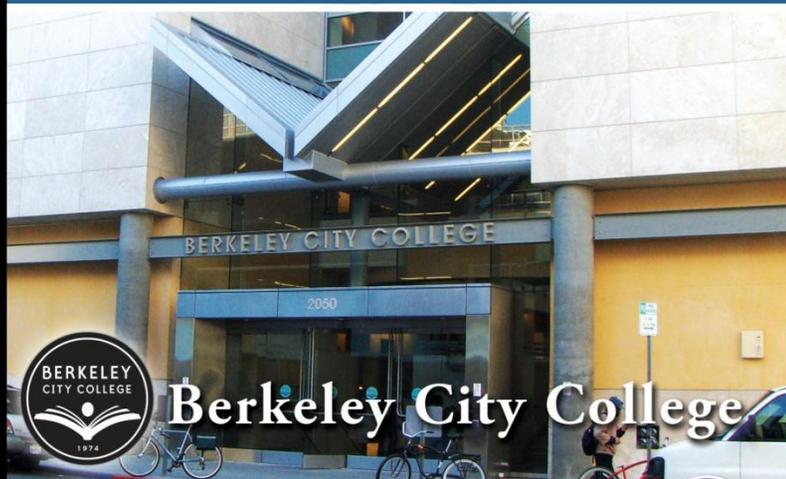


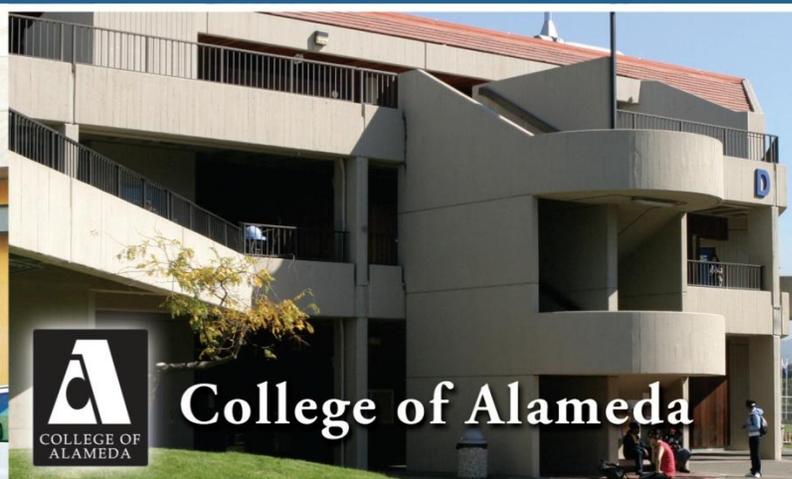


PERALTA COMMUNITY COLLEGE DISTRICT

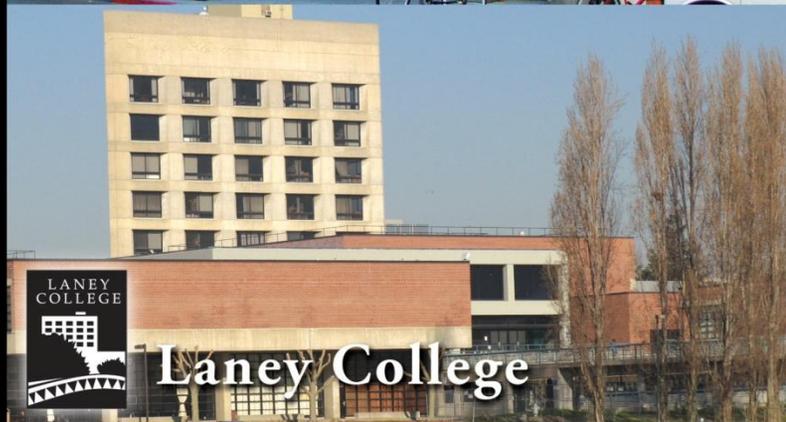
# 2012-2013 Tentative Budget



Berkeley City College



College of Alameda



Laney College



Merritt College

*Building Communities, Transforming Lives, Creating Leaders*





# PERALTA COMMUNITY COLLEGE DISTRICT

## BOARD OF TRUSTEES

Mr. Cy Gulassa ..... President  
Dr. William Riley ..... Vice President  
Dr. Wise E. Allen ..... Board Secretary  
Mr. Abel Guillén ..... Member  
Ms. Linda Handy ..... Member  
Ms. Marcie Hodge ..... Member  
Mr. Bill Withrow ..... Member  
Dr. Nicky González Yuen ..... Member

## ADMINISTRATION

Dr. Wise E. Allen ..... Chancellor and Chief Executive Officer

## COLLEGE ADMINISTRATORS

Dr. Debbie Budd ..... Interim President, Berkeley City College  
Dr. Jannett Jackson ..... President, College of Alameda  
Dr. Elnora Webb ..... President, Laney College  
Dr. George Herring ..... Interim President, Merritt College

## DISTRICT OFFICE ADMINISTRATORS

Dr. Wise E. Allen ..... Interim Vice Chancellor of Educational Services  
Mr. Ronald P. Gerhard ..... Vice Chancellor for Finance and Administration  
Dr. Sadiq Ikharo ..... Vice Chancellor of General Services  
Ms. Trudy Largent ..... Vice Chancellor for Human Resources  
Dr. Jacob Ng ..... Vice Chancellor of Student Services  
Ms. Thuy Nguyen ..... General Counsel

# PERALTA COMMUNITY COLLEGE DISTRICT

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# Peralta Community College District

Educating our Community for over 45 years

## *Office of the Chancellor*

Date: June 6, 2012  
To: The Peralta Colleges Community  
From: Wise E. Allen *W.E.A.*  
Subject: 2012-13 Tentative Budget

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The 2012-13 Tentative Budget that I am presenting to the Board of Trustees tonight is a balanced budget and is the culmination of the work that we began in December 2011. Developed collaboratively within the shared governance framework, this Tentative Budget has been carefully constructed, taking into account the difficult economic environment that exists here in the State of California.

Prudently planning for, and responding to information provided by the Governor's Office, this Tentative Budget is conservative and assumes that tax initiatives currently slated for the November 2012 ballot are not successful and as a result Peralta would receive midyear reductions of approximately \$5 million.

On a positive note, this budget has been developed using the District's new Budget Allocation Model (BAM). As you may recall, last Fiscal Year the Planning and Budgeting Committee took up the arduous task of framing a District-wide BAM that would be used to transparently and equitably allocate resources. I have reviewed, approved, and directed for the implementation of the BAM. The 2012-13 Budget Allocation Model worksheet contained herein provides the first step towards ensuring that the colleges receive what they earn. The new BAM also highlights the remaining work that still needs to be done to fully implement it. The shift to the BAM will help set limits on the majority of resources and expenditures and will encourage fiscal accountability at all levels.

The linkage of revenue (allocations) to expenditures at all levels will move the Peralta Community College District to greater fiscal stability and clarity as to how colleges, support functions, and auxiliary enterprises are funded.

This Tentative Budget should remind all of us of our educational services mission to support student services and at the same time promote fiscal responsibility as we carry out our work to provide educational opportunities to the students of our community. A sound budget is core to our educational mission, and I am pleased that this Tentative Budget achieves those goals.

With that, I present to you our 2012-13 Tentative Budget.

## About the District

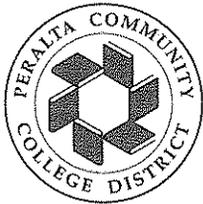
### Our Mission and Vision

We are a collaborative community of colleges. Together, we provide educational leadership for the East Bay, delivering programs and services that sustainably enhance the region's human, economic, environmental, and social development.

We empower our students to achieve their highest aspirations and develop leaders who create opportunities and transform lives. Together with our partners, we provide our diverse students and communities with equitable access to the educational resources, experiences, and life-long opportunities to meet and exceed their goals.

The Peralta Colleges are located in the beautiful San Francisco/Oakland Bay Area, which, adjacent to Silicon Valley, is known for its technology and innovation.

The Peralta Community College District was founded in 1964, and serves six cities in the East Bay Area, including Albany, Alameda, Berkeley, Emeryville, Oakland, and Piedmont. The colleges are Berkeley City College, College of Alameda, Laney College, and Merritt College. The District has a reputation for developing effective approaches to serving the varied interests and needs of its vibrant community. The District serves over 29,000 students, and is one of the top community college districts in California in transferring students into the UC system. Currently the District has about 850 full-time employees and over 1,250 part-time faculty and part-time staff.



# Peralta Community College District

333 East Eighth Street • Oakland, California 94606 • (510) 466-7200

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## Office of Finance and Administration

### **Memorandum**

To: Dr. Wise Allen, Chancellor

From: Ronald Gerhard, Vice Chancellor 

Date: June 5, 2012

**Subject: 2012-13 Budget Summary**

Similar to the development of the 2011-12 budget, the 2012-13 budget contains more uncertainties in funding than it provides certainties. Contained within the Governor's May Revision, the overall budget picture for the State has turned more dire given the economic realities. The budget deficit increased when compared to the January budget proposal from \$9.2 billion to \$15.7 billion. The three reasons cited for this \$6.5 billion increase are lower overall revenues, increases in Prop. 98 obligations and court decisions which were not in favor of the administration's position.

Like the 2011-12 budget, the final 2012-13 budget rests upon the failure or passage of tax initiatives placed on the November 2012 ballot, 4 months into the fiscal year. Should the tax initiative pass, community colleges, as is assumed in the Governor's May Revision, would be provided \$313 million to buy down a portion of the \$961 million in apportionment deferrals. If the tax initiatives are unsuccessful, not only will the \$313 million not materialize, but midyear triggers will be enacted on January 1, 2013. That would be a reduction of approximately \$295 million or 6% funded FTES if applied as a workload reduction. Should the tax initiative fail, a 6% reduction applied to Peralta would equate to a reduction of funded FTES of 1,073 bringing our based funded credit FTES down to 16,821. This would translate to cuts of approximately \$5 million. In summary, there is tremendous downside risk in the Governor's budget. In the best case scenario, community colleges would not receive any funds for additional access or to provide services but the funds would be used to reduce borrowing necessitated by the State deferrals. In the worst case scenario, community colleges would be the target of midyear cuts of approximately \$295 million. Between these alternative scenarios is a \$608 million swing in funding for community college.

The Governor has also proposed that \$411.6 million in categorical program funding be combined into a block grant to provide local flexibility in support of special services. This proposal has strong opposition by the various community college stakeholders. It remains to be seen if these proposals will move forward in 2012-13.

# PRINCIPLES OF SOUND FISCAL MANAGEMENT

(California Code of Regulations, Title 5, Section 58311)

In any organization certain principles, when present and followed, promote an environment for growth, productivity, self-actualization, and progress. The following principles shall serve as the foundation for sound fiscal management in community college districts:

1. Each district shall be responsible for the ongoing fiscal stability of the district through the responsible stewardship of available resources.
2. Each district will adequately safeguard and manage district assets to ensure the ongoing effective operations of the district. Management will maintain adequate cash reserves, implement and maintain effective internal controls, determine sources of revenues prior to making short-term and long-term commitments, and establish a plan for the repair and replacement of equipment and facilities.
3. District personnel practices will be consistent with legal requirements, make the most effective use of available human resources, and ensure that staffing costs do not exceed estimates of available financial resources.
4. Each district will adopt policies to ensure that all auxiliary activities that have a fiscal impact on the district comport with the educational objectives of the institution and comply with sound accounting and budgeting principles, public disclosures, and annual independent audit requirements.
5. Each district's organizational structure will incorporate a clear delineation of fiscal responsibilities and establish staff accountability.
6. Appropriate district administrators will keep the governing board current on the fiscal condition of the district as an integral part of the policy- and decision-making processes.
7. Each district will effectively develop and communicate fiscal policies, objectives, procedures, and constraints to the governing board, staff, and students.
8. Each district will have an adequate management information system that provides timely, accurate, and reliable fiscal information to appropriate staff for planning, decision making, and budgetary control.
9. Each district will adhere to appropriate fiscal policies and procedures and have adequate controls to ensure that established fiscal objectives are met.
10. District management will have a process to evaluate significant changes in the fiscal environment and make necessary, timely, financial and educational adjustments.

11. District financial planning will include both short-term and long-term goals and objectives, and broad-based input, and will be coordinated with district educational planning.

12. Each district's capital outlay budget will be consistent with its five-year plan and reflect regional planning and needs assessments.

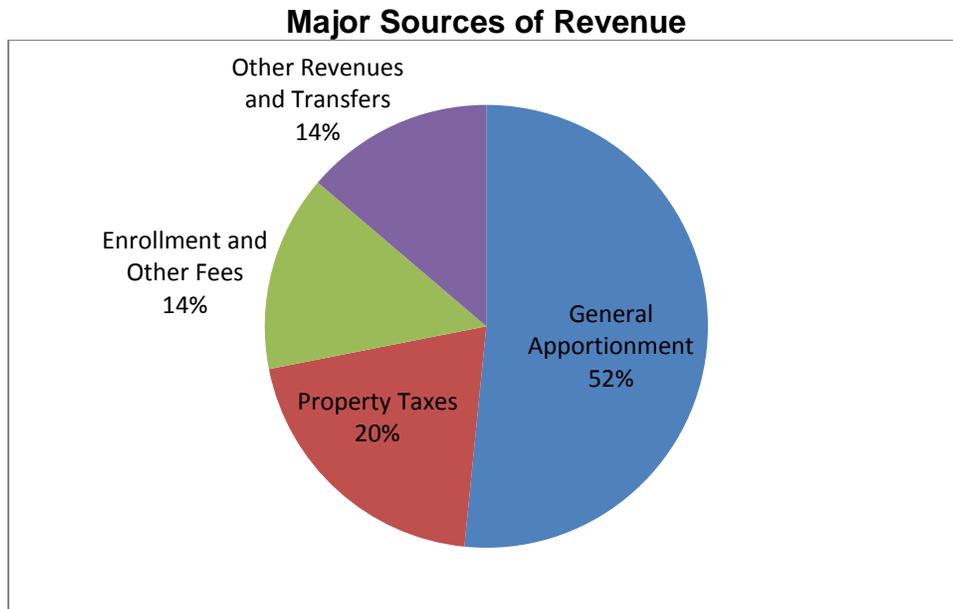
## DESCRIPTION OF FUNDS

The following is a brief discussion of the funds included in the District's 2011-12 Tentative Budget:

### DISTRICT OPERATING BUDGET – GENERAL FUND UNRESTRICTED (Pages 39-64)

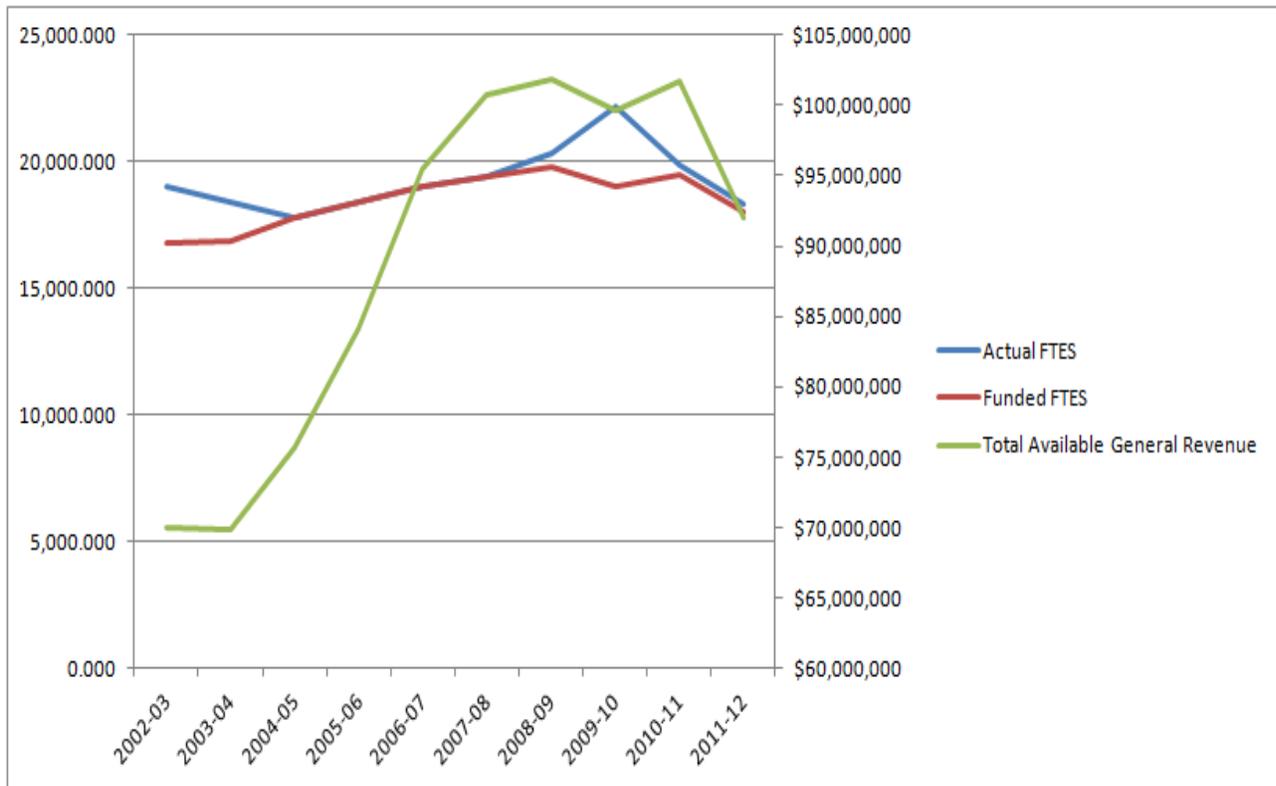
The 2012-13 General Fund Unrestricted accounts for all the revenues and expenditures used for financing the general operations of the district. General operations include areas such as instruction, student services, administration, and maintenance and operations.

There are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are general apportionment, local property taxes, and enrollment fees and tuition that account for approximately 86% of the revenue received.



Full-Time Equivalent Students (FTES) is the primary workload measure used by the state to determine how much the total revenue from these sources the district is to receive. For the 2011-12 fiscal year, the funded FTES level provided from the State is 18,016.82 FTES. If enrollment growth is not funded within the State's 2012-13 enacted budget, then students served and FTES generated in excess of 18,016.82 would not be funded; the associated costs would be absorbed within existing resources. A ten year summary of funded and actual FTES as well as total revenue is shown below.

## FTES & Funding Summary



The categories to which the expenditure budgets are allocated are listed below:

District Office  
 College of Alameda  
 Berkley City College  
 Laney College  
 Merritt College

Page 44  
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 Page 50  
 Page 53  
 Page 56

### **GENERAL FUND RESTRICTED (Pages 65-70)**

The 2012-13 General Restricted Fund accounts for the revenues and expenditures for the operation and support of programs that are specifically restricted by laws, regulations, donor's, or other outside agencies' funding terms and conditions.

### **SPECIAL REVENUE FUND (Pages 71-80)**

The Special Revenue Fund is established in accordance with the State Budget and Accounting Manual for budgeting and accounting, revenue received, and expenditures in support of contractual services provided by the colleges that are not integral to the general operations of the district.

### **BOND CONTRUCTION FUNDS (Pages 81-84)**

Bond Construction Funds are used to account for the proceeds from the sale of bonds and to be used for the acquisition or construction and all expenditures of authorized projects.

### **CHILD DEVELOPEMNT FUND (Page 85)**

The Child Development Fund accounts for the revenues and expenditures for the operations and support of child care and development services. Sources of revenue within this fund include grants from the state and parent fees.

### **PARKING SERVICES FUND (Page 87)**

The Parking Services Fund is used to account for the revenues received from parking fees collected as authorized by Education Code Section 76360 and expenditures in support of parking services provided to students and employees.

### **STUDENT CENTER FEE FUND (Pages 88-91)**

The Student Body Center Fee Trust Fund is used to account for funds collected by the District for the purpose of establishing an annual building and operating fee to finance, construct, remodel, refurbish, and operate the student center.

### **SELF-INSURANCE FUND (Page 92)**

The Self-Insurance Fund accounts for the resources and expenditures of the District's self-insured property and liability and workers' compensation programs.

### **STUDENT FINANCIAL AID FUND (Page 93)**

The Student Financial Aid Fund is used to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other funds intended for student support and aid.

### **OTHER POST EMPLOYMENT BENEFITS RESERVE FUND (Page 94)**

The Retiree Health Benefit Trust Fund accounts for resources and expenditures towards current and future liabilities related to health benefits for retirees.

# **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
4. Any new state or district parcel tax passed in June or November are not included.

## **Revenue Assumptions**

5. Ongoing workload reduction as proposed by Governor incorporated into tentative budget
6. Anticipating the deferral of approximately \$18 million in general fund apportionment payments
7. General apportionment deficit factor 2.00% for 2012-13
8. Enrollment Growth funds for PCCD of 0% for 2012-13
9. The Cost of Living Adjustment (COLA) of 0% for 2012-13
10. Funded base credit FTES of 16,692.37
11. Funded base non-credit FTES of 102.35
12. Anticipated property tax receipts decline to \$22,818,351
13. Unrestricted lottery at \$111.75 per funded FTES

## **Expenditure Assumptions**

14. The District intends to meet all negotiated contractual obligations
15. Projected step and column salary increases of \$1.2 million
16. Projected Public Employee Retirement System contribution increase of 1.077% to 12%
17. Maintain District contribution to DSPS of \$1.15 million
18. Any restricted funding cuts or cost increases must be borne by the respective program

19. Increase in Medical premiums by various percentages based on agreements with unions and with employee contributions included
20. Increase OPEB required contribution by 1.1% to 14% based on latest actuarial study
21. Budget Allocation model will be used to prioritize staffing

## **Peralta Community College District Budget Allocation Model**

The following provides a context for the attached Budget Allocation Model and budget figures.

In August of 2010, the Planning and Budgeting Council took up the arduous task of working to create and recommend to the Chancellor a Budget Allocation Model (BAM) for the Unrestricted General Fund. The purpose of creating a Budget Allocation Model was twofold – (1) to move from the existing model to a model that would better serve the Colleges and District and (2) to fully respond to previous Accreditation recommendations. The previous resource allocation method relied almost exclusively on prior year allocations being carried forward and it provided minimal linkage between revenues and expenditures (a historical model).

The core principles supporting the new/current BAM:

- are simple and easy to understand
- are consistent with the State's SB 361 funding model
- provide financial stability
- provide for a reserve in accordance with PCCD Board policy
- provide clear accountability
- provide for periodic review and revision
- utilize conservative revenue projections
- maintain autonomous decision making at the college level
- provide some services centralized at the District Office
- are responsive to the district's and colleges' planning processes.

The previous Peralta Community College District Budget Allocation Model was approved in 2006, and revised and approved in 2008 by the then existing District Budget Allocation Task Force. However, these previously approved models were never implemented.

The current and complete Peralta Community College District Budget Allocation Model is included in appendix A.

The attached worksheet is used to implement the BAM and to allocate resources in accordance with its principles and guidelines.

Including International and Out-of-State Student fee revenue, the projected District-wide total revenue allocation for fiscal year 2012-13 is \$111,285,208. All budget expenditures associated with the District's OPEB program are subtracted from this amount as exclusions in order to arrive at the actual resources available for allocation. For fiscal year 2012-13 the OPEB exclusions equal \$13,301,105; thus total resources available for allocation equal \$97,984,103.

At its core, the BAM allocates resources in a manner that is similar with the State's allocation method, by FTES. More specifically, the BAM allocates District resources based upon a three-year-rolling average. The most recent three-year averages are: College of Alameda - 19.18%; Berkeley City College - 19.45%; Laney College – 40.79%; and Merritt College – 20.57%.

Based upon these averages, the revenue allocations by college for 2012-2013 are as follows: College of Alameda - \$17,643,538; Berkeley City College - \$17,889,568; Laney College – \$37,517,600; and Merritt College – \$18,915,576.

The budgets attributed to Out of State and International revenues are allocated to each college in proportion to the FTES generated at each college. For example, as of April 15, 2012 the College of Alameda (COA) generated 182.71 FTES for Out of State and International Students. This equates to approximately 16.93% of the total FTES generated district-wide. As a result, after subtracting the operational budget for the International Program, COA is allocated \$645,137. The allocation for the 3 other college follow form.

From these resource allocations, District Office Service Centers and Centralized Services are allocated to each college in the same three-year-rolling average manner. District Office Service Centers are departments located within the District Office that provide the colleges and District as a whole, support in functional areas that are specifically not located at the colleges. An example would be Accounts Payable. The Accounts Payable department is located within the District Office and serves in paying invoices and other financial obligations of the colleges and district. In total, there are 13 Service Centers within the District Office with a total combined budget of \$18,665,039.

Centralized Services are departments which are physically located at the respective colleges with and personnel assigned, but the budgets have been centralized for cost efficiency and accountability purposes. In total, there are 5 centralized service centers with a total combined budget of \$6,918,939.

After allocating the budgets for the District Office Service Centers and Centralized Services and then subtracting these amounts from the resources allocated to the colleges, the Net Revenue Allocation by College is: College of Alameda - \$13,380,443;

Berkeley City College - \$14,073,934; Laney College – \$28,744,722; and Merritt College – \$13,993,294.

Comparing the Net Revenue Allocation by College to the Unrestricted Expenditure Budget by College, there will be differences for each college. These differences represent the amount that the current budget is over or under the budget called for in the BAM. For example, College of Alameda’s calculated budget called for in the BAM is \$13,380,443 versus \$13,761,435, the actual current budget. This difference of \$380,992 of over allocation will be addressed in the 2012-13 fiscal year through the transfer of resources from the College of Alameda to an underfunded college or through the allocation of additional resources to underfunded colleges until this difference is eliminated.

