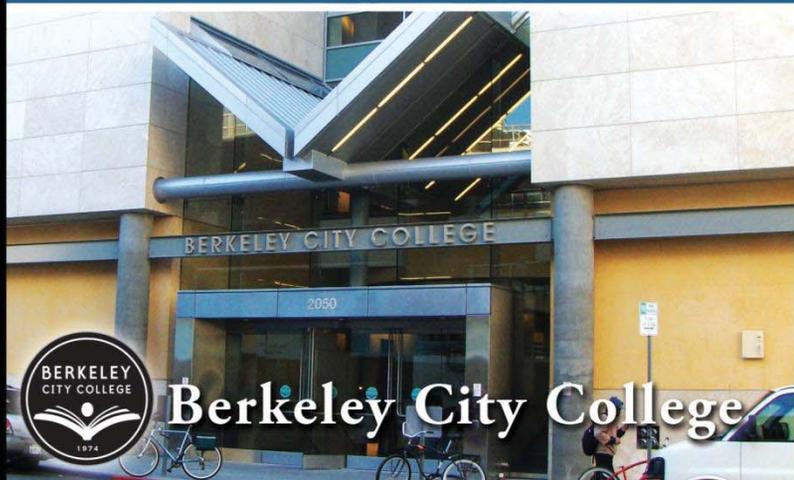


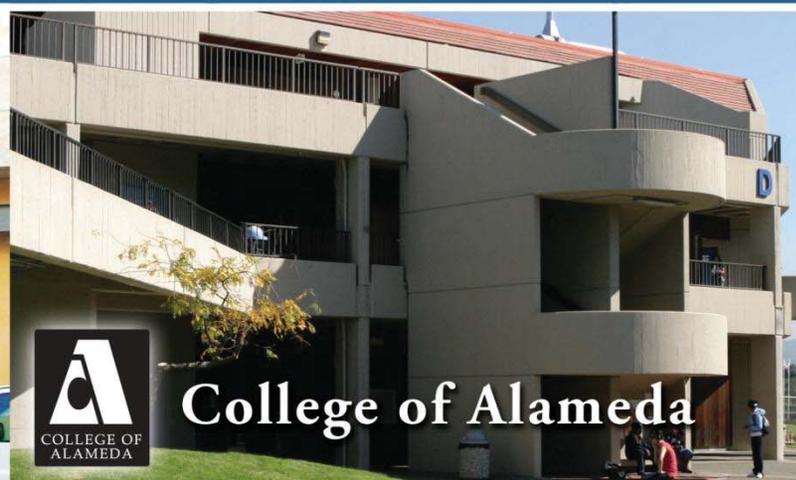


PERALTA COMMUNITY COLLEGE DISTRICT

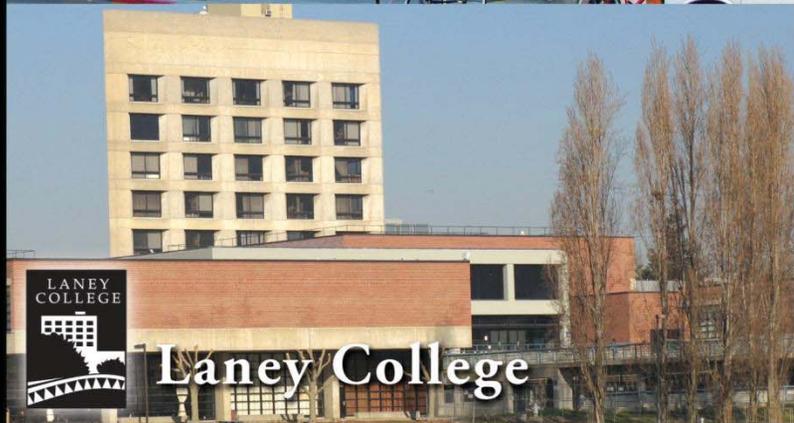
2012 - 2013 Final Budget



Berkeley City College



College of Alameda



Laney College



Merritt College

Building Communities, Transforming Lives, Creating Leaders



PERALTA COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

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Dr. José M. Ortiz Chancellor and Board Secretary

COLLEGE ADMINISTRATORS

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Dr. George Herring Interim President, Merritt College
Dr. Jannett Jackson President, College of Alameda
Dr. Elñora Webb President, Laney College

DISTRICT OFFICE ADMINISTRATORS

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 Thi Nguyen General Counsel
Dr. Michael Orkin..... Interim Vice Chancellor for Educational Services

PERALTA COMMUNITY COLLEGE DISTRICT

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Peralta Community College District

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

Chancellor's Introduction 2012-2013 Final Budget

It is my pleasure to present this Final Budget for the 2012-2013 fiscal year to the Board of Trustees, our students, faculty and staff, and to the community.

It is a balanced budget, one that takes into careful consideration the difficult budgetary times in which we live. While the State continues to grapple with budget shortfalls that result in deep cuts to educational spending, we at the Peralta Colleges are faced with the challenge of providing academic and career technical education to increasing numbers of students. In other words, we are asked to do increasing more with increasing less.

But this last year, our community showed its support for the educational mission of the Peralta Colleges by passing our Parcel Tax with an overwhelming 73% of the vote. I want to express my sincere appreciation not only to the voters of our District, but to the faculty and staff and students who worked so hard to ensure that the Parcel Tax passed.

While the Parcel Tax will have a noticeable impact in helping us maintain instructional programs and services, it cannot make up for all the cuts made by the State to our budget. We will, nonetheless, use the Parcel Tax, as reflected in this Final Budget, to continue to offer the classes and services our students need to complete their educational goals.

Let me also note that in this Final Budget we have incorporated our Budget Allocation Model to ensure that resources are utilized more equitably across the four Peralta Colleges. Through our shared governance process, representatives from each college prioritize our needs, provide guidance on equity and work to produce the highest quality educational programs possible.

While this Final Budget for 2012-2013 is a reflection of our educational mission and priorities, it is also a reflection of the Peralta Community College District's commitment to openness. As Chancellor, I am committed to transparency, and this Final Budget is a transparent, complete and open document. It sets out our revenue and spending in a way that all of our stakeholders can witness.

Most importantly, this Final Budget also demonstrates that in these trying times we are using our scarce resources wisely and doing everything we can to carry out our educational mission and continue, as we have for nearly 50 years, to serve our community's students.

Dr. José M. Ortiz
Chancellor
Peralta Community College District



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

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Office of Finance and Administration

Memorandum

To: Dr. José M. Ortiz, Chancellor

From: Ronald Gerhard, Vice Chancellor

Date: August 20, 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. The overall State budget deficit is identified as \$15.7 billion. To address this deficit, the Budget Act enacts spending reductions of \$8.1 billion, assumes \$6 billion in new revenues through voter approval of the November 2012 ballot initiative, and \$2.5 billion in transfers and delays in the payments of obligations (providing a reserve of \$900 million).

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 would receive \$50 million in growth funding and be provided \$159.9 million to buy down a portion of the \$961 million in apportionment deferrals. If the tax initiatives are unsuccessful, not only will the \$210 million in growth and deferral buy down not materialize, but midyear triggers will be enacted on January 1, 2013. That would be a reduction of approximately \$339 million or 7.5% of funded FTES applied as a workload reduction. Should the tax initiatives fail, a 7.5% reduction applied to Peralta would equate to a 1,200 reduction of funded FTES to 16,621 FTES. This would translate to cuts of approximately \$5.5 million. In summary, there is tremendous downside risk in the Governor's budget. In the best case scenario, community colleges would receive a small allocation of additional funds for increased access and a larger allocation of new funds that would be used to reduce borrowing necessitated by State deferrals. In the worst case scenario, community colleges would be the target of midyear cuts of approximately \$339 million. Between these alternative scenarios is a \$549 million swing in funding for community colleges.

Also included in this budget is the incorporation of the Measure B fund. Measure B is the special parcel tax that was approved by the voters on June 5, 2012 and will provide Peralta with approximately \$7.5 million per year for the next 8 years. This funding will be dedicated toward the maintenance of core academic programs, such as Math, Science, and English; training students for careers; and prepare students for the transfer to four-year universities.

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.



Strategic Goals & Institutional Outcomes 2012-2013

August, 2012

The following are the Peralta Community College District's strategic goals and institutional outcomes for the Academic Year 2012-13 (July 1, 2012 – June 30, 2013) which will be evaluated in Summer 2013.

Strategic Focus for 2012-2013: Given the state of the economy and State budget, our focus this year again will be on student success in the core educational functions of basic skills, transfer, and CTE by encouraging high-leverage structural innovation and transparency and communication on spending within an established budget.

Strategic Goals	2012-2013 Institutional Outcomes
<p>A: Advance Student Access, Equity, and Success</p>	<p>A.1 Access: Focus access on programs and course offerings in the essential areas of basic skills, CTE, and transfer, and stay within range of the state-funded allocation by managing resident enrollment to 17,800 FTES. In addition, enable access to educational opportunities by increased contract education, fee-based instruction, distance learning, and international and out-of-state enrollments.</p> <p>A.2 Success: Continue to implement identified institutional, instructional, assessment, and student support changes to significantly improve the successful progress of student through basic skills/foundation course sequences by 2014-2015.</p> <p>A.3 Equity: Continue to plan, design and implement structural changes to significantly increase fall to fall persistence among major ethnic groups by 2014-15.</p> <p>A.4 Support for Quality Instruction: Ensure students can remain enrolled, learn, and achieve by improving the enrollment and financial aid infrastructures in ways that produce measurable and desired outcomes including: Eligible students receive financial aid in a timely manner; on-line enrollment process is user-friendly facilitating efficient processing of application, confirmation of status, and other pertinent feedback.</p>
<p>B: Engage and Leverage Partners</p>	<p>B.1 Partnerships: Leverage, align, and expand external (i.e., community, business) partnerships to improve student learning and success in core educational functions.</p>
<p>C: Build Programs of Distinction</p>	<p>C.1 Assess SLO's and SAO's and ensure their analysis, adjustments and priorities are incorporated in Program Reviews and Annual Program Updates: Complete the assessment cycle at the course, program, and institutional levels, in part, by using program reviews and annual program updates in administrative, instructional, and student services to improve student learning and student success.</p> <p>C.2 Accreditation: Submit the March 15, 2013 ACCJC College Status Reports on Student Learning Outcomes Implementation documenting that each College has successfully achieved</p>

	<p>“Proficiency” level.</p> <p>C.3 Create Alternately Designed Programs: Continue to support programs and services that are exemplary, yet alternative and innovative designs to substantially improve student success.</p>
<p>D: Create a Culture Innovation and Collaboration</p>	<p>D.1 District-Wide Collaboration and Innovation: 1. Implement ways to make connections and build bridges across the district and colleges that would promote an ethic of care and create a welcoming environment that permeates the colleges and the district; and 2. Continue to improve the Planning-Budgeting Integration Model to a) improve coordination and communication between PBI committees, and between district planning and budget integration with the decision-making processes at the colleges and b) ensure PBI committees set and achieve key milestones/goals.</p> <p>D.2 Use Technology in Redesign of Educational Experiences: Enable more efficient and deeper student learning and student success through the creative use of technology, particularly through the increased use of online resources and online learning and document effective practices used at the colleges.</p>
<p>E: Develop and Manage Resources to Advance Our Mission</p>	<p>E.1 FTES Target: Achieve FTES target within the state allocation for the district of 17,800 FTES and attain a productivity level of at least 17.5 FTES/FTEF.</p> <p>E.2 Focus Budgeting on Improving Student Success through Support for Structural Changes: Respond to projected state deficits and budget cuts by designing budgets in keeping with the district Budget Allocation Model that a) are based on strategic directions and program review; b) improve student success through support for structural change; c) create efficiencies by sharing of positions, facilities, and other resources within and across the colleges; d) consider the total cost of programs and support activities; e) shift resources to core educational functions; and f) continue to increase alternative funding sources.</p> <p>E.3 Fiscal Stability: Continue comprehensive improvements to the financial management systems of the district and make budget and finance information transparent and accessible to internal stakeholders. Ensure expenditures for all cost centers stay within the established budget to maintain a balanced budget.</p> <p>E.4 Accreditation: That the four colleges in Spring 2013 receive a positive response from the ACCJC Follow-Up Visit based on successfully addressing the four recommendations (March 15, 2013) [(1) resolve all financial audit findings; (2) demonstrate long-term fiscal stability; (3) complete the review of all Board policies and District administrative procedures; and (4) provide college evaluation of the impact of financial decisions on the sufficiency of staffing and the quality of educational programs and services] and be removed from “Warning” in June 2013.</p>

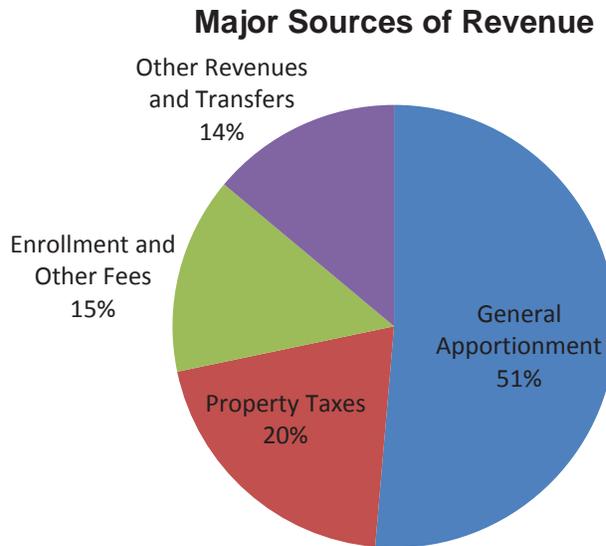
DESCRIPTION OF FUNDS

The following is a brief discussion of the funds included in the District's 2012-13 Final Budget:

DISTRICT OPERATING BUDGET – GENERAL FUND UNRESTRICTED (Pages 42-67)

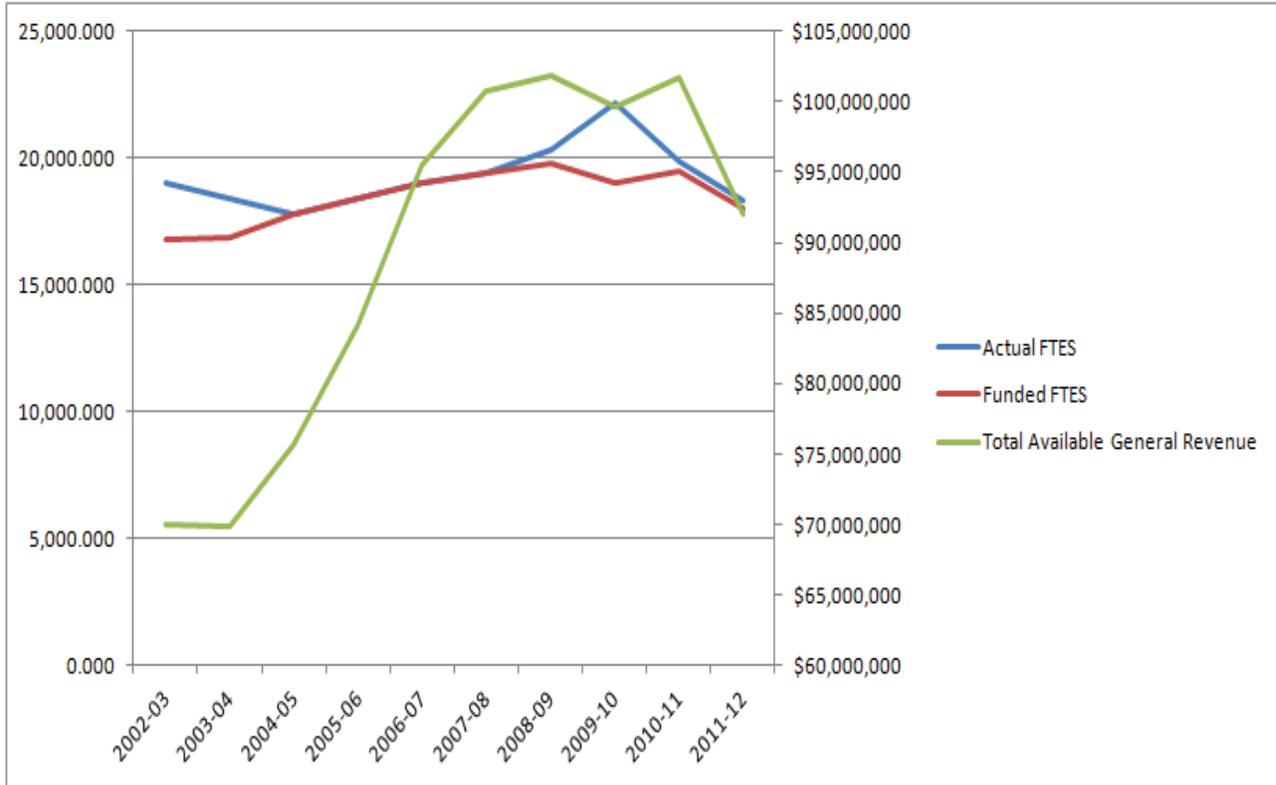
The 2012-13 General Fund Unrestricted accounts for all the revenues and expenditures used for financing the general operations of the district. General operations include areas such as instruction, student services, administration, and maintenance and operations.

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	Page 47
College of Alameda	Page 50
Laney College	Page 53
Merritt College	Page 56
Berkley City College	Page 59

MEASURE B – PARCEL TAX (Page 68)

Measure B was a special parcel tax measure approved by the voters on June 5, 2012. The approval provided the District with an annual parcel tax on all parcels located within the District’s boundaries of \$48 per parcel per year for the duration of 8 years. The funding is used for maintaining core academic programs, such as Math, Science, and English; training students for careers; and preparing students to transfer to four-year universities.

GENERAL FUND RESTRICTED (Pages 69-74)

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 FUNDS (Pages 75-84)

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 CONSTRUCTION FUNDS (Pages 85-88)

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 89-90)

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 91)

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 FUNDS (Pages 92-95)

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 96)

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 97)

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 98)

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 Final Budget Assumptions

2012-13 Budget Assumptions

These assumptions are for use in development of the 2012-13 district and college adopted budgets. The revenue generated by the parcel tax, passed by the voters in June 2012, will be recorded in a restricted fund along with the associated expenditures. Should the Statewide initiative for increased taxes pass in November, this fund will be increased to account for additional resources.

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 taxes passed in November are not included.

Revenue Assumptions

5. Ongoing workload reduction as proposed by Governor incorporated into budget
6. Anticipating the deferral of approximately \$18 million in general fund apportionment payments
7. General apportionment deficit factor 1.50% 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. Unrestricted lottery at \$118.00 per funded FTES

Expenditure Assumptions

13. The District intends to meet all negotiated contractual obligations
14. Projected step and column salary increases of \$1.2 million
15. Projected Public Employee Retirement System contribution increase of 1.077% to 11.416%
16. Maintain District contribution to DSPS of \$1.15 million
17. Any restricted funding cuts or cost increases must be borne by the respective program
18. Increase in Medical premiums to actual cost of premiums, up to District cap

19. Increase OPEB required contribution by 1.1% to 14% based on latest actuarial study
20. Budget Allocation model will be used to prioritize staffing
21. 15% reduction to all discretionary accounts

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.

Excluding International and Out-of-State Student fee revenue, the projected District-wide total revenue allocation for fiscal year 2012-13 is \$110,306,723. 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 \$14,177,911; thus total resources available for allocation equal \$96,128,812.

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 - \$18,442,111; Berkeley City College - \$18,699,276; Laney College – \$39,215,702; and Merritt College – \$19,771,723.

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 \$19,020,560.

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 4 centralized service centers with a total combined budget of \$7,112,635.

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 - \$14,073,649;

Laney College – \$30,218,771; Merritt College – \$14,736,478; and Berkeley City College - \$14,776,807

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 \$14,073,649 versus \$13,623,261 in the actual current budget.

