



Peralta Community College District

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Office of Finance and Administration

Memorandum

To: Dr. José M. Ortiz, Chancellor

From: Ronald P. Gerhard, Vice Chancellor

Date: May 14, 2013

Subject: Board Report

Governor's May Revise

Today, Governor Jerry Brown unveiled his May Revision State Budget for 2013-14. While we have much to wade through and analyze this proposed Budget, here are the initial highlights:

- **Adult Education:** Governor Brown dropped his January proposal to shift K-12 adult education programs to community colleges and to eliminate noncredit funding. Instead, Governor Brown proposed the status quo for two years with \$30 million in one-time funds for the planning and implementation of grants, along with \$500 million in ongoing funds starting in 2015-16 to fund adult education programs jointly operated by community colleges and school districts on a regional basis.
- **Apportionments:** Governor Brown increased apportionments from his January proposal by \$30 million, for a total of \$226.9 million:
 - \$87.5 million to fund a cost-of-living adjustment of 1.57%
 - \$89.4 million for growth
 - \$50 million for additional student support services, including orientation, assessments, counseling, advising, and education planning, as in the Student Success Act
- **Deferrals:** Governor Brown proposed to use the \$179.9 million in deferral buy downs in his January Budget for 2013-14, resulting in a total remaining deferral amount of \$557.5 million.
- **Census Dates:** Governor Brown withdrew his January proposal for census date reform. He replaced it with a proposal for consideration in the 2014-15 State Budget for a process to develop a broad-based framework to improve student success and establish appropriate incentives.

- 90-Unit Cap: Governor Brown withdrew his January proposal to impose a 90-unit cap on state funded units.

2012-13 Budget Variance Reports

Attached are budget variance reports for the District's largest funds: Unrestricted General Fund; Measure B – Parcel Tax Fund; Restricted General Fund; and Measure A Bond Fund. These reports summarize activities recognized during the period of July 1, 2012 through April 30, 2013. Through ten months of the fiscal year, the District continues to recognize revenue and spend within expectations and budget parameters. It should be noted that for purposes of reviewing and monitoring general operations, the Unrestricted General Fund and Measure B – Parcel Tax Fund should be reviewed collectively as the primary purpose of Measure B is to support and maintain course offerings and services to students.

Peralta Colleges
Income Statement - GENERAL UNRESTRICT OPER
For the Period Ending
April 30, 2013

		App Budget	Standard Budget	Actuals	% Used	Last Year Actuals
Revenue						
Federal Revenue	\$	-	\$ -	-	NA	\$ (560)
State Revenue	\$	(66,614,533)	\$ -	(25,106,872)	38%	\$ (37,355,980)
Local Revenue	\$	(40,765,144)	\$ -	(32,011,529)	79%	\$ (30,373,578)
Trans Res Revenue	\$	(11,398,445)	\$ -	-	0%	\$ (9,325,558)
Beginning Fund Balance	\$	-	\$ -	-	NA	-
Revenue Total	\$	(118,778,122)	\$ -	(57,118,400)	48%	\$ (77,055,676)
Expenses						
Full Time Academic	\$	18,401,123	\$ -	12,289,455	67%	\$ 12,776,572
Academic Admin	\$	3,808,044	\$ -	2,784,774	73%	\$ 2,676,320
Other Faculty	\$	5,011,251	\$ -	3,479,774	69%	\$ 3,766,328
Part Time Academic	\$	9,314,224	\$ -	9,884,767	106%	\$ 12,689,073
Classified Salary	\$	20,648,779	\$ -	16,406,758	79%	\$ 16,024,444
Fringe Benefits	\$	37,932,339	\$ -	28,198,738	74%	\$ 28,525,239
Books, Supplies, Services	\$	14,820,231	\$ -	9,657,408	65%	\$ 8,267,063
Equipment Cap Outlay	\$	232,823	\$ -	97,103	42%	\$ 93,137
Debt Service Transfer	\$	5,411,713	\$ -	5,411,713	100%	\$ 2,066,318
Financial Aid	\$	-	\$ -	-	NA	-
Fund Balance	\$	953,991	\$ -	-	0%	-
Expense Total	\$	116,534,518	\$ -	88,210,489	76%	\$ 86,884,495

Peralta Colleges
Income Statement - PARCEL TAX, MEASURE B
For the Period Ending
April 30, 2013