<b>2012-13 Budget Allocation Model Worksheet</b>					
<b>Base Allocation:</b>					
		Total Deficited Computational revenue		\$ 88,888,513	
		Unrestricted lottery		2,320,352	
		Apprenticeship		32,198	
		Student Health Fees		835,000	
		Other Student Fees and Miscellaneous		3,278,725	
		Transfer in from other sources(funds)		11,240,956	
<b>Total Revenue Allocation</b>				\$ 106,595,744	
		Less:			
		OPEB Benefit Expenses		11,067,459	
		OPEB Debt Service		3,562,003	
<b>Total Exclusions</b>				\$ (14,629,462)	
		Applicable Revenue		\$ 91,966,282	
<b>Three Year FTE Rolling Averages</b>					
		Alameda	Berkeley	Laney	Merritt
	2011-12	3,564.72	3,662.71	7,767.50	3,660.27
	2010-11	3,877.34	3,952.09	7,956.60	4,085.13
	2009-10	<u>4,204.13</u>	<u>4,193.79</u>	<u>9,040.61</u>	<u>4,740.44</u>
	Average	3,882.06	3,936.20	8,254.90	4,161.95
	Percentage	19.18%	19.45%	40.79%	20.57%

## 2012-13 Budget Allocation Model Worksheet Continued

District Office Service Center Budgets					
Chancellor		1,415,587			
Board of Trustees		159,595			
General Counsel		754,837			
Information Tech		2,530,342			
Public Information		898,741			
Risk Management		482,684			
Education Svs		679,995			
Student Svs		852,513			
Institutional Research		870,791			
Human Resources		1,896,158			
Finance		3,225,297			
General Services		4,023,441			
Purchasing		875,058			
		18,665,039			
Centralized Services Budgets					
Load Banking Liability (plus taxes)		-			
DSPS Contribution		1,157,655			
Admissions & Records		1,516,125			
Facilities		3,067,269			
Financial Aid		1,177,890			
		6,918,939			
		Alameda	Berkeley	Laney	Merritt
Revenue Allocation by College					
		17,643,538	17,889,568	37,517,600	18,915,576
Out of State and International Re		645,137	1,161,041	1,664,093	339,817
DO Service Center Budgets		(3,580,849)	(3,630,782)	(7,614,394)	(3,839,015)
Centralized Services Budgets		(1,327,384)	(1,345,894)	(2,822,578)	(1,423,084)
		13,380,443	14,073,934	28,744,722	13,993,294
Unrestricted Expenditure Budget by College					
Full Time Academic	\$	3,255,246	\$ 2,761,927	\$ 6,781,691	\$ 4,589,729
Academic Admin		664,070	458,957	903,788	456,538
Other Faculty		909,843	579,584	1,932,850	1,297,543
Part Time Academic		1,576,652	2,431,634	4,632,623	1,282,868
Classified Salary		2,121,211	2,139,277	3,722,793	2,534,413
Fringe Benefits		3,837,111	3,220,916	7,391,012	4,642,035
Books, Supplies, Services		987,997	1,060,018	1,831,012	1,184,611
Equipment Cap Outlay		5,010	14,297	5,875	7,199
Load Banking		404,295	343,553	87,865	134,663
Expenditure total	\$	13,761,435	\$ 13,010,163	\$ 27,289,509	\$ 16,129,599
<b>Difference</b>	<b>\$</b>	<b>(380,992.47)</b>	<b>\$ 1,063,770.68</b>	<b>\$ 1,455,212.80</b>	<b>\$ (2,136,305.01)</b>

**2012-13 Budget Allocation Model Worksheet Continued**

<b>Non-Resident Enrollment Fees</b>						
				\$ 5,672,903	Gross Non-Resident Enrollment Fees	
		\$ 5,672,903			Total Estimated Revenue	
	Less:			\$ 1,862,816	Central International Education	
				<u>-</u>		
		\$ (1,862,816)			Total Exclusions	
	<b>Applicable International Revenue</b>			\$ 3,810,087		
<b>Percent of Total District-wide Non-Resident FTES (Per the P2 report)</b>						
	District	Alameda		Berkeley	Laney	Merritt
FTES	1079.06	182.71		328.82	471.29	96.24
%		16.93%		30.47%	43.68%	8.92%
<b>Allocation amount by College</b>						
		Alameda		Berkeley	Laney	Merritt
		\$ 645,137		\$ 1,161,041	\$ 1,664,093	\$ 339,817

**Peralta Community College District  
Unrestricted General Fund Summary  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
Federal Revenue	\$ -	\$ -	\$ 602
State Revenue	\$ 60,524,049	\$ 67,688,034	\$ 70,005,389
Local Revenue	\$ 40,503,642	\$ 34,171,384	\$ 42,419,318
Trans Res Revenue	\$ 11,240,956	\$ 10,000,000	\$ 10,153,021
Beginning Fund Balance	\$ -	\$ -	\$ -
<b>Revenue Total</b>	<b>\$112,268,647</b>	<b>\$111,859,418</b>	<b>\$122,578,330</b>
<b>Expenses</b>			
Full Time Academic	\$ 17,388,593	\$ 17,361,315	\$ 18,092,673
Academic Admin	\$ 3,275,308	\$ 3,308,304	\$ 3,977,847
Other Faculty	\$ 5,147,752	\$ 5,087,010	\$ 5,365,713
Part Time Academic	\$ 9,986,408	\$ 12,688,659	\$ 16,059,695
Classified Salary	\$ 20,675,872	\$ 20,391,460	\$ 21,527,144
Fringe Benefits	\$ 36,508,457	\$ 34,395,611	\$ 34,971,405
Books, Supplies, Services	\$ 13,502,767	\$ 14,346,928	\$ 14,863,345
Equipment Cap Outlay	\$ 93,457	\$ 196,094	\$ 175,589
Debt Service Transfer	\$ 4,719,658	\$ 3,113,662	\$ 4,670,296
Fund Balance	\$ 970,375	\$ 970,375	\$ -
<b>Expense Total</b>	<b>\$112,268,647</b>	<b>\$111,859,418</b>	<b>\$119,703,707</b>
<b>Total Revenues Over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,874,623</b>

**Peralta Community College District  
Unrestricted General Fund Summary  
2012-13 Tentative Budget  
District Office - Central Services**

Expenses	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
Academic Admin	\$ 791,955	\$ 839,640	\$ 697,202
Other Faculty	\$ 427,932	\$ 436,749	\$ 516,427
Part Time Academic	\$ 62,631	\$ 69,168	\$ 105,486
Classified Salary	\$ 10,158,178	\$ 9,688,487	\$ 10,408,786
Fringe Benefits	\$ 17,412,570	\$ 15,742,621	\$ 15,840,864
Books, Supplies, Services	\$ 8,439,129	\$ 8,493,547	\$ 9,456,871
Equipment Cap Outlay	\$ 61,076	\$ 108,601	\$ 71,070
Debt Service Transfer	\$ 4,719,658	\$ 6,820,127	\$ 4,670,296
Fund Balance	\$ -	\$ -	\$ -
Expense Total	\$ 42,073,129	\$ 42,198,940	\$ 41,767,002

**Peralta Community College District  
Unrestricted General Fund Summary  
2012-13 Tentative Budget  
College of Alameda**

Expenses	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
Full Time Academic	\$ 3,255,246	\$ 3,618,351	\$ 3,871,281
Academic Admin	\$ 664,070	\$ 531,485	\$ 825,931
Other Faculty	\$ 909,843	\$ 907,134	\$ 1,039,450
Part Time Academic	\$ 1,576,652	\$ 2,015,897	\$ 2,514,633
Classified Salary	\$ 2,121,211	\$ 2,268,503	\$ 2,456,912
Fringe Benefits	\$ 3,837,111	\$ 3,891,946	\$ 3,987,333
Books, Supplies, Services	\$ 987,997	\$ 1,076,998	\$ 919,954
Equipment Cap Outlay	\$ 5,010	\$ 27,011	\$ 71,205
Fund Balance	\$ 404,295	\$ -	\$ -
Expense Total	\$ 13,761,435	\$ 14,337,325	\$ 15,686,699

**Peralta Community College District  
Unrestricted General Fund Summary  
2012-13 Tentative Budget  
Berkeley City College**

Expenses	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
Full Time Academic	\$ 2,761,927	\$ 2,630,838	\$ 2,714,619
Academic Admin	\$ 458,957	\$ 446,923	\$ 544,024
Other Faculty	\$ 579,584	\$ 512,115	\$ 511,250
Part Time Academic	\$ 2,431,634	\$ 3,111,439	\$ 3,858,172
Classified Salary	\$ 2,139,277	\$ 2,042,374	\$ 1,981,112
Fringe Benefits	\$ 3,220,916	\$ 3,117,409	\$ 3,209,868
Books, Supplies, Services	\$ 1,060,018	\$ 1,149,330	\$ 1,006,512
Equipment Cap Outlay	\$ 14,297	\$ 43,343	\$ 8,427
Fund Balance	\$ 343,553	\$ -	\$ -
Expense Total	\$ 13,010,163	\$ 13,053,771	\$ 13,833,984

**Peralta Community College District  
Unrestricted General Fund Summary  
2012-13 Tentative Budget  
Laney College**

Expenses	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
Full Time Academic	\$ 6,781,691	\$ 6,608,035	\$ 7,039,384
Academic Admin	\$ 903,788	\$ 1,018,668	\$ 1,103,627
Other Faculty	\$ 1,932,850	\$ 1,847,647	\$ 1,908,110
Part Time Academic	\$ 4,632,623	\$ 5,492,771	\$ 7,002,439
Classified Salary	\$ 3,722,793	\$ 3,872,080	\$ 4,294,028
Fringe Benefits	\$ 7,391,012	\$ 7,093,838	\$ 7,426,831
Books, Supplies, Services	\$ 1,831,012	\$ 2,372,752	\$ 2,325,443
Equipment Cap Outlay	\$ 5,875	\$ 6,875	\$ 22,345
Fund Balance	\$ 87,865	\$ -	\$ -
Expense Total	\$ 27,289,509	\$ 28,312,666	\$ 31,122,207

**Peralta Community College District  
Unrestricted General Fund Summary  
2012-13 Tentative Budget  
Merritt College**

Expenses	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
Full Time Academic	\$ 4,589,729	\$ 4,504,091	\$ 4,467,388
Academic Admin	\$ 456,538	\$ 471,588	\$ 807,063
Other Faculty	\$ 1,297,543	\$ 1,383,365	\$ 1,390,476
Part Time Academic	\$ 1,282,868	\$ 1,999,384	\$ 2,578,962
Classified Salary	\$ 2,534,413	\$ 2,520,016	\$ 2,386,306
Fringe Benefits	\$ 4,642,035	\$ 4,501,656	\$ 4,506,509
Books, Supplies, Services	\$ 1,184,611	\$ 1,261,607	\$ 1,154,563
Equipment Cap Outlay	\$ 7,199	\$ 2,958	\$ 2,542
Fund Balance	\$ 134,663	\$ -	\$ -
Expense Total	\$ 16,129,599	\$ 16,644,665	\$ 17,293,809

**Peralta Community College District  
Restricted General Fund Summary  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
Federal Revenue	\$ 4,765,876	\$ 10,094,264	\$ 9,776,694
State Revenue	\$ 6,688,580	\$ 10,524,084	\$ 9,485,712
Local Revenue	\$ 561,473	\$ 3,274,812	\$ 1,226,875
Trans Res Revenue	\$ 1,157,665	\$ 1,265,990	\$ 1,283,762
Revenue Total	\$ 13,173,594	\$ 25,159,150	\$ 21,773,043
<b>Expenses</b>			
Full Time Academic	\$ 516,145	\$ 448,142	\$ 454,191
Academic Admin	\$ 464,536	\$ 361,819	\$ 235,220
Other Faculty	\$ 1,517,541	\$ 1,713,075	\$ 1,613,992
Part Time Academic	\$ 921,278	\$ 3,876,062	\$ 2,427,997
Classified Salary	\$ 4,145,680	\$ 6,432,945	\$ 5,572,172
Fringe Benefits	\$ 3,163,941	\$ 3,417,799	\$ 2,914,950
Books, Supplies, Services	\$ 1,432,743	\$ 6,627,781	\$ 5,254,381
Equipment Cap Outlay	\$ 209,271	\$ 1,280,529	\$ 615,308
Debt Service Transfer	\$ 787,459	\$ 1,000,998	\$ 945,718
Fund Balance	\$ 15,000	\$ -	\$ -
Expense Total	\$ 13,173,594	\$ 25,159,150	\$ 20,033,929
Total Revenues Over Expenses	\$ -	\$ -	\$ 1,739,114

**Peralta Community College District  
Bookstore Commission Fee Fund Summary  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
Local Revenue	\$ 252,207	\$ 288,530	\$ 257,966
Revenue Total	\$ 252,207	\$ 288,530	\$ 257,966
<b>Expenses</b>			
Part Time Academic	\$ 8,778	\$ 28,778	\$ 3,239
Classified Salary	\$ 13,182	\$ 19,700	\$ 11,111
Fringe Benefits	\$ 71	\$ 271	\$ 889
Books, Supplies, Services	\$ 222,095	\$ 228,700	\$ 237,901
Equipment Cap Outlay	\$ 1,581	\$ 4,581	\$ -
Financial Aid	\$ 6,500	\$ 6,500	\$ -
Expense Total	\$ 252,207	\$ 288,530	\$ 253,140
Total Revenues Over Expenses	\$ -	\$ -	\$ 4,826

**Peralta Community College District  
Facility Rental Fee Fund Summary  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
Local Revenue	\$ 1,635,335	\$ 1,605,879	\$ 1,232,495
Revenue Total	\$ 1,635,335	\$ 1,605,879	\$ 1,232,495
<b>Expenses</b>			
Academic Admin	\$ -	\$ 21,175	\$ -
Other Faculty	\$ 10,000	\$ 10,144	\$ -
Part Time Academic	\$ 34,740	\$ 47,118	\$ 42,676
Classified Salary	\$ 329,806	\$ 421,957	\$ 178,512
Fringe Benefits	\$ 86,936	\$ 48,920	\$ 17,509
Books, Supplies, Services	\$ 1,147,035	\$ 1,526,969	\$ 426,996
Equipment Cap Outlay	\$ 26,818	\$ 217,859	\$ 24,521
Financial Aid	\$ -	\$ 1,430	\$ -
Expense Total	\$ 1,635,335	\$ 2,295,572	\$ 690,214
Total Revenues Over Expenses	\$ -	\$ (689,693)	\$ 542,281

**Peralta Community College District  
 Fee Based Instruction Fund Summary  
 2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
Local Revenue	\$ 112,265	\$ 247,855	\$ 126,089
Revenue Total	\$ 112,265	\$ 247,855	\$ 126,089
<b>Expenses</b>			
Part Time Academic	\$ 42,439	\$ 119,695	\$ 53,000
Classified Salary	\$ 24,541	\$ 44,291	\$ 18,874
Fringe Benefits	\$ 6,119	\$ 8,138	\$ 7,926
Books, Supplies, Services	\$ 39,166	\$ 68,991	\$ 36,553
Equipment Cap Outlay	\$ -	\$ 6,740	\$ 12,023
Expense Total	\$ 112,265	\$ 247,855	\$ 128,376
Total Revenues Over Expenses	\$ -	\$ -	\$ (2,287)

**Peralta Community College District  
Contract Education Fund Summary  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
Local Revenue	\$ 210,272	\$ 444,481	\$ 811,703
Revenue Total	\$ 210,272	\$ 444,481	\$ 811,703
<b>Expenses</b>			
Full Time Academic	\$ -	\$ 14,000	\$ -
Academic Admin	\$ -	\$ 14,167	\$ -
Part Time Academic	\$ 131,921	\$ 230,900	\$ 300,181
Classified Salary	\$ -	\$ 27,181	\$ 62,747
Fringe Benefits	\$ 13,490	\$ 26,401	\$ 35,332
Books, Supplies, Services	\$ 57,841	\$ 117,332	\$ 144,159
Equipment Cap Outlay	\$ -	\$ 6,000	\$ 23,504
Financial Aid	\$ 7,020	\$ 8,500	\$ 59,939
Expense Total	\$ 210,272	\$ 444,481	\$ 625,862
Total Revenues Over Expenses	\$ -	\$ -	\$ 185,841

**Peralta Community College District  
Measure A Bond Fund Summary  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
Local Revenue	\$ 450,000	\$ 671,087	\$ 945,322
Revenue Total	\$ 450,000	\$ 671,087	\$ 945,322
<b>Expenses</b>			
Classified Salary	\$ 767,787	\$ 605,908	\$ 672,480
Fringe Benefits	\$ 453,633	\$ 465,514	\$ 351,402
Books, Supplies, Services	\$ 3,746,056	\$ 6,219,475	\$ 3,129,089
Equipment Cap Outlay	\$ 100,538,195	\$ 71,335,498	\$ 43,955,578
Fund Balance	\$ -	\$ -	\$ -
Expense Total	\$ 105,505,671	\$ 78,626,395	\$ 48,108,549
Total	\$ (105,055,671)	\$ (77,955,308)	\$ (47,163,227)

**Peralta Community College District  
Measure E Bond Fund Summary  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
Local Revenue	\$ 65,000	\$ 72,359	\$ 171,128
Beginning Fund Balance	\$ -	\$ 30,522,693	\$ 31,542,464
Revenue Total	\$ 65,000	\$ 30,595,052	\$ 31,713,592
<b>Expenses</b>			
Books, Supplies, Services	\$ 4,882,058	\$ 4,319,038	\$ 228,128
Equipment Cap Outlay	\$ 21,125,779	\$ 26,276,014	\$ 962,771
Fund Balance	\$ -	\$ -	\$ 30,522,693
Expense Total	\$ 26,007,837	\$ 30,595,052	\$ 31,713,592
Total	\$ (25,942,837)	\$ -	\$ -

**Peralta Community College District  
Child Development Fund Summary  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
Federal Revenue	\$ 120,000	\$ 150,000	\$ 164,632
State Revenue	\$ 957,679	\$ 1,121,185	\$ 1,133,776
Local Revenue	\$ 44,000	\$ 85,948	\$ 86,566
Beginning Fund Balance	\$ -	\$ 810,777	\$ 1,029,122
Revenue Total	\$ 1,121,679	\$ 2,167,910	\$ 2,414,096
<b>Expenses</b>			
Classified Salary	\$ 642,961	\$ 835,111	\$ 924,129
Fringe Benefits	\$ 428,418	\$ 442,022	\$ 608,224
Books, Supplies, Services	\$ 50,300	\$ 80,000	\$ 70,966
Fund Balance	\$ -	\$ 810,777	\$ 810,777
Expense Total	\$ 1,121,679	\$ 2,167,910	\$ 2,414,096
Total	\$ -	\$ -	\$ -

**Peralta Community College District  
Parking Fee Fund Summary  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
Local Revenue	\$ 365,000	\$ 560,000	\$ 555,281
Beginning Fund Balance	\$ -	\$ 165,461	\$ -
Revenue Total	\$ 365,000	\$ 725,461	\$ 555,281
<b>Expenses</b>			
Part Time Academic	\$ 9,000	\$ 25,000	\$ -
Classified Salary	\$ 270,055	\$ 298,857	\$ 273,380
Fringe Benefits	\$ 3,740	\$ 18,368	\$ 4,784
Books, Supplies, Services	\$ 82,205	\$ 217,775	\$ 111,656
Fund Balance	\$ -	\$ 165,461	\$ 165,461
Expense Total	\$ 365,000	\$ 725,461	\$ 555,281
Total	\$ -	\$ -	\$ -

**Peralta Community College District  
College of Alameda Student Center Fund Summary  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
Local Revenue	\$ 33,129	\$ 33,528	\$ 34,077
Beginning Fund Balance	\$ -	\$ 240,745	\$ 207,868
Revenue Total	\$ 33,129	\$ 274,273	\$ 241,945
<b>Expenses</b>			
Classified Salary	\$ 20,000	\$ 20,000	\$ -
Fringe Benefits	\$ 220	\$ 220	\$ -
Books, Supplies, Services	\$ 9,500	\$ 90,202	\$ 1,200
Equipment Cap Outlay	\$ 3,409	\$ 119,200	\$ -
Fund Balance	\$ -	\$ 44,651	\$ 240,745
Expense Total	\$ 33,129	\$ 274,273	\$ 241,945
Total	\$ -	\$ -	\$ -

**Peralta Community College District  
Berkeley Student Center Fee Fund Summary  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
Local Revenue	\$ 33,080	\$ 34,842	\$ 35,166
Beginning Fund Balance	\$ -	\$ 48,732	\$ 13,566
Revenue Total	\$ 33,080	\$ 83,574	\$ 48,732
<b>Expenses</b>			
Classified Salary	\$ 16,053	\$ 16,053	\$ -
Fringe Benefits	\$ 1,722	\$ 1,602	\$ -
Books, Supplies, Services	\$ 15,305	\$ 17,947	\$ -
Equipment Cap Outlay	\$ -	\$ 12,490	\$ -
Fund Balance	\$ -	\$ 35,482	\$ 48,732
Expense Total	\$ 33,080	\$ 83,574	\$ 48,732
Total	\$ -	\$ -	\$ -

**Peralta Community College District  
Laney Student Center Fee Fund Summary  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
Local Revenue	\$ 60,767	\$ 61,506	\$ 61,229
Beginning Fund Balance	\$ -	\$ 128,119	\$ 83,778
Revenue Total	\$ 60,767	\$ 189,625	\$ 145,007
<b>Expenses</b>			
Classified Salary	\$ 15,267	\$ 45,000	\$ 15,037
Fringe Benefits	\$ 625	\$ 250	\$ 287
Books, Supplies, Services	\$ 24,375	\$ 21,506	\$ 723
Equipment Cap Outlay	\$ 20,500	\$ 20,500	\$ 841
Fund Balance	\$ -	\$ 102,369	\$ 128,119
Expense Total	\$ 60,767	\$ 189,625	\$ 145,007
Total	\$ -	\$ -	\$ -

**Peralta Community College District  
Merritt Student Center Fee Fund Summary  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
Local Revenue	\$ 31,804	\$ 33,203	\$ 33,535
Beginning Fund Balance	\$ -	\$ 49,868	\$ 24,558
Revenue Total	\$ 31,804	\$ 83,071	\$ 58,093
<b>Expenses</b>			
Books, Supplies, Services	\$ 31,804	\$ 10,500	\$ 8,225
Fund Balance	\$ -	\$ 72,571	\$ 49,868
Expense Total	\$ 31,804	\$ 83,071	\$ 58,093
Total	\$ -	\$ -	\$ -

**Peralta Community College District  
Self Insurance Fund Summary  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
Local Revenue	\$ 1,124,310	\$ 814,860	\$ 354,544
8982 Interfund Transfers-In	\$ -	\$ 1,047,344	\$ -
Trans Res Revenue	\$ -	\$ 1,047,344	\$ -
Beginning Fund Balance	\$ -	\$ (2,884,702)	\$ 526,400
Revenue Total	\$ 1,124,310	\$ (1,022,498)	\$ 880,944
<b>Expenses</b>			
Books, Supplies, Services	\$ 1,124,310	\$ 1,124,310	\$ 2,003,758
Equipment Cap Outlay	\$ -	\$ 48,000	\$ -
Fund Balance	\$ -	\$ -	\$ (2,884,702)
Expense Total	\$ 1,124,310	\$ 1,172,310	\$ (880,944)
Total	\$ -	\$ (2,194,808)	\$ -

**Peralta Community College District  
Student Financial Aid Fund Summary  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
Federal Revenue	\$ 31,706,472	\$ 31,706,472	\$ 31,744,294
State Revenue	\$ 2,455,000	\$ 2,455,000	\$ 1,105,031
Local Revenue	\$ -	\$ -	\$ -
Revenue Total	\$ 34,161,472	\$ 34,161,472	\$ 32,849,325
<b>Expenses</b>			
Financial Aid	\$ 34,161,472	\$ 34,161,472	\$ 32,845,278
Expense Total	\$ 34,161,472	\$ 34,161,472	\$ 32,845,278
Total	\$ -	\$ -	\$ 4,047

**Peralta Community College District  
OPEB Reserve Fund Summary  
2013 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
Local Revenue	\$ 7,321,113	\$ 7,150,000	\$ 7,230,804
Beginning Fund Balance	\$ -	\$ 15,733,549	\$ 14,746,492
Revenue Total	\$ 7,321,113	\$ 22,883,549	\$ 21,977,296
<b>Expenses</b>			
Books, Supplies, Services	\$ 500,000	\$ 725,000	\$ 476,936
Debt Service Transfer	\$ 1,200,000	\$ 1,448,470	\$ 5,766,811
Transfers Out (OPEB Trust)	\$ 7,271,113	\$ 7,100,000	\$ 7,089,660
Fund Balance	\$ -	\$ 13,610,079	\$ 8,643,889
Expense Total	\$ 8,971,113	\$ 22,883,549	\$ 21,977,296
Total	\$ (1,650,000)	\$ -	\$ -