2012-13 Budget Allocation Model Worksheet

Base Allocation:					
	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)				11,398,445
	Parcel Tax				3,553,490
Total Revenue Allocation			\$	110,306,723	
	Less:				
	OPEB Benefit Expenses				10,615,908
	OPEB Debt Service				3,562,003
Total Exclusions			\$	(14,177,911)	
	Applicable Revenue			\$	96,128,812
Three Year FTE Rolling Averages					
		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	4,204.13	4,193.79	9,040.61	4,740.44
	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	1,356,248			
Board of Trustees	157,735			
General Counsel	754,837			
Information Tech	2,515,924			
Public Information	839,398			
Risk Management	482,684			
Education Svs	1,003,774			
Student Svs	852,513			
Institutional Research	870,791			
Human Resources	2,043,850			
Finance	3,235,323			
General Services	4,012,321			
Purchasing	895,162			
	19,020,560			
Centralized Services Budgets				
DSPS Contribution	1,157,655			
Admissions & Records	1,627,351			
Facilities	3,067,269			
Financial Aid	1,260,360			
	7,112,635			
	Alameda	Berkeley	Laney	Merritt
Revenue Allocation by College	18,442,111	18,699,276	39,215,702	19,771,723
Out of State and Intl. Rev.	645,137	1,161,041	1,664,093	339,817
DO Service Center Budgets	(3,649,054)	(3,699,939)	(7,759,428)	(3,912,139)
Centralized Services Budget	(1,364,544)	(1,383,572)	(2,901,596)	(1,462,923)
	14,073,649	14,776,807	30,218,771	14,736,478
Unrestricted Expenditure Budget by College				
Full Time Academic	\$ 3,394,919	\$ 3,139,541	\$ 7,190,927	\$ 4,551,860
Academic Admin	699,572	458,957	903,788	456,538
Other Faculty	1,113,226	784,202	2,052,087	1,290,117
Part Time Academic	1,056,415	1,388,184	3,458,834	1,172,695
Classified Salary	2,106,599	2,066,324	3,790,511	2,510,060
Fringe Benefits	4,067,288	3,650,038	7,820,457	4,682,747
Books, Supplies, Services	994,017	1,064,368	1,853,614	1,184,134
Equipment Cap Outlay	5,010	14,297	2,900	12,152
Load Banking	186,215	188,738	395,816	199,606
Expenditure Totals	\$ 13,623,261	\$ 12,754,649	\$ 27,468,934	\$ 16,059,909
Difference w/o Parcel Tax	\$ 450,388.04	\$ 2,022,157.58	\$ 2,749,837.09	\$ (1,323,430.71)
Parcel Tax allocations	\$ 1,010,155.00	\$ 704,068.00	\$ 1,135,208.00	\$ 704,068.00
Expenditure Totals w/ Parcel	\$ 14,633,416.00	\$ 13,458,717.00	\$ 28,604,142.00	\$ 16,763,977.00
Difference with Parcel Tax	\$ (559,767)	\$ 1,318,090	\$ 1,614,629	\$ (2,027,499)

2012-13 Budget Allocation Model Worksheet

Non-Resident Enrollment Fees					
			\$ 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	
Applicable International Revenue			\$ 3,810,087		
Percent of Total District-wide Non-Resident FTES (Per the P2 report)					
	District	Alameda	Berkeley	Laney	Merritt
FTES	1,079.06	182.71	328.82	471.29	96.24
%		16.93%	30.47%	43.68%	8.92%
Allocation amount by College					
		Alameda	Berkeley	Laney	Merritt
		\$ 645,137	\$ 1,161,041	\$ 1,664,093	\$ 339,817

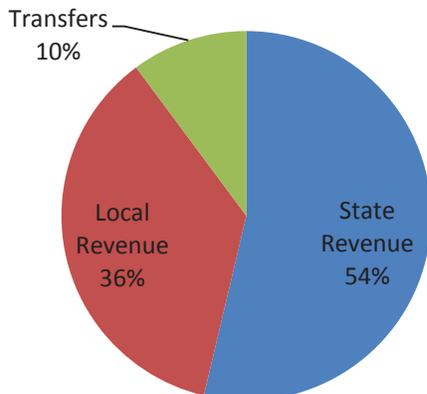
Peralta Community College District Unrestricted General Fund Summary 2012-13 Final Budget

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Federal Revenue	\$ -	\$ -	\$ 602
State Revenue	\$ 60,214,614	\$ 67,688,034	\$ 70,005,389
Local Revenue	\$ 40,523,039	\$ 34,171,384	\$ 42,419,318
Trans Res Revenue	\$ 11,398,445	\$ 10,000,000	\$ 10,153,021
Revenue Total	\$ 112,136,098	\$ 111,859,418	\$ 122,578,330

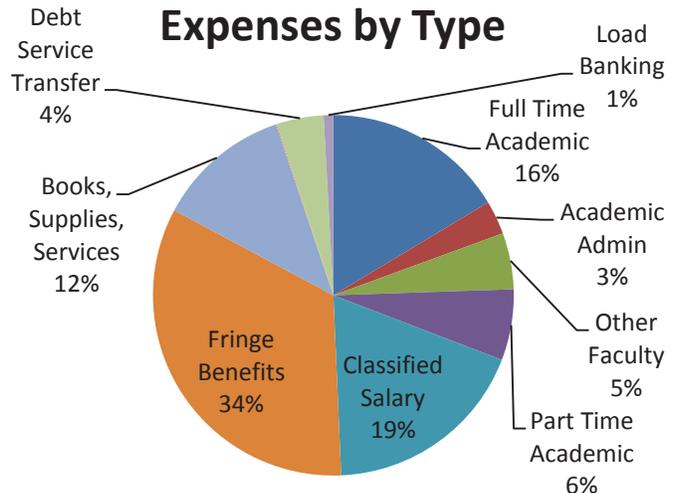
Expenses			
Full Time Academic	\$ 18,383,337	\$ 17,361,315	\$ 18,092,673
Academic Admin	\$ 3,385,898	\$ 3,308,304	\$ 3,977,847
Other Faculty	\$ 5,667,564	\$ 5,087,010	\$ 5,365,713
Part Time Academic	\$ 7,140,736	\$ 12,688,659	\$ 16,059,695
Classified Salary	\$ 20,716,521	\$ 20,391,460	\$ 21,527,144
Fringe Benefits	\$ 37,566,502	\$ 34,395,611	\$ 34,971,405
Books, Supplies, Services	\$ 13,478,072	\$ 14,346,928	\$ 14,863,345
Equipment Cap Outlay	\$ 107,435	\$ 196,094	\$ 175,589
Debt Service Transfer	\$ 4,719,658	\$ 3,113,662	\$ 4,670,296
Load Banking	\$ 970,375	\$ 970,375	\$ -
Expense Total	\$ 112,136,098	\$ 111,859,418	\$ 119,703,707

Beginning Fund Balance	\$ 9,322,904	\$ 9,322,904	\$ 6,448,281
Revenues over Expenses	\$ -	\$ -	\$ 2,874,623
Ending Fund Balance	\$ 9,322,904	\$ 9,322,904	\$ 9,322,904

Revenue by Source

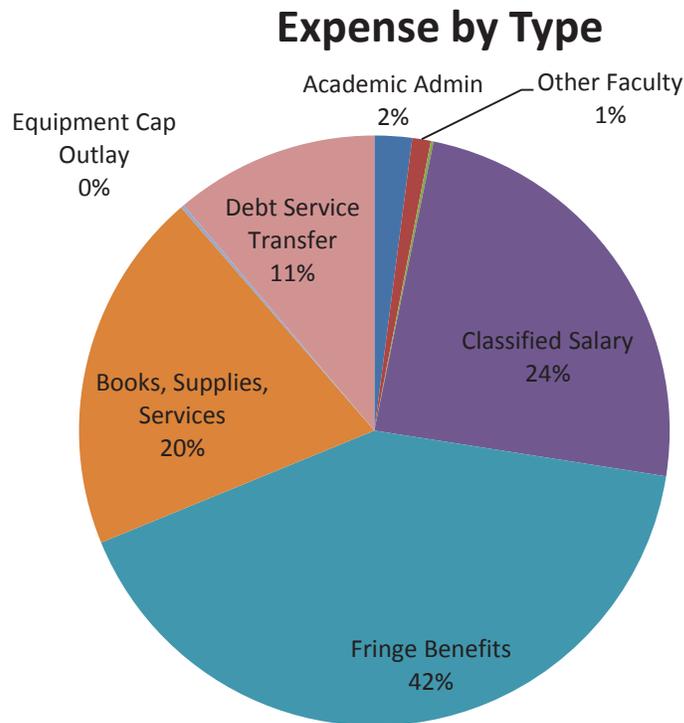


Expenses by Type



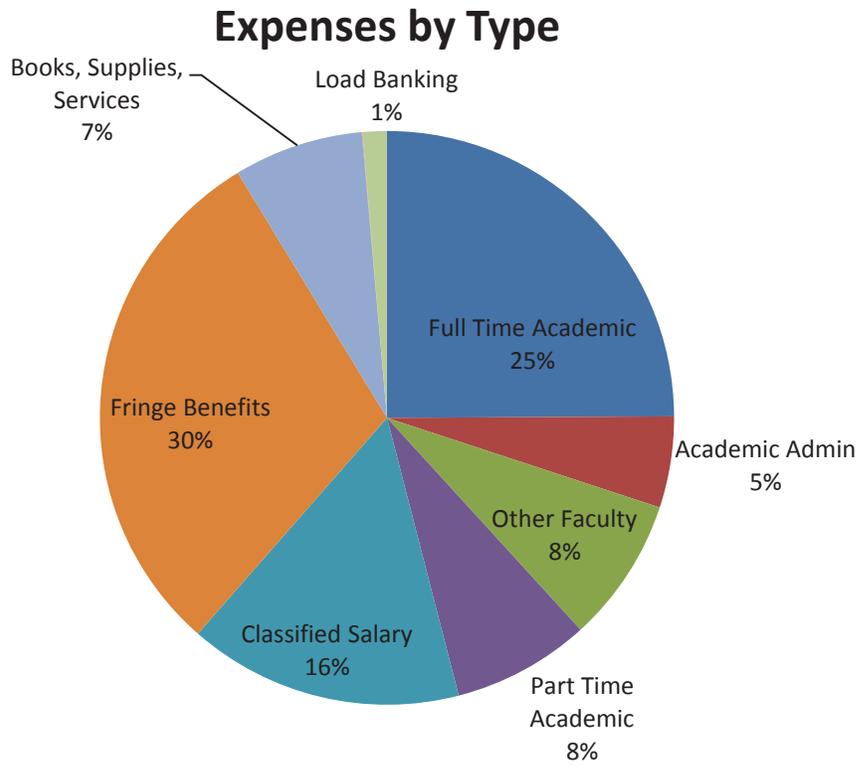
**Peralta Community College District
Unrestricted General Fund Summary
2012-13 Final Budget
District Office - Central Services**

Expenses	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Academic Admin	\$ 867,043	\$ 839,640	\$ 697,202
Other Faculty	\$ 427,932	\$ 436,749	\$ 516,427
Part Time Academic	\$ 64,608	\$ 69,168	\$ 105,486
Classified Salary	\$ 10,243,027	\$ 9,688,487	\$ 10,408,786
Fringe Benefits	\$ 17,452,061	\$ 15,742,621	\$ 15,840,864
Books, Supplies, Services	\$ 8,381,940	\$ 8,493,547	\$ 9,456,871
Equipment Cap Outlay	\$ 73,076	\$ 108,601	\$ 71,070
Debt Service Transfer	\$ 4,719,658	\$ 6,820,127	\$ 4,670,296
Load Banking	\$ -	\$ -	\$ -
Expense Total	\$ 42,229,345	\$ 42,198,940	\$ 41,767,002



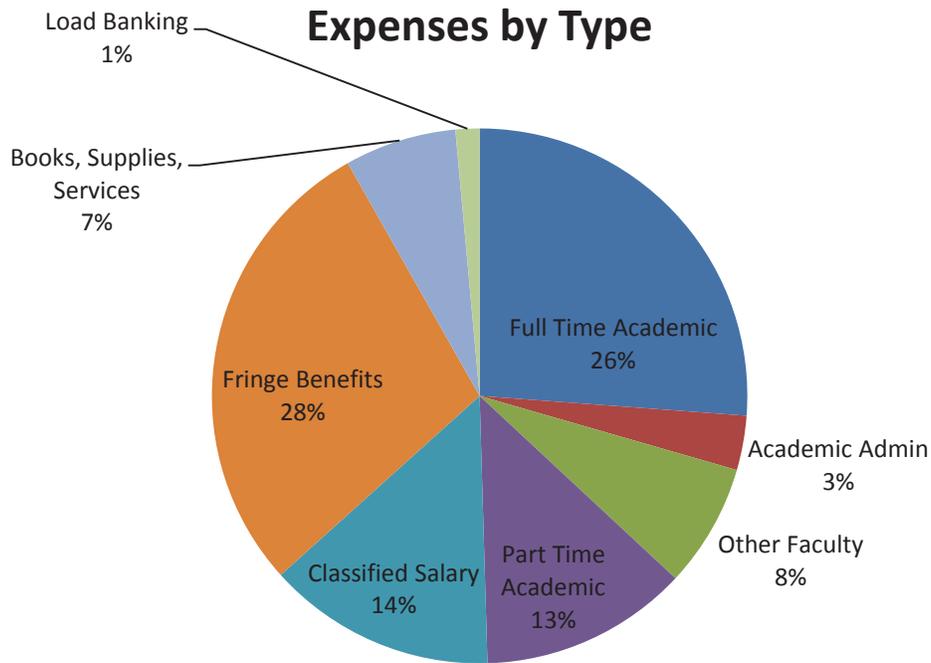
**Peralta Community College District
Unrestricted General Fund Summary
2012-13 Final Budget
College of Alameda**

Expenses	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Full Time Academic	\$ 3,394,919	\$ 3,618,351	\$ 3,871,281
Academic Admin	\$ 699,572	\$ 531,485	\$ 825,931
Other Faculty	\$ 1,113,226	\$ 907,134	\$ 1,039,450
Part Time Academic	\$ 1,056,415	\$ 2,015,897	\$ 2,514,633
Classified Salary	\$ 2,106,599	\$ 2,268,503	\$ 2,456,912
Fringe Benefits	\$ 4,067,288	\$ 3,891,946	\$ 3,987,333
Books, Supplies, Services	\$ 994,017	\$ 1,076,998	\$ 919,954
Equipment Cap Outlay	\$ 5,010	\$ 27,011	\$ 71,205
Load Banking	\$ 186,215	\$ -	\$ -
Expense Total	\$ 13,623,261	\$ 14,337,325	\$ 15,686,699



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

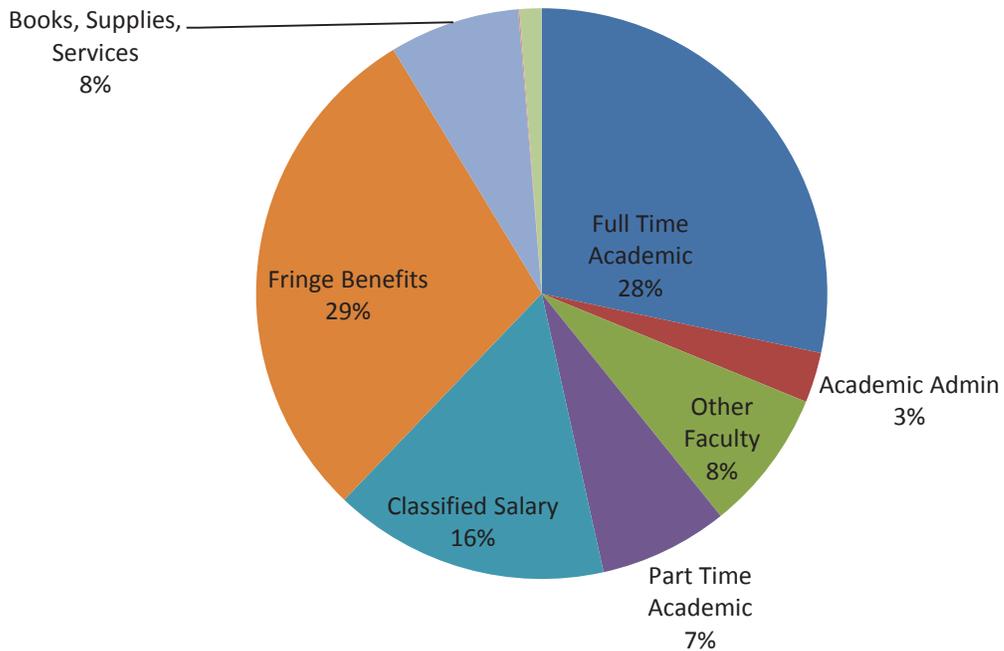
Expenses	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Full Time Academic	\$ 7,190,927	\$ 6,608,035	\$ 7,039,384
Academic Admin	\$ 903,788	\$ 1,018,668	\$ 1,103,627
Other Faculty	\$ 2,052,087	\$ 1,847,647	\$ 1,908,110
Part Time Academic	\$ 3,458,834	\$ 5,492,771	\$ 7,002,439
Classified Salary	\$ 3,790,511	\$ 3,872,080	\$ 4,294,028
Fringe Benefits	\$ 7,820,457	\$ 7,093,838	\$ 7,426,831
Books, Supplies, Services	\$ 1,853,614	\$ 2,372,752	\$ 2,325,443
Equipment Cap Outlay	\$ 2,900	\$ 6,875	\$ 22,345
Load Banking	\$ 395,816	\$ -	\$ -
Expense Total	\$ 27,468,934	\$ 28,312,666	\$ 31,122,207



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

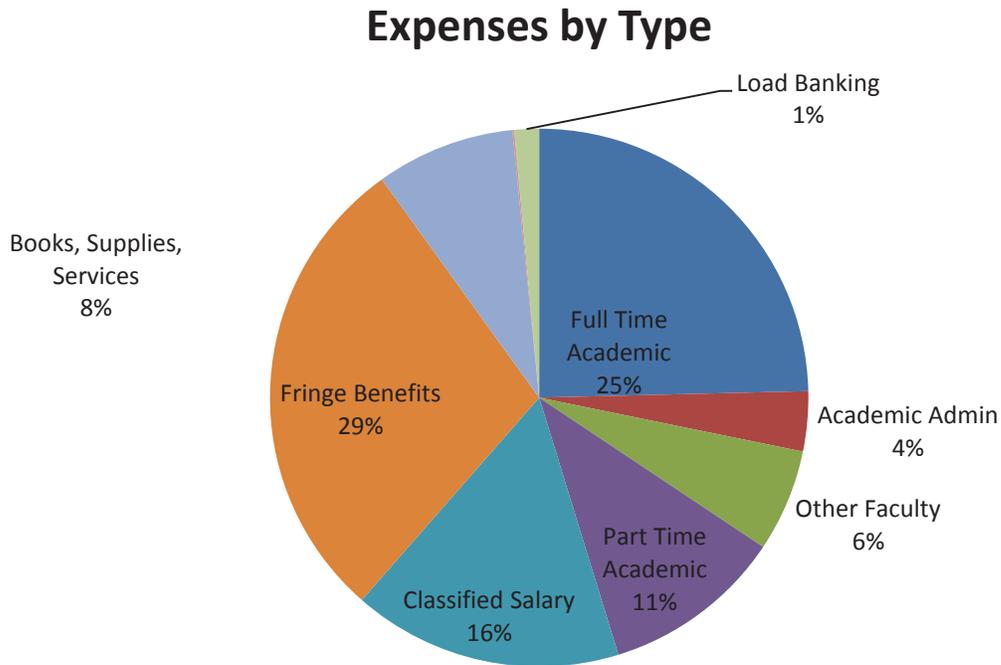
Expenses	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Full Time Academic	\$ 4,551,860	\$ 4,504,091	\$ 4,467,388
Academic Admin	\$ 456,538	\$ 471,588	\$ 807,063
Other Faculty	\$ 1,290,117	\$ 1,383,365	\$ 1,390,476
Part Time Academic	\$ 1,172,695	\$ 1,999,384	\$ 2,578,962
Classified Salary	\$ 2,510,060	\$ 2,520,016	\$ 2,386,306
Fringe Benefits	\$ 4,682,747	\$ 4,501,656	\$ 4,506,509
Books, Supplies, Services	\$ 1,184,134	\$ 1,261,607	\$ 1,154,563
Equipment Cap Outlay	\$ 12,152	\$ 2,958	\$ 2,542
Load Banking	\$ 199,606	\$ -	\$ -
Expense Total	\$ 16,059,909	\$ 16,644,665	\$ 17,293,809

Expenses by Type



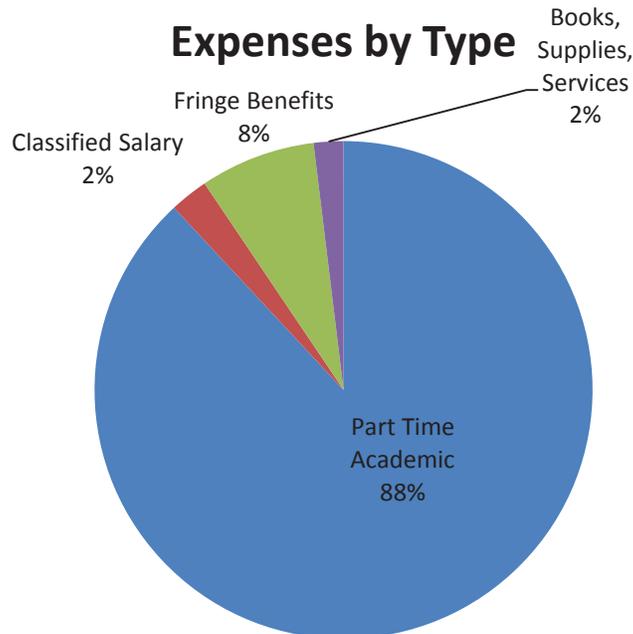
**Peralta Community College District
Unrestricted General Fund Summary
2012-13 Final Budget
Berkeley City College**