	App Budget	Standard Budget	Actuals	% Used	Last Year Actuals
Revenue					
Federal Revenue	\$ -	\$ -	-	NA	-
State Revenue	\$ -	\$ -	-	NA	-
Local Revenue	\$ (7,857,280)	\$ -	(4,045,650)	51%	-
Trans Res Revenue	\$ -	\$ -	-	NA	-
Beginning Fund Balance	\$ -	\$ -	-	NA	-
Revenue Total	\$ (7,857,280)	\$ -	(4,045,650)	51%	-
Expenses					
Full Time Academic	\$ -	\$ -	-	NA	-
Academic Admin	\$ -	\$ -	-	NA	-
Other Faculty	\$ -	\$ -	-	NA	-
Part Time Academic	\$ 5,262,383	\$ -	4,630,354	88%	-
Classified Salary	\$ 529,587	\$ -	49,433	9%	-
Fringe Benefits	\$ 516,601	\$ -	535,339	104%	-
Books, Supplies, Services	\$ 1,473,729	\$ -	1,201,934	82%	-
Equipment Cap Outlay	\$ 74,980	\$ -	15,643	21%	-
Debt Service Transfer	\$ -	\$ -	-	NA	-
Financial Aid	\$ -	\$ -	-	NA	-
Fund Balance	\$ -	\$ -	-	NA	-
Expense Total	\$ 7,857,280	\$ -	6,432,703	82%	-

Peralta Colleges
Income Statement - General Restricted Fund
For the Period Ending
April 30, 2013

Revenue		App Budget	Standard Budget	Actuals	% Used	Last Year Actuals
Federal Revenue	\$	(12,737,559) \$	- \$	(4,530,755)	36% \$	(4,408,562)
State Revenue	\$	(9,455,702) \$	- \$	(6,879,737)	73% \$	(7,955,229)
Local Revenue	\$	(2,343,050) \$	- \$	(1,366,236)	58% \$	(1,168,161)
Trans Res Revenue	\$	(1,334,653) \$	- \$	(1,184,323)	89% \$	(1,157,655)
Beginning Fund Balance	\$	- \$	- \$	-	NA \$	-
Revenue Total	\$	(25,870,964) \$	- \$	(13,961,051)	54% \$	(14,689,606)
 Expenses						
Full Time Academic	\$	542,855 \$	- \$	393,728	73% \$	351,750
Academic Admin	\$	581,289 \$	- \$	327,391	56% \$	374,886
Other Faculty	\$	1,621,779 \$	- \$	1,077,277	66% \$	1,100,794
Part Time Academic	\$	4,390,097 \$	- \$	2,308,874	53% \$	2,482,151
Classified Salary	\$	6,504,131 \$	- \$	4,439,588	68% \$	4,322,503
Fringe Benefits	\$	3,585,994 \$	- \$	2,427,461	68% \$	2,372,761
Books, Supplies, Services	\$	6,209,005 \$	- \$	2,090,303	34% \$	1,910,364
Equipment Cap Outlay	\$	1,577,233 \$	- \$	710,598	45% \$	405,890
Debt Service Transfer	\$	-	-	-	NA \$	-
Financial Aid	\$	1,096,289 \$	- \$	710,993	65% \$	688,355
Fund Balance	\$	15,098 \$	- \$	-	0% \$	-
Expense Total	\$	26,123,769 \$	- \$	14,486,215	55% \$	14,009,455

Peralta Colleges
Income Statement - Bond Measure A
For the Period Ending
April 30, 2013

	App Budget	Standard Budget	Actuals	% Used	Last Year Actuals
Revenue					
Federal Revenue	\$ -	\$ -	-	NA	-
State Revenue	\$ -	\$ -	-	NA	-
Local Revenue	\$ (450,000)	\$ -	(167,946)	37%	(328,973)
Trans Res Revenue	\$ -	\$ -	-	NA	-
Beginning Fund Balance	\$ -	\$ -	-	NA	-
Revenue Total	\$ (450,000)	\$ -	(167,946)	37%	(328,973)
Expenses					
Full Time Academic	\$ -	\$ -	-	NA	-
Academic Admin	\$ -	\$ -	-	NA	-
Other Faculty	\$ -	\$ -	8,449	NA	8,264
Part Time Academic	\$ -	\$ -	-	NA	-
Classified Salary	\$ 826,973	\$ -	517,455	63%	674,661
Fringe Benefits	\$ 479,575	\$ -	265,775	55%	330,460
Books, Supplies, Services	\$ 37,780,316	\$ -	1,084,216	3%	1,388,017
Equipment Cap Outlay	\$ 175,101,433	\$ -	10,564,387	6%	20,325,543
Debt Service Transfer	\$ -	\$ -	-	NA	-
Financial Aid	\$ -	\$ -	-	NA	-
Fund Balance	\$ -	\$ -	-	NA	-
Expense Total	\$ 214,188,297	\$ -	12,440,283	6%	22,726,945