**Peralta Community College District  
Unrestricted General Fund Detail  
2012-13 Tentative Budget**

		2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>				
8160	Veterans Education	\$ -	\$ -	\$ 602
<b>Federal Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 602</b>
8611	State General Apportionment	\$ 57,465,105	\$ 64,624,712	\$ 65,937,841
8613	2% Enrollment Fees	\$ 130,000	\$ 130,000	\$ 141,209
8618	Apprenticeship Apportionment	\$ 32,198	\$ 32,198	\$ 32,327
8619	State Prior Year	\$ -	\$ -	\$ 20,091
8661	Part-time Faculty Parity Pay	\$ 408,873	\$ 408,873	\$ 408,873
8672	Homeowners Prop Tax Relief	\$ 167,521	\$ 171,899	\$ 172,821
8681	State Lottery Proceeds	\$ 2,320,352	\$ 2,320,352	\$ 2,898,173
8691	State Mandated Costs	\$ -	\$ -	\$ 394,054
<b>State Revenue</b>		<b>\$ 60,524,049</b>	<b>\$ 67,688,034</b>	<b>\$ 70,005,389</b>
8811	Tax Allocation Secured Roll	\$ 13,968,804	\$ 13,598,011	\$ 15,650,727
8812	Tax Allocation Supplement Roll	\$ 130,882	\$ 99,381	\$ 151,859
8813	Tax Allocation Unsecured	\$ 1,624,664	\$ 1,141,581	\$ 1,017,990
8814	PY Tax Alloc Secured Roll	\$ -	\$ -	\$ (130,252)
8815	PY Tax Alloc Supplemental Roll	\$ -	\$ -	\$ (659)
8816	PY Tax Allocation Unsecured RL	\$ 17,198	\$ 17,198	\$ 15,858
8818	Educ. Revenue Augmentation Fund	\$ 6,909,282	\$ 6,197,008	\$ 12,097,090
8861	Interest/Investment Income	\$ 269,370	\$ -	\$ (78,999)
8874	Enrollment	\$ 8,475,057	\$ 6,500,000	\$ 6,762,739
8877	Instructional Material Fees	\$ 80,000	\$ -	\$ -
8879	Student Records	\$ 94,256	\$ 55,413	\$ 113,743
8880	Non-Resident Tuition Out of St	\$ 767,347	\$ 1,267,347	\$ 1,295,154
8882	Non-Resident F-1 Visa Tuition	\$ 4,905,556	\$ 3,805,710	\$ 3,491,295
8883	Student AC Transit Fees	\$ 798,375	\$ -	\$ -
8886	Application Fee-International	\$ 15,000	\$ 15,000	\$ 34,502
8893	AC Transit-Student Bus Passes	\$ -	\$ 25,000	\$ -
8895	St Drop Fees	\$ 6,000	\$ -	\$ 5,605
8896	Student Health Fees	\$ 835,000	\$ 692,212	\$ 918,782
8897	Indirect Income	\$ 405,881	\$ 436,973	\$ 27,607
8899	Miscellaneous	\$ 1,200,970	\$ 320,550	\$ 1,046,277
<b>Local Revenue</b>		<b>\$ 40,503,642</b>	<b>\$ 34,171,384</b>	<b>\$ 42,419,318</b>
8983	Intrafund Transfers-In	\$ 11,240,956	\$ 10,000,000	\$ 10,153,021
<b>Trans Res Revenue</b>		<b>\$ 11,240,956</b>	<b>\$ 10,000,000</b>	<b>\$ 10,153,021</b>

<b>Beginning Fund Balance</b>	\$	-	\$	-	\$	-
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**Revenue Total    \$112,268,647    \$111,859,418    \$122,578,330**

**Expenses**

1101	Instructor	\$ 17,388,593	\$ 17,331,315	\$ 18,066,768
1102	Instructor - Long Term Subs	\$ -	\$ 30,000	\$ 25,905
<b>Full Time Academic</b>		<b>\$ 17,388,593</b>	<b>\$ 17,361,315</b>	<b>\$ 18,092,673</b>
1201	Administrators	\$ 3,275,308	\$ 3,308,304	\$ 3,977,847
<b>Academic Admin</b>		<b>\$ 3,275,308</b>	<b>\$ 3,308,304</b>	<b>\$ 3,977,847</b>
1202	Department Chair	\$ 880,268	\$ 953,563	\$ 981,290
1203	Counselor(FD01,LTY,IF>01,CONS)	\$ 1,925,591	\$ 1,900,301	\$ 1,966,991
1204	Librarians (LT-Fd01,IF>01Libra	\$ 1,058,918	\$ 984,111	\$ 1,009,917
1205	Faculty - Special-Assigned	\$ 1,107,833	\$ 1,126,014	\$ 1,212,215
1206	Nurse	\$ 175,142	\$ 83,126	\$ 195,300
1209	Counselors-Lts	\$ -	\$ 39,895	\$ -
<b>Other Faculty</b>		<b>\$ 5,147,752</b>	<b>\$ 5,087,010</b>	<b>\$ 5,365,713</b>
1351	Instructor-Temp/PTime & Ext-Se	\$ 9,192,687	\$ 10,997,660	\$ 13,640,989
1352	Instructor-Sub-Daily/Sick	\$ 11,378	\$ 63,280	\$ 73,236
1353	Instructor - Retiree	\$ 1,895	\$ 195,026	\$ 161,222
1356	Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ 382,174
1357	Instructor-PT/Extra Serv Parit	\$ -	\$ 408,873	\$ 725,530
1452	Department Chairs	\$ 20,338	\$ 13,794	\$ 43,065
1453	Counselors	\$ 404,681	\$ 480,389	\$ 367,264
1454	Librarians	\$ 118,681	\$ 146,552	\$ 153,009
1455	Coaches	\$ 87,338	\$ 107,652	\$ 122,393
1456	Other Non-Teaching Assignments	\$ 147,588	\$ 260,557	\$ 233,363
1457	Non-Teaching Retirees	\$ 1,822	\$ 14,876	\$ 66,619
1458	Parity Pay for Non-Teaching Fa	\$ -	\$ -	\$ 90,831
<b>Part Time Academic</b>		<b>\$ 9,986,408</b>	<b>\$ 12,688,659</b>	<b>\$ 16,059,695</b>
2101	Administrators	\$ 2,903,918	\$ 2,703,948	\$ 2,588,141
2102	Clerical Tech & Support Staff	\$ 14,856,632	\$ 13,716,160	\$ 15,174,815
2201	Instructional Aides	\$ 1,692,564	\$ 2,007,183	\$ 1,742,541
2351	TRUSTEE MEMBERS-BOARD ONLY	\$ 84,540	\$ 130,506	\$ 83,415
2352	Cler Tech & Sup Stf (Repl)	\$ 287,875	\$ 570,309	\$ 752,458
2353	Student Employee Assistants	\$ 270,129	\$ 355,394	\$ 340,107
2354	Overtime for perm & non-perm	\$ 64,545	\$ 92,107	\$ 72,060
2357	Classified Retirees	\$ 29,098	\$ 94,794	\$ 84,438
2451	Instructional Aides (Replace)	\$ 129,810	\$ 253,106	\$ 295,357
2452	Instructional Aides - Student	\$ 356,761	\$ 467,953	\$ 393,812
<b>Classified Salary</b>		<b>\$ 20,675,872</b>	<b>\$ 20,391,460</b>	<b>\$ 21,527,144</b>

3110	STRS - Academic	\$ 2,179,888	\$ 2,051,903	\$ 2,724,726
3140	STRS Cash Balance	\$ 209,152	\$ 560,391	\$ 299,683
3220	PERS	\$ 2,328,821	\$ 2,038,694	\$ 2,141,840
3310	OASDHI (FICA) Academic	\$ -	\$ 601	\$ -
3320	OASDHI (FICA) Classified	\$ 1,177,082	\$ 1,145,418	\$ 1,457,819
3340	Medicare - Academic	\$ 458,818	\$ 575,899	\$ 598,851
3350	Medicare - Classified	\$ 280,696	\$ 270,148	\$ 313,145
3411	Medical Coverage-Academic	\$ 4,986,832	\$ 5,569,414	\$ 7,967,246
3412	Dental Coverage-Academic	\$ 473,592	\$ 434,755	\$ 415,712
3415	Life Insurance-Academic	\$ 97,435	\$ 100,831	\$ 117,141
3421	Medical Coverage-Classified	\$ 5,427,708	\$ 4,785,778	\$ 3,935,033
3422	Dental Coverage-Classified	\$ 477,812	\$ 463,084	\$ 503,784
3425	Life Insurance-CLASS	\$ 73,524	\$ 76,666	\$ 109,067
3431	Medical reimbursement	\$ -	\$ (733,334)	\$ (575,728)
3432	Dental reimbursement	\$ -	\$ (3,467)	\$ (28,689)
3435	Life insurance reimbursement	\$ -	\$ (41,334)	\$ (31,590)
3510	Unemployment Ins.-Academic	\$ 506,585	\$ 636,550	\$ 37,466
3520	Unemployment Ins -Classified	\$ 311,060	\$ 282,490	\$ 180,962
3530	Unemployment insurance reimbur	\$ -	\$ (41,334)	\$ (31,211)
3610	Worker's Compensation-Academic	\$ 373,278	\$ 477,777	\$ 522,014
3620	Worker's Compensation-Classfd	\$ 232,511	\$ 226,247	\$ 256,651
3711	Employee Reimb.-Medicare Part	\$ -	\$ (133,500)	\$ (87,914)
3712	OPEB Instructional	\$ 3,657,816	\$ 3,277,723	\$ 3,552,638
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ 4,739	\$ 49,014
3722	OPEB Classified	\$ 2,667,587	\$ 2,369,472	\$ 2,353,510
3912	Retiree Benefits - Academic	\$ 10,529,191	\$ 9,593,462	\$ 8,190,235
3922	Retiree Benefit - Classified	\$ 59,069	\$ 406,538	\$ -
	<b>Fringe Benefits</b>	<b>\$ 36,508,457</b>	<b>\$ 34,395,611</b>	<b>\$ 34,971,405</b>
4101	Classroom-Books	\$ 5,000	\$ -	\$ 11,000
4102	Book for Loan Student Program	\$ 500	\$ 500	\$ 436
4103	Office Professional Refer/Dict	\$ -	\$ 1,899	\$ 83
4301	Instructional - (Classroom)	\$ 35,097	\$ 196,793	\$ 271,734
4303	Subs Periodicals - Other	\$ 48,865	\$ 57,180	\$ 28,281
4304	Supplies-office	\$ 534,120	\$ 651,679	\$ 779,213
4305	Fuel - gasoline/petroleum	\$ 16,750	\$ 8,780	\$ 11,204
4306	Computer software/site lic.-cl	\$ 23,037	\$ 55,163	\$ 27,505
4307	Computer software/site lic.-ad	\$ 17,817	\$ 24,456	\$ 47,645
5102	Guest Speakers Lectures-Non	\$ 4,960	\$ 5,940	\$ 2,900
5103	Legal	\$ 374,719	\$ 559,398	\$ 513,356
5104	Audit	\$ 142,447	\$ 230,077	\$ 375,505
5105	Independent Contractor/Consult	\$ 4,989,948	\$ 5,293,907	\$ 5,955,212
5106	Events/Programs-Outside Prod	\$ 65,463	\$ 77,069	\$ 47,335
5107	Election Cost	\$ 76,758	\$ 11,692	\$ 88,982

5108	Liability Insurance Claims	\$	-	\$	60	\$	25,500
5109	Legal Settlements	\$	12,500	\$	12,500	\$	35,500
5110	Instructor Events-Personal Svs	\$	9,850	\$	9,950	\$	9,450
5202	Travel Non-Local	\$	100,206	\$	163,014	\$	99,552
5203	Travel Local	\$	29,154	\$	14,527	\$	6,712
5204	Student Transportation	\$	2,069	\$	2,075	\$	2,456
5205	Conference/Seminar Reg	\$	56,301	\$	100,861	\$	37,891
5206	Internal Training- Staff Dev	\$	70,038	\$	70,038	\$	-
5301	Dues and Membership	\$	188,576	\$	226,551	\$	200,216
5407	Student Accident Insurance	\$	88,711	\$	88,711	\$	87,366
5501	Garbage and Trash	\$	150,000	\$	150,370	\$	130,311
5502	Gas	\$	430,581	\$	521,633	\$	536,784
5503	Light and Power	\$	2,117,317	\$	2,184,350	\$	2,095,787
5504	Sewer Use	\$	151,149	\$	156,585	\$	120,645
5505	Telephone Services	\$	412,460	\$	410,478	\$	247,207
5506	Main Water System	\$	341,290	\$	350,815	\$	309,143
5507	Pest Control	\$	43,227	\$	46,850	\$	22,938
5602	Facility/Building Leases - Ann	\$	303,016	\$	266,480	\$	301,134
5603	Facility/Building Rentals-Mont	\$	42,277	\$	39,481	\$	20,132
5604	Equipment Lease - Annual	\$	136,642	\$	142,550	\$	101,329
5605	Equipment Rentals	\$	58,652	\$	38,775	\$	48,952
5607	Print & Dup. Equip Leases/Rent	\$	117,244	\$	115,944	\$	95,974
5701	Athletics Meals and Lodging	\$	15,439	\$	24,242	\$	17,536
5702	Graduation Expenses	\$	30,415	\$	22,142	\$	19,324
5704	Health Services	\$	4,413	\$	10,244	\$	2,413
5708	Athletic Transportation	\$	29,191	\$	34,163	\$	43,785
5864	Instructional Services	\$	1,958	\$	2,246	\$	750
5865	Publishing/ Doc Publication	\$	164,636	\$	143,921	\$	152,157
5866	Testing License and Material	\$	4,340	\$	5,878	\$	4,340
5867	Postage	\$	86,813	\$	81,041	\$	110,011
5870	Cross Enrollment Waiver	\$	-	\$	750	\$	1,024
5875	Employee Waiver	\$	-	\$	2,500	\$	23,653
5877	Payment of Fines -OSHA & Misc	\$	1,500	\$	1,120	\$	1,120
5881	Building Repairs & Services	\$	196,897	\$	61,050	\$	338,896
5882	Equip Repairs Maint. & Svc	\$	149,048	\$	80,834	\$	214,317
5883	Net Internet Fees and Subs.	\$	8,664	\$	24,601	\$	7,859
5884	Laundry Services	\$	13,557	\$	10,100	\$	8,329
5885	Misc. Operational Exp.	\$	997,682	\$	946,623	\$	388,089
5886	Program TV License	\$	8,500	\$	11,250	\$	22,910
5888	Advertising Print/ADS	\$	40,180	\$	32,614	\$	28,440
5889	Grounds Maintenance	\$	27,500	\$	-	\$	17,564
5890	Service Contract-Equipment	\$	153,311	\$	154,286	\$	110,471
5891	Service Contract-Software-DP	\$	295,439	\$	308,883	\$	455,851

5892	Service Contract-Hardware-DP	\$ 64,543	\$ 87,309	\$ 187,731
5893	Permits & Fees - Risk Mgmt	\$ 12,000	\$ 14,000	\$ 11,405
<b>Books, Supplies, Services</b>		<b>\$ 13,502,767</b>	<b>\$ 14,346,928</b>	<b>\$ 14,863,345</b>
6130	Special Assessments	\$ 2,693	\$ 2,693	\$ 3,167
6301	College Library Books	\$ -	\$ 9,577	\$ -
6302	Library Software (CD DVD etc)	\$ -	\$ 5,000	\$ -
6402	Inst Equipment and Furn	\$ 14,821	\$ 11,433	\$ 66,334
6403	Non-Instructional Equip & Furn	\$ 54,697	\$ 97,183	\$ 87,096
6404	Telephone System Purchase	\$ 850	\$ 22,219	\$ -
6406	Laptop Computers	\$ -	\$ 10,388	\$ -
6407	PC,SERV, Other Comput,Peripher	\$ 20,396	\$ 37,601	\$ 18,992
<b>Equipment Cap Outlay</b>		<b>\$ 93,457</b>	<b>\$ 196,094</b>	<b>\$ 175,589</b>
7120	Debt Interest - Bonds	\$ 3,562,003	\$ 908,663	\$ 3,386,534
7301	Transfer Out to General Fund	\$ 1,157,655	\$ 2,204,999	\$ 1,283,762
7302	Special Reserve #1	\$ -	\$ -	\$ -
<b>Debt Service Transfer</b>		<b>\$ 4,719,658</b>	<b>\$ 3,113,662</b>	<b>\$ 4,670,296</b>
7901	Reserve	\$ -	\$ -	\$ -
7920	PFT Leave Banking	\$ 970,375	\$ 970,375	\$ -
<b>Fund Balance</b>		<b>\$ 970,375</b>	<b>\$ 970,375</b>	<b>\$ -</b>

**Expense Total    \$112,268,647    \$111,859,418    \$119,703,707**

**Total Revenues Over Expenses                    \$                    -    \$                    -    \$ 2,874,623**

**Peralta Community College District  
Unrestricted General Fund Detail  
2012-13 Tentative Budget  
District Office - Central Services**

Expenses	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
1201 Administrators	\$ 791,955	\$ 839,640	\$ 697,202
<b>Academic Admin</b>	<b>\$ 791,955</b>	<b>\$ 839,640</b>	<b>\$ 697,202</b>
1205 Faculty - Special-Assigned	\$ 427,932	\$ 436,749	\$ 516,427
<b>Other Faculty</b>	<b>\$ 427,932</b>	<b>\$ 436,749</b>	<b>\$ 516,427</b>
1352 Instructor-Sub-Daily/Sick	\$ 8,500	\$ 6,900	\$ 1,836
1453 Counselors	\$ 54,131	\$ 54,131	\$ 69,822
1456 Other Non-Teaching Assignments	\$ -	\$ 8,137	\$ 25,910
1458 Parity Pay for Non-Teaching Fa	\$ -	\$ -	\$ 7,918
<b>Part Time Academic</b>	<b>\$ 62,631</b>	<b>\$ 69,168</b>	<b>\$ 105,486</b>
2101 Administrators	\$ 2,381,858	\$ 2,323,275	\$ 2,300,240
2102 Clerical Tech & Support Staff	\$ 7,406,870	\$ 6,803,762	\$ 7,340,942
2351 Board of Trustees	\$ 84,540	\$ 130,506	\$ 83,415
2352 Cler Tech & Sup Stf (Repl)	\$ 155,627	\$ 245,993	\$ 486,299
2353 Student Employee Assistants	\$ 113,249	\$ 119,096	\$ 107,832
2354 Overtime for perm & non-perm	\$ 5,000	\$ 8,855	\$ 42,707
2357 Classified Retirees	\$ 11,034	\$ 57,000	\$ 47,351
<b>Classified Salary</b>	<b>\$ 10,158,178</b>	<b>\$ 9,688,487</b>	<b>\$ 10,408,786</b>
3110 STRS - Academic	\$ 97,007	\$ 103,060	\$ 97,163
3140 STRS Cash Balance	\$ -	\$ -	\$ 1,719
3220 PERS	\$ 1,200,377	\$ 1,016,992	\$ 967,348
3320 OASDHI (FICA) Classified	\$ 606,754	\$ 566,410	\$ 718,361
3340 Medicare - Academic	\$ 16,838	\$ 18,802	\$ 16,878
3350 Medicare - Classified	\$ 142,985	\$ 133,288	\$ 154,190
3411 Medical Coverage-Academic	\$ 157,588	\$ 989,399	\$ 3,119,176
3412 Dental Coverage-Academic	\$ 15,186	\$ 16,845	\$ 9,989
3415 Life Insurance-Academic	\$ 4,217	\$ 5,121	\$ 36,982
3421 Medical Coverage-Classified	\$ 2,478,477	\$ 2,107,458	\$ 1,195,606
3422 Dental Coverage-Classified	\$ 221,065	\$ 215,418	\$ 243,097
3425 Life Insurance-CLASS	\$ 37,167	\$ 37,243	\$ 61,418
3431 Medical reimbursement	\$ -	\$ (733,334)	\$ (575,728)
3432 Dental reimbursement	\$ -	\$ (3,467)	\$ (28,689)
3435 Life insurance reimbursement	\$ -	\$ (41,334)	\$ (31,590)
3510 Unemployment Ins.-Academic	\$ 18,693	\$ 20,848	\$ 37,879

3520	Unemployment Ins -Classified	\$ 158,120	\$ 130,262	\$ 107,266
3530	Unemployment insurance reimbur	\$ -	\$ (41,334)	\$ (31,211)
3610	Worker's Compensation-Academic	\$ 13,935	\$ 15,562	\$ (374)
3620	Worker's Compensation-Classfd	\$ 118,317	\$ 111,291	\$ 123,309
3711	Employee Reimb.-Medicare Part	\$ -	\$ (133,500)	\$ (87,914)
3712	OPEB Instructional	\$ 162,510	\$ 143,092	\$ 328,966
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ 2,612	\$ 31,342
3722	OPEB Classified	\$ 1,379,887	\$ 1,166,699	\$ 1,155,446
3912	Retiree Benefits - Academic	\$ 10,529,191	\$ 9,593,462	\$ 8,190,235
3922	Retiree Benefit - Classified	\$ 54,256	\$ 301,726	\$ -
	<b>Fringe Benefits</b>	<b>\$ 17,412,570</b>	<b>\$ 15,742,621</b>	<b>\$ 15,840,864</b>
4103	Office Professional Refer/Dict	\$ -	\$ 687	\$ 83
4301	Instructional - (Classroom)	\$ 425	\$ 925	\$ -
4303	Subs Periodicals - Other	\$ 28,323	\$ 34,862	\$ 12,418
4304	Supplies-office	\$ 170,338	\$ 162,039	\$ 258,322
4305	Fuel - gasoline/petroleum	\$ 15,750	\$ 7,280	\$ 10,774
4306	Computer software/site lic.-cl	\$ 11,288	\$ 22,788	\$ 11,142
4307	Computer software/site lic.-ad	\$ 9,200	\$ 12,361	\$ 37,690
5103	Legal	\$ 374,719	\$ 559,398	\$ 513,356
5104	Audit	\$ 142,447	\$ 230,077	\$ 375,505
5105	Independent Contractor/Consult	\$ 4,644,293	\$ 4,710,762	\$ 5,391,866
5106	Events/Programs-Outside Prod	\$ 5,625	\$ 7,000	\$ 2,087
5107	Election Cost	\$ 76,758	\$ 11,692	\$ 88,982
5108	Liability Insurance Claims	\$ -	\$ 60	\$ 25,500
5109	Legal Settlements	\$ 12,500	\$ 12,500	\$ 35,500
5202	Travel Non-Local	\$ 69,754	\$ 101,285	\$ 83,639
5203	Travel Local	\$ 22,142	\$ 6,140	\$ 3,798
5205	Conference/Seminar Reg	\$ 27,576	\$ 61,390	\$ 25,544
5206	Internal Training- Staff Dev	\$ 70,038	\$ 70,038	\$ -
5301	Dues and Membership	\$ 41,889	\$ 73,049	\$ 42,709
5407	Student Accident Insurance	\$ 88,711	\$ 88,711	\$ 87,366
5501	Garbage and Trash	\$ 150,000	\$ 150,000	\$ 130,311
5502	Gas	\$ 21,000	\$ 21,000	\$ 20,026
5503	Light and Power (Electricity)	\$ 228,578	\$ 223,000	\$ 317,433
5504	Sewer Use	\$ 24,100	\$ 13,600	\$ 25,285
5505	Telephone Services	\$ 209,578	\$ 184,446	\$ 95,992
5506	Main Water System	\$ 23,500	\$ 44,000	\$ 34,711
5507	Pest Control	\$ 20,589	\$ 20,589	\$ -
5602	Facility/Building Leases - Ann	\$ 40,016	\$ -	\$ 47,305
5603	Facility/Building Rentals-Mont	\$ 30,667	\$ 22,768	\$ 16,432
5604	Equipment Lease - Annual	\$ 59,711	\$ 65,619	\$ 68,313
5607	Print & Dup. Equip Leases/Rent	\$ 8,419	\$ 8,419	\$ 6,556
5865	Publishing/ Doc Publication	\$ 75,251	\$ 65,291	\$ 51,369

5867	Postage	\$ 60,524	\$ 49,752	\$ 47,573
5875	EMPLOYEE WAIVER	\$ -	\$ 500	\$ -
5877	Payment of Fines -OSHA & Misc	\$ 1,500	\$ 1,120	\$ 1,120
5881	Building Repairs & Services	\$ 196,897	\$ 51,689	\$ 338,896
5882	Equip Repairs Maint. & Svc	\$ 115,237	\$ 35,390	\$ 182,007
5883	Net Internet Fees and Subs.	\$ -	\$ 16,963	\$ -
5885	Misc. Operational Exp.	\$ 904,790	\$ 880,751	\$ 341,940
5886	Program TV License	\$ 8,500	\$ 11,250	\$ 22,910
5888	Advertising Print/ADS	\$ 33,350	\$ 29,060	\$ 24,046
5889	Grounds Maintenance	\$ 27,500	\$ -	\$ 17,564
5890	Service Contract-Equipment	\$ 15,664	\$ 15,104	\$ 5,814
5891	Service Contract-Software-DP	\$ 295,439	\$ 308,883	\$ 455,851
5892	Service Contract-Hardware-DP	\$ 64,543	\$ 87,309	\$ 187,731
5893	Permits & Fees - Risk Mgmt	\$ 12,000	\$ 14,000	\$ 11,405
	<b>Books, Supplies, Services</b>	<b>\$ 8,439,129</b>	<b>\$ 8,493,547</b>	<b>\$ 9,456,871</b>
6130	Special Assessments	\$ 2,693	\$ 2,693	\$ 3,167
6403	Non-Instructional Equip & Furn	\$ 37,137	\$ 56,793	\$ 48,911
6404	Telephone System Purchase	\$ 850	\$ 22,219	\$ -
6407	PC,SERV, Other Comput,Peripher	\$ 20,396	\$ 26,896	\$ 18,992
	<b>Equipment Cap Outlay</b>	<b>\$ 61,076</b>	<b>\$ 108,601</b>	<b>\$ 71,070</b>
7120	Debt Interest - Bonds	\$ 3,562,003	\$ 4,335,075	\$ 1,952,651
7130	Debt-Service Expense	\$ -	\$ 951,602	\$ 1,433,883
7301	Transfer Out to General Fund	\$ 1,157,655	\$ 1,533,450	\$ 1,283,762
7302	Special Reserve #1	\$ -	\$ -	\$ -
	<b>Debt Service Transfer</b>	<b>\$ 4,719,658</b>	<b>\$ 6,820,127</b>	<b>\$ 4,670,296</b>
7901	Reserve	\$ -	\$ -	\$ -
7920	PFT Leave Banking	\$ -	\$ -	\$ -
	<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Expense Total</b>	<b>\$ 42,073,129</b>	<b>\$ 42,198,940</b>	<b>\$ 41,767,002</b>

**Peralta Community College District  
Unrestricted General Fund Detail  
2012-13 Tentative Budget  
College of Alameda**