Expenses	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Full Time Academic	\$ 3,139,541	\$ 2,630,838	\$ 2,714,619
Academic Admin	\$ 458,957	\$ 446,923	\$ 544,024
Other Faculty	\$ 784,202	\$ 512,115	\$ 511,250
Part Time Academic	\$ 1,388,184	\$ 3,111,439	\$ 3,858,172
Classified Salary	\$ 2,066,324	\$ 2,042,374	\$ 1,981,112
Fringe Benefits	\$ 3,650,038	\$ 3,117,409	\$ 3,209,868
Books, Supplies, Services	\$ 1,064,368	\$ 1,149,330	\$ 1,006,512
Equipment Cap Outlay	\$ 14,297	\$ 43,343	\$ 8,427
Load Banking	\$ 188,738	\$ -	\$ -
Expense Total	\$ 12,754,649	\$ 13,053,771	\$ 13,833,984



**Peralta Community College District
Measure B - Parcel Tax Summary
2012-13 Final Budget**

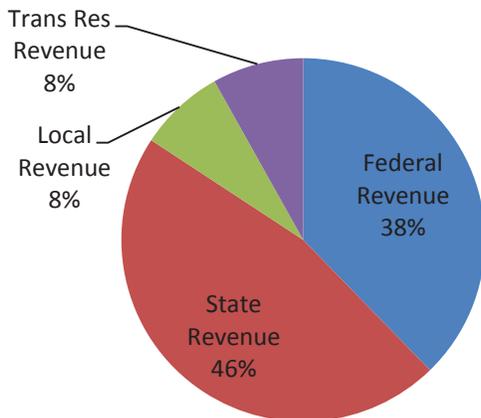
	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Local Revenue	\$ 7,517,517	\$ -	\$ -
Revenue Total	\$ 7,517,517	\$ -	\$ -
Expenses			
Part Time Academic	\$ 6,621,332	\$ -	\$ -
Classified Salary	\$ 187,500	\$ -	\$ -
Fringe Benefits	\$ 563,853	\$ -	\$ -
Books, Supplies, Services	\$ 144,832	\$ -	\$ -
Reserve for Contingencies	\$ -	\$ -	\$ -
Expense Total	\$ 7,517,517	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues over Expenses	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -



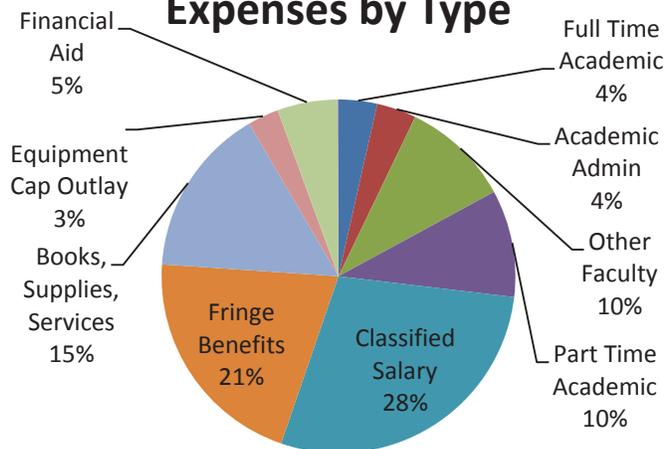
Peralta Community College District Restricted General Fund Summary 2012-13 Final Budget

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Federal Revenue	\$ 5,782,233	\$ 10,094,264	\$ 9,776,694
State Revenue	\$ 7,131,991	\$ 10,524,084	\$ 9,485,712
Local Revenue	\$ 1,171,056	\$ 3,274,812	\$ 1,226,875
Trans Res Revenue	\$ 1,244,099	\$ 1,265,990	\$ 1,283,762
Revenue Total	\$ 15,329,379	\$ 25,159,150	\$ 21,773,043
Expenses			
Full Time Academic	\$ 540,145	\$ 448,142	\$ 454,191
Academic Admin	\$ 554,115	\$ 361,819	\$ 235,220
Other Faculty	\$ 1,524,786	\$ 1,713,075	\$ 1,613,992
Part Time Academic	\$ 1,501,794	\$ 3,876,062	\$ 2,427,997
Classified Salary	\$ 4,350,547	\$ 6,432,945	\$ 5,572,172
Fringe Benefits	\$ 3,190,388	\$ 3,417,799	\$ 2,914,950
Books, Supplies, Services	\$ 2,376,443	\$ 6,627,781	\$ 5,254,381
Equipment Cap Outlay	\$ 434,143	\$ 1,280,529	\$ 615,308
Financial Aid	\$ 842,018	\$ 1,000,998	\$ 945,718
Fund Balance	\$ 15,000	\$ -	\$ -
Expense Total	\$ 15,329,379	\$ 25,159,150	\$ 20,033,929
Beginning Fund Balance	\$ 1,750,215	\$ 1,750,215	\$ 11,101
Revenues over Expenses	\$ -	\$ -	\$ 1,739,114
Ending Fund Balance	\$ 1,750,215	\$ 1,750,215	\$ 1,750,215

Revenue by Type

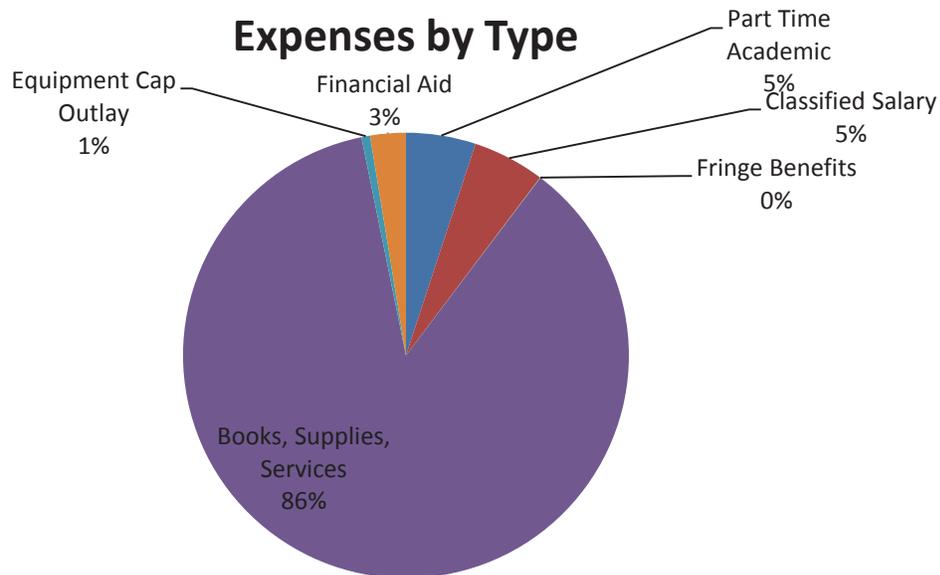


Expenses by Type



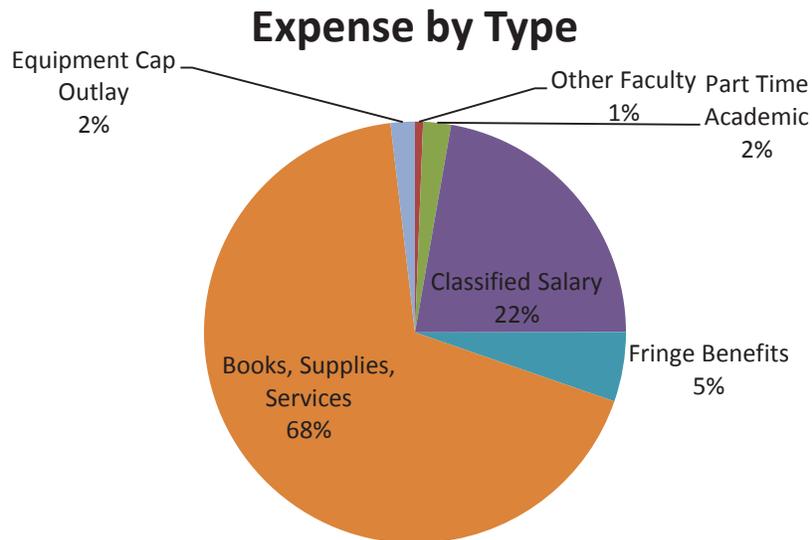
Peralta Community College District Bookstore Commission Fee Fund Summary 2012-13 Final Budget

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Local Revenue	\$ 252,207	\$ 288,530	\$ 257,966
Revenue Total	\$ 252,207	\$ 288,530	\$ 257,966
Expenses			
Part Time Academic	\$ 12,742	\$ 28,778	\$ 3,239
Classified Salary	\$ 13,182	\$ 19,700	\$ 11,111
Fringe Benefits	\$ 71	\$ 271	\$ 889
Books, Supplies, Services	\$ 218,131	\$ 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
Beginning Fund Balance	\$ 294,581	\$ 294,581	\$ 289,755
Revenues over Expenses	\$ -	\$ -	\$ 4,826
Ending Fund Balance	\$ 294,581	\$ 294,581	\$ 294,581



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

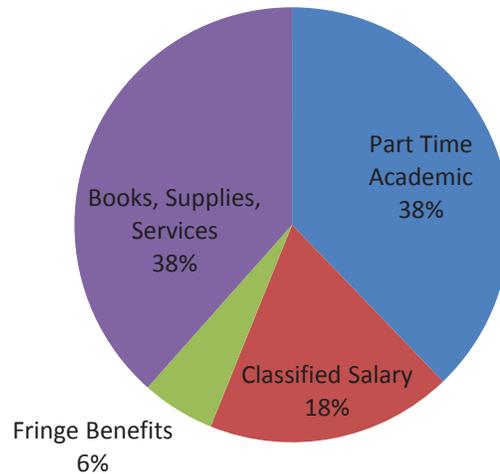
	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Local Revenue	\$ 1,628,440	\$ 1,605,879	\$ 1,232,495
Revenue Total	\$ 1,628,440	\$ 1,605,879	\$ 1,232,495
Expenses			
Academic Admin	\$ -	\$ 21,175	\$ -
Other Faculty	\$ 10,000	\$ 10,144	\$ -
Part Time Academic	\$ 34,740	\$ 47,118	\$ 42,676
Classified Salary	\$ 361,903	\$ 421,957	\$ 178,512
Fringe Benefits	\$ 86,880	\$ 48,920	\$ 17,509
Books, Supplies, Services	\$ 1,104,599	\$ 1,436,767	\$ 426,996
Equipment Cap Outlay	\$ 30,318	\$ 217,859	\$ 24,521
Financial Aid	\$ -	\$ 1,430	\$ -
Expense Total	\$ 1,628,440	\$ 2,205,370	\$ 690,214
Beginning Fund Balance	\$ -	\$ 599,491	\$ 57,210
Revenues over Expenses	\$ -	\$ (599,491)	\$ 542,281
Ending Fund Balance	\$ -	\$ -	\$ 599,491



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

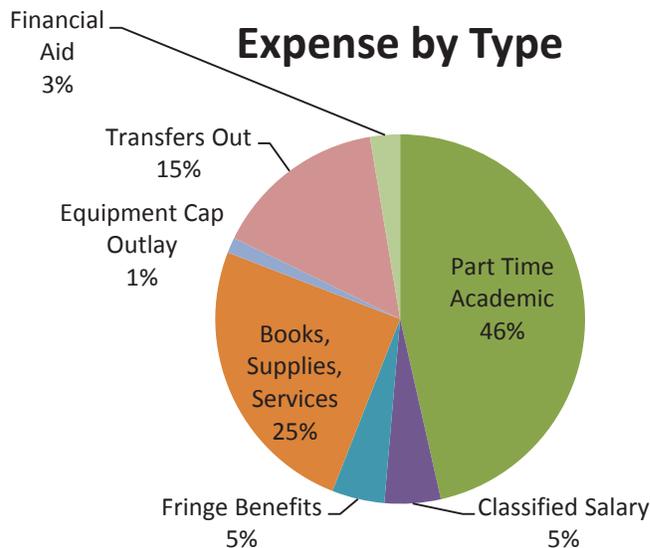
	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Local Revenue	\$ 112,265	\$ 247,855	\$ 126,089
Revenue Total	\$ 112,265	\$ 247,855	\$ 126,089
Expenses			
Part Time Academic	\$ 42,439	\$ 119,695	\$ 53,000
Classified Salary	\$ 20,541	\$ 44,291	\$ 18,874
Fringe Benefits	\$ 6,119	\$ 8,138	\$ 7,926
Books, Supplies, Services	\$ 43,166	\$ 68,991	\$ 36,553
Equipment Cap Outlay	\$ -	\$ 6,740	\$ 12,023
Expense Total	\$ 112,265	\$ 247,855	\$ 128,376
Beginning Fund Balance	\$ 17,457	\$ 17,457	\$ 19,744
Revenues over Expenses	\$ -	\$ -	\$ (2,287)
Ending Fund Balance	\$ 17,457	\$ 17,457	\$ 17,457

Expenses by Type



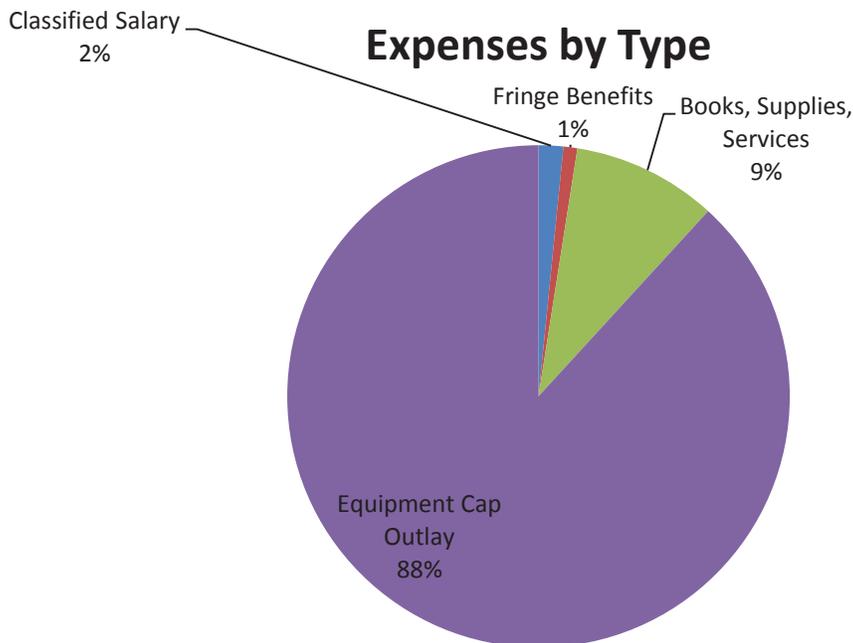
Peralta Community College District Contract Education Fund Summary 2012-13 Final Budget

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Local Revenue	\$ 483,915	\$ 444,481	\$ 811,703
Revenue Total	\$ 483,915	\$ 444,481	\$ 811,703
Expenses			
Full Time Academic	\$ -	\$ 14,000	\$ -
Academic Admin	\$ -	\$ 14,167	\$ -
Part Time Academic	\$ 264,979	\$ 230,900	\$ 300,181
Classified Salary	\$ 28,000	\$ 27,181	\$ 62,747
Fringe Benefits	\$ 26,249	\$ 26,401	\$ 35,332
Books, Supplies, Services	\$ 142,043	\$ 117,332	\$ 144,159
Equipment Cap Outlay	\$ 7,700	\$ 6,000	\$ 23,504
Transfers Out	\$ 86,434	\$ -	\$ -
Financial Aid	\$ 14,944	\$ 8,500	\$ 59,939
Expense Total	\$ 483,915	\$ 444,481	\$ 625,862
Beginning Fund Balance	\$ 283,368	\$ 283,368	\$ 97,527
Revenues over Expenses	\$ -	\$ -	\$ 185,841
Ending Fund Balance	\$ 283,368	\$ 283,368	\$ 283,368



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

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Local Revenue	\$ 450,000	\$ 671,087	\$ 945,322
Revenue Total	\$ 450,000	\$ 671,087	\$ 945,322
Expenses			
Classified Salary	\$ 853,973	\$ 605,908	\$ 672,480
Fringe Benefits	\$ 479,575	\$ 465,514	\$ 351,402
Books, Supplies, Services	\$ 5,018,278	\$ 6,219,475	\$ 3,129,089
Equipment Cap Outlay	\$ 47,484,536	\$ 71,335,498	\$ 43,955,578
Expense Total	\$ 53,836,362	\$ 78,626,395	\$ 48,108,549
Beginning Fund Balance	\$ 56,391,407	\$ 134,346,715	\$ 181,509,942
Revenues over Expenses	\$ (53,386,362)	\$ (77,955,308)	\$ (47,163,227)
Ending Fund Balance	\$ 3,005,045	\$ 56,391,407	\$ 134,346,715

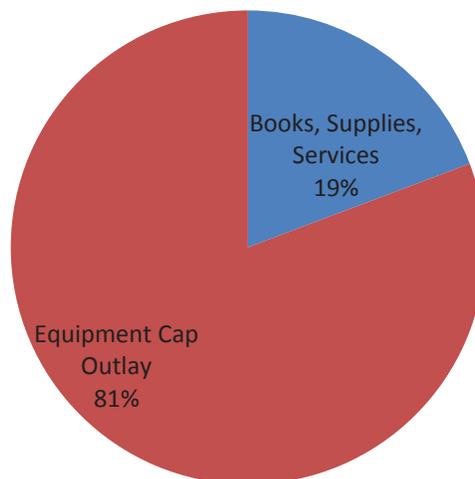


**Peralta Community College District
Measure E Bond Fund Summary
2012-13 Final Budget**

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Local Revenue	\$ 65,000	\$ 72,359	\$ 171,128
Revenue Total	\$ 65,000	\$ 72,359	\$ 171,128
Expenses			
Books, Supplies, Services	\$ 5,007,372	\$ 4,319,038	\$ 228,128
Equipment Cap Outlay	\$ 21,000,465	\$ 26,276,014	\$ 962,771
Expense Total	\$ 26,007,837	\$ 30,595,052	\$ 1,190,899
Beginning Fund Balance	\$ 34,288,697	\$ 30,522,693	\$ 31,542,464
Revenues over Expenses	\$ (25,942,837)	\$ 3,766,004	* \$ (1,019,771)
Ending Fund Balance	\$ 8,345,860	\$ 34,288,697	\$ 30,522,693

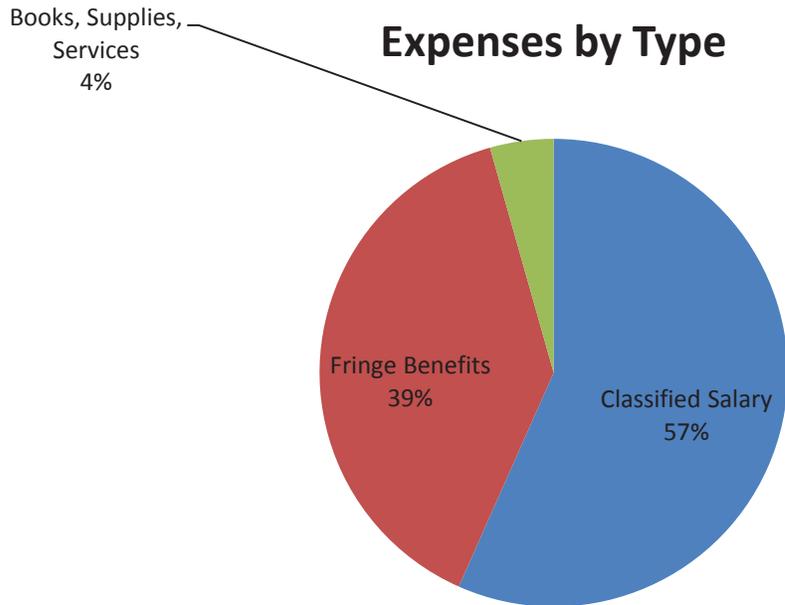
* -As of August 21, 2012, actual expenditures were \$3,766,004.

