

Peralta Community College District 2015-16 Tentative Budget Assumptions

2015-16 Budget Assumptions

These assumptions are for use in development of the 2015-16 district and college adopted budgets. As more detailed information is received in the coming months from the Office of the Governor and the State Chancellor, the assumptions will be adjusted accordingly.

General Assumptions

1. The 2015-16 Adopted Budget will be balanced
2. The 2015-16 Adopted Budget will have a contingency reserve of no less than 5%
3. The District and colleges will use plans, planning documents, and planning processes as a basis for the development of their expenditure budgets
4. The District does not intend to issue a Tax Revenue Anticipation Note (TRANS) for the 2015-16 Fiscal Year
5. All State Apportionment deferrals will be eliminated
6. There will be a line item in the budget for facilities maintenance and repair

Revenue Assumptions

7. General apportionment deficit factor 2% for 2015-16
8. Access Money formally referred to as enrollment growth funds for PCCD of 0% for 2015-16
9. The Cost of Living Adjustment (COLA) of 1.58% for 2015-16
 - \$1.4 million for PCCD
10. Full Time Equivalent Student (FTES) base of 19,507; funded base credit FTES of 19,507.
 - 0.0% increase from 2014-15
11. Funded base non-credit FTES of 40.52
12. Anticipated property tax receipts of \$29,218,556
 - 2% increase from 2014-15
13. Unrestricted lottery at \$128.00 per funded FTES
14. Mandated Cost Block Grant budgeted at \$503,771
 - Same as Prior Year
15. Fourth Year of Parcel Tax estimated to be \$8,053,385
16. Increase in base funding \$125 Million State wide
 - \$1.25 million for PCCD
17. Allocation for the retirement of outstanding mandate claims \$353.3 Million State Wide
 - \$300 per FTES; \$5.7 Million for PCCD

Expenditure Assumptions

18. The District will meet all negotiated contractual obligations
19. Step and column salary increases will be included
 - Estimated to be \$1,388,459
20. Projected Public Employee Retirement System contribution increase to 11.847%, an increase of .076% estimated to be 22,700.
21. State Teachers Retirement System increased to 10.73%, an increase of 1.85% estimated to be \$699,361.
22. Maintain District contribution to DSPS of \$1.15 million
23. Increase in OPEB Debt Service Payment of \$852,640.
24. Any restricted funding cuts or cost increases must be borne by the respective program
25. Increase in Medical premiums up to District cap, estimated increase cost of \$_____;
 - Kaiser 4.8% increase from prior year
 - Traditional PPO (PFT, Admin, SEIU) – 0% increase

- Lite PPO (PFT, Admin, SEIU) – 0% increase
 - Traditional PPO (Local 39) – 0% increase
 - Lit PPO (Local 39) – 0% increase
26. OPEB required contribution remains at 9.5%
27. Allocation of 25 new faculty positions will be based on achieving parity within the Colleges
- 17 positions for Laney College
 - 6 new positions for Berkeley City College
 - 1 new position for College of Alameda
 - 1 new position for Merritt College
28. Utilities to be budgeted at the campus level at the prior year rates plus 2% for inflation.
- Increase in site discretionary and decrease in Department of General Services budgets for this purpose - \$_____ increase
29. Increase in Workers Compensation rate of .2% from 1.3% to 1.5% of payroll, estimated cost to be \$70,570.

Comments:

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|------------|---|
| 01/30/2015 | Presented to the PBC based on the Governor's proposed budget |
| 02/27/2015 | Updated Kaiser Rate; allocation of 25 full time faculty positions; removed allocation for backfill of FTE for union release time. |
| 04/14/2015 | Updated PERS rate from 12.6% to 11.847%; PPO rate increase to 0% |

Peralta Community College District 2016-17 Tentative Budget Assumptions

2016-17 Budget Assumptions

These assumptions are for use in development of the 2015-16 district and college adopted budgets. Projections are based on information received from School Services of California and the State Chancellors Office. All of the General Assumptions for 2015-16 will apply to each of the out years.

Revenue Assumptions

1. General apportionment deficit factor 2%
2. Access Money formally referred to as enrollment growth funds for PCCD of 0%
3. The Cost of Living Adjustment (COLA) of 2.1%
 - \$1.986 million for PCCD
4. Full Time Equivalent Student (FTES) base of 19,507; funded base credit FTES of 19,507.
 - 0.0% increase
5. Funded base non-credit FTES of 40.52
6. Anticipated property tax receipts of \$29,218,556
7. Unrestricted lottery at \$128.00 per funded FTES
8. Mandated Cost Block Grant budgeted at \$1,293,620
 - Same as Prior Year funded
9. Fifth Year of Parcel Tax estimated to be \$8,053,385

Expenditure Assumptions

10. The District will meet all negotiated contractual obligations
11. Step and column salary increases 1.5%
12. Projected Public Employee Retirement System contribution increase to 15.00%, an increase of 3.15% estimated to be 719,653.
13. State Teachers Retirement System increased to 10.73%, an increase of 1.85% estimated to be \$699,361.
14. Maintain District contribution to DSPS of \$1.15 million
15. Any restricted funding cuts or cost increases must be borne by the respective program
16. Increase in Medical premiums up to District cap, estimated increase cost of 1%;
17. OPEB required contribution at 8.5%
18. Supplies and Capital outlay increased by 1%
19. Operating Expenses increased by 2%
20. Increase in OPEB debt service payment \$5,546,062 with no contribution from OPEB Trust

Peralta Community College District 2017-18 Tentative Budget Assumptions

2017-18 Budget Assumptions

These assumptions are for use in development of the 2015-16 district and college adopted budgets. Projections are based on information received from School Services of California and the State Chancellors Office. All of the General Assumptions for 2015-16 will apply to each of the out years.

Revenue Assumptions

1. General apportionment deficit factor 2%
2. Access Money formally referred to as enrollment growth funds for PCCD of 0%
3. The Cost of Living Adjustment (COLA) of 2.5%
 - \$2.259 million for PCCD
4. Full Time Equivalent Student (FTES) base of 19,507; funded base credit FTES of 19,507.
 - 0.0% increase
5. Funded base non-credit FTES of 40.52
6. Anticipated property tax receipts of \$29,218,556
7. Unrestricted lottery at \$128.00 per funded FTES
8. Mandated Cost Block Grant budgeted at \$1,293,620
9. Sixth Year of Parcel Tax estimated to be \$8,053,385

Expenditure Assumptions

10. The District will meet all negotiated contractual obligations
11. Step and column salary increases 1.5%
12. Projected Public Employee Retirement System contribution increase to 16.60%, an increase of 1.6% estimated to be \$486,965.
13. State Teachers Retirement System increased to 14.43%, an increase of 1.85% estimated to be \$673,446.
14. Maintain District contribution to DSPS of \$1.15 million
15. Any restricted funding cuts or cost increases must be borne by the respective program
16. Increase in Medical premiums up to District cap, estimated increase cost of 1%;
17. OPEB required contribution at 8.5%
18. Supplies and Capital outlay increased by 1%
19. Operating Expenses increased by 2%
20. Increase in OPEB debt service payment \$1,071,557 with no contribution from OPEB Trust.