Expenses	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
1101 Instructor	\$ 3,255,246	\$ 3,588,351	\$ 3,845,376
1102 Instructor - Long Term Subs	\$ -	\$ 30,000	\$ 25,905
<b>Full Time Academic</b>	<b>\$ 3,255,246</b>	<b>\$ 3,618,351</b>	<b>\$ 3,871,281</b>
1201 Administrators	\$ 664,070	\$ 531,485	\$ 825,931
<b>Academic Admin</b>	<b>\$ 664,070</b>	<b>\$ 531,485</b>	<b>\$ 825,931</b>
1202 Department Chair	\$ 170,762	\$ 198,541	\$ 227,398
1203 Counselors	\$ 236,680	\$ 309,546	\$ 340,978
1204 Librarians	\$ 250,958	\$ 238,067	\$ 237,660
1205 Faculty - Special-Assigned	\$ 163,872	\$ 121,085	\$ 121,239
1206 Nurse	\$ 87,571	\$ -	\$ 112,175
1209 Counselors-Lts	\$ -	\$ 39,895	\$ -
<b>Other Faculty</b>	<b>\$ 909,843</b>	<b>\$ 907,134</b>	<b>\$ 1,039,450</b>
1351 Instructor-Temp/PTime & Ext-Se	\$ 1,497,122	\$ 1,731,331	\$ 2,164,931
1352 Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 15,179
1353 Instructor - Retiree	\$ -	\$ -	\$ 37,635
1356 Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ 52,918
1357 Instructor-PT/Extra Serv Parit	\$ -	\$ 66,886	\$ 124,781
1453 Counselors	\$ 51,345	\$ 99,733	\$ 43,239
1454 Librarians	\$ 18,743	\$ 26,354	\$ 38,922
1455 Coaches	\$ 3,620	\$ 4,727	\$ 5,636
1456 Other Non-Teaching Assignments	\$ 4,000	\$ 71,990	\$ 10,119
1457 Non-Teaching Retirees	\$ 1,822	\$ 14,876	\$ 6,412
1458 Parity Pay for Non-Teaching Fa	0	\$ -	\$ 14,863
<b>Part Time Academic</b>	<b>\$ 1,576,652</b>	<b>\$ 2,015,897</b>	<b>\$ 2,514,633</b>
2101 Administrators	\$ 110,579	\$ 101,092	\$ 100,945
2102 Clerical Tech & Support Staff	\$ 1,657,394	\$ 1,596,037	\$ 1,741,045
2201 Instructional Aides	\$ 231,415	\$ 325,848	\$ 338,287
2352 Cler Tech & Sup Stf (Repl)	\$ -	\$ 19,030	\$ 5,987
2353 Student Employee Assistants	\$ 4,000	\$ 11,359	\$ 13,224
2354 Overtime for perm & non-perm	\$ 2,250	\$ 24,146	\$ 1,767
2357 Classified Retirees	\$ -	\$ -	\$ -
2451 Instructional Aides (Replace)	\$ -	\$ 38,694	\$ 77,858
2452 Instructional Aides - Student	\$ 115,573	\$ 152,297	\$ 177,800

<b>Classified Salary</b>		<b>\$ 2,121,211</b>	<b>\$ 2,268,503</b>	<b>\$ 2,456,912</b>
3110	STRS - Academic	\$ 423,392	\$ 405,032	\$ 566,772
3140	STRS Cash Balance	\$ 22,078	\$ 91,838	\$ 45,623
3220	PERS	\$ 237,309	\$ 224,142	\$ 235,190
3320	OASDHI (FICA) Classified	\$ 118,803	\$ 126,589	\$ 144,574
3340	Medicare - Academic	\$ 81,406	\$ 107,931	\$ 113,259
3350	Medicare - Classified	\$ 29,562	\$ 29,625	\$ 33,829
3411	Medical Coverage-Academic	\$ 942,534	\$ 953,343	\$ 992,743
3412	Dental Coverage-Academic	\$ 90,728	\$ 84,003	\$ 84,196
3415	Life Insurance-Academic	\$ 18,933	\$ 20,622	\$ 17,050
3421	Medical Coverage-Classified	\$ 616,332	\$ 551,733	\$ 573,845
3422	Dental Coverage-Classified	\$ 56,729	\$ 51,801	\$ 55,917
3425	Life Insurance-CLASS	\$ 7,601	\$ 8,430	\$ 10,349
3510	Unemployment Ins.-Academic	\$ 90,389	\$ 116,169	\$ (299)
3520	Unemployment Ins -Classified	\$ 32,815	\$ 32,917	\$ 13,013
3610	Worker's Compensation-Academic	\$ 67,380	\$ 89,329	\$ 102,596
3620	Worker's Compensation-Classfd	\$ 24,463	\$ 26,276	\$ 28,451
3712	OPEB Instructional	\$ 708,425	\$ 652,507	\$ 707,339
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ 262,988	\$ 225
3722	OPEB Classified	\$ 268,232	\$ 56,671	\$ 262,661
<b>Fringe Benefits</b>		<b>\$ 3,837,111</b>	<b>\$ 3,891,946</b>	<b>\$ 3,987,333</b>
4301	Instructional - (Classroom)	\$ 1,753	\$ -	\$ 1,800
4303	Subs Periodicals - Other	\$ 1,500	\$ 4,365	\$ 200
4304	Supplies-office	\$ 71,629	\$ 85,992	\$ 80,661
4306	Computer software/site lic.-cl	\$ 1,465	\$ 4,085	\$ 2,460
5105	Independent Contractor/Consult	\$ 17,147	\$ 35,091	\$ 21,400
5106	Events/Programs-Outside Prod	\$ 16,022	\$ 8,304	\$ 11,193
5202	Travel Non-Local	\$ 155	\$ 7,665	\$ 1,898
5203	Travel Local	\$ 2,228	\$ 2,778	\$ 813
5204	Student Transportation	\$ -	\$ 2,000	\$ -
5205	Conference/Seminar Reg	\$ 2,250	\$ 10,172	\$ 2,666
5206	Internal Training- Staff Dev	\$ -	\$ -	\$ -
5301	Dues and Membership	\$ 46,039	\$ 50,522	\$ 52,032
5502	Gas	\$ 100,000	\$ 150,000	\$ 86,501
5503	Light and Power (Electricity)	\$ 397,000	\$ 372,000	\$ 366,260
5504	Sewer Use	\$ 74,589	\$ 90,895	\$ 50,783
5505	Telephone Services	\$ 50,350	\$ 53,500	\$ 34,993
5506	Main Water System	\$ 90,000	\$ 77,025	\$ 87,856
5507	Pest Control	\$ 1,500	\$ 1,310	\$ 1,281
5607	Print & Dup. Equip Leases/Rent	\$ 44,000	\$ 46,700	\$ 44,265
5704	Health Services	\$ -	\$ 567	\$ -
5708	Athletic Transportation	\$ -	\$ 795	\$ -
5865	Publishing/ Doc Publication	\$ 18,000	\$ 9,982	\$ 17,612

5867	Postage	\$ 5,050	\$ 9,050	\$ 13,005
5870	CROSS ENROLLMENT WAIVER	\$ -	\$ -	\$ 78
5871	Misc Fee Waivers	\$ -	\$ -	\$ 3,571
5875	EMPLOYEE WAIVER	\$ -	\$ 500	\$ -
5881	Building Repairs & Services	\$ -	\$ 4,683	\$ -
5882	Equip Repairs Maint. & Svc	\$ 6,911	\$ 6,994	\$ 7,887
5884	Laundry Services	\$ 9,453	\$ 10,100	\$ 8,244
5885	Misc. Operational Exp.	\$ 16,358	\$ 16,312	\$ 10,480
5888	Advertising Print/ADS	\$ 6,000	\$ 2,224	\$ 3,550
5890	Service Contract-Equipment	\$ 8,598	\$ 13,387	\$ 8,464
5899	Bad Debt Expense	\$ -	\$ -	\$ -
	<b>Books, Supplies, Services</b>	<b>\$ 987,997</b>	<b>\$ 1,076,998</b>	<b>\$ 919,954</b>
6301	College Library Books	\$ -	\$ 577	\$ -
6402	Inst Equipment and Furn	\$ -	\$ -	\$ 53,514
6403	Non-Instructional Equip & Furn	\$ 5,010	\$ 21,934	\$ 17,691
6406	Laptop Computers	\$ -	\$ 4,500	\$ -
	<b>Equipment Cap Outlay</b>	<b>\$ 5,010</b>	<b>\$ 27,011</b>	<b>\$ 71,205</b>
7920	PFT Leave Banking	\$ 404,295	\$ -	\$ -
	<b>Fund Balance</b>	<b>\$ 404,295</b>	<b>\$ -</b>	<b>\$ -</b>

**Expense Total    \$ 13,761,435    \$ 14,337,325    \$ 15,686,699**

**Peralta Community College District  
Unrestricted General Fund Detail  
2012-13 Tentative Budget  
Berkeley City College**

Expenses	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
1101 Instructor	\$ 2,761,927	\$ 2,630,838	\$ 2,714,619
<b>Full Time Academic</b>	<b>\$ 2,761,927</b>	<b>\$ 2,630,838</b>	<b>\$ 2,714,619</b>
1201 Administrators	\$ 458,957	\$ 446,923	\$ 544,024
<b>Academic Admin</b>	<b>\$ 458,957</b>	<b>\$ 446,923</b>	<b>\$ 544,024</b>
1203 Counselor	\$ 331,266	\$ 312,011	\$ 311,490
1204 Librarians	\$ 248,318	\$ 200,104	\$ 199,760
<b>Other Faculty</b>	<b>\$ 579,584</b>	<b>\$ 512,115</b>	<b>\$ 511,250</b>
1351 Instructor-Temp/PTime & Ext-Se	\$ 2,263,722	\$ 2,756,293	\$ 3,231,744
1352 Instructor-Sub-Daily/Sick	\$ -	\$ 20,000	\$ 21,252
1353 Instructor - Retiree	\$ -	\$ 30,000	\$ 17,038
1356 Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ 123,309
1357 Instructor-PT/Extra Serv Parit	\$ -	\$ 95,351	\$ 160,322
1452 Department Chairs	\$ 9,751	\$ 9,751	\$ 20,221
1453 Counselors	\$ 102,781	\$ 124,781	\$ 134,468
1454 Librarians	\$ 8,034	\$ 13,724	\$ 1,470
1456 Other Non-Teaching Assignments	\$ 47,346	\$ 61,539	\$ 129,207
1458 Parity Pay for Non-Teaching Fa	\$ -	\$ -	\$ 19,141
<b>Part Time Academic</b>	<b>\$ 2,431,634</b>	<b>\$ 3,111,439</b>	<b>\$ 3,858,172</b>
2101 Administrators	\$ 110,579	\$ 101,092	\$ 100,945
2102 Clerical Tech & Support Staff	\$ 1,664,196	\$ 1,392,466	\$ 1,500,993
2201 Instructional Aides	\$ 174,749	\$ 316,151	\$ 151,741
2352 Cler Tech & Sup Stf (Repl)	\$ 42,800	\$ 72,587	\$ 47,738
2353 Student Employee Assistants	\$ 18,936	\$ 23,018	\$ 31,868
2354 Overtime for perm & non-perm	\$ 1,971	\$ 2,230	\$ 2,135
2357 Classified Retirees	\$ -	\$ -	\$ 18,306
2451 Instructional Aides (Replace)	\$ 70,002	\$ 77,380	\$ 75,490
2452 Instructional Aides - Student	\$ 56,044	\$ 57,450	\$ 51,896
<b>Classified Salary</b>	<b>\$ 2,139,277</b>	<b>\$ 2,042,374</b>	<b>\$ 1,981,112</b>
3110 STRS - Academic	\$ 305,746	\$ 286,720	\$ 452,943
3140 STRS Cash Balance	\$ 48,023	\$ 134,168	\$ 77,191
3220 PERS	\$ 226,804	\$ 199,110	\$ 197,128
3320 OASDHI (FICA) Classified	\$ 111,919	\$ 112,738	\$ 113,394
3340 Medicare - Academic	\$ 71,313	\$ 100,621	\$ 105,888

3350	Medicare - Classified	\$	28,668	\$	26,616	\$	28,594
3411	Medical Coverage-Academic	\$	722,987	\$	662,618	\$	768,874
3412	Dental Coverage-Academic	\$	64,560	\$	60,980	\$	59,774
3415	Life Insurance-Academic	\$	13,476	\$	14,213	\$	11,428
3421	Medical Coverage-Classified	\$	604,072	\$	520,529	\$	517,838
3422	Dental Coverage-Classified	\$	52,232	\$	51,856	\$	48,467
3425	Life Insurance-CLASS	\$	7,029	\$	7,409	\$	9,232
3510	Unemployment Ins.-Academic	\$	78,783	\$	111,727	\$	175
3520	Unemployment Ins -Classified	\$	32,133	\$	30,173	\$	13,823
3610	Worker's Compensation-Academic	\$	59,106	\$	83,277	\$	94,025
3620	Worker's Compensation-Classfd	\$	23,953	\$	22,030	\$	25,084
3712	OPEB Instructional	\$	517,423	\$	462,323	\$	460,939
3720	Apple-Transamerica NonPerm-CI	\$	-	\$	-	\$	4,424
3722	OPEB Classified	\$	252,689	\$	230,301	\$	220,647
	<b>Fringe Benefits</b>	\$	<b>3,220,916</b>	\$	<b>3,117,409</b>	\$	<b>3,209,868</b>
4101	Classroom-Books	\$	5,000	\$	-	\$	5,000
4301	Instructional - (Classroom)	\$	985	\$	-	\$	-
4303	Subs Periodicals - Other	\$	5,233	\$	6,139	\$	6,221
4304	Supplies-office	\$	59,361	\$	78,077	\$	89,662
4306	Computer software/site lic.-cl	\$	9,000	\$	25,360	\$	7,995
5102	Guest Speakers Lectures-Non	\$	4,960	\$	5,940	\$	2,900
5105	Independent Contractor/Consult	\$	240,853	\$	241,123	\$	240,436
5106	Events/Programs-Outside Prod	\$	10,113	\$	48	\$	1,427
5110	Instructor Events-Personal Svs	\$	5,000	\$	5,100	\$	4,600
5202	Travel Non-Local	\$	5,392	\$	6,642	\$	48
5203	Travel Local	\$	935	\$	2,229	\$	1,071
5204	Student Transportation	\$	-	\$	550	\$	549
5205	Conference/Seminar Reg	\$	8,963	\$	11,943	\$	2,830
5301	Dues and Membership	\$	21,529	\$	33,703	\$	16,556
5502	Gas	\$	20,400	\$	20,400	\$	22,774
5503	Light and Power (Electricity)	\$	224,000	\$	264,000	\$	208,990
5504	Sewer Use	\$	8,000	\$	8,000	\$	9,041
5505	Telephone Services	\$	30,200	\$	30,200	\$	13,991
5506	Main Water System	\$	11,200	\$	13,200	\$	9,355
5602	Facility/Building Leases - Ann	\$	263,000	\$	266,000	\$	253,829
5603	Facility/Building Rentals-Mont	\$	11,610	\$	16,713	\$	3,700
5604	Equipment Lease - Annual	\$	100	\$	100	\$	77
5605	Equipment Rentals - Mon-Mon	\$	22,000	\$	2,123	\$	25,806
5607	Print & Dup. Equip Leases/Rent	\$	2,000	\$	2,000	\$	-
5702	Graduation Expenses	\$	8,920	\$	12,520	\$	7,932
5864	Instructional Services	\$	458	\$	458	\$	-
5865	Publishing/ Doc Publication	\$	30,360	\$	27,360	\$	28,255
5866	Testing License and Material	\$	2,450	\$	3,988	\$	2,450

5867	Postage	\$	5,707	\$	6,707	\$	4,350
5870	Cross Enrollment Waiver	\$	-	\$	250	\$	260
5875	Employee Waiver	\$	-	\$	500	\$	3,334
5881	Building Repairs & Services	\$	-	\$	4,678	\$	-
5882	Equip Repairs Maint. & Svc	\$	3,830	\$	8,829	\$	4,267
5883	Net Internet Fees and Subs.	\$	3,900	\$	3,874	\$	3,095
5885	Misc. Operational Exp.	\$	8,559	\$	6,976	\$	4,033
5890	Service Contract-Equipment	\$	26,000	\$	33,600	\$	21,678
<b>Books, Supplies, Services</b>		<b>\$</b>	<b>1,060,018</b>	<b>\$</b>	<b>1,149,330</b>	<b>\$</b>	<b>1,006,512</b>
6301	College Library Books	\$	-	\$	9,000	\$	-
6302	Library Software	\$	-	\$	5,000	\$	-
6402	Inst Equipment and Furn	\$	7,888	\$	4,000	\$	8,427
6403	Non-Instructional Equip & Furn	\$	6,409	\$	9,250	\$	-
6406	Laptop Computers	\$	-	\$	5,888	\$	-
6407	PC,SERV, Other Comput,Peripher	\$	-	\$	10,205	\$	-
<b>Equipment Cap Outlay</b>		<b>\$</b>	<b>14,297</b>	<b>\$</b>	<b>43,343</b>	<b>\$</b>	<b>8,427</b>
7920	PFT Leave Banking	\$	343,553	\$	-	\$	-
<b>Fund Balance</b>		<b>\$</b>	<b>343,553</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**Expense Total    \$    13,010,163    \$    13,053,771    \$    13,833,984**

**Peralta Community College District  
Unrestricted General Fund Detail  
2012-13 Tentative Budget  
Laney College**

Expenses	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
1101 Instructor	\$ 6,781,691	\$ 6,608,035	\$ 7,039,384
<b>Full Time Academic</b>	<b>\$ 6,781,691</b>	<b>\$ 6,608,035</b>	<b>\$ 7,039,384</b>
1201 Administrators	\$ 903,788	\$ 1,018,668	\$ 1,103,627
<b>Academic Admin</b>	<b>\$ 903,788</b>	<b>\$ 1,018,668</b>	<b>\$ 1,103,627</b>
1202 Department Chair	\$ 483,742	\$ 478,452	\$ 476,992
1203 Counselor	\$ 810,283	\$ 786,536	\$ 822,289
1204 Librarians	\$ 370,114	\$ 360,858	\$ 387,416
1205 Faculty - Special-Assigned	\$ 181,140	\$ 138,675	\$ 138,288
1206 Nurse	\$ 87,571	\$ 83,126	\$ 83,125
<b>Other Faculty</b>	<b>\$ 1,932,850</b>	<b>\$ 1,847,647</b>	<b>\$ 1,908,110</b>
1351 Instructor-Temp/PTime & Ext-Se	\$ 4,228,138	\$ 4,727,530	\$ 5,995,118
1352 Instructor-Sub-Daily/Sick	\$ -	\$ 9,947	\$ 21,593
1353 Instructor - Retiree	\$ -	\$ 156,053	\$ 75,899
1356 Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ 168,952
1357 Instructor-PT/Extra Serv Parit	\$ -	\$ 177,944	\$ 310,442
1452 Department Chairs	\$ -	\$ 4,043	\$ 19,239
1453 Counselors	\$ 188,946	\$ 197,480	\$ 119,735
1454 Librarians	\$ 78,145	\$ 78,145	\$ 82,233
1455 Coaches	\$ 71,430	\$ 72,967	\$ 99,856
1456 Other Non-Teaching Assignments	\$ 65,964	\$ 68,662	\$ 47,713
1457 Non-Teaching Retirees	\$ -	\$ -	\$ 38,571
1458 Parity Pay for Non-Teaching Fa	\$ -	\$ -	\$ 23,088
<b>Part Time Academic</b>	<b>\$ 4,632,623</b>	<b>\$ 5,492,771</b>	<b>\$ 7,002,439</b>
2101 Administrators	\$ 190,323	\$ 132,262	\$ 86,010
2102 Clerical Tech & Support Staff	\$ 2,259,714	\$ 2,076,877	\$ 2,641,892
2201 Instructional Aides	\$ 985,641	\$ 1,023,270	\$ 1,021,066
2352 Cler Tech & Sup Stf (Repl)	\$ 63,003	\$ 185,204	\$ 175,688
2353 Student Employee Assistants	\$ 75,114	\$ 135,341	\$ 121,243
2354 Overtime for perm & non-perm	\$ 19,261	\$ 18,727	\$ 8,861
2357 Classified Retirees	\$ -	\$ 24,730	\$ -
2451 Instructional Aides (Replace)	\$ 12,075	\$ 99,834	\$ 128,002
2452 Instructional Aides - Student	\$ 117,662	\$ 175,835	\$ 111,266
<b>Classified Salary</b>	<b>\$ 3,722,793</b>	<b>\$ 3,872,080</b>	<b>\$ 4,294,028</b>

3110	STRS - Academic	\$	830,447	\$	760,922	\$	1,004,749
3140	STRS Cash Balance	\$	90,479	\$	253,214	\$	126,637
3220	PERS	\$	394,312	\$	373,671	\$	465,813
3320	OASDHI (FICA) Classified	\$	201,858	\$	211,863	\$	312,217
3340	Medicare - Academic	\$	180,426	\$	228,605	\$	235,674
3350	Medicare - Classified	\$	47,238	\$	49,904	\$	60,927
3411	Medical Coverage-Academic	\$	1,996,994	\$	1,751,196	\$	1,924,502
3412	Dental Coverage-Academic	\$	187,947	\$	165,347	\$	159,921
3415	Life Insurance-Academic	\$	37,323	\$	36,332	\$	31,626
3421	Medical Coverage-Classified	\$	1,047,339	\$	957,474	\$	1,012,321
3422	Dental Coverage-Classified	\$	86,911	\$	81,584	\$	96,285
3425	Life Insurance-CLASS	\$	12,957	\$	14,011	\$	17,491
3510	Unemployment Ins.-Academic	\$	197,885	\$	255,125	\$	(311)
3520	Unemployment Ins -Classified	\$	52,205	\$	55,315	\$	31,672
3610	Worker's Compensation-Academic	\$	142,772	\$	189,868	\$	211,072
3620	Worker's Compensation-Classfd	\$	39,097	\$	41,654	\$	50,275
3712	OPEB Instructional	\$	1,389,061	\$	1,226,885	\$	1,235,730
3720	Apple-Transamerica NonPerm-CI	\$	-	\$	-	\$	11,131
3722	OPEB Classified	\$	455,761	\$	440,868	\$	439,099
	<b>Fringe Benefits</b>	<b>\$</b>	<b>7,391,012</b>	<b>\$</b>	<b>7,093,838</b>	<b>\$</b>	<b>7,426,831</b>
4101	Classroom-Books	\$	-	\$	-	\$	6,000
4301	Instructional - (Classroom)	\$	27,152	\$	188,786	\$	266,194
4303	Subs Periodicals - Other	\$	935	\$	935	\$	490
4304	Supplies-office	\$	144,061	\$	221,998	\$	271,576
4306	Computer software/site lic.-cl	\$	-	\$	1,646	\$	4,623
4307	Computer software/site lic.-ad	\$	2,465	\$	5,943	\$	4,709
5105	Independent Contractor/Consult	\$	76,697	\$	221,197	\$	168,492
5106	Events/Programs-Outside Prod	\$	21,704	\$	52,218	\$	32,028
5202	Travel Non-Local	\$	24,905	\$	43,342	\$	13,141
5203	Travel Local	\$	1,031	\$	992	\$	608
5205	Conference/Seminar Reg	\$	-	\$	500	\$	777
5301	Dues and Membership	\$	48,629	\$	27,840	\$	51,466
5502	Gas	\$	129,081	\$	170,133	\$	248,585
5503	Light and Power (Electricity)	\$	864,689	\$	942,300	\$	833,527
5504	Sewer Use	\$	19,210	\$	19,210	\$	17,580
5505	Telephone Services	\$	56,532	\$	56,532	\$	51,639
5506	Main Water System	\$	96,390	\$	96,390	\$	68,632
5507	Pest Control	\$	21,138	\$	24,951	\$	21,657
5605	Equipment Rentals - Mon-Mon	\$	11,500	\$	11,500	\$	3,682
5607	Print & Dup. Equip Leases/Rent	\$	62,825	\$	58,825	\$	45,153
5701	Athletics Meals and Lodging	\$	6,137	\$	13,396	\$	8,340
5708	Athletic Transportation	\$	23,372	\$	28,782	\$	38,549
5864	Instructional Services	\$	1,500	\$	3,000	\$	750

5865	Publishing/ Doc Publication	\$	25,025	\$	34,133	\$	41,408
5867	Postage	\$	15,000	\$	15,000	\$	15,000
5870	Cross Enrollment Waiver	\$	-	\$	250	\$	-
5875	Employee Waiver	\$	-	\$	500	\$	9,524
5882	Equip Repairs Maint. & Svc	\$	13,614	\$	13,314	\$	11,157
5884	Laundry Services	\$	4,104	\$	-	\$	85
5885	Misc. Operational Exp.	\$	30,267	\$	25,730	\$	15,556
5890	Service Contract-Equipment	\$	103,049	\$	93,409	\$	74,515
	<b>Books, Supplies, Services</b>	\$	<b>1,831,012</b>	\$	<b>2,372,752</b>	\$	<b>2,325,443</b>
6402	Inst Equipment and Furn	\$	4,975	\$	5,475	\$	10,607
6403	Non-Instructional Equip & Furn	\$	900	\$	900	\$	11,738
6407	PC,SERV, Other Comput,Peripher	\$	-	\$	500	\$	-
	<b>Equipment Cap Outlay</b>	\$	<b>5,875</b>	\$	<b>6,875</b>	\$	<b>22,345</b>
7920	PFT Leave Banking	\$	87,865	\$	-	\$	-
	<b>Fund Balance</b>	\$	<b>87,865</b>	\$	<b>-</b>	\$	<b>-</b>
	<b>Expense Total</b>	\$	<b>27,289,509</b>	\$	<b>28,312,666</b>	\$	<b>31,122,207</b>