Expenses by Type



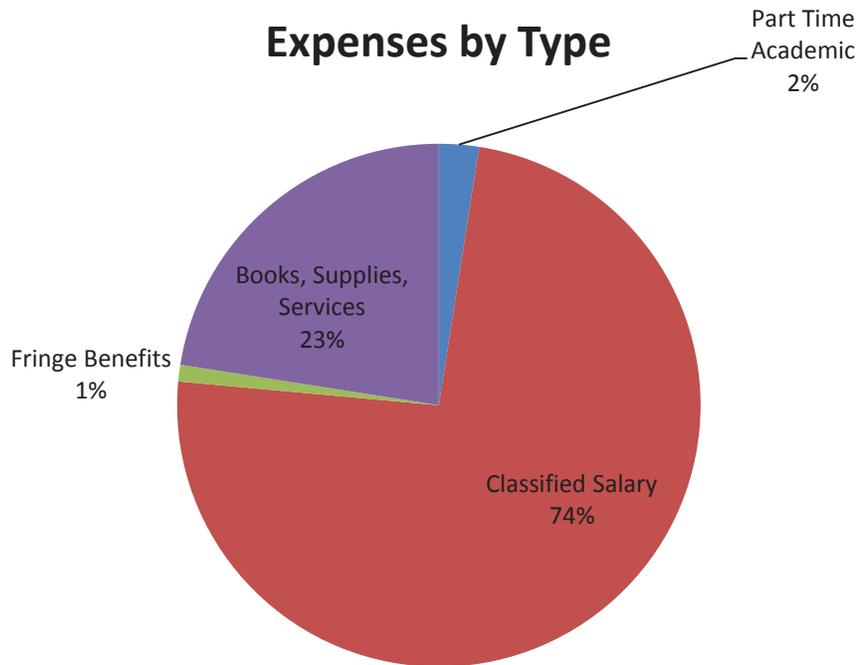
Peralta Community College District Child Development Fund Summary 2012-13 Final Budget

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Federal Revenue	\$ 120,000	\$ 150,000	\$ 164,632
State Revenue	\$ 956,909	\$ 1,121,185	\$ 1,133,776
Local Revenue	\$ 44,000	\$ 85,948	\$ 86,566
Revenue Total	\$ 1,120,909	\$ 1,357,133	\$ 1,384,974
Expenses			
Classified Salary	\$ 634,950	\$ 835,111	\$ 924,129
Fringe Benefits	\$ 436,746	\$ 442,022	\$ 608,224
Books, Supplies, Services	\$ 49,213	\$ 80,000	\$ 70,966
Expense Total	\$ 1,120,909	\$ 1,357,133	\$ 1,603,319
Beginning Fund Balance	\$ 1,027,121	\$ 1,027,121	\$ 1,245,466
Revenues over Expenses	\$ -	\$ -	\$ (218,345)
Ending Fund Balance	\$ 1,027,121	\$ 1,027,121	\$ 1,027,121



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

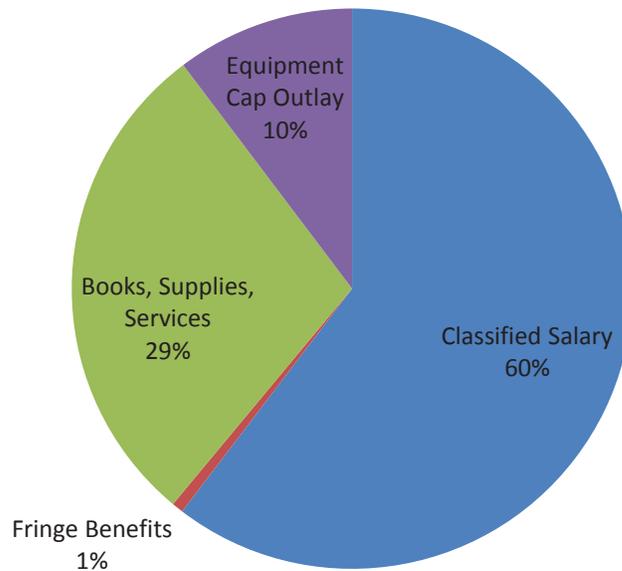
	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Local Revenue	\$ 365,000	\$ 560,000	\$ 555,281
Revenue Total	\$ 365,000	\$ 560,000	\$ 555,281
Expenses			
Part Time Academic	\$ 9,000	\$ 25,000	\$ -
Classified Salary	\$ 270,055	\$ 298,857	\$ 273,380
Fringe Benefits	\$ 3,740	\$ 18,368	\$ 4,784
Books, Supplies, Services	\$ 82,205	\$ 217,775	\$ 111,656
Expense Total	\$ 365,000	\$ 560,000	\$ 389,820
Beginning Fund Balance	\$ 330,922	\$ 330,922	\$ 165,461
Revenues over Expenses	\$ -	\$ -	\$ 165,461
Ending Fund Balance	\$ 330,922	\$ 330,922	\$ 330,922



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

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Local Revenue	\$ 33,129	\$ 33,528	\$ 34,077
Revenue Total	\$ 33,129	\$ 33,528	\$ 34,077
Expenses			
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	\$ -
Expense Total	\$ 33,129	\$ 229,622	\$ 1,200
Beginning Fund Balance	\$ 11,774	\$ 207,868	\$ 174,991
Revenues over Expenses	\$ -	\$ (196,094)	\$ 32,877
Ending Fund Balance	\$ 11,774	\$ 11,774	\$ 207,868

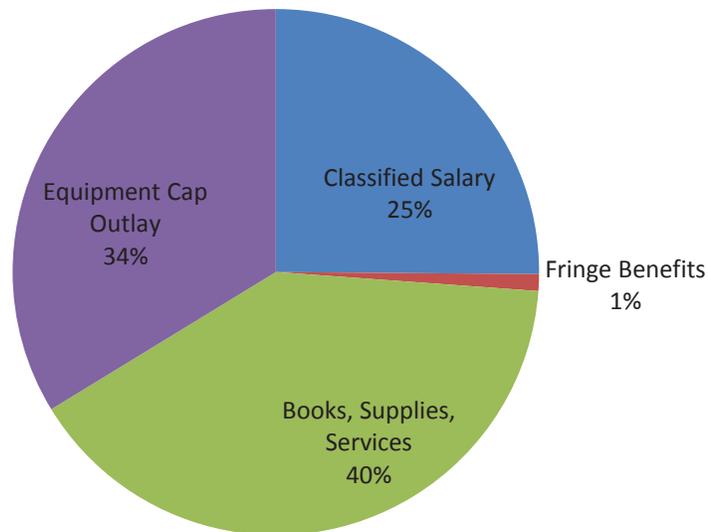
Expenses by Type



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

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Local Revenue	\$ 60,767	\$ 61,506	\$ 61,229
Revenue Total	\$ 60,767	\$ 61,506	\$ 61,229
Expenses			
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
Expense Total	\$ 60,767	\$ 87,256	\$ 16,888
Beginning Fund Balance	\$ 102,439	\$ 128,189	\$ 83,848
Revenues over Expenses	\$ -	\$ (25,750)	\$ 44,341
Ending Fund Balance	\$ 102,439	\$ 102,439	\$ 128,189

Expenses by Type



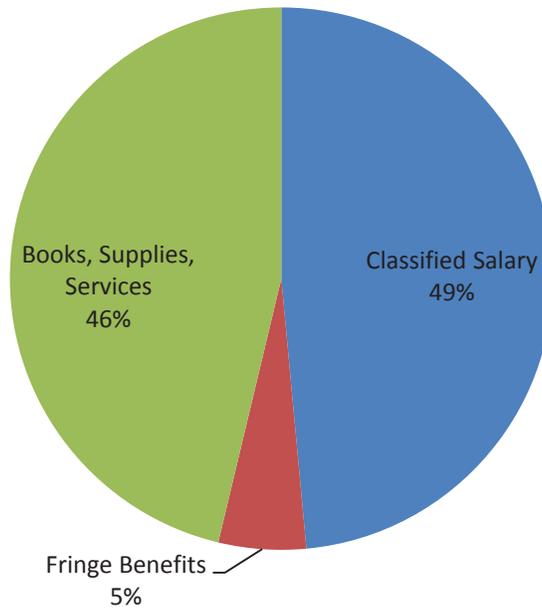
**Peralta Community College District
Merritt Student Center Fee Fund Summary
2012-13 Final Budget**

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Local Revenue	\$ 31,804	\$ 33,203	\$ 33,535
Revenue Total	<u>\$ 31,804</u>	<u>\$ 33,203</u>	<u>\$ 33,535</u>
Expenses			
Books, Supplies, Services	\$ 31,804	\$ 10,500	\$ 8,225
Expense Total	<u>\$ 31,804</u>	<u>\$ 10,500</u>	<u>\$ 8,225</u>
Beginning Fund Balance	\$ 72,571	\$ 49,868	\$ 24,558
Revenues over Expenses	\$ -	\$ 22,703	\$ 25,310
Ending Fund Balance	<u>\$ 72,571</u>	<u>\$ 72,571</u>	<u>\$ 49,868</u>

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

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Local Revenue	\$ 33,080	\$ 34,842	\$ 35,166
Revenue Total	\$ 33,080	\$ 34,842	\$ 35,166
Expenses			
Classified Salary	\$ 16,053	\$ 16,053	\$ -
Fringe Benefits	\$ 1,722	\$ 1,602	\$ -
Books, Supplies, Services	\$ 15,305	\$ 17,947	\$ -
Equipment Cap Outlay	\$ -	\$ 12,490	\$ -
Expense Total	\$ 33,080	\$ 48,092	\$ -
Beginning Fund Balance	\$ 35,482	\$ 48,732	\$ 13,566
Revenues over Expenses	\$ -	\$ (13,250)	\$ 35,166
Ending Fund Balance	\$ 35,482	\$ 35,482	\$ 48,732

Expenses by Type



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

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Local Revenue	\$ 1,124,310	\$ 814,860	\$ 354,544
Trans Res Revenue	\$ -	\$ 1,047,344	\$ -
Revenue Total	\$ 1,124,310	\$ 1,862,204	\$ 354,544
Expenses			
Books, Supplies, Services	\$ 1,124,310	\$ 1,124,310	\$ 2,003,758
Equipment Cap Outlay	\$ -	\$ 48,000	\$ -
Expense Total	\$ 1,124,310	\$ 1,172,310	\$ 2,003,758
Beginning Fund Balance	\$ (2,194,808)	\$ (2,884,702)	\$ (1,235,488)
Revenues over Expenses	\$ -	\$ 689,894.00	\$ (1,649,214)
Ending Fund Balance	\$ (2,194,808)	\$ (2,194,808)	\$ (2,884,702)

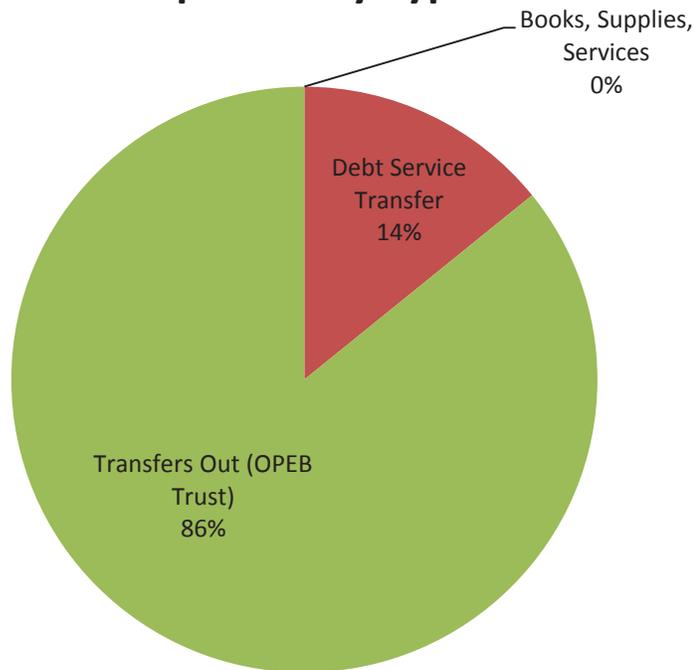
**Peralta Community College District
Student Financial Aid Fund Summary
2012-13 Final Budget**

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Federal Revenue	\$ 32,567,591	\$ 31,706,472	\$ 31,744,294
State Revenue	\$ 2,519,001	\$ 2,455,000	\$ 1,493,125
Local Revenue	\$ -	\$ -	\$ -
Revenue Total	\$ 35,086,592	\$ 34,161,472	\$ 33,237,419
Expenses			
Financial Aid	\$ 35,086,592	\$ 34,161,472	\$ 32,845,278
Expense Total	\$ 35,086,592	\$ 34,161,472	\$ 32,845,278
Beginning Fund Balance	\$ -	\$ -	\$ (392,141)
Revenues over Expenses	\$ -	\$ -	\$ 392,141
Ending Fund Balance	\$ -	\$ -	\$ -

Peralta Community College District OPEB Reserve Fund Summary 2013 Final Budget

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Local Revenue	\$ 7,771,113	\$ 7,150,000	\$ 7,230,804
Revenue Total	\$ 7,771,113	\$ 7,150,000	\$ 7,230,804
Expenses			
Books, Supplies, Services	\$ -	\$ 725,000	\$ 476,936
Debt Service Transfer	\$ 1,200,000	\$ 1,448,470	\$ 1,448,470
Transfers Out (OPEB Trust)	\$ 7,271,113	\$ 7,100,000	\$ 7,089,660
Expense Total	\$ 8,471,113	\$ 9,273,470	\$ 9,015,066
Beginning Fund Balance	\$ 10,838,759	\$ 12,962,229	\$ 14,746,491
Revenues over Expenses	\$ (700,000)	\$ (2,123,470)	\$ (1,784,262)
Ending Fund Balance	\$ 10,138,759	\$ 10,838,759	\$ 12,962,229

Expenses by Type



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

		2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals	
Revenue					
8160	Veterans Education	\$ -	\$ -	\$ 602	
Federal Revenue		\$ -	\$ -	\$ 602	
8611	State General Apportionment	\$ 57,155,670	\$ 64,624,712	\$ 65,937,841	(1)
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	
State Revenue		\$ 60,214,614	\$ 67,688,034	\$ 70,005,389	
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	\$ -	\$ -	(2)
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	\$ 409,778	\$ 436,973	\$ 27,607	
8899	Miscellaneous	\$ 1,216,470	\$ 320,550	\$ 1,046,277	
Local Revenue		\$ 40,523,039	\$ 34,171,384	\$ 42,419,318	
8983	Intrafund Transfers-In	\$ 11,398,445	\$ 10,000,000	\$ 10,153,021	
Trans Res Revenue		\$ 11,398,445	\$ 10,000,000	\$ 10,153,021	

Revenue Total	\$112,136,098	\$111,859,418	\$ 122,578,330
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Expenses

1101	Instructor	\$ 18,345,337	\$ 17,331,315	\$ 18,066,768	(3)
1102	Instructor - Long Term Subs	\$ 38,000	\$ 30,000	\$ 25,905	
Full Time Academic		\$ 18,383,337	\$ 17,361,315	\$ 18,092,673	
1201	Administrators	\$ 3,385,898	\$ 3,308,304	\$ 3,977,847	
Academic Admin		\$ 3,385,898	\$ 3,308,304	\$ 3,977,847	
1202	Department Chair	\$ 879,347	\$ 953,563	\$ 981,290	
1203	Counselor	\$ 2,266,621	\$ 1,900,301	\$ 1,966,991	(3)
1204	Librarians	\$ 1,195,330	\$ 984,111	\$ 1,009,917	(3)
1205	Faculty - Special-Assigned	\$ 1,151,124	\$ 1,126,014	\$ 1,212,215	
1206	Nurse	\$ 175,142	\$ 83,126	\$ 195,300	
1209	Counselors-Lts	\$ -	\$ 39,895	\$ -	
Other Faculty		\$ 5,667,564	\$ 5,087,010	\$ 5,365,713	
1351	Instructor-Temp/PTime & Ext-Se	\$ 6,014,416	\$ 10,997,660	\$ 13,640,989	(3)
1352	Instructor-Sub-Daily/Sick	\$ 11,378	\$ 63,280	\$ 73,236	
1353	Instructor - Retiree	\$ 6,047	\$ 195,026	\$ 161,222	
1356	Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ 382,174	
1357	Instructor-PT/Extra Serv Parit	\$ 408,873	\$ 408,873	\$ 725,530	
1452	Department Chairs	\$ 20,338	\$ 13,794	\$ 43,065	
1453	Counselors	\$ 303,723	\$ 480,389	\$ 367,264	
1454	Librarians	\$ 89,511	\$ 146,552	\$ 153,009	
1455	Coaches	\$ 76,970	\$ 107,652	\$ 122,393	
1456	Other Non-Teaching Assignments	\$ 141,116	\$ 260,557	\$ 233,363	
1457	Non-Teaching Retirees	\$ 68,364	\$ 14,876	\$ 66,619	
1458	Parity Pay for Non-Teaching Fa	\$ -	\$ -	\$ 90,831	
Part Time Academic		\$ 7,140,736	\$ 12,688,659	\$ 16,059,695	
2101	Administrators	\$ 2,868,132	\$ 2,703,948	\$ 2,588,141	
2102	Clerical Tech & Support Staff	\$ 14,860,401	\$ 13,716,160	\$ 15,174,815	
2201	Instructional Aides	\$ 1,639,876	\$ 2,007,183	\$ 1,742,541	
2351	Board of Trustees	\$ 84,540	\$ 130,506	\$ 83,415	
2352	Cler Tech & Sup Stf	\$ 371,269	\$ 570,309	\$ 752,458	
2353	Student Employee Assistants	\$ 262,940	\$ 355,394	\$ 340,107	
2354	Overtime for perm & non-perm	\$ 56,020	\$ 92,107	\$ 72,060	
2357	Classified Retirees	\$ 30,098	\$ 94,794	\$ 84,438	
2451	Instructional Aides	\$ 246,857	\$ 253,106	\$ 295,357	
2452	Instructional Aides - Student	\$ 296,388	\$ 467,953	\$ 393,812	
Classified Salary		\$ 20,716,521	\$ 20,391,460	\$ 21,527,144	
3110	STRS - Academic	\$ 2,306,992	\$ 2,051,903	\$ 2,724,726	

3140	STRS Cash Balance	\$ 380,853	\$ 560,391	\$ 299,683
3220	PERS	\$ 2,324,766	\$ 2,038,694	\$ 2,141,840
3310	OASDHI (FICA) Academic	\$ -	\$ 601	\$ -
3320	OASDHI (FICA) Classified	\$ 1,173,910	\$ 1,145,418	\$ 1,457,819
3340	Medicare - Academic	\$ 543,377	\$ 575,899	\$ 598,851
3350	Medicare - Classified	\$ 280,684	\$ 270,148	\$ 313,145
3411	Medical Coverage-Academic	\$ 5,471,716	\$ 5,569,414	\$ 7,967,246
3412	Dental Coverage-Academic	\$ 482,151	\$ 434,755	\$ 415,712
3415	Life Insurance-Academic	\$ 103,099	\$ 100,831	\$ 117,141
3421	Medical Coverage-Classified	\$ 5,217,269	\$ 4,785,778	\$ 3,935,033
3422	Dental Coverage-Classified	\$ 477,098	\$ 463,084	\$ 503,784
3425	Life Insurance-CLASS	\$ 73,353	\$ 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	\$ 592,492	\$ 636,550	\$ 37,466
3520	Unemployment Ins -Classified	\$ 311,287	\$ 282,490	\$ 180,962
3530	Unemployment insurance reimbur	\$ -	\$ (41,334)	\$ (31,211)
3610	Worker's Compensation-Academic	\$ 443,264	\$ 477,777	\$ 522,014
3620	Worker's Compensation-Classfd	\$ 232,503	\$ 226,247	\$ 256,651
3711	Employee Reimb.-Medicare Part	\$ -	\$ (133,500)	\$ (87,914)
3712	OPEB Instructional	\$ 3,873,377	\$ 3,277,723	\$ 3,552,638
3720	Apple-Transamerica NonPerm-CI	\$ 369	\$ 4,739	\$ 49,014
3722	OPEB Classified	\$ 2,662,034	\$ 2,369,472	\$ 2,353,510
3912	Retiree Benefits	\$ 10,615,908	\$ 10,000,000	\$ 8,190,235
	Fringe Benefits	\$ 37,566,502	\$ 34,395,611	\$ 34,971,405
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)	\$ 94,603	\$ 196,793	\$ 271,734
4303	Subs Periodicals - Other	\$ 48,820	\$ 57,180	\$ 28,281
4304	Supplies-office	\$ 483,002	\$ 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	\$ 18,252	\$ 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	\$ 4,975,907	\$ 5,293,907	\$ 5,955,212
5106	Events/Programs-Outside Prod	\$ 51,112	\$ 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	\$ 116,982	\$ 163,014	\$ 99,552
5203	Travel Local	\$ 31,916	\$ 14,527	\$ 6,712
5204	Student Transportation	\$ 2,069	\$ 2,075	\$ 2,456
5205	Conference/Seminar Reg	\$ 63,876	\$ 100,861	\$ 37,891
5206	Internal Training- Staff Dev	\$ 65,038	\$ 70,038	\$ -
5301	Dues and Membership	\$ 177,177	\$ 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	\$ 47,040	\$ 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	\$ 137,622	\$ 142,550	\$ 101,329
5605	Equipment Rentals	\$ 58,652	\$ 38,775	\$ 48,952
5607	Print & Dup. Equip Leases/Rent	\$ 113,244	\$ 115,944	\$ 95,974
5701	Athletics Meals and Lodging	\$ 17,142	\$ 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	\$ 17,925	\$ 34,163	\$ 43,785
5864	Instructional Services	\$ 1,958	\$ 2,246	\$ 750
5865	Publishing/ Doc Publication	\$ 178,861	\$ 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	\$ 27,006	\$ 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	\$ 145,474	\$ 80,834	\$ 214,317
5883	Net Internet Fees and Subs.	\$ 16,664	\$ 24,601	\$ 7,859
5884	Laundry Services	\$ 9,453	\$ 10,100	\$ 8,329
5885	Misc. Operational Exp.	\$ 975,833	\$ 946,623	\$ 388,089
5886	Program TV License	\$ 6,500	\$ 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	\$ 147,941	\$ 154,286	\$ 110,471
5891	Service Contract-Software-DP	\$ 276,080	\$ 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

