund Balance:⁷	23,666,687	23,666,687	25,553,873	26,552,983	27,900,396	29,597,582
Net Increase (Decrease)	227,294	1,887,186	999,110	1,347,412	1,697,186	1,125,125
Audit Adjustment	-	-	-	-	-	-
Ending Fund Balance:	23,893,980	25,553,873	26,552,983	27,900,396	29,597,582	30,722,707
Fund Balance %	16.09%	17.64%	16.58%	16.96%	17.51%	17.60%

Revenue Assumptions

State revenue for 22-23 includes a 6.56% COLA and 3.33% SCFF Base increase & Hold Harmless (through 2025); years 23-24 and after reflect a 3% COLA

Local revenue (Out of State Student, International Student and miscellaneous Revenues) 5% increase annually starting 23-24

\$125 million basic increase in May revise is not reflected in the 5 year projection

Expenditure Assumptions

Full Time Academic includes a 6.56% COLA and hiring of 11 new faculty positions

All others personnel costs include a 6.56% COLA

Debt services, increase in annual bond payment beginning 22-23

Other Outgo - Includes DSPS contribution \$1.2m, Property Insurance \$.4m and Post Retiree contribution \$.25m

Contingency reserve for unforeseen expenses

Beginning Fund Balance for Fiscal Year 2022/23 is the Unaudted Actuals Ending Fund Balance for 2021/22

All expenditures increase 4% every year from 23-24 which represent 2% cola and 2% step increase
(except Bad Debt, Other Outgo, Contingency Reserve and Contributions)

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

**Quarterly Financial Status Report, CCFS-311Q
VIEW QUARTERLY DATA**

CHANGE THE PERIOD ▼

Fiscal Year: 2021-2022

Quarter Ended: (Q3) Mar 31, 2022

District: (340) PERALTA

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	141,592,515	147,153,473	144,605,192	148,736,485
A.2	Other Financing Sources (Object 8900)	9,989,588	4,103,141	6,515,725	0
A.3	Total Unrestricted Revenue (A.1 + A.2)	151,582,103	151,256,614	151,120,917	148,736,485
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	137,623,147	142,261,867	131,076,660	143,725,191
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	8,118,620	6,305,534	18,186,847	4,784,000
B.3	Total Unrestricted Expenditures (B.1 + B.2)	145,741,767	148,567,401	149,263,507	148,509,191
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	5,840,336	2,689,213	1,857,410	227,294
D.	Fund Balance, Beginning	14,541,916	19,898,560	24,908,962	23,749,509
D.1	Prior Year Adjustments + (-)	-483,692	2,321,189	-819,087	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	14,058,224	22,219,749	24,089,875	23,749,509
E.	Fund Balance, Ending (C. + D.2)	19,898,560	24,908,962	25,947,285	23,976,803
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	13.7%	16.8%	17.4%	16.1%

II. Annualized Attendance FTES:

		Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22
G.1	Annualized FTES (excluding apprentice and non-resident)	16,551.00	16,118.00	13,184.12	11,840.94

III. Total General Fund Cash Balance (Unrestricted and Restricted)

	Description	As of the specified quarter ended for each fiscal year			
		2018-19	2019-20	2020-21	2021-22
H.1	Cash, excluding borrowed funds		30,877,386	17,200,223	27,514,797
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	16,301,791	30,877,386	17,200,223	27,514,797

IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
J. Revenues:					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	148,736,485	148,736,485	99,638,755	67%
I.2	Other Financing Sources (Object 8900)	0	0	0	
I.3	Total Unrestricted Revenue (I.1 + I.2)	148,736,485	148,736,485	99,638,755	67%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	143,725,191	143,725,191	96,060,517	66.8%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	4,784,000	4,784,000	2,108,510	44.1%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	148,509,191	148,509,191	98,169,027	66.1%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	227,294	227,294	1,469,728	
L.	Adjusted Fund Balance, Beginning	23,749,509	23,749,509	23,749,509	
L.1	Fund Balance, Ending (C. + L.2)	23,976,803	23,976,803	25,219,237	
M.	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	16.1%	16.1%		

V. Has the district settled any employee contracts during this quarter?

NO

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)? **NO**

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

VII. Does the district have significant fiscal problems that must be addressed? **This year? NO**
Next year? NO

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)

CALIFORNIA COMMUNITY COLLEGES CHANCELLOR'S OFFICE

Quarterly Financial Status Report, CCFS-311Q CERTIFY QUARTERLY DATA

CHANGE THE PERIOD ▼

Fiscal Year: 2021-2022

Quarter Ended: (Q3) Mar 31, 2022


District: (340) PERALTA

Your Quarterly Data is Certified for this quarter.

Chief Business Officer

CBO Name: Adil Ahmed

CBO Phone: 916-466-7220

CBO Signature: 
Adil Ahmed (May 18, 2022 11:53 PDT)

Date Signed: 05/18/2022

District Contact Person


Name: Adil Ahmed

Title: IVC of Finance and Administration

Telephone: 916-439-9971

Chief Executive Officer Name: Dr. Jannett Jackson

Fax: 510-835-4078

CEO Signature: 

Date Signed: 05/19/2022

E-Mail: aahmed@peralta.edu

Electronic Cert Date: 05/18/2022

California Community Colleges, Chancellor's Office
Fiscal Services Unit
1102 Q Street, Suite 4550
Sacramento, California 95811

Send questions to:
ccfs311admin@cccco.edu