**Peralta Community College District  
Unrestricted General Fund Detail  
2012-13 Tentative Budget  
Merritt College**

Expenses	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
1101 Instructor	\$ 4,589,729	\$ 4,504,091	\$ 4,467,388
<b>Full Time Academic</b>	<b>\$ 4,589,729</b>	<b>\$ 4,504,091</b>	<b>\$ 4,467,388</b>
1201 Administrators	\$ 456,538	\$ 471,588	\$ 807,063
<b>Academic Admin</b>	<b>\$ 456,538</b>	<b>\$ 471,588</b>	<b>\$ 807,063</b>
1202 Department Chair	\$ 225,764	\$ 276,570	\$ 276,900
1203 Counselor	\$ 547,362	\$ 492,208	\$ 492,234
1204 Librarians	\$ 189,528	\$ 185,082	\$ 185,080
1205 Faculty - Special-Assigned	\$ 334,889	\$ 429,505	\$ 436,262
<b>Other Faculty</b>	<b>\$ 1,297,543</b>	<b>\$ 1,383,365</b>	<b>\$ 1,390,476</b>
1351 Instructor-Temp/PTime & Ext-Se	\$ 1,203,705	\$ 1,782,506	\$ 2,249,195
1352 Instructor-Sub-Daily/Sick	\$ 2,878	\$ 26,433	\$ 13,376
1353 Instructor - Retiree	\$ 1,895	\$ 8,973	\$ 30,650
1356 Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ 36,995
1357 Instructor-PT/Extra Serv Parit	\$ -	\$ 68,692	\$ 129,984
1452 Department Chairs	\$ 10,587	\$ -	\$ 3,606
1453 Counselors	\$ 7,478	\$ 7,073	\$ -
1454 Librarians	\$ 13,759	\$ 28,329	\$ 30,384
1455 Coaches	\$ 12,288	\$ 29,958	\$ 16,900
1456 Other Non-Teaching Assignments	\$ 30,278	\$ 47,420	\$ 20,415
1457 Non-Teaching Retirees	\$ -	\$ -	\$ 21,636
1458 Parity Pay for Non-Teaching Fa	\$ -	\$ -	\$ 25,821
<b>Part Time Academic</b>	<b>\$ 1,282,868</b>	<b>\$ 1,999,384</b>	<b>\$ 2,578,962</b>
2101 Administrators	\$ 110,579	\$ 46,227	\$ -
2102 Clerical Tech & Support Staff	\$ 1,868,458	\$ 1,847,018	\$ 1,949,944
2201 Instructional Aides	\$ 300,759	\$ 341,914	\$ 231,447
2352 Cler Tech & Sup Stf (Repl)	\$ 26,445	\$ 47,495	\$ 36,747
2353 Student Employee Assistants	\$ 58,830	\$ 66,580	\$ 65,940
2354 Overtime for perm & non-perm	\$ 36,063	\$ 38,149	\$ 16,589
2357 Classified Retirees	\$ 18,064	\$ 13,064	\$ 18,781
2451 Instructional Aides (Replace)	\$ 47,733	\$ 41,398	\$ 14,007
2452 Instructional Aides - Student	\$ 67,482	\$ 78,171	\$ 52,851
<b>Classified Salary</b>	<b>\$ 2,534,413</b>	<b>\$ 2,520,016</b>	<b>\$ 2,386,306</b>
3110 STRS - Academic	\$ 523,296	\$ 495,770	\$ 603,098

3140	STRS Cash Balance	\$	48,572	\$	81,571	\$	48,513
3220	PERS	\$	270,019	\$	224,779	\$	276,361
3310	OASDHI (FICA) Academic	\$	-	\$	601	\$	-
3320	OASDHI (FICA) Classified	\$	137,748	\$	127,818	\$	169,273
3340	Medicare - Academic	\$	108,835	\$	119,939	\$	127,152
3350	Medicare - Classified	\$	32,243	\$	30,715	\$	35,604
3411	Medical Coverage-Academic	\$	1,166,729	\$	1,212,858	\$	1,161,951
3412	Dental Coverage-Academic	\$	115,171	\$	107,580	\$	101,831
3415	Life Insurance-Academic	\$	23,486	\$	24,543	\$	20,056
3421	Medical Coverage-Classified	\$	681,488	\$	648,584	\$	635,422
3422	Dental Coverage-Classified	\$	60,875	\$	62,425	\$	60,018
3425	Life Insurance-CLASS	\$	8,770	\$	9,573	\$	10,577
3510	Unemployment Ins.-Academic	\$	120,835	\$	132,681	\$	22
3520	Unemployment Ins -Classified	\$	35,787	\$	33,823	\$	15,188
3610	Worker's Compensation-Academic	\$	90,085	\$	99,741	\$	114,696
3620	Worker's Compensation-Classfd	\$	26,681	\$	24,996	\$	29,533
3712	OPEB Instructional	\$	880,397	\$	792,916	\$	819,664
3720	Apple-Transamerica NonPerm-CI	\$	-	\$	2,127	\$	1,892
3722	OPEB Classified	\$	311,018	\$	268,616	\$	275,658
	<b>Fringe Benefits</b>	<b>\$</b>	<b>4,642,035</b>	<b>\$</b>	<b>4,501,656</b>	<b>\$</b>	<b>4,506,509</b>
4102	Book for Loan Student Program	\$	500	\$	500	\$	436
4301	Instructional - (Classroom)	\$	4,782	\$	7,082	\$	3,740
4303	Subs Periodicals - Other	\$	12,874	\$	10,879	\$	8,953
4304	Supplies-office	\$	88,731	\$	94,526	\$	78,992
4305	Fuel - gasoline/petroleum	\$	1,000	\$	1,500	\$	430
4306	Computer software/site lic.-cl	\$	1,284	\$	1,284	\$	1,284
4307	Computer software/site lic.-ad	\$	6,152	\$	6,152	\$	5,246
5105	Independent Contractor/Consult	\$	10,958	\$	98,468	\$	133,018
5106	Events/Programs-Outside Prod	\$	11,999	\$	9,499	\$	600
5110	Instructor Events-Personal Svs	\$	4,850	\$	4,850	\$	4,850
5202	Travel Non-Local	\$	-	\$	4,080	\$	825
5203	Travel Local	\$	2,818	\$	2,938	\$	421
5204	Student Transportation	\$	2,069	\$	-	\$	1,907
5205	Conference/Seminar Reg	\$	17,512	\$	16,381	\$	6,074
5301	Dues and Membership	\$	30,490	\$	41,437	\$	37,454
5501	Garbage and Trash	\$	-	\$	370	\$	-
5502	Gas	\$	160,100	\$	160,100	\$	158,897
5503	Light and Power (Electricity)	\$	403,050	\$	383,050	\$	369,577
5504	Sewer Use	\$	25,250	\$	24,880	\$	17,956
5505	Telephone Services	\$	65,800	\$	85,800	\$	50,593
5506	Main Water System	\$	120,200	\$	120,200	\$	108,590
5602	Facility/Building Leases - Ann	\$	-	\$	480	\$	-
5604	Equipment Lease - Annual	\$	76,831	\$	76,831	\$	32,939

5605	Equipment Rentals - Mon-Mon	\$	25,152	\$	25,152	\$	19,463
5701	Athletics Meals and Lodging	\$	9,302	\$	10,279	\$	9,196
5702	Graduation Expenses	\$	21,495	\$	9,622	\$	11,392
5704	Health Services	\$	4,413	\$	10,244	\$	2,413
5708	Athletic Transportation	\$	5,819	\$	4,586	\$	5,235
5865	Publishing/ Doc Publication	\$	16,000	\$	7,155	\$	13,513
5866	Testing License and Material	\$	1,890	\$	1,890	\$	1,890
5867	Postage	\$	532	\$	532	\$	30,082
5870	CROSS ENROLLMENT WAIVER	\$	-	\$	250	\$	686
5875	EMPLOYEE WAIVER	\$	-	\$	500	\$	7,224
5882	Equip Repairs Maint. & Svc	\$	9,456	\$	16,307	\$	9,000
5883	Net Internet Fees and Subs.	\$	4,764	\$	3,764	\$	4,764
5885	Misc. Operational Exp.	\$	37,708	\$	18,709	\$	16,079
5888	Advertising Print/ADS	\$	830	\$	1,330	\$	844
	<b>Books, Supplies, Services</b>	\$	<b>1,184,611</b>	\$	<b>1,261,607</b>	\$	<b>1,154,563</b>
6402	Inst Equipment and Furn	\$	1,958	\$	1,958	\$	2,213
6403	Non-Instructional Equip & Furn	\$	5,241	\$	1,000	\$	329
	<b>Equipment Cap Outlay</b>	\$	<b>7,199</b>	\$	<b>2,958</b>	\$	<b>2,542</b>
7920	PFT Leave Banking	\$	134,663	\$	-	\$	-
	<b>Fund Balance</b>	\$	<b>134,663</b>	\$	<b>-</b>	\$	<b>-</b>
	<b>Expense Total</b>	\$	<b>16,129,599</b>	\$	<b>16,644,665</b>	\$	<b>17,293,809</b>

Position Listing - Full Time Equivalent  
Unrestricted General Fund

Position Description	District					Grand Total
	Office	COA	Laney	Merritt	BCC	
Acad Support Services Special		1.00	1.00	1.00	1.00	4.00
Account Clerk I		1.00				1.00
Accounting Services Technician	5.00					5.00
Adm & Rclds Sys Technol Analyst	1.00					1.00
Admissions & Records Clerk	3.00	1.00		1.00		5.00
Admissions & Records Specialis	2.00		1.00		1.00	4.00
Admissions & Records Technicia	4.00				1.00	5.00
Applications Software Analyst	3.00					3.00
Apprentice Engineer	1.00					1.00
Articulation Officer			1.00		2.00	3.00
Assoc Vice Chanc Acad Affairs	1.00					1.00
Assoc Vice Chanc for Finance	1.00					1.00
Assoc Vice Chancellor for IT	1.00					1.00
Asst Chief Stationary Engineer	3.00					3.00
Asst Grounds Supervisor	1.00					1.00
Asst To The Chancellor	1.00					1.00
Athletic Trainer-Equipment Mgr			1.00	1.00		2.00
Audio-Visual Services Assistan			1.00			1.00
Benefits Coordinator	1.00					1.00
Budget Director	1.00					1.00
Bursar		1.00	1.00	1.00	1.00	4.00
Business & Administrative Svcs		1.00	1.00	1.00	1.00	4.00
Buyer	2.00					2.00
Career Counselor/Instructor					1.00	1.00
Cashier			3.00			3.00
Chancellor	1.00					1.00
Chief Adm Off, Tech & Info Sys	1.00					1.00
Clerical Assistant II	1.00					1.00
College Network Coordinator		1.00	2.00	1.00	1.00	5.00
College President		1.00	1.00	2.00	1.00	5.00
Computer Network Technician		1.00	2.00	1.00	3.00	7.00
Computer Operations Technician	1.00					1.00

Coord/Career & Transfer Center					1.00	1.00
Coordinator/Marketing	1.00					1.00
Cosmetology Lab Tech			1.00			1.00
Counselor		3.00	8.00	6.00	2.00	19.00
Curric & Systems Tech Analyst	1.00					1.00
Custodian	2.00	6.00	10.00	7.00	3.00	28.00
DAS President	2.00					2.00
Dean Academic Pathw & Stdt Suc		1.00				1.00
Dean Of Student Support Servic			2.00			2.00
Department Network Coordinator			2.00	1.00		3.00
Dir of Facilities and Operatns	1.00					1.00
Dir Of Human Resources	1.00					1.00
Dir of Risk Management	1.00					1.00
Dir, Intr'l Svcs & Studt Supt	1.00					1.00
Director of Enterprise Svcs	1.00					1.00
Director of Financial Aid	1.00					1.00
Director of Purchasing Svcs	1.00					1.00
District Accounting Tech	3.00					3.00
District Admissions Officer	1.00					1.00
Division Dean II			3.00			3.00
DSPTS Adapted Comp Learnng Tech		1.00				1.00
Duplicating Services Technicia		2.00	2.00		1.00	5.00
Energy & Environ Sustain Mgr	1.00					1.00
EOPS Coordinator			1.00			1.00
EOPS Director		1.00				1.00
Exec Asst/Employee Relatio (C)	1.00					1.00
Exec Asst/Finance & Accounting	1.00					1.00
Exec Asst/General Services (C)	1.00					1.00
Exec Asst/President's Office		1.00	1.00	1.00	1.00	4.00
Exec Asst/Student Services	1.00					1.00
Exec. Asst., Vice Chan. Office	1.00					1.00
Exec.Dir, Marketing, Pub Rel.	1.00					1.00
Executive Asst/Chancellor's Of	1.00					1.00
Executive Asst/Legal (C)	1.00					1.00
Facilities Project Coord	2.00					2.00
Facilities Services Specialist				1.00		1.00
Faculty Release/Negotiator	5.00			3.00		8.00

Faculty Senate		1.00				1.00
Faculty/Staff Development	1.00					1.00
Financial Aid Program Supervis	1.00	1.00	1.00		1.00	4.00
Financial Aid Specialist			4.00	2.00	1.00	7.00
Financial Aids & Placemt Asst				1.00		1.00
Food Service Manager			1.00			1.00
Food Service Supervisor			1.00			1.00
Food Services Worker			1.00			1.00
General Counsel	1.00					1.00
Graphic Design Specialist	1.00					1.00
Grounds Supervisor	1.00					1.00
Groundswoker-Gardener	4.00					4.00
Head Custodian	1.00	1.00		1.00	1.00	4.00
Health Services Director	1.00					1.00
Help Desk Support Tech II	1.00					1.00
Human Resources Analyst (C)	2.00					2.00
Human Resources Generalist	4.00					4.00
Instr Asst/Comput Assist Instr				1.00		1.00
Instruct Asst./Child Developme				1.00		1.00
Instruct Asst/Computer Info Sy			1.00			1.00
Instruct Asst/Stud Cntr Cafete			1.00			1.00
Instructional Asst./Culinary A			4.00			4.00
Instructional Asst./Accompanist			1.00			1.00
Instructional Asst/Art			1.00	1.00		2.00
Instructional Asst/LRC			1.00		1.00	2.00
Instructional Asst/Mathematics					1.00	1.00
Instructional Asst/Writing Ctr			1.00			1.00
Instructor	2.00	62.00	123.00	88.00	32.00	307.00
Instructor (English)			2.00			2.00
Instructor (Political Science)					1.00	1.00
Instructor/Assistant Coach			2.00			2.00
Instructor/Long-Term Substitut			1.00			1.00
Internal Auditor	1.00					1.00
International Student Support	3.00					3.00
Lead Custodian (B)		1.00	1.00	1.00	1.00	4.00
Lead Groundswoker-Gardener	1.00					1.00
Librarian		3.00	4.00	2.00	2.00	11.00

Librarian (Intra-Dist Xfer)		1.00				1.00
Library Network Coordinator		1.00				1.00
Library Technician II	1.00	4.00				5.00
Multimedia Services Specialist					1.00	1.00
Network Suppt Svcs Specialist	3.00					3.00
Nurse	1.00	2.00				3.00
Payroll Coordinator (C)	1.00					1.00
Payroll Manager	1.00					1.00
Physical Education Attendant		2.00				2.00
Principal Accounting Technicia	1.00	1.00	1.00	1.00		4.00
Principal Clerk	1.00	1.00				2.00
Principal Library Tech	1.00	1.00	1.00			3.00
Program Specialist/EOPS		1.00				1.00
Program Specialist/Outreach				1.00		1.00
Program Specialist/PCTV	1.00					1.00
Public Information Officer					1.00	1.00
Research & Sys Tech Analyst	1.00					1.00
Research Data Specialist	1.00					1.00
Scien Lab Tech/Landscape Horti				2.00		2.00
Science Lab Tech/Biological Sc	1.00	1.00	1.00	1.00	1.00	4.00
Science Lab Tech/Chemistry	1.00	2.00	1.00			4.00
Science Lab Tech/Microbiology				1.00		1.00
Secretary	3.00	6.00	2.00	1.00		12.00
Secretary (Y)					1.00	1.00
Senior Applications Programmer	2.00					2.00
Senior DBA	1.00					1.00
Senior Network Coordinator	4.00					4.00
Sr Admissions & Records Clerk	1.00					1.00
Sr Clerical Assistant		2.00	2.00	4.00	1.00	9.00
Sr Clerical Assistant Typing					1.00	1.00
Sr College Info Sys Analyst		1.00				1.00
Sr Duplicating & Supp Svcs Tec	1.00					1.00
Sr Duplicating Services Techni				1.00		1.00
Sr Library Technician	2.00	2.00	2.00			6.00
Sr Secretary	3.00					3.00
Sr Storesworker	1.00	1.00	1.00	1.00	1.00	4.00
Sr. Human Resources Analyst (C	1.00					1.00

Staff Asst,Vice President's Of		2.00	2.00	2.00	3.00	9.00
Staff Asst/Admin - Intern'l Ed	1.00					1.00
Staff Asst/Admin (General)	2.00					2.00
Staff Asst/Admin (Instruct)				1.00		1.00
Staff Asst/Administrative Serv		1.00				1.00
Staff Asst/ASL & English					1.00	1.00
Staff Asst/Business Svcs		1.00				1.00
Staff Asst/Chanc Office (C)	1.00					1.00
Staff Asst/Communication Svcs			1.00			1.00
Staff Asst/Educational Service	1.00					1.00
Staff Asst/Gen Couns Rsk Mgmt	1.00					1.00
Staff Asst/Human Resources	1.00					1.00
Staff Asst/Human Resources (C)	1.00					1.00
Staff Asst/Occupational Ed.			1.00			1.00
Staff Asst/PACE					1.00	1.00
Staff Asst/Payroll	4.00					4.00
STAFF ASST/PRESIDENT'S OFFICE		1.00	1.00	1.00		3.00
Staff Asst/Purchasing	1.00					1.00
Staff Asst/Student Services		1.00				1.00
Staff Svcs Spec/Fiscal			1.00		2.00	3.00
Staff Svcs Spec/Special Projec	1.00					1.00
Stage & Production Supervisor			1.00			1.00
Stationary Engineer	6.00					6.00
Student Employment Specialist			1.00			1.00
Student Personnel Services Spe				1.00		1.00
Student Services Spec (BCC)					1.00	1.00
Student Services Specialist				1.00		1.00
Superv, Admin & Bus Supp Svcs		1.00	1.00	1.00	1.00	4.00
Supv, Accts Pybl & Enrlmt Mgmt	1.00					1.00
Systems Analyst(Stdt/Fin Apps)	1.00					1.00
Toolroom Keeper I/Automotive		1.00				1.00
Toolroom Keeper I/Aviation Mai		1.00				1.00
Toolroom Keeper I/Welding			1.00			1.00
Tutorial Services Assistant		1.00				1.00
TV Broadcast Coordinator	1.00					1.00
Utility Engineer	3.00					3.00
Vice Chanc For General Svcs	1.00					1.00

Vice Chancellor For Human Reso	1.00					1.00
Vice Chancellor Student Svcs	1.00					1.00
Vice Chancellor, Ed. Svcs.	1.00					1.00
Vice Chancellor/Finance & Admi	1.00					1.00
Vice President Of Instruction		1.00	1.00	1.00	1.00	4.00
Vice President Of Student Serv		1.00		1.00	1.00	3.00
Warehouse Supervisor (B)	1.00					1.00
Warehouse Worker-Driver (B)	3.00					3.00
Web Content Developer	1.00					1.00
Grand Total	149.00	121.00	235.00	154.00	81.00	740.00

**Peralta Community College District  
Restricted General Fund Detail  
2012-13 Tentative Budget**

		2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>				
8121	Higher Education Act of 1965	\$ -	\$ 967,437	\$ 965,103
8130	Workforce Investment Act	\$ -	\$ 494,687	\$ -
8143	American Recovery,Reinvestment	\$ -	\$ -	\$ 82,717
8153	Fin Adm. Ad. Allow. SEOG,PELL	\$ -	\$ -	\$ 10,662
8170	Vocational Tech. Educ. Act	\$ 935,393	\$ 2,650,510	\$ 1,296,396
8191	Temp Assist Needy Families	\$ 182,896	\$ 182,997	\$ -
8195	DEPARTMENT OF EDUCATION	\$ 1,951,118	\$ 1,563,552	\$ 862,101
8199	Other Federal Income	\$ 1,696,469	\$ 4,235,081	\$ 6,559,715
<b>Federal Revenue</b>		<b>\$ 4,765,876</b>	<b>\$ 10,094,264</b>	<b>\$ 9,776,694</b>
8615	Board of Finan Assist Program	\$ 1,587,981	\$ 1,203,496	\$ 1,087,761
8617	Basic Skills	\$ 180,000	\$ 668,438	\$ 411,521
8619	State Prior year	\$ -	\$ -	\$ 69,564
8621	Disabled Student Prg & Serv	\$ 1,080,902	\$ 1,569,016	\$ 1,616,987
8623	Matriculation	\$ 938,825	\$ 907,350	\$ 1,066,327
8625	Extended Opport. Program & Svc	\$ 1,909,695	\$ 1,870,909	\$ 2,113,554
8626	Coop Agencies Resources Educ	\$ 313,023	\$ 361,502	\$ 480,392
8628	Economic Development	\$ -	\$ -	\$ 168,180
8629	CalWorks	\$ 593,510	\$ 582,850	\$ 593,162
8654	Staff Diversity	\$ -	\$ 69,338	\$ 27,650
8656	Instruct. Equipt & Library Mat	\$ -	\$ -	\$ 48,230
8681	State Lottery Proceeds	\$ -	\$ 488,301	\$ 489,939
8699	Other State Revenue	\$ 84,644	\$ 2,802,884	\$ 1,312,445
<b>State Revenue</b>		<b>\$ 6,688,580</b>	<b>\$ 10,524,084</b>	<b>\$ 9,485,712</b>
8817	Redevelopment Property Tax	\$ -	\$ -	\$ 11,104
8831	Contract Instructional Service	\$ 179,919	\$ 457,766	\$ -
8835	Other Contract Services	\$ -	\$ 57,329	\$ -
8899	Miscellaneous	\$ 381,554	\$ 2,759,717	\$ 1,226,875
<b>Local Revenue</b>		<b>\$ 561,473</b>	<b>\$ 3,274,812</b>	<b>\$ 1,226,875</b>
8983	Intrafund Transfers-In	\$ 1,157,665	\$ 1,265,990	\$ 1,283,762
<b>Trans Res Revenue</b>		<b>\$ 1,157,665</b>	<b>\$ 1,265,990</b>	<b>\$ 1,283,762</b>
<b>Beginning Fund Balance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Total</b>		<b>\$ 13,173,594</b>	<b>\$ 25,159,150</b>	<b>\$ 21,773,043</b>

## Expenses

1101	Instructor	\$	480,948	\$	448,142	\$	435,397
1102	Instructor - Long Term Subs	\$	35,197	\$	-	\$	18,794
	<b>Full Time Academic</b>	<b>\$</b>	<b>516,145</b>	<b>\$</b>	<b>448,142</b>	<b>\$</b>	<b>454,191</b>
1201	Administrators	\$	464,536	\$	361,819	\$	235,220
	<b>Academic Admin</b>	<b>\$</b>	<b>464,536</b>	<b>\$</b>	<b>361,819</b>	<b>\$</b>	<b>235,220</b>
1203	Counselor(FD01,LTY,IF>01,CONS)	\$	1,115,124	\$	1,175,506	\$	1,116,590
1205	Faculty - Special-Assigned	\$	402,417	\$	537,569	\$	497,402
	<b>Other Faculty</b>	<b>\$</b>	<b>1,517,541</b>	<b>\$</b>	<b>1,713,075</b>	<b>\$</b>	<b>1,613,992</b>
1351	Instructor-Temp/PTime & Ext-Se	\$	147,932	\$	1,625,257	\$	849,397
1352	Instructor-Sub-Daily/Sick	\$	-	\$	955	\$	845
1353	Instructor - Retiree	\$	-	\$	39,326	\$	5,346
1452	Department Chairs	\$	7,296	\$	7,296	\$	3,690
1453	Counselors	\$	487,640	\$	999,118	\$	804,663
1456	Other Non-Teaching Assignments	\$	229,134	\$	1,058,137	\$	741,326
1457	Non-Teaching Retirees	\$	49,276	\$	145,973	\$	22,730
	<b>Part Time Academic</b>	<b>\$</b>	<b>921,278</b>	<b>\$</b>	<b>3,876,062</b>	<b>\$</b>	<b>2,427,997</b>
2101	Administrators	\$	270,459	\$	312,301	\$	218,558
2102	Clerical Tech & Support Staff	\$	2,618,174	\$	2,695,578	\$	2,478,031
2201	Instructional Aides	\$	104,324	\$	117,165	\$	109,118
2352	Cler Tech & Sup Stf (Repl)	\$	138,863	\$	518,442	\$	269,911
2353	Student Employee Assistants	\$	282,690	\$	1,315,037	\$	1,248,199
2354	Overtime for perm & non-perm	\$	94,231	\$	362,660	\$	248,997
2357	Classified Retirees	\$	-	\$	25,844	\$	17,457
2451	Instructional Aides (Replace)	\$	542,480	\$	751,627	\$	709,379
2452	Instructional Aides - Student	\$	94,459	\$	334,291	\$	272,522
	<b>Classified Salary</b>	<b>\$</b>	<b>4,145,680</b>	<b>\$</b>	<b>6,432,945</b>	<b>\$</b>	<b>5,572,172</b>
3110	STRS - Academic	\$	218,740	\$	294,167	\$	249,380
3140	STRS Cash Balance	\$	26,344	\$	115,556	\$	42,541
3220	PERS	\$	386,131	\$	480,832	\$	325,444
3310	OASDHI (FICA) Academic	\$	-	\$	879	\$	-
3320	OASDHI (FICA) Classified	\$	191,287	\$	238,743	\$	205,449
3340	Medicare - Academic	\$	47,083	\$	106,407	\$	62,629
3350	Medicare - Classified	\$	54,834	\$	95,453	\$	59,529
3411	Medical Coverage-Academic	\$	323,284	\$	346,884	\$	360,107
3412	Dental Coverage-Academic	\$	30,801	\$	31,074	\$	29,384
3415	Life Insurance-Academic	\$	8,876	\$	8,674	\$	6,911
3421	Medical Coverage-Classified	\$	860,996	\$	672,697	\$	721,662
3422	Dental Coverage-Classified	\$	76,362	\$	66,752	\$	67,382
3425	Life Insurance-CLASS	\$	12,283	\$	15,459	\$	12,442
3510	Unemployment Ins.-Academic	\$	53,764	\$	90,437	\$	913
3520	Unemployment Ins -Classified	\$	57,936	\$	57,206	\$	25,532
3610	Worker's Compensation-Academic	\$	40,824	\$	80,093	\$	56,246