Books, Supplies, Services		\$ 13,478,072	\$ 14,346,928	\$ 14,863,345
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	\$ 11,846	\$ 11,433	\$ 66,334
6403	Non-Instructional Equip & Furn	\$ 57,599	\$ 97,183	\$ 87,096
6404	Telephone System Purchase	\$ 850	\$ 22,219	\$ -
6406	Laptop Computers	\$ 11,708	\$ 10,388	\$ -
6407	PC,SERV, Other Comput,Peripher	\$ 22,739	\$ 37,601	\$ 18,992
Equipment Cap Outlay		\$ 107,435	\$ 196,094	\$ 175,589
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	\$ -	\$ -	\$ -
Debt Service Transfer		\$ 4,719,658	\$ 3,113,662	\$ 4,670,296
7901	Reserve	\$ -	\$ -	\$ -
7920	PFT Load Banking	\$ 970,375	\$ 970,375	\$ -
Load Banking		\$ 970,375	\$ 970,375	\$ -
	Expense Total	\$ 112,136,098	\$ 111,859,418	\$ 119,703,707
Beginning Fund Balance		\$ 9,322,904	\$ 9,322,904	\$ 6,448,281
Revenues over Expenses		\$ -	\$ -	\$ 2,874,623
Ending Fund Balance		\$ 9,322,904	\$ 9,322,904	\$ 9,322,904

Notes:

1. Reflects a workload reduction from the State of approximately \$5.5 million, assuming that the tax imitative on the November 2012 ballot will be unsuccessful.
2. In prior years the AC Transit Fee paid by students was not segregated to an individual budget line item. Beginning with fiscal year 2012-13, the AC Transit Fee revenue will be separately accounted and budgeted for in conformance with generally accepted accounting principles and good business practice.
3. For fiscal year 2012-13, the District has budgeted for 21 new faculty positions. These new positions are part of a major ongoing effort to implement the Budget Allocation Model. The distributions of these positions are: 4 College of Alameda, 9 Berkeley City College, and 8 Laney College. The net effect of these new positions is a corresponding reduction in the part-time faculty budgets. To offset the part-time faculty budget reductions in the Unrestricted General Fund, budgets have been established in the Measure B – Parcel Tax fund to maintain offerings at the prior year level.

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

Expenses	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
1201 Administrators	\$ 867,043	\$ 839,640	\$ 697,202
Academic Admin	\$ 867,043	\$ 839,640	\$ 697,202
1205 Faculty - Special-Assigned	\$ 427,932	\$ 436,749	\$ 516,427
Other Faculty	\$ 427,932	\$ 436,749	\$ 516,427
1352 Instructor-Sub-Daily/Sick	\$ 8,500	\$ 6,900	\$ 1,836
1453 Counselors	\$ 54,131	\$ 54,131	\$ 69,822
1456 Other Non-Teaching Assignments	\$ 1,977	\$ 8,137	\$ 25,910
1458 Parity Pay for Non-Teaching Fa	\$ -	\$ -	\$ 7,918
Part Time Academic	\$ 64,608	\$ 69,168	\$ 105,486
2101 Administrators	\$ 2,346,072	\$ 2,323,275	\$ 2,300,240
2102 Clerical Tech & Support Staff	\$ 7,479,157	\$ 6,803,762	\$ 7,340,942
2351 Board of Trustees	\$ 84,540	\$ 130,506	\$ 83,415
2352 Cler Tech & Sup Stf (Repl)	\$ 194,339	\$ 245,993	\$ 486,299
2353 Student Employee Assistants	\$ 122,885	\$ 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
Classified Salary	\$ 10,243,027	\$ 9,688,487	\$ 10,408,786
3110 STRS - Academic	\$ 103,195	\$ 103,060	\$ 97,163
3140 STRS Cash Balance	\$ -	\$ -	\$ 1,719
3220 PERS	\$ 1,195,693	\$ 1,016,992	\$ 967,348
3320 OASDHI (FICA) Classified	\$ 603,831	\$ 566,410	\$ 718,361
3340 Medicare - Academic	\$ 17,926	\$ 18,802	\$ 16,878
3350 Medicare - Classified	\$ 142,572	\$ 133,288	\$ 154,190
3411 Medical Coverage-Academic	\$ 134,810	\$ 989,399	\$ 3,119,176
3412 Dental Coverage-Academic	\$ 15,186	\$ 16,845	\$ 9,989
3415 Life Insurance-Academic	\$ 4,490	\$ 5,121	\$ 36,982
3421 Medical Coverage-Classified	\$ 2,396,877	\$ 2,107,458	\$ 1,195,606
3422 Dental Coverage-Classified	\$ 220,351	\$ 215,418	\$ 243,097
3425 Life Insurance-CLASS	\$ 36,996	\$ 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	\$ 19,518	\$ 20,848	\$ 37,879

3520	Unemployment Ins -Classified	\$ 157,901	\$ 130,262	\$ 107,266
3530	Unemployment insurance reimbur	\$ -	\$ (41,334)	\$ (31,211)
3610	Worker's Compensation-Academic	\$ 14,835	\$ 15,562	\$ (374)
3620	Worker's Compensation-Classfd	\$ 117,976	\$ 111,291	\$ 123,309
3711	Employee Reimb.-Medicare Part	\$ -	\$ (133,500)	\$ (87,914)
3712	OPEB Instructional	\$ 173,010	\$ 143,092	\$ 328,966
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ 2,612	\$ 31,342
3722	OPEB Classified	\$ 1,374,897	\$ 1,166,699	\$ 1,155,446
3912	Retiree Benefits	\$ 10,721,997	\$ 9,593,462	\$ 8,190,235
3922	Retiree Benefit - Classified	\$ -	\$ 301,726	\$ -
	Fringe Benefits	\$ 17,452,061	\$ 15,742,621	\$ 15,840,864
4103	Office Professional Refer/Dict	\$ -	\$ 687	\$ 83
4301	Instructional - (Classroom)	\$ 425	\$ 925	\$ -
4303	Subs Periodicals - Other	\$ 30,468	\$ 34,862	\$ 12,418
4304	Supplies-office	\$ 152,943	\$ 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	\$ 4,628,460	\$ 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	\$ 85,736	\$ 101,285	\$ 83,639
5203	Travel Local	\$ 15,455	\$ 6,140	\$ 3,798
5205	Conference/Seminar Reg	\$ 37,431	\$ 61,390	\$ 25,544
5206	Internal Training- Staff Dev	\$ 65,038	\$ 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	\$ 60,691	\$ 65,619	\$ 68,313
5607	Print & Dup. Equip Leases/Rent	\$ 8,419	\$ 8,419	\$ 6,556
5865	Publishing/ Doc Publication	\$ 76,501	\$ 65,291	\$ 51,369

5867	Postage	\$ 60,272	\$ 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.	\$ 8,000	\$ 16,963	\$ -
5885	Misc. Operational Exp.	\$ 875,690	\$ 880,751	\$ 341,940
5886	Program TV License	\$ 6,500	\$ 11,250	\$ 22,910
5888	Advertising Print/ADS	\$ 33,575	\$ 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	\$ 276,080	\$ 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
	Books, Supplies, Services	\$ 8,381,940	\$ 8,493,547	\$ 9,456,871
6130	Special Assessments	\$ 2,693	\$ 2,693	\$ 3,167
6403	Non-Instructional Equip & Furn	\$ 40,039	\$ 56,793	\$ 48,911
6404	Telephone System Purchase	\$ 850	\$ 22,219	\$ -
6406	Laptop Computers	\$ 10,000	\$ -	\$ -
6407	PC,SERV, Other Comput,Peripher	\$ 19,494	\$ 26,896	\$ 18,992
	Equipment Cap Outlay	\$ 73,076	\$ 108,601	\$ 71,070
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	\$ -	\$ -	\$ -
	Debt Service Transfer	\$ 4,719,658	\$ 6,820,127	\$ 4,670,296
7901	Reserve	\$ -	\$ -	\$ -
7920	PFT Load Banking	\$ -	\$ -	\$ -
	Load Banking	\$ -	\$ -	\$ -
	Expense Total	\$ 42,229,345	\$ 42,198,940	\$ 41,767,002

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

Expenses	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
1101 Instructor	\$ 3,394,919	\$ 3,588,351	\$ 3,845,376
1102 Instructor - Long Term Subs	\$ -	\$ 30,000	\$ 25,905
Full Time Academic	\$ 3,394,919	\$ 3,618,351	\$ 3,871,281
1201 Administrators	\$ 699,572	\$ 531,485	\$ 825,931
Academic Admin	\$ 699,572	\$ 531,485	\$ 825,931
1202 Department Chair	\$ 187,016	\$ 198,541	\$ 227,398
1203 Counselors	\$ 373,092	\$ 309,546	\$ 340,978
1204 Librarians	\$ 250,958	\$ 238,067	\$ 237,660
1205 Faculty - Special-Assigned	\$ 214,589	\$ 121,085	\$ 121,239
1206 Nurse	\$ 87,571	\$ -	\$ 112,175
1209 Counselors-Lts	\$ -	\$ 39,895	\$ -
Other Faculty	\$ 1,113,226	\$ 907,134	\$ 1,039,450
1351 Instructor-Temp/PTime & Ext-Se	\$ 976,885	\$ 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	\$ -	\$ -	\$ 14,863
Part Time Academic	\$ 1,056,415	\$ 2,015,897	\$ 2,514,633
2101 Administrators	\$ 110,579	\$ 101,092	\$ 100,945
2102 Clerical Tech & Support Staff	\$ 1,695,470	\$ 1,596,037	\$ 1,741,045
2201 Instructional Aides	\$ 178,727	\$ 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

Classified Salary		\$ 2,106,599	\$ 2,268,503	\$ 2,456,912
3110	STRS - Academic	\$ 449,463	\$ 405,032	\$ 566,772
3140	STRS Cash Balance	\$ 55,153	\$ 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	\$ 97,961	\$ 107,931	\$ 113,259
3350	Medicare - Classified	\$ 29,562	\$ 29,625	\$ 33,829
3411	Medical Coverage-Academic	\$ 1,068,116	\$ 953,343	\$ 992,743
3412	Dental Coverage-Academic	\$ 94,762	\$ 84,003	\$ 84,196
3415	Life Insurance-Academic	\$ 20,134	\$ 20,622	\$ 17,050
3421	Medical Coverage-Classified	\$ 565,204	\$ 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	\$ 107,382	\$ 116,169	\$ (299)
3520	Unemployment Ins -Classified	\$ 32,815	\$ 32,917	\$ 13,013
3610	Worker's Compensation-Academic	\$ 81,082	\$ 89,329	\$ 102,596
3620	Worker's Compensation-Classfd	\$ 24,463	\$ 26,276	\$ 28,451
3712	OPEB Instructional	\$ 752,517	\$ 652,507	\$ 707,339
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ 262,988	\$ 225
3722	OPEB Classified	\$ 268,232	\$ 56,671	\$ 262,661
Fringe Benefits		\$ 4,067,288	\$ 3,891,946	\$ 3,987,333
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	\$ 2,655	\$ 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	\$ 43,539	\$ 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	\$ 6,020	\$ 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.	\$ 12,763	\$ 16,312	\$ 10,480
5888	Advertising Print/ADS	\$ 6,000	\$ 2,224	\$ 3,550
5890	Service Contract-Equipment	\$ 12,193	\$ 13,387	\$ 8,464
5899	Bad Debt Expense	\$ -	\$ -	\$ -
	Books, Supplies, Services	\$ 994,017	\$ 1,076,998	\$ 919,954
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	\$ -
	Equipment Cap Outlay	\$ 5,010	\$ 27,011	\$ 71,205
7920	PFT Load Banking	\$ 186,215	\$ -	\$ -
	Load Banking	\$ 186,215	\$ -	\$ -

Expense Total	\$ 13,623,261	\$ 14,337,325	\$ 15,686,699
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**Peralta Community College District
Unrestricted General Fund Detail
2012-13 Final Budget
Laney College**

Expenses	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
1101 Instructor	\$ 7,190,927	\$ 6,608,035	\$ 7,039,384
Full Time Academic	\$ 7,190,927	\$ 6,608,035	\$ 7,039,384
1201 Administrators	\$ 903,788	\$ 1,018,668	\$ 1,103,627
Academic Admin	\$ 903,788	\$ 1,018,668	\$ 1,103,627
1202 Department Chair	\$ 466,567	\$ 478,452	\$ 476,992
1203 Counselor	\$ 878,489	\$ 786,536	\$ 822,289
1204 Librarians	\$ 438,320	\$ 360,858	\$ 387,416
1205 Faculty - Special-Assigned	\$ 181,140	\$ 138,675	\$ 138,288
1206 Nurse	\$ 87,571	\$ 83,126	\$ 83,125
Other Faculty	\$ 2,052,087	\$ 1,847,647	\$ 1,908,110
1351 Instructor-Temp/PTime & Ext-Se	\$ 3,136,752	\$ 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	\$ 87,988	\$ 197,480	\$ 119,735
1454 Librarians	\$ 48,975	\$ 78,145	\$ 82,233
1455 Coaches	\$ 61,062	\$ 72,967	\$ 99,856
1456 Other Non-Teaching Assignments	\$ 59,492	\$ 68,662	\$ 47,713
1457 Non-Teaching Retirees	\$ 64,565	\$ -	\$ 38,571
1458 Parity Pay for Non-Teaching Fa	\$ -	\$ -	\$ 23,088
Part Time Academic	\$ 3,458,834	\$ 5,492,771	\$ 7,002,439
2101 Administrators	\$ 190,323	\$ 132,262	\$ 86,010
2102 Clerical Tech & Support Staff	\$ 2,255,038	\$ 2,076,877	\$ 2,641,892
2201 Instructional Aides	\$ 985,641	\$ 1,023,270	\$ 1,021,066
2352 Cler Tech & Sup Stf (Repl)	\$ 93,640	\$ 185,204	\$ 175,688
2353 Student Employee Assistants	\$ 61,222	\$ 135,341	\$ 121,243
2354 Overtime for perm & non-perm	\$ 10,736	\$ 18,727	\$ 8,861
2357 Classified Retirees	\$ 7,500	\$ 24,730	\$ -
2451 Instructional Aides (Replace)	\$ 129,122	\$ 99,834	\$ 128,002
2452 Instructional Aides - Student	\$ 57,289	\$ 175,835	\$ 111,266
Classified Salary	\$ 3,790,511	\$ 3,872,080	\$ 4,294,028

3110	STRS - Academic	\$	875,383	\$	760,922	\$	1,004,749
3140	STRS Cash Balance	\$	162,877	\$	253,214	\$	126,637
3220	PERS	\$	394,941	\$	373,671	\$	465,813
3320	OASDHI (FICA) Classified	\$	201,609	\$	211,863	\$	312,217
3340	Medicare - Academic	\$	214,567	\$	228,605	\$	235,674
3350	Medicare - Classified	\$	47,639	\$	49,904	\$	60,927
3411	Medical Coverage-Academic	\$	2,150,965	\$	1,751,196	\$	1,924,502
3412	Dental Coverage-Academic	\$	192,091	\$	165,347	\$	159,921
3415	Life Insurance-Academic	\$	39,323	\$	36,332	\$	31,626
3421	Medical Coverage-Classified	\$	1,024,542	\$	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	\$	233,019	\$	255,125	\$	(311)
3520	Unemployment Ins -Classified	\$	52,651	\$	55,315	\$	31,672
3610	Worker's Compensation-Academic	\$	171,029	\$	189,868	\$	211,072
3620	Worker's Compensation-Classfd	\$	39,430	\$	41,654	\$	50,275
3712	OPEB Instructional	\$	1,465,325	\$	1,226,885	\$	1,235,730
3720	Apple-Transamerica NonPerm-CI	\$	-	\$	-	\$	11,131
3722	OPEB Classified	\$	455,198	\$	440,868	\$	439,099
	Fringe Benefits	\$	7,820,457	\$	7,093,838	\$	7,426,831
4101	Classroom-Books	\$	-	\$	-	\$	6,000
4301	Instructional - (Classroom)	\$	86,658	\$	188,786	\$	266,194
4303	Subs Periodicals - Other	\$	890	\$	935	\$	490
4304	Supplies-office	\$	108,193	\$	221,998	\$	271,576
4306	Computer software/site lic.-cl	\$	-	\$	1,646	\$	4,623
4307	Computer software/site lic.-ad	\$	2,900	\$	5,943	\$	4,709
5105	Independent Contractor/Consult	\$	78,265	\$	221,197	\$	168,492
5106	Events/Programs-Outside Prod	\$	7,353	\$	52,218	\$	32,028
5202	Travel Non-Local	\$	24,099	\$	43,342	\$	13,141
5203	Travel Local	\$	6,600	\$	992	\$	608
5205	Conference/Seminar Reg	\$	700	\$	500	\$	777
5301	Dues and Membership	\$	39,730	\$	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	\$	24,951	\$	24,951	\$	21,657
5605	Equipment Rentals - Mon-Mon	\$	11,500	\$	11,500	\$	3,682
5607	Print & Dup. Equip Leases/Rent	\$	58,825	\$	58,825	\$	45,153
5701	Athletics Meals and Lodging	\$	7,840	\$	13,396	\$	8,340
5708	Athletic Transportation	\$	12,106	\$	28,782	\$	38,549
5864	Instructional Services	\$	1,500	\$	3,000	\$	750

5865	Publishing/ Doc Publication	\$	38,000	\$	34,133	\$	41,408
5867	Postage	\$	15,000	\$	15,000	\$	15,000
5870	Cross Enrollment Waiver	\$	-	\$	250	\$	-
5875	Employee Waiver	\$	12,160	\$	500	\$	9,524
5882	Equip Repairs Maint. & Svc	\$	10,040	\$	13,314	\$	11,157
5884	Laundry Services	\$	-	\$	-	\$	85
5885	Misc. Operational Exp.	\$	46,318	\$	25,730	\$	15,556
5890	Service Contract-Equipment	\$	94,084	\$	93,409	\$	74,515
	Books, Supplies, Services	\$	1,853,614	\$	2,372,752	\$	2,325,443
6402	Inst Equipment and Furn	\$	2,000	\$	5,475	\$	10,607
6403	Non-Instructional Equip & Furn	\$	900	\$	900	\$	11,738
6407	PC,SERV, Other Comput,Peripher	\$	-	\$	500	\$	-
	Equipment Cap Outlay	\$	2,900	\$	6,875	\$	22,345
7920	PFT Load Banking	\$	395,816	\$	-	\$	-
	Load Banking	\$	395,816	\$	-	\$	-

Expense Total	\$	27,468,934	\$	28,312,666	\$	31,122,207
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**Peralta Community College District
Unrestricted General Fund Detail
2012-13 Final Budget
Merritt College**

Expenses	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
1101 Instructor	\$ 4,551,860	\$ 4,504,091	\$ 4,467,388
Full Time Academic	\$ 4,551,860	\$ 4,504,091	\$ 4,467,388
1201 Administrators	\$ 456,538	\$ 471,588	\$ 807,063
Academic Admin	\$ 456,538	\$ 471,588	\$ 807,063
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	\$ 327,463	\$ 429,505	\$ 436,262
Other Faculty	\$ 1,290,117	\$ 1,383,365	\$ 1,390,476
1351 Instructor-Temp/PTime & Ext-Se	\$ 1,089,380	\$ 1,782,506	\$ 2,249,195
1352 Instructor-Sub-Daily/Sick	\$ 2,878	\$ 26,433	\$ 13,376
1353 Instructor - Retiree	\$ 6,047	\$ 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
Part Time Academic	\$ 1,172,695	\$ 1,999,384	\$ 2,578,962
2101 Administrators	\$ 110,579	\$ 46,227	\$ -
2102 Clerical Tech & Support Staff	\$ 1,839,493	\$ 1,847,018	\$ 1,949,944
2201 Instructional Aides	\$ 300,759	\$ 341,914	\$ 231,447
2352 Cler Tech & Sup Stf (Repl)	\$ 40,490	\$ 47,495	\$ 36,747
2353 Student Employee Assistants	\$ 55,897	\$ 66,580	\$ 65,940
2354 Overtime for perm & non-perm	\$ 36,063	\$ 38,149	\$ 16,589
2357 Classified Retirees	\$ 11,564	\$ 13,064	\$ 18,781
2451 Instructional Aides (Replace)	\$ 47,733	\$ 41,398	\$ 14,007
2452 Instructional Aides - Student	\$ 67,482	\$ 78,171	\$ 52,851
Classified Salary	\$ 2,510,060	\$ 2,520,016	\$ 2,386,306
3110 STRS - Academic	\$ 519,558	\$ 495,770	\$ 603,098

