

# Peralta Community College District

## 2012-13 Tentative Budget Assumptions

### 2012-13 Budget Assumptions

These assumptions are for use in development of the 2012-13 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. **Bolded items appear on the cost of budget assumption page.**

### General Assumptions

1. The 2012-13 Adopted Budget will be balanced
2. The 2012-13 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

### Revenue Assumptions

4. Ongoing workload reduction as proposed by Governor incorporated into tentative budget
5. Anticipating the deferral of approximately \$18 million in general fund apportionment payments
- 6. General apportionment deficit factor 2.00% for 2012-13**
7. Enrollment Growth funds for PCCD of 0% for 2012-13
8. The Cost of Living Adjustment (COLA) of 0% for 2012-13
- 9. Funded base credit FTES of 16,692.37**
- 10. Funded base non-credit FTES of 102.35**
11. Anticipated property tax receipts decline of 3% to \$26,947,153
12. Unrestricted lottery at \$111.75 per funded FTES

### Expenditure Assumptions

13. The District intends to meet all negotiated contractual obligations
- 14. Projected step and column salary increases of \$1.2 million**
- 15. Projected Public Employee Retirement System contribution increase of 1.077% to 12%**
16. Maintain District contribution to DSPS of \$1.15 million
17. Any restricted funding cuts or cost increases must be borne by the respective program
- 18. Increase in Medical premiums by 13% for Coresource and 18% for Kaiser**
- 19. Increase OPEB required contribution by 1.1% to 14% based on latest actuarial study**
20. Budget Allocation model will be used to prioritize staffing

# **Peralta Community College District 2013-14 Tentative Budget Assumptions**

## **2013-14 Budget Assumptions**

These assumptions are for use in development of the 2013-14 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 2013-14 Adopted Budget will be balanced
2. The 2013-14 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

## **Revenue Assumptions**

4. Ongoing workload reduction as proposed by Governor incorporated into tentative budget
5. Anticipating the deferral of approximately \$18 million in general fund apportionment payments
6. General apportionment deficit factor 1.5% for 2013-14
7. Enrollment Growth funds for PCCD of 0% for 2013-14
8. The Cost of Living Adjustment (COLA) of 0.00% for 2013-14
9. Funded base credit FTES of 17,792.37
10. Funded base non-credit FTES of 102.35
11. Anticipated property tax receipts decline of 3% to \$26,138,738
12. Unrestricted lottery at \$111.75 per funded FTES

## **Expenditure Assumptions**

13. The District intends to meet all negotiated contractual obligations
14. Projected step and column salary increases of \$1.5 million
15. Projected Public Employee Retirement System contribution remains at 12%
16. Maintain District contribution to DSPS of \$1.15 million
17. Any restricted funding cuts or cost increases must be borne by the respective program
18. Increase in Medical premiums on average of 8.9%
19. Increase OPEB required contribution by 1% to 15%
20. Budget Allocation model will be used to prioritize staffing

# **Peralta Community College District 2014-15 Tentative Budget Assumptions**

## **2014-15 Budget Assumptions**

These assumptions are for use in development of the 2014-15 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 2014-15 Adopted Budget will be balanced
2. The 2014-15 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

## **Revenue Assumptions**

4. Ongoing workload reduction as proposed by Governor incorporated into tentative budget
5. Anticipating the deferral of approximately \$18 million in general fund apportionment payments
6. General apportionment deficit factor 1.5% for 2014-15
7. Enrollment Growth funds for PCCD of 3% for 2014-15
8. The Cost of Living Adjustment (COLA) of 3% for 2014-15
9. Funded base credit FTES of 18,325.78
10. Funded base non-credit FTES of 105.42
11. Anticipated property tax receipts decline by 3% to \$25,354,576
12. Unrestricted lottery at \$111.75 per funded FTES

## **Expenditure Assumptions**

13. The District intends to meet all negotiated contractual obligations
14. Projected step and column salary increases of \$1.5 million
15. Projected Public Employee Retirement System contribution remains at 12%
16. Maintain District contribution to DSPS of \$1.15 million
17. Any restricted funding cuts or cost increases must be borne by the respective program
18. Increase in Medical premiums of 9.3%
19. Increase OPEB required contribution by 1% to 16%
20. Budget Allocation model will be used to prioritize staffing

Changes in assumptions:

01/19/2012 – Based on the Governor's proposed budget release:

Changed deficit factor in 2012-13 from 1.5% to 2.0%

Changed Growth and COLA to 0.00% for 2013-14

01/25/2012 Change medical premiums increase % to 15%

Average of Coresorce 13% and Kaiser 18%

01/27/2012 Corrected 2014-15 Funded base credit and non-credit FTES to include growth of 3%

02/01/2012 Changed medical premiums increase to 13% for Coresource and 18% for Kaiser

Changed Medical premiums in 2013-14 to 8% (need to get last 5 year average)

Changed Medical premiums in 2014-15 to 8% (need to get last 5 year average)

Changed increase % in OPEB from 1.9% to 1.1% (current year is 12.9% + 1.1% = 14%)

02/16/2012 Changed medical premiums in 2013-14 and 2014-15 to the 5 year average as requested by the BPC.