3620	Worker's Compensation-Classfd	\$	44,193	\$	67,059	\$	67,322
3712	OPEB Instructional	\$	296,946	\$	231,597	\$	237,373
3720	Apple-Transamerica NonPerm-CI	\$	14,014	\$	10,288	\$	37,118
3722	OPEB Classified	\$	419,243	\$	407,542	\$	347,586
	<b>Fringe Benefits</b>	<b>\$</b>	<b>3,163,941</b>	<b>\$</b>	<b>3,417,799</b>	<b>\$</b>	<b>2,914,950</b>
4101	Classroom-Books	\$	12,500	\$	89,348	\$	28,334
4102	Book for Loan Student Program	\$	200	\$	92,984	\$	34,357
4103	Office Professional Refer/Dict	\$	-	\$	-	\$	1,791
4301	Instructional - (Classroom)	\$	150,631	\$	862,144	\$	643,336
4303	Subs Periodicals - Other	\$	4,955	\$	13,270	\$	11,850
4304	Supplies-office	\$	81,897	\$	268,964	\$	246,982
4305	Fuel - gasoline/petroleum	\$	-	\$	-	\$	-
4306	Computer software/site lic.-cl	\$	30,162	\$	101,736	\$	70,187
4307	Computer software/site lic.-ad	\$	17,000	\$	54,806	\$	34,978
5102	Guest Speakers Lectures-Non	\$	4,644	\$	11,719	\$	2,548
5105	Independent Contractor/Consult	\$	660,611	\$	3,070,884	\$	3,557,465
5106	Events/Programs-Outside Prod	\$	42,658	\$	150,902	\$	42,555
5110	Instructor Events-Personal Svs	\$	-	\$	1,000	\$	-
5202	Travel Non-Local	\$	20,468	\$	119,294	\$	62,624
5203	Travel Local	\$	7,200	\$	29,333	\$	8,690
5204	Student Transportation	\$	-	\$	40,640	\$	2,862
5205	Conference/Seminar Reg	\$	33,085	\$	92,282	\$	34,132
5206	Internal Training- Staff Dev	\$	-	\$	2,171	\$	1,554
5301	Dues and Membership	\$	-	\$	15,766	\$	51,756
5503	Light and Power	\$	-	\$	4,500	\$	1,295
5505	Telephone Services	\$	-	\$	12,731	\$	9,216
5602	Facility/Building Leases - Ann	\$	-	\$	57,692	\$	34,084
5603	Facility/Building Rentals-Mont	\$	-	\$	3,580	\$	4,305
5604	Equipment Lease - Annual	\$	-	\$	1,100	\$	4,435
5605	Equipment Rentals	\$	-	\$	1,056	\$	-
5607	Print & Dup. Equip Leases/Rent	\$	-	\$	5,230	\$	4,735
5702	Graduation Expenses	\$	1,250	\$	2,795	\$	-
5703	Meals for Needy Students	\$	-	\$	-	\$	50,211
5704	Health Services	\$	-	\$	1,190	\$	2,413
5706	Misc. Student Services	\$	1,000	\$	142	\$	1,394
5810	Housing Allowance	\$	-	\$	9,225	\$	12,655
5865	Publishing/ Doc Publication	\$	27,061	\$	102,316	\$	55,435
5866	Testing License and Material	\$	9,000	\$	82,493	\$	31,633
5867	Postage	\$	200	\$	20,501	\$	5,470
5871	Misc Fee Waivers	\$	-	\$	14,000	\$	-
5882	Equip Repairs Maint. & Svc	\$	2,500	\$	12,118	\$	8,636
5883	Net Internet Fees and Subs.	\$	2,813	\$	13,838	\$	24,823
5884	Laundry Services	\$	1,500	\$	1,362	\$	779

5885	Misc. Operational Exp.	\$	150,387	\$	702,506	\$	73,330
5886	Program TV License	\$	5,700	\$	5,700	\$	-
5887	Advertising/Radio/TV	\$	-	\$	175	\$	15,147
5888	Advertising Print/ADS	\$	-	\$	29,912	\$	-
5890	Service Contract-Equipment	\$	21,271	\$	6,481	\$	3,033
5891	Service Contract-Software-DP	\$	-	\$	-	\$	47,744
5892	Service Contract-Hardware-DP	\$	-	\$	16,603	\$	-
5895	Indirect Costs	\$	144,050	\$	503,292	\$	27,607
	<b>Books, Supplies, Services</b>	<b>\$</b>	<b>1,432,743</b>	<b>\$</b>	<b>6,627,781</b>	<b>\$</b>	<b>5,254,381</b>
6206	Building Improvement	\$	-	\$	34,028	\$	-
6301	College Library Books	\$	-	\$	24,000	\$	-
6302	Library Software (CD DVD etc)	\$	-	\$	140,000	\$	-
6402	Inst Equipment and Furn	\$	193,363	\$	644,171	\$	539,925
6403	Non-Instructional Equip & Furn	\$	2,000	\$	260,100	\$	65,150
6405	FD-62 Initial Equip/Furnit Pur	\$	-	\$	5,000		
6406	Laptop Computers	\$	6,908	\$	51,235	\$	1,976
6407	PC,SERV, Other Comput,Peripher	\$	7,000	\$	121,067	\$	8,257
6432	Non-Ins Equip&Furn	\$	-	\$	928	\$	-
	<b>Equipment Cap Outlay</b>	<b>\$</b>	<b>209,271</b>	<b>\$</b>	<b>1,280,529</b>	<b>\$</b>	<b>615,308</b>
7510	Grants	\$	-	\$	-	\$	1,000
7515	FINAIDEOPG	\$	39,299	\$	45,882	\$	28,166
7516	FINAIDCARE	\$	70,346	\$	70,346	\$	101,475
7530	Tuition Reduction	\$	-	\$	34,515	\$	27,113
7610	Bus Vouchers (Tickets)	\$	44,947	\$	52,161	\$	45,859
7620	Child Care Vchrs or Child Care	\$	43,052	\$	25,112	\$	24,312
7630	Book Vouchers	\$	499,596	\$	634,723	\$	490,380
7640	Supply Vouchers (Surv Kits)	\$	22,566	\$	25,071	\$	143,603
7650	Meals for Students	\$	63,888	\$	98,168	\$	72,463
7660	EOPS/CARE Auto Repair	\$	-	\$	-	\$	265
7670	Direct Aid for Graduates	\$	-	\$	7,500	\$	7,139
7680	Health Services	\$	1,000	\$	2,707	\$	-
7681	Parking Permits	\$	2,765	\$	4,813	\$	3,943
	<b>Debt Service Transfer</b>	<b>\$</b>	<b>787,459</b>	<b>\$</b>	<b>1,000,998</b>	<b>\$</b>	<b>945,718</b>
7920	Undistributed Allocations	\$	15,000	\$	-	\$	-
	<b>Fund Balance</b>	<b>\$</b>	<b>15,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
	<b>Expense Total</b>	<b>\$</b>	<b>13,173,594</b>	<b>\$</b>	<b>25,159,150</b>	<b>\$</b>	<b>20,033,929</b>
	<b>Total Revenues Over Expenses</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,739,114</b>

Position Listing - Full Time Equivalent  
Restricted General Fund

Position Description	District					Grand
	Office	COA	Laney	Merritt	BCC	Total
Alternate Media Technology Spe			1.00	1.00	1.00	3.00
CalWorks Counselor/Full-time			3.00			3.00
Calworks Program Coordinator			1.00			1.00
Career Counselor				1.00		1.00
Clerical Assistant II			2.00	1.00	3.00	6.00
Coordinator/EOPS				2.00	1.00	3.00
Coordinator/Interpreter Svcs			1.00			1.00
Coordinator/Tech Prep Program	1.00					1.00
Coordinator/Workability III		2.00				2.00
Dean of DSPS/TRIO Stdtd Success					1.00	1.00
Dean of Enrollment Services		1.00				1.00
Dean, Special Programs & Grant				1.00		1.00
Director of AANAPISI			1.00			1.00
Director of Special Projects					1.00	1.00
Director, Gateway To College P			1.00			1.00
DSPS Adapted Comp Learnng Tech		1.00	1.00			2.00
DSPS Counselor		3.00				3.00
DSPS Instructor		3.00	2.00			5.00
EOPS Coordinator			1.00			1.00
EOPS Counselor		1.00	3.00	2.00		6.00
Exec. Asst., Vice Chan. Office	1.00					1.00
Financial Aid Program Supervis	1.00					1.00
Financial Aid Specialist	1.00	2.00	3.00	2.00	1.00	9.00
Financial Aids & Placemt Asst	1.00		2.00			3.00
Health Services Director	1.00					1.00
Instructional Asst/LRC					1.00	1.00
Instructor		1.00	2.00	1.00		4.00
Learning Disabilities Speciali		1.00	1.00	1.00	1.00	4.00
Prog Spec/First 5 Alameda Cty				1.00		1.00
Program Specialist/C.A.R.E.			2.00	3.00		5.00
Program Specialist/Dsps			1.00			1.00
Program Specialist/EOPS		3.00	1.00			4.00

Project Manager		2.00	1.00			3.00
Secretary			1.00			1.00
Sr Clerical Assistant				1.00		1.00
Staff Asst/DSPS				1.00	1.00	2.00
Staff Asst/EOPS			2.00			2.00
Staff Asst/Orientation-Intake		2.00				2.00
Staff Asst/Program (Enabler)		1.00				1.00
Staff Asst/Title III				1.00		1.00
Staff Asst/Vice Chanc, Ed Svcs	1.00					1.00
Staff Svcs Spec/Special Projec	1.00	1.00				2.00
Student Pers Svcs Spec/Matricu					1.00	1.00
Student Pers Svcs Spec/Outreac					1.00	1.00
Student Personnel Services Spe			2.00	1.00		3.00
Television Production Technici	4.00					4.00
TRIO Student Sup/Suc Director			1.00			1.00
Workability III Coordinator			1.00			1.00
Grand Total	12.00	24.00	37.00	20.00	13.00	106.00

**Peralta Community College District  
Bookstore Commission Fee Fund Detail  
2012-13 Tentative Budget**

		<b>2012-13 Tentative Budget</b>	<b>2011-12 Working Budget</b>	<b>2010-11 Actuals</b>
<b>Revenue</b>				
8846	Commission	\$ 252,207	\$ 279,530	\$ 244,431
8861	Interest/Investment Income	\$ -	\$ 9,000	\$ 13,535
<b>Local Revenue</b>		<b>\$ 252,207</b>	<b>\$ 288,530</b>	<b>\$ 257,966</b>
<b>Beginning Fund Balance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Total</b>		<b>\$ 252,207</b>	<b>\$ 288,530</b>	<b>\$ 257,966</b>
<b>Expenses</b>				
1351	Instructor-Temp/PTime & Ext-Se	\$ -	\$ 10,000	\$ -
1453	Counselors	\$ 8,778	\$ 18,778	\$ -
1456	Other Non-Teaching Assignments	\$ -	\$ -	\$ 3,239
<b>Part Time Academic</b>		<b>\$ 8,778</b>	<b>\$ 28,778</b>	<b>\$ 3,239</b>
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ -	\$ 214
2353	Student Employee Assistants	\$ 12,982	\$ 19,500	\$ 10,897
2354	Overtime for perm & non-perm	\$ 200	\$ 200	\$ -
<b>Classified Salary</b>		<b>\$ 13,182</b>	<b>\$ 19,700</b>	<b>\$ 11,111</b>
3220	PERS	\$ 7	\$ 7	\$ 347
3320	OASDHI (FICA) Classified	\$ -	\$ -	\$ 201
3340	Medicare - Academic	\$ 3	\$ 3	\$ 47
3350	Medicare - Classified	\$ -	\$ -	\$ 3
3510	Unemployment Ins.-Academic	\$ 3	\$ 3	\$ -
3520	Unemployment Ins -Classified	\$ 32	\$ 132	\$ 109
3610	Worker's Compensation-Academic	\$ 2	\$ 2	\$ 40
3620	Worker's Compensation-Classfd	\$ 24	\$ 124	\$ 134
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ 8
<b>Fringe Benefits</b>		<b>\$ 71</b>	<b>\$ 271</b>	<b>\$ 889</b>
4101	Classroom-Books	\$ 1,000	\$ 5,000	\$ -
4102	Book for Loan Student Program	\$ -	\$ 8,000	\$ 7,204
4301	Instructional - (Classroom)	\$ 2,000	\$ -	\$ -
4303	Subs Periodicals - Other	\$ 15,393	\$ -	\$ -
4304	Supplies-office	\$ -	\$ 5,436	\$ 4,147
4306	Computer software/site lic.-cl	\$ 175	\$ 175	\$ 175
4307	Computer software/site lic.-ad	\$ 500	\$ 500	\$ -
5105	Independent Contractor/Consult	\$ 10,743	\$ 12,743	\$ 10,166

5106	Events/Programs-Outside Prod	\$	32,205	\$	25,212	\$	46,514
5202	Travel Non-Local	\$	293	\$	293	\$	2,709
5204	Student Transportation	\$	5,200	\$	4,500	\$	-
5205	Conference/Seminar Reg	\$	800	\$	800	\$	680
5206	Internal Training- Staff Dev	\$	-	\$	2,000	\$	-
5301	Dues and Membership	\$	-	\$	-	\$	3,969
5701	Athletics Meals and Lodging	\$	5,168	\$	5,168	\$	4,811
5702	Graduation Expenses	\$	6,919	\$	6,919	\$	14,617
5708	Athletic Transportation	\$	9,996	\$	9,996	\$	2,227
5865	Publishing/ Doc Publication	\$	1,850	\$	1,850	\$	-
5882	Equip Repairs Maint. & Svc	\$	2,000	\$	5,000	\$	-
5885	Misc. Operational Exp.	\$	127,853	\$	135,108	\$	140,682
	<b>Books, Supplies, Services</b>	\$	<b>222,095</b>	\$	<b>228,700</b>	\$	<b>237,901</b>
6403	Non-Instructional Equip & Furn	\$	1,581	\$	4,581	\$	-
	<b>Equipment Cap Outlay</b>	\$	<b>1,581</b>	\$	<b>4,581</b>	\$	<b>-</b>
7630	Book Vouchers	\$	6,500	\$	6,500	\$	-
	<b>Financial Aid</b>	\$	<b>6,500</b>	\$	<b>6,500</b>	\$	<b>-</b>
	<b>Expense Total</b>	\$	<b>252,207</b>	\$	<b>288,530</b>	\$	<b>253,140</b>
	<b>Total Revenues Over Expenses</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>4,826</b>

**Peralta Community College District  
Facility Rental Fee Fund Detail  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
8835 Other Contract Services	\$ 110,000	\$ 92,922	\$ 95,879
8851 Facility & Athletic Field Rent	\$ 702,218	\$ 723,464	\$ 611,184
8876 Health Services	\$ -	\$ 750	\$ -
8891 Food Service Revenue	\$ 765,717	\$ 509,213	\$ 136,514
8899 Miscellaneous	\$ 57,400	\$ 279,530	\$ 388,918
<b>Local Revenue</b>	<b>\$ 1,635,335</b>	<b>\$ 1,605,879</b>	<b>\$ 1,232,495</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Total</b>	<b>\$ 1,635,335</b>	<b>\$ 1,605,879</b>	<b>\$ 1,232,495</b>
<b>Expenses</b>			
1201	\$ -	\$ 21,175	\$ -
<b>Academic Admin</b>	<b>\$ -</b>	<b>\$ 21,175</b>	<b>\$ -</b>
1205 Faculty - Special-Assigned	\$ 10,000	\$ 10,144	\$ -
<b>Other Faculty</b>	<b>\$ 10,000</b>	<b>\$ 10,144</b>	<b>\$ -</b>
1455 Coaches	\$ 6,290	\$ 6,266	\$ 4,993
1456 Other Non-Teaching Assignments	\$ 28,450	\$ 40,852	\$ 37,683
<b>Part Time Academic</b>	<b>\$ 34,740</b>	<b>\$ 47,118</b>	<b>\$ 42,676</b>
2102 Clerical Tech & Support Staff	\$ 74,722	\$ 17,253	\$ 17,300
2352 Cler Tech & Sup Stf (Repl)	\$ 104,527	\$ 159,864	\$ 1,457
2353 Student Employee Assistants	\$ 56,451	\$ 54,002	\$ 30,628
2354 Overtime for perm & non-perm	\$ 78,971	\$ 128,930	\$ 90,767
2451 Instructional Aides (Replace)	\$ 15,135	\$ 52,908	\$ 32,658
2452 Instructional Aides - Student	\$ -	\$ 9,000	\$ 5,702
<b>Classified Salary</b>	<b>\$ 329,806</b>	<b>\$ 421,957</b>	<b>\$ 178,512</b>
3110 STRS - Academic	\$ 1,219	\$ 5,230	\$ 1,202
3140 STRS Cash Balance	\$ 1,384	\$ 1,509	\$ 387
3220 PERS	\$ 11,331	\$ 7,647	\$ 1,816
3320 OASDHI (FICA) Classified	\$ 11,110	\$ 6,814	\$ 2,756
3340 Medicare - Academic	\$ 1,068	\$ 956	\$ 349
3350 Medicare - Classified	\$ 4,776	\$ 4,145	\$ 1,186
3411 Medical Coverage-Academic	\$ -	\$ 5,185	\$ -
3412 Dental Coverage-Academic	\$ -	\$ 276	\$ -
3415 Life Insurance-Academic	\$ -	\$ 5	\$ -

3421	Medical Coverage-Classified	\$	32,530	\$	2,693	\$	2,406
3422	Dental Coverage-Classified	\$	2,192	\$	319	\$	299
3425	Life Insurance-CLASS	\$	285	\$	-	\$	72
3510	Unemployment Ins.-Academic	\$	232	\$	760	\$	-
3520	Unemployment Ins -Classified	\$	4,512	\$	4,052	\$	700
3610	Worker's Compensation-Academic	\$	1,167	\$	1,358	\$	350
3620	Worker's Compensation-Classfd	\$	3,271	\$	3,073	\$	1,126
3712	OPEB Instructional	\$	-	\$	2,647	\$	-
3720	Apple-Transamerica NonPerm-CI	\$	310	\$	25	\$	1,470
3722	OPEB Classified	\$	11,549	\$	2,226	\$	3,390
	<b>Fringe Benefits</b>	<b>\$</b>	<b>86,936</b>	<b>\$</b>	<b>48,920</b>	<b>\$</b>	<b>17,509</b>
4101	Classroom-Books	\$	-	\$	5,000	\$	-
4102	Book for Loan Student Program	\$	2,000	\$	4,000	\$	7,064
4103	Office Professional Refer/Dict	\$	-	\$	-	\$	203,741
4301	Instructional - (Classroom)	\$	673,776	\$	581,128	\$	-
4303	Subs Periodicals - Other	\$	66,393	\$	8,000	\$	-
4304	Supplies-office	\$	-	\$	120,154	\$	67,204
4306	Computer software/site lic.-cl	\$	-	\$	5,000	\$	-
4307	Computer software/site lic.-ad	\$	2,500	\$	6,300	\$	1,482
5102	Guest Speakers Lectures-Non	\$	300	\$	300	\$	350
5105	Independent Contractor/Consult	\$	67,513	\$	79,308	\$	53,900
5106	Events/Programs-Outside Prod	\$	56,200	\$	65,379	\$	21,566
5109	Legal Settlements	\$	6,000	\$	6,000	\$	-
5202	Travel Non-Local	\$	17,186	\$	18,610	\$	5,663
5203	Travel Local	\$	500	\$	500	\$	-
5204	Student Transportation	\$	-	\$	-	\$	1,713
5205	Conference/Seminar Reg	\$	4,233	\$	26,611	\$	5,466
5301	Dues and Membership	\$	11,350	\$	15,990	\$	10,981
5501	Garbage and Trash	\$	5,000	\$	2,000	\$	-
5503	Light and Power	\$	6,000	\$	6,000	\$	-
5605	Equipment Rentals	\$	-	\$	2,240	\$	4,000
5607	Print & Dup. Equip Leases/Rent	\$	-	\$	16,750	\$	-
5701	Athletics Meals and Lodging	\$	13,001	\$	21,926	\$	9,189
5702	Graduation Expenses	\$	-	\$	5,000	\$	2,250
5704	Health Services	\$	-	\$	-	\$	4,347
5708	Athletic Transportation	\$	5,562	\$	7,686	\$	2,428
5810	Housing Allowance	\$	9,500	\$	-	\$	-
5865	Publishing/ Doc Publication	\$	-	\$	5,000	\$	195
5867	Postage	\$	-	\$	-	\$	4,020
5881	Building Repairs & Services	\$	-	\$	3,500	\$	-
5882	Equip Repairs Maint. & Svc	\$	6,189	\$	8,664	\$	917
5883	Net Internet Fees and Subs.	\$	-	\$	5,000	\$	-
5885	Misc. Operational Exp.	\$	187,332	\$	494,103	\$	18,040

5888	Advertising Print/ADS	\$	2,000	\$	2,000	\$	-
5890	Service Contract-Equipment	\$	1,000	\$	1,720	\$	2,480
5891	Service Contract-Software-DP	\$	3,500	\$	3,100	\$	-
	<b>Books, Supplies, Services</b>	<b>\$</b>	<b>1,147,035</b>	<b>\$</b>	<b>1,526,969</b>	<b>\$</b>	<b>426,996</b>
6206	Building Improvement	\$	-	\$	16,500	\$	-
6301	College Library Books	\$	4,000	\$	10,012	\$	-
6402	Inst Equipment and Furn	\$	10,900	\$	151,847	\$	15,873
6403	Non-Instructional Equip & Furn	\$	11,918	\$	39,500	\$	8,433
6407	PC,SERV, Other Comput,Peripher	\$	-	\$	-	\$	215
	<b>Equipment Cap Outlay</b>	<b>\$</b>	<b>26,818</b>	<b>\$</b>	<b>217,859</b>	<b>\$</b>	<b>24,521</b>
7670	Direct Aid for Graduates	\$	-	\$	1,430	\$	-
	<b>Financial Aid</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,430</b>	<b>\$</b>	<b>-</b>
	<b>Expense Total</b>	<b>\$</b>	<b>1,635,335</b>	<b>\$</b>	<b>2,295,572</b>	<b>\$</b>	<b>690,214</b>
	<b>Total Revenues Over Expenses</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>(689,693)</b>	<b>\$</b>	<b>542,281</b>

## Position Listing - Full Time Equivalent

### Facility Rental Fee Fund

Position Description	Laney	Grand Total
Custodian	1.00	1.00
Staff Asst/Facilities Services	1.00	1.00
Grand Total	2.00	2.00

**Peralta Community College District  
Fee Based Instruction Fund Detail  
2012-13 Tentative Budget**

		2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>				
8872	Community Services Classes	\$ 112,265	\$ 247,855	\$ 126,089
<b>Local Revenue</b>		<b>\$ 112,265</b>	<b>\$ 247,855</b>	<b>\$ 126,089</b>
<b>Beginning Fund Balance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Total</b>		<b>\$ 112,265</b>	<b>\$ 247,855</b>	<b>\$ 126,089</b>

<b>Expenses</b>				
1351	Instructor-Temp/PTime & Ext-Se	\$ 597	\$ -	\$ -
1353	Instructor - Retiree	\$ -	\$ 1,837	\$ 5,996
1355	Instructor-Fee Based/Contract Other Non-Teaching	\$ 41,842	\$ 106,373	\$ 37,141
1456	Assignments	\$ -	\$ 11,485	\$ 9,863
<b>Part Time Academic</b>		<b>\$ 42,439</b>	<b>\$ 119,695</b>	<b>\$ 53,000</b>
2102	Clerical Tech & Support Staff	\$ -	\$ 900	\$ 826
2352	Cler Tech & Sup Stf (Repl)	\$ 9,000	\$ 15,624	\$ 8,695
2353	Student Employee Assistants	\$ 2,700	\$ 4,200	\$ 3,664
2451	Instructional Aides (Replace)	\$ 10,761	\$ 20,910	\$ 3,033
2452	Instructional Aides - Student	\$ 2,080	\$ 2,657	\$ 2,656
<b>Classified Salary</b>		<b>\$ 24,541</b>	<b>\$ 44,291</b>	<b>\$ 18,874</b>
3110	STRS - Academic	\$ 1,310	\$ 3,021	\$ 3,319
3140	STRS Cash Balance	\$ 670	\$ 1,023	\$ 796
3220	PERS	\$ 338	\$ 397	\$ 48
3320	OASDHI (FICA) Classified	\$ -	\$ 30	\$ 28
3340	Medicare - Academic	\$ 391	\$ 1,013	\$ 987
3350	Medicare - Classified	\$ 509	\$ 258	\$ 243
3411	Medical Coverage-Academic	\$ 815	\$ 280	\$ 271
3425	Life Insurance-CLASS	\$ -	\$ 2	\$ 2
3510	Unemployment Ins.-Academic	\$ 242	\$ 41	\$ -
3520	Unemployment Ins -Classified Worker's Compensation-	\$ 558	\$ 214	\$ 411
3610	Academic	\$ 527	\$ 872	\$ 852
3620	Worker's Compensation-Classfd	\$ 354	\$ 269	\$ 290
3720	Apple-Transamerica NonPerm-CI	\$ 405	\$ 661	\$ 623
3722	OPEB Classified	\$ -	\$ 57	\$ 56