3140	STRS Cash Balance	\$	101,924	\$	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	\$	127,518	\$	119,939	\$	127,152
3350	Medicare - Classified	\$	32,243	\$	30,715	\$	35,604
3411	Medical Coverage-Academic	\$	1,149,033	\$	1,212,858	\$	1,161,951
3412	Dental Coverage-Academic	\$	110,533	\$	107,580	\$	101,831
3415	Life Insurance-Academic	\$	23,276	\$	24,543	\$	20,056
3421	Medical Coverage-Classified	\$	646,215	\$	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	\$	141,578	\$	132,681	\$	22
3520	Unemployment Ins -Classified	\$	35,787	\$	33,823	\$	15,188
3610	Worker's Compensation-Academic	\$	105,547	\$	99,741	\$	114,696
3620	Worker's Compensation-Classfd	\$	26,681	\$	24,996	\$	29,533
3712	OPEB Instructional	\$	874,055	\$	792,916	\$	819,664
3720	Apple-Transamerica NonPerm-CI	\$	369	\$	2,127	\$	1,892
3722	OPEB Classified	\$	311,018	\$	268,616	\$	275,658
	Fringe Benefits	\$	4,682,747	\$	4,501,656	\$	4,506,509
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	\$	4,476	\$	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.	\$	32,755	\$	18,709	\$	16,079
5888	Advertising Print/ADS	\$	830	\$	1,330	\$	844
	Books, Supplies, Services	\$	1,184,134	\$	1,261,607	\$	1,154,563
6402	Inst Equipment and Furn	\$	1,958	\$	1,958	\$	2,213
6403	Non-Instructional Equip & Furn	\$	5,241	\$	1,000	\$	329
6406	Laptop Computers	\$	1,708	\$	-	\$	-
6407	PC,SERV, Other Comput,Peripher	\$	3,245	\$	-	\$	-
	Equipment Cap Outlay	\$	12,152	\$	2,958	\$	2,542
7920	PFT Load Banking	\$	199,606	\$	-	\$	-
	Load Banking	\$	199,606	\$	-	\$	-
	Expense Total	\$	16,059,909	\$	16,644,665	\$	17,293,809

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

Expenses	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
1101 Instructor	\$ 3,139,541	\$ 2,630,838	\$ 2,714,619
Full Time Academic	\$ 3,139,541	\$ 2,630,838	\$ 2,714,619
1201 Administrators	\$ 458,957	\$ 446,923	\$ 544,024
Academic Admin	\$ 458,957	\$ 446,923	\$ 544,024
1203 Counselor	\$ 467,678	\$ 312,011	\$ 311,490
1204 Librarians	\$ 316,524	\$ 200,104	\$ 199,760
Other Faculty	\$ 784,202	\$ 512,115	\$ 511,250
1351 Instructor-Temp/PTime & Ext-Se	\$ 1,220,272	\$ 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
Part Time Academic	\$ 1,388,184	\$ 3,111,439	\$ 3,858,172
2101 Administrators	\$ 110,579	\$ 101,092	\$ 100,945
2102 Clerical Tech & Support Staff	\$ 1,591,243	\$ 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
Classified Salary	\$ 2,066,324	\$ 2,042,374	\$ 1,981,112
3110 STRS - Academic	\$ 359,393	\$ 286,720	\$ 452,943
3140 STRS Cash Balance	\$ 60,899	\$ 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	\$ 85,405	\$ 100,621	\$ 105,888

3350	Medicare - Classified	\$	28,668	\$	26,616	\$	28,594
3411	Medical Coverage-Academic	\$	968,792	\$	662,618	\$	768,874
3412	Dental Coverage-Academic	\$	69,579	\$	60,980	\$	59,774
3415	Life Insurance-Academic	\$	15,876	\$	14,213	\$	11,428
3421	Medical Coverage-Classified	\$	584,431	\$	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	\$	90,995	\$	111,727	\$	175
3520	Unemployment Ins -Classified	\$	32,133	\$	30,173	\$	13,823
3610	Worker's Compensation-Academic	\$	70,771	\$	83,277	\$	94,025
3620	Worker's Compensation-Classfd	\$	23,953	\$	22,030	\$	25,084
3712	OPEB Instructional	\$	608,470	\$	462,323	\$	460,939
3720	Apple-Transamerica NonPerm-CI	\$	-	\$	-	\$	4,424
3722	OPEB Classified	\$	252,689	\$	230,301	\$	220,647
	Fringe Benefits	\$	3,650,038	\$	3,117,409	\$	3,209,868
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	\$	5,492	\$	6,642	\$	48
5203	Travel Local	\$	835	\$	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	\$	4,350	\$	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
	Books, Supplies, Services	\$	1,064,368	\$	1,149,330	\$	1,006,512
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	\$	-
	Equipment Cap Outlay	\$	14,297	\$	43,343	\$	8,427
7920	PFT Leave Banking	\$	188,738	\$	-	\$	-
	Load Banking	\$	188,738	\$	-	\$	-
	Expense Total	\$	12,754,649	\$	13,053,771	\$	13,833,984

Position Listing - Full Time Equivalent

Unrestricted General Fund

Position Description	District Office	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Academic Support Services Specialist		1.00	1.00	1.00	1.00	4.00
Account Clerk I		1.00				1.00
Accounting Services Technician	5.00					5.00
Admissions & Records Clerk	5.00					5.00
Admissions & Records Specialist	4.00					4.00
Admissions & Records Systems Technology Analyst	1.00					1.00
Admissions & Records Technician	5.00					5.00
Applications Software Analyst	3.00					3.00
Apprentice Engineer	1.00					1.00
Articulation Officer	0.20	1.00	1.10		1.00	3.30
Assistant Chief Stationary Engineer	4.00					4.00
Assistant Grounds Supervisor	1.00					1.00
Assistant To The Chancellor	1.00					1.00
Associate Vice Chancellor Academic Affairs	1.00					1.00
Associate Vice Chancellor for Finance	1.00					1.00
Associate Vice Chancellor for IT	1.00					1.00
Athletic Trainer-Equipment Manager			1.00	1.00		2.00
Audio-Visual Services Assistant			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 Services Manager		1.00	1.00	1.00	1.00	4.00
Buyer	2.00					2.00
Career Counselor/Instructor					1.10	1.10
Cashier			2.80			2.80
Chancellor	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	1.00	1.00	4.00
Computer Network Technician		1.00	2.00	1.00	3.00	7.00
Computer Operations Technician	1.00					1.00
Coordinator/Career & Transfer Center					1.00	1.00

Position Description	District Office	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Coordinator/Learning Resource Center				1.00		1.00
Coordinator/Marketing	1.00					1.00
Cosmetology Lab Tech			1.00			1.00
Counselor		4.00	8.45	6.71	4.10	23.26
Curriculum & Systems Technology Analyst	1.00					1.00
Custodian	2.00	6.00	9.60	7.00	3.00	27.60
DAS President	0.61					0.61
Dean Academic Pathway & Student Success		1.00				1.00
Dean of Academic & Student Affairs			3.00			3.00
Dean of Academic & Student Affairs, Interim					1.00	1.00
Department Chair		1.91	5.18	2.50		9.58
Department Network Coordinator			2.00	1.00		3.00
Director of Enterprise Services	1.00					1.00
Director of Facilities and Operations	1.00					1.00
Director of Financial Aid	1.00					1.00
Director Of Human Resources	1.00					1.00
Director of Purchasing Services	1.00					1.00
Director of Risk Management	1.00					1.00
Director, International Services & Student Supt	1.00					1.00
Distance Ed. Coordinator					1.00	1.00
District Accounting Tech	2.50					2.50
District Admissions Officer	1.00					1.00
Division Dean II			1.00			1.00
DSPS Adapted Comp Learning Tech		0.25				0.25
Duplicating Services Technician		1.00	2.00		1.00	4.00
Energy & Environmental Sustainability Manager	0.10					0.10
Environmental Technician Instructor			1.00			1.00
EOPS Coordinator			0.70			0.70
EOPS Director		1.00				1.00
Executive Assistant/Chancellor's Office	1.00					1.00
Executive Assistant/Employee Relations	1.00					1.00
Executive Assistant/Finance & Accounting	1.00					1.00
Executive Assistant/General Services	1.00					1.00
Executive Assistant/Legal	1.00					1.00
Executive Assistant/President's Office		1.00	1.00	1.00	1.00	4.00
Executive Assistant/Student Services	1.00					1.00
Executive Director, Marketing, Pub Rel.	1.00					1.00

Position Description	District Office	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Executive Vice President, Student Learning			1.00			1.00
Executive. Asst., Vice Chan. Office	1.00					1.00
Facilities Project Coordinator	2.00					2.00
Facilities Services Specialist				1.00		1.00
Faculty Release/Negotiator	2.04					2.04
Faculty Special Assignment		0.33	0.50	3.30		4.13
Faculty/Staff Development	1.10					1.10
Financial Aid Program Supervisor	3.75					3.75
Financial Aid Specialist	5.53					5.53
Financial Aids & Placement Assistant	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
Grounds worker-Gardener	4.00					4.00
Head Custodian	1.00	1.00	1.00	1.00	1.00	5.00
Health Services Director	0.71					0.71
Help Desk Support Technician II	1.00					1.00
Human Resources Analyst	2.00					2.00
Human Resources Generalist	4.00					4.00
Instruct Assistant/Computer Info System			1.00			1.00
Instruct Assistant/Stud Center Cafeteria			1.00			1.00
Instruct Asst./Child Development				0.50		0.50
Instructional Assistant/Accompanist			0.75			0.75
Instructional Assistant/Art			1.00	0.50		1.50
Instructional Assistant/Computer Assist Instructional				1.00		1.00
Instructional Assistant/LRC			1.00		1.00	2.00
Instructional Assistant/Mathematics					1.00	1.00
Instructional Assistant/Writing enter			1.00			1.00
Instructional Asst./Culinary A			4.00			4.00
Instructor	0.00	43.36	90.79	54.29	40.07	228.51
Instructor/Assistant Coach			1.10			1.10
Instructor/Long-Term Substitute					1.00	1.00
Internal Auditor	1.00					1.00
International Student Support	3.00					3.00
Lead Custodian		1.00	1.00	1.00	1.00	4.00
Lead Grounds worker-Gardener	1.00					1.00

Position Description	District Office	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Librarian		3.00	4.40	2.00	3.00	12.40
Librarian			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 Support Services Specialist		2.00				2.00
Nurse		1.00	1.00			2.00
Payroll Coordinator	1.00					1.00
Payroll Manager	1.00					1.00
Physical Education Attendant			2.00			2.00
Principal Accounting Technician	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			0.60			0.60
Program Specialist/Outreach				1.00		1.00
Program Specialist/PCTV	1.00					1.00
Public Information Officer					1.00	1.00
Research & System Technology Analyst	1.00					1.00
Research Data Specialist	1.00					1.00
Science Lab Tech/Biological		1.00				1.00
Science Lab Tech/Biological Science			1.00	1.00	1.00	3.00
Science Lab Tech/Chemistry		1.00	2.00	1.00		4.00
Science Lab Tech/Landscape Horticulture				1.50		1.50
Science Lab Tech/Microbiology				1.00		1.00
Secretary		3.00	6.00	1.00	2.00	12.00
Senior Admissions & Records Clerk	1.00					1.00
Senior Applications Software Program/Analyst	2.00					2.00
Senior Clerical Assistant	1.00	1.00	1.75	3.50	1.00	8.25
Senior Clerical Assistant Typing				1.00		1.00
Senior College Info Sys Analyst		1.00				1.00
Senior Duplicating & Support Services Tec	1.00					1.00
Senior Duplicating Services Technician				1.00		1.00
Senior Human Resources Analyst	1.00					1.00
Senior Library Technician		2.00	2.00	2.00	1.00	7.00
Senior Network Coordinator	4.00					4.00
Senior PeopleSoft Database Administrator	1.00					1.00
Senior Secretary	3.00					3.00
Senior Stores worker		1.00	1.00	1.00	1.00	4.00

Position Description	District Office	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Staff Assistant, Vice President's Of		2.00	2.00	2.00	3.00	9.00
Staff Assistant/Admin	1.00			1.00		2.00
Staff Assistant/Admin	1.00					1.00
Staff Assistant/Admin - International Ed	1.00					1.00
Staff Assistant/Administrative Services		1.00				1.00
Staff Assistant/ASL & English					1.00	1.00
Staff Assistant/Business Services		1.00				1.00
Staff Assistant/Chancellor Office	1.00					1.00
Staff Assistant/Educational Service	1.00					1.00
Staff Assistant/Gen Counselor Risk Management	1.00					1.00
Staff Assistant/Human Resources	1.00					1.00
Staff Assistant/Human Resources	1.00					1.00
Staff Assistant/Occupational Ed.			1.00			1.00
Staff Assistant/PACE					0.80	0.80
Staff Assistant/Payroll	3.00					3.00
Staff Assistant/President's Office		1.00	1.00	1.00		3.00
Staff Assistant/Purchasing	1.00					1.00
Staff Assistant/Student Services		1.00				1.00
Staff Services Spec/Fiscal					2.00	2.00
Staff Services Spec/Special Project	0.50					0.50
Staff Services Specialist/Fiscal			1.00			1.00
Stage & Production Supervisor			1.00			1.00
Stationary Engineer	7.00					7.00
Student Employment Specialist	1.00					1.00
Student Personnel Services Specialist				0.50		0.50
Student Services Spec					1.00	1.00
Student Services Specialist				1.00		1.00
Supervisor, Accts Payable & Enrollment Management	1.00					1.00
Supervisor, Admin & Bus Support Services		1.00	1.00	1.00	1.00	4.00
Systems Analyst(Student/Finance Apps)	1.00					1.00
Tool room Keeper I/Automotive		1.00				1.00
Tool room Keeper I/Aviation Mai		1.00				1.00
Tool room 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 Chancellor For General Services	1.00					1.00

Position Description	District Office	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Vice Chancellor For Human Resources	1.00					1.00
Vice Chancellor Student Services	1.00					1.00
Vice Chancellor, Ed. Services.	1.00					1.00
Vice Chancellor/Finance & Administration	1.00					1.00
Vice President Of Instruction		1.00		1.00	1.00	3.00
Vice President Of Student Services		1.00		1.00	1.00	3.00
Warehouse Supervisor	1.00					1.00
Warehouse Worker-Driver	3.00					3.00
Web Content Developer	1.00					1.00
Grand Total	157.03	99.85	195.72	116.30	90.07	658.98

**Peralta Community College District
Measure B - Parcel Tax Detail
2012-13 Final Budget**

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
8811 Tax Allocation Secured Roll	\$ 7,517,517	\$ -	\$ -
Local Revenue	\$ 7,517,517	\$ -	\$ -
Revenue Total	\$ 7,517,517	\$ -	\$ -
Expenses			
1351 Instructor-Temp/PTime & Ext-Se	\$6,621,332	\$ -	\$ -
Part Time Academic	\$ 6,621,332	\$ -	\$ -
2102 Clerical Tech & Support Staff	\$187,500	\$ -	\$ -
Classified Salary	\$ 187,500	\$ -	\$ -
3140 STRS Cash Balance	\$199,686	\$ -	\$ -
3220 PERS	\$7,031	\$ -	\$ -
3340 Medicare - Academic	\$72,387	\$ -	\$ -
3350 Medicare - Classified	\$2,719	\$ -	\$ -
3421 Medical Coverage-Classified	\$130,000	\$ -	\$ -
3510 Unemployment Ins.-Academic	\$69,063	\$ -	\$ -
3520 Unemployment Ins -Classified	\$3,019	\$ -	\$ -
3610 Worker's Compensation-Academic	\$77,698	\$ -	\$ -
3620 Worker's Compensation-Classfd	\$2,250	\$ -	\$ -
Fringe Benefits	\$563,853	\$ -	\$ -
5105 Independent Contractor/Consult	\$19,250	\$ -	\$ -
5885 Misc. Operational Exp.	\$125,582	\$ -	\$ -
Books, Supplies, Services	\$144,832	\$ -	\$ -
Expense Total	\$ 7,517,517	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues over Expenses	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -

Note:

This is a new fund that has been established in fiscal year 2012-13 to solely account for parcel tax funds received.

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

		2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue				
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	\$ 991,295	\$ 2,650,510	\$ 1,296,396
8191	Temp Assist Needy Families	\$ 184,896	\$ 182,997	\$ -
8195	DEPARTMENT OF EDUCATION	\$ 2,163,778	\$ 1,563,552	\$ 862,101
8199	Other Federal Income	\$ 2,442,264	\$ 4,235,081	\$ 6,559,715
Federal Revenue		\$ 5,782,233	\$ 10,094,264	\$ 9,776,694
8615	Board of Finan Assist Program	\$ 1,654,148	\$ 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	\$ 936,608	\$ 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. Equip & Library Mat	\$ -	\$ -	\$ 48,230
8681	State Lottery Proceeds	\$ 283,765	\$ 488,301	\$ 489,939
8699	Other State Revenue	\$ 180,340	\$ 2,802,884	\$ 1,312,445
State Revenue		\$ 7,131,991	\$ 10,524,084	\$ 9,485,712
8817	Redevelopment Property Tax	\$ -	\$ -	\$ 11,104
8831	Contract Instructional Service	\$ 187,392	\$ 457,766	\$ -
8835	Other Contract Services	\$ -	\$ 57,329	\$ -
8899	Miscellaneous	\$ 983,664	\$ 2,759,717	\$ 1,226,875
Local Revenue		\$ 1,171,056	\$ 3,274,812	\$ 1,226,875
8983	Intrafund/Interfund Transfers-In	\$ 1,244,099	\$ 1,265,990	\$ 1,283,762
Trans Res Revenue		\$ 1,244,099	\$ 1,265,990	\$ 1,283,762
Revenue Total		\$ 15,329,379	\$ 25,159,150	\$ 21,773,043

Expenses

1101	Instructor	\$	504,948	\$	448,142	\$	435,397
1102	Instructor - Long Term Subs	\$	35,197	\$	-	\$	18,794
Full Time Academic		\$	540,145	\$	448,142	\$	454,191
1201	Administrators	\$	554,115	\$	361,819	\$	235,220
Academic Admin		\$	554,115	\$	361,819	\$	235,220
1203	Counselor(FD01,LTY,IF>01,CONS)	\$	1,128,813	\$	1,175,506	\$	1,116,590
1205	Faculty - Special-Assigned	\$	395,973	\$	537,569	\$	497,402
Other Faculty		\$	1,524,786	\$	1,713,075	\$	1,613,992
1351	Instructor-Temp/PTime & Ext-Se	\$	289,960	\$	1,625,257	\$	849,397
1352	Instructor-Sub-Daily/Sick	\$	-	\$	955	\$	845
1353	Instructor - Retiree	\$	5,544	\$	39,326	\$	5,346
1452	Department Chairs	\$	7,296	\$	7,296	\$	3,690
1453	Counselors	\$	722,400	\$	999,118	\$	804,663
1456	Other Non-Teaching Assignments	\$	433,392	\$	1,058,137	\$	741,326
1457	Non-Teaching Retirees	\$	43,202	\$	145,973	\$	22,730
Part Time Academic		\$	1,501,794	\$	3,876,062	\$	2,427,997
2101	Administrators	\$	270,306	\$	312,301	\$	218,558
2102	Clerical Tech & Support Staff	\$	2,592,821	\$	2,695,578	\$	2,478,031
2201	Instructional Aides	\$	104,324	\$	117,165	\$	109,118
2352	Cler Tech & Sup Stf (Repl)	\$	191,163	\$	518,442	\$	269,911
2353	Student Employee Assistants	\$	351,727	\$	1,315,037	\$	1,248,199
2354	Overtime for perm & non-perm	\$	107,711	\$	362,660	\$	248,997
2357	Classified Retirees	\$	-	\$	25,844	\$	17,457
2451	Instructional Aides (Replace)	\$	568,340	\$	751,627	\$	709,379
2452	Instructional Aides - Student	\$	164,155	\$	334,291	\$	272,522
Classified Salary		\$	4,350,547	\$	6,432,945	\$	5,572,172
3110	STRS - Academic	\$	219,808	\$	294,167	\$	249,380
3140	STRS Cash Balance	\$	47,284	\$	115,556	\$	42,541
3220	PERS	\$	398,181	\$	480,832	\$	325,444
3310	OASDHI (FICA) Academic	\$	-	\$	879	\$	-
3320	OASDHI (FICA) Classified	\$	189,367	\$	238,743	\$	205,449
3340	Medicare - Academic	\$	56,680	\$	106,407	\$	62,629
3350	Medicare - Classified	\$	55,600	\$	95,453	\$	59,529
3411	Medical Coverage-Academic	\$	320,711	\$	346,884	\$	360,107
3412	Dental Coverage-Academic	\$	28,723	\$	31,074	\$	29,384
3415	Life Insurance-Academic	\$	8,634	\$	8,674	\$	6,911
3421	Medical Coverage-Classified	\$	845,676	\$	672,697	\$	721,662
3422	Dental Coverage-Classified	\$	73,454	\$	66,752	\$	67,382
3425	Life Insurance-CLASS	\$	12,020	\$	15,459	\$	12,442
3510	Unemployment Ins.-Academic	\$	64,551	\$	90,437	\$	913
3520	Unemployment Ins -Classified	\$	58,231	\$	57,206	\$	25,532
3610	Worker's Compensation-Academic	\$	48,105	\$	80,093	\$	56,246

3620	Worker's Compensation-Classfd	\$	44,807	\$	67,059	\$	67,322
3712	OPEB Instructional	\$	293,033	\$	231,597	\$	237,373
3720	Apple-Transamerica NonPerm-CI	\$	13,554	\$	10,288	\$	37,118
3722	OPEB Classified	\$	411,969	\$	407,542	\$	347,586
	Fringe Benefits	\$	3,190,388	\$	3,417,799	\$	2,914,950
4101	Classroom-Books	\$	15,900	\$	89,348	\$	28,334
4102	Book for Loan Student Program	\$	20,200	\$	92,984	\$	34,357
4103	Office Professional Refer/Dict	\$	-	\$	-	\$	1,791
4301	Instructional - (Classroom)	\$	352,158	\$	862,144	\$	643,336
4303	Subs Periodicals - Other	\$	4,154	\$	13,270	\$	11,850
4304	Supplies-office	\$	147,397	\$	268,964	\$	246,982
4305	Fuel - gasoline/petroleum	\$	-	\$	-	\$	-
4306	Computer software/site lic.-cl	\$	46,240	\$	101,736	\$	70,187
4307	Computer software/site lic.-ad	\$	17,000	\$	54,806	\$	34,978
5102	Guest Speakers Lectures-Non	\$	8,444	\$	11,719	\$	2,548
5105	Independent Contractor/Consult	\$	1,046,162	\$	3,070,884	\$	3,557,465
5106	Events/Programs-Outside Prod	\$	50,606	\$	150,902	\$	42,555
5110	Instructor Events-Personal Svs	\$	-	\$	1,000	\$	-
5202	Travel Non-Local	\$	57,915	\$	119,294	\$	62,624
5203	Travel Local	\$	16,467	\$	29,333	\$	8,690
5204	Student Transportation	\$	3,312	\$	40,640	\$	2,862
5205	Conference/Seminar Reg	\$	41,285	\$	92,282	\$	34,132
5206	Internal Training- Staff Dev	\$	-	\$	2,171	\$	1,554
5301	Dues and Membership	\$	2,800	\$	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	\$	300	\$	3,580	\$	4,305
5604	Equipment Lease - Annual	\$	-	\$	1,100	\$	4,435
5605	Equipment Rentals	\$	-	\$	1,056	\$	-
5607	Print & Dup. Equip Leases/Rent	\$	2,000	\$	5,230	\$	4,735
5702	Graduation Expenses	\$	1,250	\$	2,795	\$	-
5703	Meals for Needy Students	\$	-	\$	-	\$	50,211
5704	Health Services	\$	900	\$	1,190	\$	2,413
5706	Misc. Student Services	\$	1,000	\$	142	\$	1,394
5810	Housing Allowance	\$	-	\$	9,225	\$	12,655
5865	Publishing/ Doc Publication	\$	26,799	\$	102,316	\$	55,435
5866	Testing License and Material	\$	21,538	\$	82,493	\$	31,633
5867	Postage	\$	5,700	\$	20,501	\$	5,470
5871	Misc Fee Waivers	\$	1	\$	14,000	\$	-
5882	Equip Repairs Maint. & Svc	\$	10,100	\$	12,118	\$	8,636
5883	Net Internet Fees and Subs.	\$	12,130	\$	13,838	\$	24,823
5884	Laundry Services	\$	1,500	\$	1,362	\$	779

5885	Misc. Operational Exp.	\$	230,915	\$	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	\$	26,170	\$	6,481	\$	3,033
5891	Service Contract-Software-DP	\$	-	\$	-	\$	47,744
5892	Service Contract-Hardware-DP	\$	-	\$	16,603	\$	-
5895	Indirect Costs	\$	200,400	\$	503,292	\$	27,607
	Books, Supplies, Services	\$	2,376,443	\$	6,627,781	\$	5,254,381
6206	Building Improvement	\$	-	\$	34,028	\$	-
6302	Library Books/Software	\$	160,000	\$	24,000	\$	-
6302	Library Software (CD DVD etc)	\$	-	\$	140,000	\$	-
6402	Inst Equipment and Furn	\$	233,704	\$	644,171	\$	539,925
6403	Non-Instructional Equip & Furn	\$	21,440	\$	260,100	\$	65,150
6405	FD-62 Initial Equip/Furnit Pur	\$	-	\$	5,000		
6406	Laptop Computers	\$	7,659	\$	51,235	\$	1,976
6407	PC,SERV, Other Comput,Peripher	\$	7,340	\$	121,067	\$	8,257
6432	Non-Ins Equip&Furn	\$	4,000	\$	928	\$	-
	Equipment Cap Outlay	\$	434,143	\$	1,280,529	\$	615,308
7510	Grants	\$	-	\$	-	\$	1,000
7515	FINAIDEOPG	\$	39,299	\$	45,882	\$	28,166
7516	FINAIDCARE	\$	70,346	\$	70,346	\$	101,475
7530	Tuition Reduction	\$	13,000	\$	34,515	\$	27,113
7610	Bus Vouchers (Tickets)	\$	47,947	\$	52,161	\$	45,859
7620	Child Care Vchrs or Child Care	\$	43,052	\$	25,112	\$	24,312
7630	Book Vouchers	\$	518,448	\$	634,723	\$	490,380
7640	Supply Vouchers (Surv Kits)	\$	22,566	\$	25,071	\$	143,603
7650	Meals for Students	\$	83,595	\$	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
	Financial Aid	\$	842,018	\$	1,000,998	\$	945,718
7920	Undistributed Allocations	\$	15,000	\$	-	\$	-
	Fund Balance	\$	15,000	\$	-	\$	-
	Expense Total	\$	15,329,379	\$	25,159,150	\$	20,033,929
	Beginning Fund Balance	\$	1,750,215	\$	1,750,215	\$	11,101
	Revenues over Expenses	\$	-	\$	-	\$	1,739,114
	Ending Fund Balance	\$	1,750,215	\$	1,750,215	\$	1,750,215

Position Listing - Full Time Equivalent

Restricted General Fund

Position Description	District Office	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Alternate Media Technology Specialist			1.00	1.00	1.00	3.00
CalWorks Counselor/Full-time			1.00			1.00
Calworks Program Coordinator			1.00			1.00
Career Counselor				1.00		1.00
Clerical Assistant II			2.00	1.00	2.25	5.25
Coordinator/EOPS				1.00	1.00	2.00
Coordinator/Interpreter Services			1.00			1.00
Coordinator/Technology Prep Program	1.00					1.00
Coordinator/Workability III		2.40				2.40
Dean of DSPS/TRIO Student 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 Learning Tech		0.75	1.00			1.75
DSPS Counselor		1.90				1.90
DSPS Instructor		1.00	1.00			2.00
EOPS Coordinator			0.30			0.30
EOPS Counselor		1.00	2.20	2.00		5.20
Executive. Asst., Vice Chan. Office	1.00					1.00
Financial Aid Program Supervisor		0.25				0.25
Financial Aid Specialist	1.81	2.00	2.50	0.16	1.00	7.47
Financial Aids & Placement Assistant		1.00	2.00			3.00
Health Services Director	0.07					0.07
Instructor		0.00	1.00	0.61		1.61
Learning Disabilities Specialist		1.00	1.00	1.00	0.60	3.60
Program Spec/First 5 Alameda County				1.00		1.00
Program Specialist/C.A.R.E.			1.00	1.00		2.00
Program Specialist/Dips			1.00			1.00
Program Specialist/EOPS		1.00	0.40			1.40
Project Manager		1.10	1.00			2.10
Secretary			1.00			1.00
Senior Clerical Assistant				0.50		0.50
Staff Assistant/DSPS				1.00	1.00	2.00

Position Description	District Office	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Staff Assistant/EOPS			1.00			1.00
Staff Assistant/Orientation-Intake		1.00				1.00
Staff Assistant/Program		1.00				1.00
Staff Assistant/Title III				1.00		1.00
Staff Assistant/Vice Chancellor, Ed Services	1.00					1.00
Staff Services Spec/Special Project	0.50					0.50
Staff Services Specialist/Special Project		1.00				1.00
Student Personnel Services Spec/Matriculation					1.00	1.00
Student Personnel Services Spec/Outreach					1.00	1.00
Student Personnel Services Specialist			2.00	0.50		2.50
Television Production Technician	4.00					4.00
TRIO Student Support/Success Director			1.00			1.00
Workability III Coordinator			1.00			1.00
Grand Total	9.38	17.40	28.40	13.77	10.85	79.80

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

		2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue				
8846	Commission	\$ 252,207	\$ 279,530	\$ 244,431
8861	Interest/Investment Income	\$ -	\$ 9,000	\$ 13,535
Local Revenue		\$ 252,207	\$ 288,530	\$ 257,966
Revenue Total		\$ 252,207	\$ 288,530	\$ 257,966

Expenses				
1351	Instructor-Temp/PTTime & Ext-Se	\$ -	\$ 10,000	\$ -
1453	Counselors	\$ 8,778	\$ 18,778	\$ -
1456	Other Non-Teaching Assignments	\$ 3,964	\$ -	\$ 3,239
Part Time Academic		\$ 12,742	\$ 28,778	\$ 3,239
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	\$ -
Classified Salary		\$ 13,182	\$ 19,700	\$ 11,111
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
Fringe Benefits		\$ 71	\$ 271	\$ 889
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	\$ -	\$ -	\$ -
4304	Supplies-office	\$ 11,429	\$ 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
Books, Supplies, Services		\$	218,131	\$	228,700	\$	237,901
6403	Non-Instructional Equip & Furn	\$	1,581	\$	4,581	\$	-
Equipment Cap Outlay		\$	1,581	\$	4,581	\$	-
7630	Book Vouchers	\$	6,500	\$	6,500	\$	-
Financial Aid		\$	6,500	\$	6,500	\$	-
Expense Total		\$	252,207	\$	288,530	\$	253,140
Beginning Fund Balance		\$	294,581	\$	294,581	\$	289,755
Revenues over Expenses		\$	-	\$	-	\$	4,826
Ending Fund Balance		\$	294,581	\$	294,581	\$	294,581

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

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
8835 Other Contract Services	\$ 110,000	\$ 92,922	\$ 95,879
8851 Facility & Athletic Field Rent	\$ 702,323	\$ 723,464	\$ 611,184
8876 Health Services	\$ -	\$ 750	\$ -
8891 Food Service Revenue	\$ 765,717	\$ 509,213	\$ 136,514
8899 Miscellaneous	\$ 50,400	\$ 279,530	\$ 388,918
Local Revenue	\$ 1,628,440	\$ 1,605,879	\$ 1,232,495
Revenue Total	\$ 1,628,440	\$ 1,605,879	\$ 1,232,495

Expenses			
1201	\$ -	\$ 21,175	\$ -
Academic Admin	\$ -	\$ 21,175	\$ -
1205 Faculty - Special-Assigned	\$ 10,000	\$ 10,144	\$ -
Other Faculty	\$ 10,000	\$ 10,144	\$ -
1455 Coaches	\$ 6,290	\$ 6,266	\$ 4,993
1456 Other Non-Teaching Assignments	\$ 28,450	\$ 40,852	\$ 37,683
Part Time Academic	\$ 34,740	\$ 47,118	\$ 42,676
2102 Clerical Tech & Support Staff	\$ 74,722	\$ 17,253	\$ 17,300
2352 Cler Tech & Sup Stf (Repl)	\$ 136,624	\$ 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
Classified Salary	\$ 361,903	\$ 421,957	\$ 178,512
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	\$ 4,777	\$ 4,145	\$ 1,186
3411 Medical Coverage-Academic	\$ -	\$ 5,185	\$ -
3412 Dental Coverage-Academic	\$ -	\$ 276	\$ -
3415 Life Insurance-Academic	\$ -	\$ 5	\$ -
3421 Medical Coverage-Classified	\$ 32,466	\$ 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	\$	4,514	\$	4,052	\$	700
3610	Worker's Compensation-Academic	\$	1,167	\$	1,358	\$	350
3620	Worker's Compensation-Classfd	\$	3,272	\$	3,073	\$	1,126
3712	OPEB Instructional	\$	-	\$	2,647	\$	-
3720	Apple-Transamerica NonPerm-CI	\$	314	\$	25	\$	1,470
3722	OPEB Classified	\$	11,549	\$	2,226	\$	3,390
	Fringe Benefits	\$	86,880	\$	48,920	\$	17,509
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)	\$	640,776	\$	581,128	\$	-
4303	Subs Periodicals - Other	\$	64,393	\$	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	\$	56,219	\$	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.	\$	179,877	\$	403,901	\$	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	\$	-
	Books, Supplies, Services	\$	1,104,599	\$	1,436,767	\$	426,996
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	\$	15,418	\$	39,500	\$	8,433
6407	PC,SERV, Other Comput,Peripher	\$	-	\$	-	\$	215
	Equipment Cap Outlay	\$	30,318	\$	217,859	\$	24,521
7670	Direct Aid for Graduates	\$	-	\$	1,430	\$	-
	Financial Aid	\$	-	\$	1,430	\$	-
	Expense Total	\$	1,628,440	\$	2,205,370	\$	690,214
	Beginning Fund Balance	\$	-	\$	599,491	\$	57,210
	Revenues over Expenses	\$	-	\$	(599,491)	\$	542,281
	Ending Fund Balance	\$	-	\$	-	\$	599,491

Position Listing - Full Time Equivalent

Facility Rental Fee Fund

Position Description	Laney College	Merritt College	Grand Total
Custodian	0.40		0.40
Dean Workforce Development & Applied Science		1.00	1.00
Staff Assistant/Facilities Services	1.00		1.00
Grand Total	1.40	1.00	2.40

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

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

Expenses				
1351	Instructor-Temp/PTime & Ext-Se	\$ 597	\$ -	\$ -
1353	Instructor - Retiree	\$ -	\$ 1,837	\$ 5,996
1355	Instructor-Fee Based/Contract	\$ 41,842	\$ 106,373	\$ 37,141
1456	Other Non-Teaching Assignments	\$ -	\$ 11,485	\$ 9,863
Part Time Academic		\$ 42,439	\$ 119,695	\$ 53,000
2102	Clerical Tech & Support Staff	\$ -	\$ 900	\$ 826
2352	Cler Tech & Sup Stf (Repl)	\$ 6,000	\$ 15,624	\$ 8,695
2353	Student Employee Assistants	\$ 1,700	\$ 4,200	\$ 3,664
2451	Instructional Aides (Replace)	\$ 10,761	\$ 20,910	\$ 3,033
2452	Instructional Aides - Student	\$ 2,080	\$ 2,657	\$ 2,656
Classified Salary		\$ 20,541	\$ 44,291	\$ 18,874
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	\$ 558	\$ 214	\$ 411
3610	Worker's Compensation-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
Fringe Benefits		\$ 6,119	\$ 8,138	\$ 7,926

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	\$	17,000	\$	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	\$	-
	Books, Supplies, Services	\$	43,166	\$	68,991	\$	36,553
6402	Inst Equipment and Furn	\$	-	\$	3,000	\$	1,900
6403	Non-Instructional Equip & Furn	\$	-	\$	2,000	\$	10,123
6406	Laptop Computers	\$	-	\$	1,740	\$	-
	Equipment Cap Outlay	\$	-	\$	6,740	\$	12,023
	Expense Total	\$	112,265	\$	247,855	\$	128,376
	Beginning Fund Balance	\$	17,457	\$	17,457	\$	19,744
	Revenues over Expenses	\$	-	\$	-	\$	(2,287)
	Ending Fund Balance	\$	17,457	\$	17,457	\$	17,457

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

		2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue				
8831	Contract Instructional Service	\$ 421,332	\$ 305,111	\$ 779,053
8899	Miscellaneous	\$ 62,583	\$ 139,370	\$ 32,650
Local Revenue		\$ 483,915	\$ 444,481	\$ 811,703
Revenue Total		\$ 483,915	\$ 444,481	\$ 811,703

Expenses				
1101	Instructor	\$ -	\$ 14,000	\$ -
Full Time Academic		\$ -	\$ 14,000	\$ -
1201	Administrators	\$ -	\$ 14,167	\$ -
Academic Admin		\$ -	\$ 14,167	\$ -
1351	Instructor-Temp/PTime & Ext-Se	\$ 182,029	\$ 171,591	\$ 237,775
1352	Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 277
1353	Instructor - Retiree	\$ -	\$ -	\$ 5,283
1453	Counselors	\$ -	\$ -	\$ 40,336
1456	Other Non-Teaching Assignments	\$ 82,950	\$ 59,309	\$ 16,510
Part Time Academic		\$ 264,979	\$ 230,900	\$ 300,181
2101	Administrators	\$ -	\$ -	\$ 16,752
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ 10,270	\$ 17,969
2354	Overtime for perm & non-perm	\$ 5,000	\$ 4,253	\$ 2,945
2451	Instructional Aides (Replace)	\$ 13,000	\$ 7,500	\$ -
2452	Instructional Aides - Student	\$ 10,000	\$ 5,158	\$ 25,081
Classified Salary		\$ 28,000	\$ 27,181	\$ 62,747
3110	STRS - Academic	\$ 2,850	\$ 8,545	\$ 10,631
3140	STRS Cash Balance	\$ 8,054	\$ 2,664	\$ 5,364
3220	PERS	\$ 385	\$ 1,023	\$ 781
3320	OASDHI (FICA) Classified	\$ 750	\$ 146	\$ 478
3340	Medicare - Academic	\$ 3,725	\$ 3,836	\$ 3,688
3350	Medicare - Classified	\$ 891	\$ 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	\$ 3,332	\$ 3,469	\$ (79)

3520	Unemployment Ins -Classified	\$	1,035	\$	169	\$	1,323
3610	Worker's Compensation-Academic	\$	3,548	\$	3,381	\$	3,463
3620	Worker's Compensation-Classfd	\$	291	\$	80	\$	885
3712	OPEB Instructional	\$	-	\$	1,171	\$	2,094
3720	Apple-Transamerica NonPerm-CI	\$	76	\$	-	\$	1,517
	Fringe Benefits	\$	26,249	\$	26,401	\$	35,332
4101	Classroom-Books	\$	-	\$	2,249	\$	-
4103	Office Professional Refer/Dict	\$	-	\$	24,403	\$	-
4301	Instructional - (Classroom)	\$	34,796	\$	-	\$	34,009
4304	Supplies-office	\$	826	\$	6,406	\$	8,055
5102	Guest Speakers Lectures-Non	\$	-	\$	-	\$	500
5105	Independent Contractor/Consult	\$	81,100	\$	43,300	\$	65,575
5106	Events/Programs-Outside Prod	\$	-	\$	-	\$	2,096
5202	Travel Non-Local	\$	12,738	\$	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.	\$	2,420	\$	16,190	\$	133
5895	Indirect Costs	\$	9,938	\$	7,826	\$	-
	Books, Supplies, Services	\$	142,043	\$	117,332	\$	144,159
6402	Inst Equipment and Furn	\$	7,700	\$	6,000	\$	23,504
	Equipment Cap Outlay	\$	7,700	\$	6,000	\$	23,504
7301	Transfer Out to General Fund	\$	86,434	\$	-	\$	-
	Transfers Out	\$	86,434	\$	-	\$	-
7610	Bus Vouchers (Tickets)	\$	12,656	\$	6,000	\$	26
7630	Book Vouchers	\$	-	\$	-	\$	58,673
7681	Parking Permits	\$	2,288	\$	2,500	\$	1,240
	Financial Aid	\$	14,944	\$	8,500	\$	59,939
	Expense Total	\$	483,915	\$	444,481	\$	625,862
	Beginning Fund Balance	\$	283,368	\$	283,368	\$	97,527
	Revenues over Expenses	\$	-	\$	-	\$	185,841
	Ending Fund Balance	\$	283,368	\$	283,368	\$	283,368