<b>Fringe Benefits</b>		\$	<b>6,119</b>	\$	<b>8,138</b>	\$	<b>7,926</b>
4301	Instructional - (Classroom)	\$	7,058	\$	15,601	\$	5,892
4303	Subs Periodicals - Other	\$	-	\$	-	\$	201
4304	Supplies-office	\$	3,000	\$	4,600	\$	3,278
4306	Computer software/site lic.-cl	\$	-	\$	-	\$	112
5102	Guest Speakers Lectures-Non	\$	-	\$	1,400	\$	-
5105	Independent Contractor/Consult	\$	13,000	\$	12,116	\$	17,995
5106	Events/Programs-Outside Prod	\$	-	\$	500	\$	792
5202	Travel Non-Local	\$	4,101	\$	8,800	\$	6,267
5205	Conference/Seminar Reg	\$	1,000	\$	2,000	\$	1,587
5301	Dues and Membership	\$	679	\$	950	\$	-
5505	Telephone Services	\$	-	\$	160	\$	160
5866	Testing License and Material	\$	6,000	\$	11,252	\$	-
5867	Postage	\$	-	\$	2,000	\$	18
5882	Equip Repairs Maint. & Svc	\$	1,123	\$	1,155	\$	-
5885	Misc. Operational Exp.	\$	-	\$	3,257	\$	-
5888	Advertising Print/ADS	\$	-	\$	-	\$	251
5890	Service Contract-Equipment	\$	3,205	\$	5,200	\$	-
<b>Books, Supplies, Services</b>		\$	<b>39,166</b>	\$	<b>68,991</b>	\$	<b>36,553</b>
6402	Inst Equipment and Furn	\$	-	\$	3,000	\$	1,900
6403	Non-Instructional Equip & Furn	\$	-	\$	2,000	\$	10,123
6406	Laptop Computers	\$	-	\$	1,740	\$	-
<b>Equipment Cap Outlay</b>		\$	<b>-</b>	\$	<b>6,740</b>	\$	<b>12,023</b>
	<b>Expense Total</b>	\$	<b>112,265</b>	\$	<b>247,855</b>	\$	<b>128,376</b>
	<b>Total Revenues Over Expenses</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>(2,287)</b>

**Peralta Community College District  
Contract Education Fund Detail  
2012-13 Tentative Budget**

		2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>				
8831	Contract Instructional Service	\$ 147,689	\$ 305,111	\$ 779,053
8899	Miscellaneous	\$ 62,583	\$ 139,370	\$ 32,650
<b>Local Revenue</b>		<b>\$ 210,272</b>	<b>\$ 444,481</b>	<b>\$ 811,703</b>
<b>Beginning Fund Balance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Total</b>		<b>\$ 210,272</b>	<b>\$ 444,481</b>	<b>\$ 811,703</b>
<b>Expenses</b>				
1101	Instructor	\$ -	\$ 14,000	\$ -
<b>Full Time Academic</b>		<b>\$ -</b>	<b>\$ 14,000</b>	<b>\$ -</b>
1201	Administrators	\$ -	\$ 14,167	\$ -
<b>Academic Admin</b>		<b>\$ -</b>	<b>\$ 14,167</b>	<b>\$ -</b>
1351	Instructor-Temp/PTime & Ext-Se	\$ 94,971	\$ 171,591	\$ 237,775
1352	Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 277
1353	Instructor - Retiree	\$ -	\$ -	\$ 5,283
1453	Counselors	\$ -	\$ -	\$ 40,336
1456	Other Non-Teaching Assignments	\$ 36,950	\$ 59,309	\$ 16,510
<b>Part Time Academic</b>		<b>\$ 131,921</b>	<b>\$ 230,900</b>	<b>\$ 300,181</b>
2101	Administrators	\$ -	\$ -	\$ 16,752
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ 10,270	\$ 17,969
2354	Overtime for perm & non-perm	\$ -	\$ 4,253	\$ 2,945
2451	Instructional Aides (Replace)	\$ -	\$ 7,500	\$ -
2452	Instructional Aides - Student	\$ -	\$ 5,158	\$ 25,081
<b>Classified Salary</b>		<b>\$ -</b>	<b>\$ 27,181</b>	<b>\$ 62,747</b>
3110	STRS - Academic	\$ 2,850	\$ 8,545	\$ 10,631
3140	STRS Cash Balance	\$ 2,732	\$ 2,664	\$ 5,364
3220	PERS	\$ 385	\$ 1,023	\$ 781
3320	OASDHI (FICA) Classified	\$ -	\$ 146	\$ 478
3340	Medicare - Academic	\$ 1,794	\$ 3,836	\$ 3,688
3350	Medicare - Classified	\$ 571	\$ 67	\$ 698
3411	Medical Coverage-Academic	\$ 1,312	\$ 1,463	\$ 4,150
3412	Dental Coverage-Academic	\$ -	\$ 315	\$ -
3415	Life Insurance-Academic	\$ -	\$ 72	\$ -
3421	Medical Coverage-Classified	\$ -	\$ -	\$ 339

3510	Unemployment Ins.-Academic	\$	1,189	\$	3,469	\$	(79)
3520	Unemployment Ins -Classified	\$	679	\$	169	\$	1,323
3610	Worker's Compensation-Academic	\$	1,951	\$	3,381	\$	3,463
3620	Worker's Compensation-Classfd	\$	27	\$	80	\$	885
3712	OPEB Instructional	\$	-	\$	1,171	\$	2,094
3720	Apple-Transamerica NonPerm-CI	\$	-	\$	-	\$	1,517
<b>Fringe Benefits</b>		<b>\$</b>	<b>13,490</b>	<b>\$</b>	<b>26,401</b>	<b>\$</b>	<b>35,332</b>
4101	Classroom-Books	\$	-	\$	2,249	\$	-
4103	Office Professional Refer/Dict	\$	-	\$	24,403	\$	-
4301	Instructional - (Classroom)	\$	17,280	\$	-	\$	34,009
4304	Supplies-office	\$	826	\$	6,406	\$	8,055
5102	Guest Speakers Lectures-Non	\$	-	\$	-	\$	500
5105	Independent Contractor/Consult	\$	23,100	\$	43,300	\$	65,575
5106	Events/Programs-Outside Prod	\$	-	\$	-	\$	2,096
5202	Travel Non-Local	\$	2,088	\$	4,110	\$	2,409
5203	Travel Local	\$	-	\$	-	\$	2,434
5204	Student Transportation	\$	-	\$	1,000	\$	588
5205	Conference/Seminar Reg	\$	225	\$	225	\$	1,505
5301	Dues and Membership	\$	-	\$	-	\$	500
5607	Print & Dup. Equip Leases/Rent	\$	-	\$	-	\$	253
5865	Publishing/ Doc Publication	\$	-	\$	3,930	\$	-
5867	Postage	\$	-	\$	-	\$	24
5871	Misc Fee Waivers	\$	-	\$	-	\$	25,429
5882	Equip Repairs Maint. & Svc	\$	-	\$	7,693	\$	449
5883	Net Internet Fees and Subs.	\$	-	\$	-	\$	200
5885	Misc. Operational Exp.	\$	6,884	\$	16,190	\$	133
5895	Indirect Costs	\$	7,438	\$	7,826	\$	-
<b>Books, Supplies, Services</b>		<b>\$</b>	<b>57,841</b>	<b>\$</b>	<b>117,332</b>	<b>\$</b>	<b>144,159</b>
6402	Inst Equipment and Furn	\$	-	\$	6,000	\$	23,504
<b>Equipment Cap Outlay</b>		<b>\$</b>	<b>-</b>	<b>\$</b>	<b>6,000</b>	<b>\$</b>	<b>23,504</b>
7610	Bus Vouchers (Tickets)	\$	6,000	\$	6,000	\$	26
7630	Book Vouchers	\$	-	\$	-	\$	58,673
7681	Parking Permits	\$	1,020	\$	2,500	\$	1,240
<b>Financial Aid</b>		<b>\$</b>	<b>7,020</b>	<b>\$</b>	<b>8,500</b>	<b>\$</b>	<b>59,939</b>
<b>Expense Total</b>		<b>\$</b>	<b>210,272</b>	<b>\$</b>	<b>444,481</b>	<b>\$</b>	<b>625,862</b>
<b>Total Revenues Over Expenses</b>		<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>185,841</b>

**Peralta Community College District**  
**Measure A Bond Fund Detail**  
**2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
8861 Interest/Investment Income	\$ 450,000	\$ 671,087	\$ 945,322
<b>Local Revenue</b>	<b>\$ 450,000</b>	<b>\$ 671,087</b>	<b>\$ 945,322</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Total</b>	<b>\$ 450,000</b>	<b>\$ 671,087</b>	<b>\$ 945,322</b>
<b>Expenses</b>			
2101 Administrators	\$ 543,320	\$ 374,418	\$ 419,994
2102 Clerical Tech & Support Staff	\$ 224,467	\$ 231,490	\$ 228,927
2352 Cler Tech & Sup Stf (Repl)	\$ -	\$ -	\$ 23,559
<b>Classified Salary</b>	<b>\$ 767,787</b>	<b>\$ 605,908</b>	<b>\$ 672,480</b>
3220 PERS	\$ 93,762	\$ 66,188	\$ 68,534
3320 OASDHI (FICA) Classified	\$ 47,608	\$ 37,570	\$ 40,280
3350 Medicare - Classified	\$ 11,136	\$ 8,789	\$ 9,762
3412 Dental Coverage-Academic	\$ -	\$ -	\$ 127,361
3421 Medical Coverage-Classified	\$ 155,160	\$ 228,962	\$ -
3422 Dental Coverage-Classified	\$ 13,871	\$ 24,070	\$ 13,037
3425 Life Insurance-CLASS	\$ 2,865	\$ 4,734	\$ 2,376
3520 Unemployment Ins -Classified	\$ 12,517	\$ 9,758	\$ 587
3620 Worker's Compensation-Classfd	\$ 9,219	\$ 7,276	\$ 8,321
3720 Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ 883
3722 OPEB Classified	\$ 107,495	\$ 78,167	\$ 80,261
<b>Fringe Benefits</b>	<b>\$ 453,633</b>	<b>\$ 465,514</b>	<b>\$ 351,402</b>
4101 Classroom-Books	\$ -	\$ 15,000	\$ -
4102 Book for Loan Student Program	\$ -	\$ 3,472	\$ 331
4301 Instructional - (Classroom)	\$ -	\$ 10,000	\$ -
4303 Subs Periodicals - Other	\$ -	\$ 13,779	\$ 13,036
4304 Supplies-office	\$ -	\$ 4,696	\$ -
4307 Computer software/site lic.-ad	\$ -	\$ 27,334	\$ -
5103 Legal	\$ -	\$ 460,178	\$ 152,015
5104 Audit	\$ -	\$ 27,000	\$ -
5105 Independent Contractor/Consult	\$ 3,746,056	\$ 4,994,742	\$ 2,260,963
5109 Legal Settlements	\$ -	\$ -	\$ 110,000
5604 Equipment Lease - Annual	\$ -	\$ 23,000	\$ -
5605 Equipment Rentals - Mon-Mon	\$ -	\$ 121,045	\$ 184,002
5840 Fund63-Measure A Facility Main	\$ -	\$ 17,501	\$ -
5865 Publishing/ Doc Publication	\$ -	\$ 53,791	\$ 48,632
5882 Equip Repairs Maint. & Svc	\$ -	\$ 22,600	\$ -
5883 Net Internet Fees and Subs.	\$ -	\$ 39,310	\$ 62,200
5885 Misc. Operational Exp.	\$ -	\$ 35,787	\$ -

5888	Advertising Print/ADS	\$	-	\$	8,064	\$	21,332
5891	Service Contract-Software-DP	\$	-	\$	36,750	\$	32,000
5894	Moving/Relocation Expenses	\$	-	\$	305,426	\$	-
5894	Moving/Relocation Expenses	\$	-	\$	-	\$	244,578
	<b>Books, Supplies, Services</b>	\$	<b>3,746,056</b>	\$	<b>6,219,475</b>	\$	<b>3,129,089</b>
6120	Site Improvement	\$	5,989,182	\$	11,588,711	\$	15,418,501
6201	New Building Construction	\$	30,092,853	\$	5,091,500	\$	2,473,272
6206	Building Improvement	\$	29,854,883	\$	39,621,575	\$	23,804,690
6301	College Library Books	\$	-	\$	87,220	\$	50,625
6303	College Library Periodicals	\$	-	\$	3,593	\$	-
6402	Inst Equipment and Furn	\$	22,016,687	\$	2,822,650	\$	375,914
6403	Non-Instructional Equip & Furn	\$	7,930,393	\$	8,168,917	\$	1,424,657
6406	Laptop Computers	\$	-	\$	45,906	\$	48,200
6407	PC,SERV, Other Comput,Peripher	\$	4,600,703	\$	3,539,218	\$	17,694
6435	Com,Prnter,Srv,Etc.>\$49,999.99	\$	53,494	\$	366,208	\$	342,025
	<b>Equipment Cap Outlay</b>	\$	<b>100,538,195</b>	\$	<b>71,335,498</b>	\$	<b>43,955,578</b>
	<b>Fund Balance</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>
	<b>Expense Total</b>	\$	<b>105,505,671</b>	\$	<b>78,626,395</b>	\$	<b>48,108,549</b>
	<b>Total</b>	\$	<b>(105,055,671)</b>	\$	<b>(77,955,308)</b>	\$	<b>(47,163,227)</b>

## Position Listing - Full Time Equivalent

### Measure A Bond Fund

Position Description	District Office	Grand Total
Buyer	1.00	1.00
Clerical Assistant II	1.00	1.00
Director of Capital Projects	1.00	1.00
District Accounting Tech	1.00	1.00
Facilities Plan. & Dev. Mngr	1.00	1.00
Facilities Project Manager	2.00	2.00
Moving Manager	1.00	1.00
Staff Asst/Admin (General)	1.00	1.00
Staff Svcs Spec/General Servic	1.00	1.00
Grand Total	10.00	10.00

**Peralta Community College District  
Measure E Bond Fund Detail  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
8861 Interest/Investment Income	\$ 65,000	\$ 72,359	\$ 171,128
<b>Local Revenue</b>	<b>\$ 65,000</b>	<b>\$ 72,359</b>	<b>\$ 171,128</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 30,522,693</b>	<b>\$ 31,542,464</b>
<b>Revenue Total</b>	<b>\$ 65,000</b>	<b>\$ 30,595,052</b>	<b>\$ 31,713,592</b>
<b>Expenses</b>			
4304 Supplies-office	\$ 2,092	\$ 15,251	\$ -
4305 Fuel - gasoline/petroleum	\$ 6,138	\$ 12,750	\$ -
5103 Legal	\$ 6,419	\$ 6,419	\$ 78,500
5105 Independent Contractor/Consult	\$ 4,817,441	\$ 3,744,163	\$ 148,350
5202 Travel Non-Local	\$ -	\$ -	\$ 1,183
5203 Travel Local	\$ 61	\$ 472	\$ -
5505 Telephone Services	\$ -	\$ 10,336	\$ -
5602 Facility/Building Leases - Ann	\$ 27,984	\$ 68,000	\$ -
5603 Facility/Building Rentals-Mont	\$ -	\$ 3,067	\$ -
5604 Equipment Lease - Annual	\$ 21,895	\$ 27,438	\$ -
5865 Publishing/ Doc Publication	\$ 28	\$ 595	\$ 95
5881 Building Repairs & Services	\$ -	\$ 84,906	\$ -
5882 Equip Repairs Maint. & Svc	\$ -	\$ 59,628	\$ -
5883 Net Internet Fees and Subs.	\$ -	\$ 7,137	\$ -
5889 Grounds Maintenance	\$ -	\$ 6,993	\$ -
5891 Service Contract-Software-DP	\$ -	\$ 244,322	\$ -
5892 Service Contract-Hardware-DP	\$ -	\$ 23,461	\$ -
5894 Moving/Relocation Expenses	\$ -	\$ 4,100	\$ -
<b>Books, Supplies, Services</b>	<b>\$ 4,882,058</b>	<b>\$ 4,319,038</b>	<b>\$ 228,128</b>
6120 Site Improvement	\$ 6,674,191	\$ 6,674,191	\$ 18,019
6206 Building Improvement	\$ 14,451,588	\$ 19,577,792	\$ 260,872
6403 Non-Instructional Equip & Furn	\$ -	\$ -	\$ 683,880
6404 Telephone System Purchase	\$ -	\$ 24,031	\$ -
<b>Equipment Cap Outlay</b>	<b>\$ 21,125,779</b>	<b>\$ 26,276,014</b>	<b>\$ 962,771</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,522,693</b>
<b>Expense Total</b>	<b>\$ 26,007,837</b>	<b>\$ 30,595,052</b>	<b>\$ 31,713,592</b>
<b>Total</b>	<b>\$ (25,942,837)</b>	<b>\$ -</b>	<b>\$ -</b>

**Peralta Community College District  
Child Development Fund Detail  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
8199 Other Federal Income	\$ 120,000	\$ 150,000	\$ 164,632
<b>Federal Revenue</b>	<b>\$ 120,000</b>	<b>\$ 150,000</b>	<b>\$ 164,632</b>
8622 Child Development - Dept of Ed	\$ 587,485	\$ 750,991	\$ 370,194
8699 Other State Revenue	\$ 370,194	\$ 370,194	\$ 763,582
<b>State Revenue</b>	<b>\$ 957,679</b>	<b>\$ 1,121,185</b>	<b>\$ 1,133,776</b>
8861 Interest/Investment Income	\$ 4,000	\$ 7,000	\$ 9,910
8871 Child Development Services	\$ 40,000	\$ 78,948	\$ 76,656
<b>Local Revenue</b>	<b>\$ 44,000</b>	<b>\$ 85,948</b>	<b>\$ 86,566</b>
<b>Revenue Total</b>	<b>\$ 1,121,679</b>	<b>\$ 2,167,910</b>	<b>\$ 2,414,096</b>
<b>Expenses</b>			
2102 Clerical Tech & Support Staff	\$ 495,333	\$ 587,425	\$ 783,654
2352 Cler Tech & Sup Stf (Repl)	\$ 147,628	\$ 124,476	\$ 132,053
2354 Overtime for perm & non-perm	\$ -	\$ 90,000	\$ -
2357 Classified Retirees	\$ -	\$ 33,210	\$ 8,422
<b>Classified Salary</b>	<b>\$ 642,961</b>	<b>\$ 835,111</b>	<b>\$ 924,129</b>
3220 PERS	\$ 60,354	\$ 74,808	\$ 85,392
3320 OASDHI (FICA) Classified	\$ 39,871	\$ 37,594	\$ 52,335
3350 Medicare - Classified	\$ 9,329	\$ 12,116	\$ 13,611
3421 Medical Coverage-Classified	\$ 209,800	\$ 193,706	\$ 304,352
3422 Dental Coverage-Classified	\$ 19,590	\$ 18,899	\$ 29,350
3425 Life Insurance-CLASS	\$ 2,042	\$ 3,208	\$ 4,116
3520 Unemployment Ins -Classified	\$ 10,358	\$ 13,455	\$ 2,784
3620 Worker's Compensation-Classfd	\$ 7,721	\$ 10,027	\$ 11,427
3720 Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ 3,134
3722 OPEB Classified	\$ 69,353	\$ 78,209	\$ 101,723
<b>Fringe Benefits</b>	<b>\$ 428,418</b>	<b>\$ 442,022</b>	<b>\$ 608,224</b>
4304 Supplies-office	\$ 35,000	\$ 60,000	\$ 58,482
5105 Independent Contractor/Consult	\$ 10,000	\$ 10,000	\$ 7,087
5202 Travel Non-Local	\$ 500	\$ 3,000	\$ 2,097
5203 Travel Local	\$ 500	\$ 1,800	\$ -
5205 Conference/Seminar Reg	\$ -	\$ 200	\$ -
5866 Testing License and Material	\$ -	\$ 700	\$ 3,300
5885 Misc. Operational Exp.	\$ 4,300	\$ 4,300	\$ -
<b>Books, Supplies, Services</b>	<b>\$ 50,300</b>	<b>\$ 80,000</b>	<b>\$ 70,966</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ 810,777</b>	<b>\$ 810,777</b>
<b>Expense Total</b>	<b>\$ 1,121,679</b>	<b>\$ 2,167,910</b>	<b>\$ 2,414,096</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Position Listing - Full Time Equivalent  
Child Development Fund

Position Description	Laney	Merritt	Grand Total
Child Care Assistant II	3.00	2.00	5.00
Child Care Specialist	2.00	2.00	4.00
Clerical Assistant II Typing		1.00	
Cook	1.00	1.00	2.00
Coordinator/Children's Center		1.00	1.00
<b>Grand Total</b>	<b>6.00</b>	<b>7.00</b>	<b>13.00</b>

**Peralta Community College District  
Parking Fee Fund Detail  
2012-13 Tentative Budget**

		<b>2012-13 Tentative Budget</b>	<b>2011-12 Working Budget</b>	<b>2010-11 Actuals</b>
<b>Revenue</b>				
8881	Parking Servcs & Public Transp	\$ 320,000	\$ 450,000	\$ 445,570
8892	Fines & Citations	\$ 45,000	\$ 110,000	\$ 109,711
<b>Local Revenue</b>		<b>\$ 365,000</b>	<b>\$ 560,000</b>	<b>\$ 555,281</b>
<b>Beginning Fund Balance</b>		<b>\$ -</b>	<b>\$ 165,461</b>	<b>\$ -</b>
<b>Revenue Total</b>		<b>\$ 365,000</b>	<b>\$ 725,461</b>	<b>\$ 555,281</b>
<b>Expenses</b>				
1456	Other Non-Teaching Assignments	\$ 9,000	\$ 25,000	\$ -
<b>Part Time Academic</b>		<b>\$ 9,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>
2102	Clerical Tech & Support Staff	\$ -	\$ 4,783	\$ -
2353	Student Employee Assistants	\$ 260,000	\$ 287,028	\$ 273,380
2354	Overtime for perm & non-perm	\$ 10,055	\$ 7,046	\$ -
<b>Classified Salary</b>		<b>\$ 270,055</b>	<b>\$ 298,857</b>	<b>\$ 273,380</b>
3110	STRS - Academic	\$ 1,000	\$ -	\$ -
3220	PERS		\$ 3,185	\$ -
3350	Medicare - Classified		\$ 668	\$ -
3340	Medicare - Academic	\$ 120	\$ -	\$ -
3421	Medical Coverage-Classified		\$ 9,482	\$ -
3422	Dental Coverage-Classified		\$ 948	\$ -
3425	Life Insurance-CLASS	\$ -	\$ 185	\$ -
3520	Unemployment Ins -Classified		\$ 1,400	\$ 1,362
3610	Worker's Compensation-Academic	\$ 120	\$ -	\$ -
3620	Worker's Compensation-Classfd	\$ 2,500	\$ 2,500	\$ 3,422
<b>Fringe Benefits</b>		<b>\$ 3,740</b>	<b>\$ 18,368</b>	<b>\$ 4,784</b>
4304	Supplies-office	\$ 8,205	\$ 8,205	\$ 6,663
5105	Independent Contractor/Consult	\$ 30,000	\$ 45,000	\$ 39,296
5301	Dues and Membership	\$ 12,000	\$ 12,000	\$ 15,215
5885	Misc. Operational Exp.	\$ 20,000	\$ 140,570	\$ 35,168
5890	Service Contract-Equipment	\$ 12,000	\$ 12,000	\$ 15,314
<b>Books, Supplies, Services</b>		<b>\$ 82,205</b>	<b>\$ 217,775</b>	<b>\$ 111,656</b>
<b>Fund Balance</b>		<b>\$ -</b>	<b>\$ 165,461</b>	<b>\$ 165,461</b>
<b>Expense Total</b>		<b>\$ 365,000</b>	<b>\$ 725,461</b>	<b>\$ 555,281</b>
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Peralta Community College District  
College of Alameda Student Center Fund Detail  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
8861 Interest/Investment Income	\$ 500	\$ 414	\$ 953
8883 Student Center Use Fee(R,R)	\$ 32,629	\$ 33,114	\$ 33,124
<b>Local Revenue</b>	<b>\$ 33,129</b>	<b>\$ 33,528</b>	<b>\$ 34,077</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 240,745</b>	<b>\$ 207,868</b>
<b>Revenue Total</b>	<b>\$ 33,129</b>	<b>\$ 274,273</b>	<b>\$ 241,945</b>
<b>Expenses</b>			
2102 Clerical Tech & Support Staff	\$ 15,000	\$ 15,000	\$ -
2354 Overtime for perm & non-perm	\$ 5,000	\$ 5,000	\$ -
<b>Classified Salary</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>
3350 Medicare - Classified	\$ 75	\$ 75	\$ -
3520 Unemployment Ins -Classified	\$ 85	\$ 85	\$ -
3620 Worker's Compensation-Classfd	\$ 60	\$ 60	\$ -
<b>Fringe Benefits</b>	<b>\$ 220</b>	<b>\$ 220</b>	<b>\$ -</b>
4304 Supplies-office	\$ 2,500	\$ 2,500	\$ -
5507 Pest Control	\$ 2,000	\$ 2,000	\$ 1,200
5882 Equip Repairs Maint. & Svc	\$ 5,000	\$ 5,000	\$ -
5885 Misc. Operational Exp.		\$ 80,702	\$ -
<b>Books, Supplies, Services</b>	<b>\$ 9,500</b>	<b>\$ 90,202</b>	<b>\$ 1,200</b>
6403 Non-Instructional Equip & Furn	\$ 2,909	\$ 107,200	\$ -
6407 PC,SERV, Other Comput,Peripher	\$ 500	\$ 12,000	\$ -
<b>Equipment Cap Outlay</b>	<b>\$ 3,409</b>	<b>\$ 119,200</b>	<b>\$ -</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ 44,651</b>	<b>\$ 240,745</b>
<b>Expense Total</b>	<b>\$ 33,129</b>	<b>\$ 274,273</b>	<b>\$ 241,945</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Peralta Community College District  
Berkeley Student Center Fee Fund Detail  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
8861 Interest/Investment Income	\$ 50	\$ 32	\$ 74
8883 Student Center Use Fee(R,R)	\$ 33,030	\$ 34,810	\$ 35,092
<b>Local Revenue</b>	<b>\$ 33,080</b>	<b>\$ 34,842</b>	<b>\$ 35,166</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 48,732</b>	<b>\$ 13,566</b>
<b>Revenue Total</b>	<b>\$ 33,080</b>	<b>\$ 83,574</b>	<b>\$ 48,732</b>
<b>Expenses</b>			
2352 Cler Tech & Sup Stf (Repl)	\$ 16,053	\$ 16,053	\$ -
<b>Classified Salary</b>	<b>\$ 16,053</b>	<b>\$ 16,053</b>	<b>\$ -</b>
3220 PERS	\$ 750	\$ 750	\$ -
3350 Medicare - Classified	\$ 290	\$ 290	\$ -
3520 Unemployment Ins -Classified	\$ 322	\$ 322	\$ -
3620 Worker's Compensation-Classfd	\$ 240	\$ 240	\$ -
3720 Apple-Transamerica NonPerm-CI	\$ 120	\$ -	\$ -
<b>Fringe Benefits</b>	<b>\$ 1,722</b>	<b>\$ 1,602</b>	<b>\$ -</b>
4304 Supplies-office	\$ 9,827	\$ 9,947	\$ -
5885 Misc. Operational Exp.	\$ 5,478	\$ 8,000	\$ -
<b>Books, Supplies, Services</b>	<b>\$ 15,305</b>	<b>\$ 17,947</b>	<b>\$ -</b>
6403 Non-Instructional Equip & Furn	\$ -	\$ 12,490	\$ -
<b>Equipment Cap Outlay</b>	<b>\$ -</b>	<b>\$ 12,490</b>	<b>\$ -</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ 35,482</b>	<b>\$ 48,732</b>
<b>Expense Total</b>	<b>\$ 33,080</b>	<b>\$ 83,574</b>	<b>\$ 48,732</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Peralta Community College District  
Laney Student Center Fee Fund Detail  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
8861 Interest/Investment Income	\$ 500	\$ -	\$ 35
8883 Student Center Use Fee(R,R)	\$ 60,267	\$ 61,506	\$ 61,194
<b>Local Revenue</b>	<b>\$ 60,767</b>	<b>\$ 61,506</b>	<b>\$ 61,229</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 128,119</b>	<b>\$ 83,778</b>
<b>Revenue Total</b>	<b>\$ 60,767</b>	<b>\$ 189,625</b>	<b>\$ 145,007</b>
<b>Expenses</b>			
2353 Student Employee Assistants	\$ 15,267	\$ 45,000	\$ 15,037
<b>Classified Salary</b>	<b>\$ 15,267</b>	<b>\$ 45,000</b>	<b>\$ 15,037</b>
3320 OASDHI (FICA) Classified	\$ -	\$ -	\$ -
3520 Unemployment Ins -Classified	\$ 250	\$ 100	\$ 99
3620 Worker's Compensation-Classfd	\$ 375	\$ 150	\$ 188
<b>Fringe Benefits</b>	<b>\$ 625</b>	<b>\$ 250</b>	<b>\$ 287</b>
4304 Supplies-office	\$ 21,506	\$ 21,506	\$ 723
5885 Misc. Operational Exp.	\$ 2,869	\$ -	\$ -
<b>Books, Supplies, Services</b>	<b>\$ 24,375</b>	<b>\$ 21,506</b>	<b>\$ 723</b>
6403 Non-Instructional Equip & Furn	\$ 20,500	\$ 20,500	\$ 841
<b>Equipment Cap Outlay</b>	<b>\$ 20,500</b>	<b>\$ 20,500</b>	<b>\$ 841</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ 102,369</b>	<b>\$ 128,119</b>
<b>Expense Total</b>	<b>\$ 60,767</b>	<b>\$ 189,625</b>	<b>\$ 145,007</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Peralta Community College District  
Merritt Student Center Fee Fund Detail  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
8861 Interest/Investment Income	\$ 50	\$ 37	\$ 125
8883 Student Center Use Fee(R,R)	\$ 31,754	\$ 33,166	\$ 33,410
<b>Local Revenue</b>	<b>\$ 31,804</b>	<b>\$ 33,203</b>	<b>\$ 33,535</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 49,868</b>	<b>\$ 24,558</b>
<b>Revenue Total</b>	<b>\$ 31,804</b>	<b>\$ 83,071</b>	<b>\$ 58,093</b>
<b>Expenses</b>			
4304 Supplies-office	\$ 21,304	\$ 2,000	\$ -
5604 Equipment Lease - Annual	\$ 10,500	\$ 10,500	\$ 8,225
<b>Books, Supplies, Services</b>	<b>\$ 31,804</b>	<b>\$ 10,500</b>	<b>\$ 8,225</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ 72,571</b>	<b>\$ 49,868</b>
<b>Expense Total</b>	<b>\$ 31,804</b>	<b>\$ 83,071</b>	<b>\$ 58,093</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Peralta Community College District  
Self Insurance Fund Detail  
2012-13 Tentative Budget**

	2012-13 Tentative Budget	2011-12 Working Budget	2010-11 Actuals
<b>Revenue</b>			
8831 Contract Instructional Service	\$ 1,121,310	\$ 811,860	\$ 353,456
8861 Interest/Investment Income	\$ 3,000	\$ 3,000	\$ 1,088
8899 Miscellaneous	\$ -	\$ -	\$ -
<b>Local Revenue</b>	<b>\$ 1,124,310</b>	<b>\$ 814,860</b>	<b>\$ 354,544</b>
8982 Interfund Transfers-In	\$ -	\$ 1,047,344	\$ -
<b>Trans Res Revenue</b>	<b>\$ -</b>	<b>\$ 1,047,344</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ (2,884,702)</b>	<b>\$ 526,400</b>
<b>Revenue Total</b>	<b>\$ 1,124,310</b>	<b>\$ (1,022,498)</b>	<b>\$ 880,944</b>
<b>Expenses</b>			
5402 Property Insurance	\$ 191,890	\$ 191,890	\$ 189,635
5403 WORKERS COMP INSURANCE	\$ 452,000	\$ 452,000	\$ 1,313,103
5405 Liability Insurance	\$ 302,640	\$ 302,640	\$ 323,240
5406 Other Insurance	\$ 177,780	\$ 177,780	\$ 177,780
<b>Books, Supplies, Services</b>	<b>\$ 1,124,310</b>	<b>\$ 1,124,310</b>	<b>\$ 2,003,758</b>
6402 Inst Equipment and Furn	\$ -	\$ 48,000	\$ -
<b>Equipment Cap Outlay</b>	<b>\$ -</b>	<b>\$ 48,000</b>	<b>\$ -</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,884,702)</b>
<b>Expense Total</b>	<b>\$ 1,124,310</b>	<b>\$ 1,172,310</b>	<b>\$ (880,944)</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ (2,194,808)</b>	<b>\$ -</b>

**Peralta Community College District  
Student Financial Aid Fund Detail  
2012-13 Tentative Budget**

	<b>2012-13 Tentative Budget</b>	<b>2011-12 Working Budget</b>	<b>2010-11 Actuals</b>
<b>Revenue</b>			
8151 FInAid-PELL	\$ 27,000,000	\$ 27,000,000	\$ 27,384,949
8152 FINAID-SEOG	\$ 1,086,472	\$ 1,086,472	\$ 1,057,933
8154 FINAIDACG	\$ -	\$ -	\$ 123,813
8155 Americo (was a/c 8633)	\$ 205,000	\$ 205,000	\$ 177,048
8156 DLUSU FED	\$ 1,500,000	\$ 1,500,000	\$ 1,227,426
8157 DLSUB 0910 FED LOAN	\$ 1,900,000	\$ 1,900,000	\$ 1,773,125
8199 Other Federal Income	\$ 15,000	\$ 15,000	\$ -
<b>Federal Revenue</b>	<b>\$ 31,706,472</b>	<b>\$ 31,706,472</b>	<b>\$ 31,744,294</b>
8625 Extended Opport. Program & Svc	\$ -	\$ -	\$ -
8626 Coop Agencies Resources Educ	\$ -	\$ -	\$ -
8631 FINAIDCALB	\$ 1,550,000	\$ 1,550,000	\$ 1,066,871
8632 FINAIDCALC	\$ 905,000	\$ 905,000	\$ 38,160
<b>State Revenue</b>	<b>\$ 2,455,000</b>	<b>\$ 2,455,000</b>	<b>\$ 1,105,031</b>
8861 Interest/Investment Income	\$ -	\$ -	\$ -
<b>Local Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Total</b>	<b>\$ 34,161,472</b>	<b>\$ 34,161,472</b>	<b>\$ 32,849,325</b>
<b>Expenses</b>			
7511 FINAIDPELL	\$ 27,000,448	\$ 27,000,452	\$ 27,384,949
7512 FINAIDSEOG	\$ 1,086,472	\$ 1,085,995	\$ 1,057,933
7513 FINAIDCALB	\$ 1,549,551	\$ 1,550,005	\$ 1,097,403
7514 FINAIDCALC	\$ 905,001	\$ 905,001	\$ 38,160
7515 FINAIDEOPG	\$ 15,000	\$ 15,004	\$ -
7517 FINAIDAMERICORP	\$ 204,999	\$ 205,002	\$ 142,470
7518 FINAIDACG	\$ -	\$ 4	\$ 123,813
7519 DLSUB -FED	\$ 1,900,000	\$ 1,900,004	\$ 1,773,125
7525 DLUSU -FED	\$ 1,500,001	\$ 1,500,005	\$ 1,227,426
<b>Financial Aid</b>	<b>\$ 34,161,472</b>	<b>\$ 34,161,472</b>	<b>\$ 32,845,278</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expense Total</b>	<b>\$ 34,161,472</b>	<b>\$ 34,161,472</b>	<b>\$ 32,845,278</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,047</b>

**Peralta Community College District  
OPEB Reserve Fund Detail  
2013 Tentative Budget**

	<b>2012-13 Tentative Budget</b>	<b>2011-12 Working Budget</b>	<b>2010-11 Actuals</b>
<b>Revenue</b>			
8812 Tax Allocation Supplement Roll	\$ -	\$ -	\$ 72,331
8861 Interest/Investment Income	\$ 50,000	\$ 50,000	\$ 68,813
8899 Miscellaneous	\$ 7,271,113	\$ 7,100,000	\$ 7,089,660
<b>Local Revenue</b>	<b>\$ 7,321,113</b>	<b>\$ 7,150,000</b>	<b>\$ 7,230,804</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 15,733,549</b>	<b>\$ 14,746,492</b>
<b>Revenue Total</b>	<b>\$ 7,321,113</b>	<b>\$ 22,883,549</b>	<b>\$ 21,977,296</b>
<b>Expenses</b>			
5105 Independent Contractor/Consult	\$ 500,000	\$ 725,000	\$ 476,936
<b>Books, Supplies, Services</b>	<b>\$ 500,000</b>	<b>\$ 725,000</b>	<b>\$ 476,936</b>
7120 Debt Interest - Bonds	\$ 1,200,000	\$ 1,448,470	\$ 5,766,811
<b>Debt Service Transfer</b>	<b>\$ 1,200,000</b>	<b>\$ 1,448,470</b>	<b>\$ 5,766,811</b>
<b>Transfers Out (OPEB Trust)</b>	<b>\$ 7,271,113</b>	<b>\$ 7,100,000</b>	<b>\$ 7,089,660</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ 13,610,079</b>	<b>\$ 8,643,889</b>
<b>Expense Total</b>	<b>\$ 8,971,113</b>	<b>\$ 22,883,549</b>	<b>\$ 21,977,296</b>
<b>Total</b>	<b>\$ (1,650,000)</b>	<b>\$ -</b>	<b>\$ -</b>

## APPENDIX A



## **Budget Allocation Model**

**Peralta Community College District**

**Berkeley City College**

**College of Alameda**

**Laney College**

**Merritt College**



**Adopted by the Planning and Budgeting Council**

**May 20, 2011**

**Revised**

**February 9, 2012**

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## **Part I: Introduction and Background**

The following represents the summary recommendations of the Planning and Budgeting Council for addressing the implementation of an unrestricted general fund budget allocation model. The model presented herein closely follows the State of California's funding model established in Senate Bill 361 (SB 361). This represents the cumulative work of the Planning and Budgeting Council during the 2010-11 academic year which included regularly scheduled monthly meetings, two budget allocation model workshops, and the subcommittee work of the facilitators and Vice Chancellor of Finance.

### **Why develop an allocation model?**

Previously, a Peralta Community College District Budget Allocation Model was approved in 2006, revised and approved in 2008 by the then existing District Budget Allocation Task Force. However, these previously approved models were never implemented.

The current funding process has little linkage between revenues and expenditures. Therefore, the Planning and Budgeting Council expedited development of a new allocation model to address the situation. The core principals supporting the recommendations are

- 1) demonstrated linkage between strategic planning and funding at all levels;
- 2) transparency that is equitable and clearly documented, and
- 3) and an allocation model that closely mirrors how the revenue is received from the State of California.

### **Which allocation model best meets our needs?**

A number of fundamentally different approaches to revenue allocation in multi-college districts were explored. The SB 361 model is currently used for funding apportionment for all California Community Colleges. This model includes three fundamental revenue drivers: base allocation, credit FTES and non-credit FTES. The base revenue allocation takes into consideration the economies of scale and size of colleges. Apportionment funding from this formula represents more than 70% of the district's unrestricted revenue. Therefore, for sake of transparency and fairness, it is consistent that the Peralta Community College District utilize the SB 361 model in allocating apportionment resources to the colleges. This ensures that the colleges will receive what they earn.

The shift to utilization of an SB 361 model will define limits on the majority of resources and expenditures and will encourage fiscal accountability at all levels. The linkage of allocations to expenditures at the college level will move the Peralta Community College District to greater fiscal stability and clarity as to how colleges, support functions, and auxiliary enterprises are funded. Implementation of this budget allocation model is consistent with Board Policy 6.02.

**When will the new allocation model be implemented?**

Projected implementation for this plan is July 2011 contingent upon the approval of the Chancellor.

## **Budget Allocation Model: Guiding Principles**

- Simple and easy to understand
- Consistent with the State's SB 361 model
- Provides financial stability
- Provides for a reserve in accordance with PCCD Board policy
- Provides clear accountability
- Provides for periodic review and revision
- Utilizes conservative revenue projections
- Maintains autonomous decision making at the college level
- Provides some services centralized at the District Office
- Is responsive to the district's and colleges' planning processes

## **Partnership between the District Office and the Colleges**

The move from a historical expenditure based funding method to a revenue based allocation model will be a culture shift. The transition to a SB 361 allocation model will require changes in many areas including: accountability, autonomy, transparency, regulatory compliance, and expenditures.

On the broadest level, the purpose of this partnership is to encourage and support collaboration between the colleges and the district office. The colleges have broad oversight of institutional responsibilities while the district office primarily ensures compliance with applicable statute and regulatory compliance as well as essential support functions. It is understood that colleges have primary authority over educational programs and student services functions. Each college develops autonomous and individualized processes to meet state and accreditation standards. The college president shall be responsible for the successful operation and performance of the college.

The Chancellor, under the direction of the Governing Board, is responsible for the successful operation, reputation, and fiscal integrity of the entire Peralta Community College District. This budget allocation model does not diminish the role of the Chancellor nor does it reduce the responsibility of the district office staff to fulfill their fiduciary role of providing appropriate oversight of District operations. It is important that guidelines, procedures, and responsibilities be clear with regard to district compliance with law and regulation as it relates to the 50% law, full-time/part-time faculty requirements, attendance counting, audit requirements, fiscal and accounting standards, procurement and contract law, employment relations and collective bargaining, payroll processing and related reporting requirements, etc. Current responsibility for these requirements will remain at the district office.

The district office has a responsibility to provide direction and data to the colleges to assure they have appropriate information for management decision making with regard to resources allocation at the local level and to do their part in assuring compliance with legal and regulatory requirements. This budget allocation model acknowledges that the Peralta Community College District is the legal entity and ultimately responsible for actions, decisions, and legal obligations of the entire institution.

The district office has responsibility for providing certain centralized functions, both to provide efficient operations, as well as to assist in coordination between the district office and the four colleges. These services include human resources, fiscal and budgetary oversight, payroll, procurement, construction and capital outlay, information technology, facilities maintenance, security services, admissions and records, financial aid, and district-wide education and planning services.

The SB 361 revenue based funding model, when fully implemented, will allocate resources to the four colleges in a similar manner as received by the district. The model allocates resources for the district office, district-wide services, and regulatory costs focusing leadership responsibilities on monitoring and oversight. This model will require the District Office to

engage in on-going and timely dialogue with the four colleges on a variety of policy level governance and funding issues critical to the colleges' decision making.

## **Part II: Application of the Model**

### **Revenue Allocation**

The allocation model is based upon the principles inherent in the state funding formula prescribed by SB 361.

#### **Base Allocation:**

Each college shall receive an annual base allocation per SB 361. The base revenues for each college shall be the sum of the annual basic allocation, credit base revenue and non-credit base revenue.

#### **Credit Base Revenue:**

Credit Base Revenue shall be equal to the funded base credit FTES rate subject to cost of living adjustments (COLA) if funded by the State. To provide stability and aid in multi-year planning, a three year funded credit FTES average will be used to determine credit base revenue per college. This will assist in mitigating significant swings/shifts in credit FTES per college and associated resources.

#### **Non-Credit Base Revenue:**

Non-credit base revenue shall be equal to the funded base non-credit FTES rate subject to COLA if funded by the State. To provide stability and aid in multi-year planning, a three year funded non-credit FTES average will be used to determine credit base revenue per college. This will assist in mitigating significant swings/shifts in non-credit FTES per college and associated resources.

#### **Unrestricted Lottery:**

Projected revenue shall be distributed to colleges on a per-FTES basis.

#### **Apprenticeship:**

Revenue shall be distributed to colleges as earned and certified through hours of inspection.

#### **Distribution of New Resources:**

Distribution of new resources will be first allocated to non-discretionary budgets and then to discretionary budgets. Non-discretionary budgets are those that support the salaries and related benefits of permanent positions within the funded budget. Discretionary budgets consist of hourly personnel, supplies, materials, services, and capital equipment budgets.

Staffing: Faculty (FT, PT), Classified, and Administration. Staffing budgets are funded within the allocation model as components of the respective college's and district's non-discretionary budgets.

**Regulatory Compliance:**

50% law, Faculty Obligation Number (FON), Student Fees, and Contracted District Audit Manual.

**Growth:**

To the extent new growth funds are provided by the State of California, growth will be allocated on the basis of FTES. The amount per college will be dependent upon generation of funded FTES and achievement of productivity targets as outlined below.

**Non-Resident Enrollment Fees**

Non-Resident enrollment fees are set by the Board of Trustees no later than February 1<sup>st</sup> of the preceding year. These enrollment fees are considered unrestricted revenues. Beginning with fiscal year 2012-13, it is the desire of the District to distinctly identify and allocate these fees to the colleges in which the non-residential students are served. The allocation method used will be:

$$\begin{array}{r} \text{Gross Non-Resident Enrollment Fees (2011/12)} \\ - \text{Expenditures of the International Program (cost center 125) (2011/12)} \\ \hline = \text{Net Non-Resident Enrollment Fees (2011/12)} \\ \\ \text{College \% of total District-wide Non-Resident FTES (2011/12)} \\ \times \text{Net Non-Resident Enrollment Fees (2011/12)} \\ \hline = \text{College Non-Resident Enrollment Fee Allocation (2012/13)} \end{array}$$

**For purposes of this section, Non-Resident includes out-of-state and international students.**

**Productivity:**

Approximately 70% of Peralta's Unrestricted General Fund revenue is received in the form of state apportionment. Under the provisions of Senate Bill 361 (SB 361), state apportionment is primarily driven by the Full-Time Equivalent Student (FTES) workload measure. It is therefore necessary for the Colleges and the District as a whole to remain cognizant of certain internal workload measures to track efficiency and productivity. One such workload measure used is productivity. Productivity is generally defined by the number of FTES generated per Full-Time

Equivalent Faculty (FTEF). For the fiscal year 2011-12, each college's productivity targets are 17.5 FTES/FTEF.

For any year in which the State funds growth, colleges that meet or exceed established productivity targets will be allocated additional growth dollars in accordance with the criteria outlined below.

Approximately one half (50%) of all growth dollars funded and received in the current fiscal year from the State will be allocated to the four colleges in proportion to the FTES generated by that college to the District's total funded FTES. The remaining one half (50%) of all growth dollars funded and received in the current fiscal year from the State will be allocated to those colleges that:

- Meet or exceed their productivity targets in the current fiscal year
- Meet or exceed their FTES targets in the current fiscal year
- Did not deficit spend in their respective fund 01 budget in the past and current fiscal years

These allocations will then become incorporated into the colleges' base budgets for subsequent fiscal years.

**Other New Resources (interest, non-resident tuition):**

Distribution of new resources will be based upon the source of funds. For revenue sources that are not site specific or attributed to a specific college or location, those resources will be allocated based upon FTES. In instances where new revenues are attributed to a specific college then those resources will be solely allocated to that college or location.

**Prior Year Carry Over:**

At the recommendation of the Vice Chancellor for Finance and approval of the Chancellor, unspent budgeted funds within discretionary accounts from the prior fiscal year may be carried over for discretionary purposes. Examples of such endeavors would include campus computer replacement cycle, one-time expenditures for program expansion or reorganization, or other one-time expenditures deemed highest and best use by the college President.

**Enrollment Management**

**Apportionment Revenue Adjustments:**

It is very probable that the district's revenue from apportionment will be adjusted after the close of the fiscal year in the fall, but most likely at the P1 recalculation, which occurs eight months

after the close of the year. Any increase or decrease to prior year revenues is treated as an addition or reduction to the colleges' current budget year.

If apportionment revenue is reduced from the prior year base for any of the following reasons:

- Prospective revenue reduction anticipated in budget development;
- Mid-year deficit resulting from insufficient tax revenues or enrollment fees; or
- As a result of end of year adjustments.

When such adjustments occur they will be incorporated into revised allocations per location. The method of adjustment is dependent upon the type of adjustment. For example, if the adjustment is related to a statewide general fund reduction then the adjustment will be made – positive or negative – based upon FTES. If adjustments can be related to a prior year and are negative and produce significant negative operating effects, then broader discussion may be necessary to mitigate the impacts over multiple fiscal years.

### **Summer FTES:**

There may be times when it is in the best financial interest of the District to shift FTES earned during the summer between fiscal years. When this occurs, the first goal will be to shift FTES from all four colleges in the same proportions as the total funded FTES for each of the four colleges. If this is not possible, then care needs to be exercised to ensure that any such shift not create a manufactured disadvantage to any of the colleges respectively. If a manufactured disadvantage is apparent, then steps to mitigate this occurrence will be developed. Such strategic planning, because of the direct impact upon educational programs and services, should come through the shared governance process through the District Education Committee.

Restoring “borrowed” FTES should occur on the same basis as it was drawn down up to the levels of FTES borrowed. If it cannot be restored in that manner, care should be taken to evaluate if a disadvantage is created for any college.

Borrowing of summer FTES is not a college-level decision, but rather a district-level determination. It is not a mechanism available to individual colleges to sustain their internal FTES levels. Attempting to do so would raise the level of complexity on an already complex matter to a level that could be impossible to manage and prove detrimental to the district as a whole.

### **Shifting Resources among Colleges:**

To the degree that the required full-time faculty numbers for each college are out of sync with the ratios as established by the district based on FTES ratios, correction of the imbalance will occur, as vacancies occur at a college with faculty in excess of the required number.

1. The District will establish for each college a FON based on the ratios of funded FTES. Each college's ratio multiplied by the district-wide FON will become the college's FON. Each college's FON will be adjusted annually based on changes in funded FTES and subsequent requirements by the State regarding the FON. Each college shall be required to fund at least that number of full-time faculty positions. If the district falls below the FON and apportionment is taken away, that reduction shall lower the revenues of the colleges causing such apportionment loss.
2. If the imbalance is internal and the district as a whole is at or above its FON, the college or colleges below the required number shall increase its positions to maintain its individual FON.

### **Assessments for Centralized Services**

The costs for centralized support functions and services will be allocated to each college in the same manner as revenues. That is, costs will be allocated on a per-FTES basis.

Central support service areas include:

Chancellor's Office  
Board of Trustees  
General Counsel  
Information Technology  
Marketing-PCTV  
Risk Management  
Educational Services  
Admissions and Records  
International Education Program  
Institutional Development and Research  
Administrative Services  
Department of Employee Relations (Employee Benefits)  
Human Resources  
Financial Services (Accounting, Budget, and External Reporting)  
Purchasing Division  
Payroll Department  
General Services (Security, Police and construction)  
Facilities Operations (Maintenance and Operations)

### **Other Post Employment Benefits (OPEB)**

The District has a very complex OPEB program that services the contractual commitments contained within the collective bargaining agreements. The current structure calls for the payment of the annual debt service (annual principal and interest payments) and the current expense of retiree medical costs to be made out of the unrestricted general fund. To the extent

permissible, the OPEB Trust then reimburses the unrestricted general fund for the annual expense of the retiree medical cost. These are administered centrally because retiree costs are not associated with the annual operations of an individual college.

Beginning fiscal year 2010-11 the District implemented, as a piece of the revised OPEB strategy, an OPEB charge of 12.5% to each position salary to be used to assist with funding the unfunded actuarial accrued liability of \$221 million (per Bartel and Associates' report dated 3/21/2011). The application of this employer paid benefit charge is consistent with guidance provided by both the United States Department of Education and the California Department of Education. The annual charge, in 2010-11 of 12.5%, is based upon an approved actuarial study and may fluctuate based upon revised actuarial studies.

Reserve and Deficits in accordance with Board Policy 6.04, the Budget will be developed with a minimum 5% Ending Fund Balance.

### **Part III: Strategies for Transition to the SB 361 Allocation Model**

It is understood that shifting from a base rollover allocation model to a 361 allocation model will mark a paradigm shift in funding methodology for the Colleges and District. Due to the size and magnitude of this change, the initial implementation may require multiple years to avoid negative and sudden operational impacts to programs and services.

Options to achieve implementation of the new budget allocation model may include:

Shifting FTES targets to provide additional apportionment to some colleges

Deficit reduction plans (2, 3, or 4 years)

Shifting growth money from one college to another

Reductions in centralized support functions and services

Utilization of international student tuition to either provide transitional dollars or permanent revenue to reduce apportionment deficits

#### **Periodic Review of the Budget Allocation Model**

The move to this budget allocation model will take some time to sort out any remaining issues and evaluate the effectiveness of the procedures outlined herein. It is recommended the model be reviewed and adjusted after the first full year of implementation.

Thereafter, it is suggested that the model be reviewed at regular three-year intervals along with the procedures to determine what adjustments, if any, are necessary. The goal is to keep the model up-to-date and responsive to the changing community college system landscape.