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

		2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue				
8861	Interest/Investment Income	\$ 450,000	\$ 671,087	\$ 945,322
Local Revenue		\$ 450,000	\$ 671,087	\$ 945,322
Revenue Total		\$ 450,000	\$ 671,087	\$ 945,322

Expenses				
2101	Administrators	\$ 543,320	\$ 374,418	\$ 419,994
2102	Clerical Tech & Support Staff	\$ 310,653	\$ 231,490	\$ 228,927
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ -	\$ 23,559
Classified Salary		\$ 853,973	\$ 605,908	\$ 672,480
3220	PERS	\$ 103,601	\$ 66,188	\$ 68,534
3320	OASDHI (FICA) Classified	\$ 52,952	\$ 37,570	\$ 40,280
3350	Medicare - Classified	\$ 12,386	\$ 8,789	\$ 9,762
3412	Dental Coverage-Academic	\$ -	\$ -	\$ 127,361
3421	Medical Coverage-Classified	\$ 161,885	\$ 228,962	\$ -
3422	Dental Coverage-Classified	\$ 14,673	\$ 24,070	\$ 13,037
3425	Life Insurance-CLASS	\$ 2,865	\$ 4,734	\$ 2,376
3520	Unemployment Ins -Classified	\$ 13,465	\$ 9,758	\$ 587
3620	Worker's Compensation-Classfd	\$ 10,253	\$ 7,276	\$ 8,321
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ 883
3722	OPEB Classified	\$ 107,495	\$ 78,167	\$ 80,261
Fringe Benefits		\$ 479,575	\$ 465,514	\$ 351,402
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	\$ 21,000	\$ 460,178	\$ 152,015
5104	Audit	\$ -	\$ 27,000	\$ -
5105	Independent Contractor/Consult	\$ 4,994,742	\$ 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.	\$ 2,536	\$ 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
	Books, Supplies, Services	\$	5,018,278	\$	6,219,475	\$	3,129,089
6120	Site Improvement	\$	6,001,682	\$	11,588,711	\$	15,418,501
6201	New Building Construction	\$	5,091,500	\$	5,091,500	\$	2,473,272
6206	Building Improvement	\$	29,237,184	\$	39,621,575	\$	23,804,690
6301	College Library Books	\$	19,077	\$	87,220	\$	50,625
6303	College Library Periodicals	\$	4,652	\$	3,593	\$	-
6402	Inst Equipment and Furn	\$	2,822,650	\$	2,822,650	\$	375,914
6403	Non-Instructional Equip & Furn	\$	1,424,657	\$	8,168,917	\$	1,424,657
6406	Laptop Computers	\$	2,300	\$	45,906	\$	48,200
6407	PC,SERV, Other Comput,Peripher	\$	2,827,340	\$	3,539,218	\$	17,694
6435	Com,Prnter,Srv,Etc.>\$49,999.99	\$	53,494	\$	366,208	\$	342,025
	Equipment Cap Outlay	\$	47,484,536	\$	71,335,498	\$	43,955,578
	Fund Balance	\$	-	\$	-	\$	-
	Expense Total	\$	53,836,362	\$	78,626,395	\$	48,108,549
	Beginning Fund Balance	\$	54,774,998	\$	133,401,393	\$	181,509,942
	Revenues over Expenses	\$	(53,836,362)	\$	(78,626,395)	\$	(48,108,549)
	Ending Fund Balance	\$	938,636	\$	54,774,998	\$	133,401,393

Note:

Although the District has not finalized the closing of its books, as of August 20, 2012 total expenditures for fiscal year 2011-12 were \$29,470,836.

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	0.50	0.50
Energy & Environmental Sustainability Manager	0.90	0.90
Facilities Plan. & Dev. Manager	1.00	1.00
Facilities Project Manager	2.00	2.00
Moving Manager	1.00	1.00
Staff Assistant/Admin	1.00	1.00
Staff Services Spec/General Service	1.00	1.00
Grand Total	10.40	10.40

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

		2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue				
8861	Interest/Investment Income	\$ 65,000	\$ 72,359	\$ 171,128
Local Revenue		\$ 65,000	\$ 72,359	\$ 171,128
Revenue Total		\$ 65,000	\$ 72,359	\$ 171,128
Expenses				
4304	Supplies-office	\$ 2,092	\$ 15,251	\$ -
4305	Fuel - gasoline/petroleum	\$ 6,138	\$ 12,750	\$ -
5103	Legal	\$ 6,419	\$ 6,419	\$ 78,500
	Independent			
5105	Contractor/Consult	\$ 4,861,755	\$ 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	\$ 81,000	\$ 244,322	\$ -
5892	Service Contract-Hardware-DP	\$ -	\$ 23,461	\$ -
5894	Moving/Relocation Expenses	\$ -	\$ 4,100	\$ -
Books, Supplies, Services		\$ 5,007,372	\$ 4,319,038	\$ 228,128
6120	Site Improvement	\$ 6,617,969	\$ 6,674,191	\$ 18,019
6206	Building Improvement	\$ 14,382,496	\$ 19,577,792	\$ 260,872
6403	Non-Instructional Equip & Furn	\$ -	\$ -	\$ 683,880
6404	Telephone System Purchase	\$ -	\$ 24,031	\$ -
Equipment Cap Outlay		\$ 21,000,465	\$ 26,276,014	\$ 962,771
Expense Total		\$ 26,007,837	\$ 30,595,052	\$ 1,190,899
Beginning Fund Balance		\$ 34,288,697	\$ 30,522,693	\$ 31,542,464
Revenues over Expenses		\$ (26,007,837)	\$ 3,766,004 *	\$ (1,019,771)
Ending Fund Balance		\$ 8,280,860	\$ 34,288,697	\$ 30,522,693

* -As of August 21, 2012, actual expenditures were \$3,766,004.

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

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
8199 Other Federal Income	\$ 120,000	\$ 150,000	\$ 164,632
Federal Revenue	\$ 120,000	\$ 150,000	\$ 164,632
8622 Child Development - Dept of Ed	\$ 592,485	\$ 750,991	\$ 370,194
8699 Other State Revenue	\$ 364,424	\$ 370,194	\$ 763,582
State Revenue	\$ 956,909	\$ 1,121,185	\$ 1,133,776
8861 Interest/Investment Income	\$ 4,000	\$ 7,000	\$ 9,910
8871 Child Development Services	\$ 40,000	\$ 78,948	\$ 76,656
Local Revenue	\$ 44,000	\$ 85,948	\$ 86,566
Revenue Total	\$ 1,120,909	\$ 1,357,133	\$ 1,384,974
Expenses			
2102 Clerical Tech & Support Staff	\$ 487,322	\$ 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
Classified Salary	\$ 634,950	\$ 835,111	\$ 924,129
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	\$ 218,128	\$ 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
Fringe Benefits	\$ 436,746	\$ 442,022	\$ 608,224
4304 Supplies-office	\$ 29,913	\$ 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.	\$ 8,300	\$ 4,300	\$ -
Books, Supplies, Services	\$ 49,213	\$ 80,000	\$ 70,966
Expense Total	\$ 1,120,909	\$ 1,357,133	\$ 1,603,319
Beginning Fund Balance	\$ 1,027,121	\$ 1,027,121	\$ 1,245,466
Revenues over Expenses	\$ -	\$ -	\$ (218,345)
Ending Fund Balance	\$ 1,027,121	\$ 1,027,121	\$ 1,027,121

Position Listing - Full Time Equivalent

Child Development Fund

Position Description	District Office	Grand Total
Child Care Assistant II	5.00	5.00
Child Care Specialist	4.00	4.00
Clerical Assistant II Typing	1.00	1.00
Cook	1.50	1.50
Coordinator/Children's Center	2.00	2.00
Grand Total	13.50	13.50

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

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
8881 Parking Svcs & Public Transp	\$ 320,000	\$ 450,000	\$ 445,570
8892 Fines & Citations	\$ 45,000	\$ 110,000	\$ 109,711
Local Revenue	\$ 365,000	\$ 560,000	\$ 555,281
Revenue Total	\$ 365,000	\$ 560,000	\$ 555,281
Expenses			
1456 Other Non-Teaching Assignments	\$ 9,000	\$ 25,000	\$ -
Part Time Academic	\$ 9,000	\$ 25,000	\$ -
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	\$ -
Classified Salary	\$ 270,055	\$ 298,857	\$ 273,380
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
Fringe Benefits	\$ 3,740	\$ 18,368	\$ 4,784
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
Books, Supplies, Services	\$ 82,205	\$ 217,775	\$ 111,656
Expense Total	\$ 365,000	\$ 560,000	\$ 389,820
Beginning Fund Balance	\$ 330,922	\$ 330,922	\$ 165,461
Revenues over Expenses	\$ -	\$ -	\$ 165,461
Ending Fund Balance	\$ 330,922	\$ 330,922	\$ 330,922

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

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
8861 Interest/Investment Income	\$ 500	\$ 414	\$ 953
8883 Student Center Use Fee(R,R)	\$ 32,629	\$ 33,114	\$ 33,124
Local Revenue	\$ 33,129	\$ 33,528	\$ 34,077
Revenue Total	\$ 33,129	\$ 33,528	\$ 34,077
Expenses			
2102 Clerical Tech & Support Staff	\$ 15,000	\$ 15,000	\$ -
2354 Overtime for perm & non-perm	\$ 5,000	\$ 5,000	\$ -
Classified Salary	\$ 20,000	\$ 20,000	\$ -
3350 Medicare - Classified	\$ 75	\$ 75	\$ -
3520 Unemployment Ins -Classified	\$ 85	\$ 85	\$ -
3620 Worker's Compensation-Classfd	\$ 60	\$ 60	\$ -
Fringe Benefits	\$ 220	\$ 220	\$ -
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	\$ -
Books, Supplies, Services	\$ 9,500	\$ 90,202	\$ 1,200
6403 Non-Instructional Equip & Furn	\$ 2,909	\$ 107,200	\$ -
6407 PC,SERV, Other Comput,Peripher	\$ 500	\$ 12,000	\$ -
Equipment Cap Outlay	\$ 3,409	\$ 119,200	\$ -
Expense Total	\$ 33,129	\$ 229,622	\$ 1,200
Beginning Fund Balance	\$ 11,774	\$ 207,868	\$ 174,991
Revenues over Expenses	\$ -	\$ (196,094)	\$ 32,877
Ending Fund Balance	\$ 11,774	\$ 11,774	\$ 207,868

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

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
8861 Interest/Investment Income	\$ 500	\$ -	\$ 35
8883 Student Center Use Fee(R,R)	\$ 60,267	\$ 61,506	\$ 61,194
Local Revenue	\$ 60,767	\$ 61,506	\$ 61,229
Revenue Total	\$ 60,767	\$ 61,506	\$ 61,229
Expenses			
2353 Student Employee Assistants	\$ 15,267	\$ 45,000	\$ 15,037
Classified Salary	\$ 15,267	\$ 45,000	\$ 15,037
3320 OASDHI (FICA) Classified	\$ -	\$ -	\$ -
3520 Unemployment Ins -Classified	\$ 250	\$ 100	\$ 99
3620 Worker's Compensation-Classfd	\$ 375	\$ 150	\$ 188
Fringe Benefits	\$ 625	\$ 250	\$ 287
4304 Supplies-office	\$ 21,506	\$ 21,506	\$ 723
5885 Misc. Operational Exp.	\$ 2,869	\$ -	\$ -
Books, Supplies, Services	\$ 24,375	\$ 21,506	\$ 723
6403 Non-Instructional Equip & Furn	\$ 20,500	\$ 20,500	\$ 841
Equipment Cap Outlay	\$ 20,500	\$ 20,500	\$ 841
Expense Total	\$ 60,767	\$ 87,256	\$ 16,888
Beginning Fund Balance	\$ 102,439	\$ 128,189	\$ 83,848
Revenues over Expenses	\$ -	\$ (25,750)	\$ 44,341
Ending Fund Balance	\$ 102,439	\$ 102,439	\$ 128,189

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

		2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue				
8861	Interest/Investment Income	\$ 50	\$ 37	\$ 125
8883	Student Center Use Fee(R,R)	\$ 31,754	\$ 33,166	\$ 33,410
Local Revenue		\$ 31,804	\$ 33,203	\$ 33,535
Revenue Total		\$ 31,804	\$ 33,203	\$ 33,535
Expenses				
4304	Supplies-office	\$ 21,304	\$ 2,000	\$ -
5604	Equipment Lease - Annual	\$ 10,500	\$ 10,500	\$ 8,225
Books, Supplies, Services		\$ 31,804	\$ 10,500	\$ 8,225
Expense Total		\$ 31,804	\$ 10,500	\$ 8,225
Beginning Fund Balance		\$ 72,571	\$ 49,868	\$ 24,558
Revenues over Expenses		\$ -	\$ 22,703	\$ 25,310
Ending Fund Balance		\$ 72,571	\$ 72,571	\$ 49,868

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

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
8861 Interest/Investment Income	\$ 50	\$ 32	\$ 74
8883 Student Center Use Fee(R,R)	\$ 33,030	\$ 34,810	\$ 35,092
Local Revenue	\$ 33,080	\$ 34,842	\$ 35,166
Revenue Total	\$ 33,080	\$ 34,842	\$ 35,166
Expenses			
2352 Cler Tech & Sup Stf (Repl)	\$ 16,053	\$ 16,053	\$ -
Classified Salary	\$ 16,053	\$ 16,053	\$ -
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	\$ -	\$ -
Fringe Benefits	\$ 1,722	\$ 1,602	\$ -
4304 Supplies-office	\$ 9,827	\$ 9,947	\$ -
5885 Misc. Operational Exp.	\$ 5,478	\$ 8,000	\$ -
Books, Supplies, Services	\$ 15,305	\$ 17,947	\$ -
6403 Non-Instructional Equip & Furn	\$ -	\$ 12,490	\$ -
Equipment Cap Outlay	\$ -	\$ 12,490	\$ -
Expense Total	\$ 33,080	\$ 48,092	\$ -
Beginning Fund Balance	\$ 35,482	\$ 48,732	\$ 13,566
Revenues over Expenses	\$ -	\$ (13,250)	\$ 35,166
Ending Fund Balance	\$ 35,482	\$ 35,482	\$ 48,732

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

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
8831 Contract Instructional Service	\$ 1,121,310	\$ 811,860	\$ 353,456
8861 Interest/Investment Income	\$ 3,000	\$ 3,000	\$ 1,088
8899 Miscellaneous	\$ -	\$ -	\$ -
Local Revenue	\$ 1,124,310	\$ 814,860	\$ 354,544
8982 Interfund Transfers-In	\$ -	\$ 1,047,344	\$ -
Trans Res Revenue	\$ -	\$ 1,047,344	\$ -
Revenue Total	\$ 1,124,310	\$ 1,862,204	\$ 354,544
Expenses			
5402 Property Insurance	\$ 197,586	\$ 191,890	\$ 189,635
5403 WORKERS COMP INSURANCE	\$ 344,465	\$ 452,000	\$ 1,313,103
5405 Liability Insurance	\$ 267,208	\$ 302,640	\$ 323,240
5406 Other Insurance	\$ 187,804	\$ 177,780	\$ 177,780
5885 Misc. Operational Exp.	\$ 127,247	\$ -	\$ -
Books, Supplies, Services	\$ 1,124,310	\$ 1,124,310	\$ 2,003,758
6402 Inst Equipment and Furn	\$ -	\$ 48,000	\$ -
Equipment Cap Outlay	\$ -	\$ 48,000	\$ -
Expense Total	\$ 1,124,310	\$ 1,172,310	\$ 2,003,758
Beginning Fund Balance	\$ (2,194,808)	\$ (2,884,702)	\$ (1,235,488)
Revenues over Expenses	\$ -	\$ 689,894	\$ (1,649,214)
Ending Fund Balance	\$ (2,194,808)	\$ (2,194,808)	\$ (2,884,702)

Note:

The negative fund balance was attributed to the recognition of the workers compensation incurred but not reported claims (IBNR) liability based upon an actuarial study. The recognition of the IBNR claims is a requirement under Governmental Accounting Standards Board Statement number 10 – Accounting and Financial Reporting for Risk Financing and Related Insurance Issues. Prior to fiscal year 2010-11, the District did not recognize this long-term liability. To fund this long-term liability and resolve the existing negative fund balance, the District is committing \$600,000 per year for the next 4 years.

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

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
8151 FInAid-PELL	\$ 27,801,119	\$ 27,000,000	\$ 27,384,949
8152 FINAID-SEOG	\$ 1,106,472	\$ 1,086,472	\$ 1,057,933
8154 FINAIDACG	\$ -	\$ -	\$ 123,813
8155 Americo (was a/c 8633)	\$ 234,999	\$ 205,000	\$ 177,048
8156 DLUSU FED	\$ 1,510,001	\$ 1,500,000	\$ 1,227,426
8157 DLSUB 0910 FED LOAN	\$ 1,915,000	\$ 1,900,000	\$ 1,773,125
8199 Other Federal Income	\$ -	\$ 15,000	\$ -
Federal Revenue	\$ 32,567,591	\$ 31,706,472	\$ 31,744,294
8625 Extended Opport. Program & Svc	\$ 19,000	\$ -	\$ -
8626 Coop Agencies Resources Educ	\$ 10,000	\$ -	\$ -
8631 FINAIDCALB	\$ 1,580,000	\$ 1,550,000	\$ 1,066,871
8632 FINAIDCALC	\$ 910,001	\$ 905,000	\$ 426,254
State Revenue	\$ 2,519,001	\$ 2,455,000	\$ 1,493,125
8861 Interest/Investment Income	\$ -	\$ -	\$ -
Local Revenue	\$ -	\$ -	\$ -
Revenue Total	\$ 35,086,592	\$ 34,161,472	\$ 33,237,419
Expenses			
7511 FINAIDPELL	\$ 27,801,119	\$ 27,000,452	\$ 27,384,949
7512 FINAIDSEOG	\$ 1,106,472	\$ 1,085,995	\$ 1,057,933
7513 FINAIDCALB	\$ 1,580,000	\$ 1,550,005	\$ 1,097,403
7514 FINAIDCALC	\$ 910,001	\$ 905,001	\$ 38,160
7515 FINAIDEOPG	\$ 19,000	\$ 15,004	\$ -
7516 FINAIDCARE	\$ 10,000	\$ -	\$ -
7517 FINAIDAMERICORP	\$ 234,999	\$ 205,002	\$ 142,469
7518 FINAIDACG	\$ -	\$ 4	\$ 123,813
7519 DLSUB -FED	\$ 1,915,000	\$ 1,900,004	\$ 1,773,125
7525 DLUSU -FED	\$ 1,510,001	\$ 1,500,005	\$ 1,227,426
Financial Aid	\$ 35,086,592	\$ 34,161,472	\$ 32,845,278
Expense Total	\$ 35,086,592	\$ 34,161,472	\$ 32,845,278
Beginning Fund Balance	\$ -	\$ -	\$ (392,141)
Revenues over Expenses	\$ -	\$ -	\$ 392,141
Ending Fund Balance	\$ -	\$ -	\$ -

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

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
8812 Tax Allocation Supplement Roll	\$ -	\$ -	\$ 72,331
8861 Interest/Investment Income	\$ 50,000	\$ 50,000	\$ 68,813
8899 Miscellaneous	\$ 7,721,113	\$ 7,100,000	\$ 7,089,660
Local Revenue	\$ 7,771,113	\$ 7,150,000	\$ 7,230,804
Revenue Total	\$ 7,771,113	\$ 7,150,000	\$ 7,230,804
Expenses			
5105 Independent Contractor/Consult	\$ -	\$ 725,000	\$ 476,936
Books, Supplies, Services	\$ -	\$ 725,000	\$ 476,936
7120 Debt Interest - Bonds	\$ 1,200,000	\$ 1,448,470	\$ 1,448,470
Debt Service Transfer	\$ 1,200,000	\$ 1,448,470	\$ 1,448,470
Transfers Out (OPEB Trust)	\$ 7,271,113	\$ 7,100,000	\$ 7,089,660
Expense Total	\$ 8,471,113	\$ 9,273,470	\$ 9,015,066
Beginning Fund Balance	\$ 10,838,759	\$ 12,962,229	\$ 14,746,491
Revenues over Expenses	\$ (700,000)	\$ (2,123,470)	\$ (1,784,262)
Ending Fund Balance	\$ 10,138,759	\$ 10,838,759	\$ 12,962,229

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 1st 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.