PERALTA COMMUNITY COLLEGE DISTRICT **ITEM #**

Board of Trustees Agenda Report

For the Trustee Meeting Date of September 10, 2013

ITEM TITLE:

Conduct Public Hearing and Adoption of Resolution No. 13/14 - 16, 2013-14 Final Budget.

SPECIFIC BOARD ACTION REQUESTED:

Conduct Public Hearing and Adoption of Resolution No. 13/14 - 16, 2013-14 Final Budget.

ITEM SUMMARY:
Conduct public hearing and approve the District's proposed Final Budget in accordance with Title 5 Section 58301. This budget has been developed in accordance with Board Policy 6200, Administrative Procedure 6200, and within the framework of the District's shared governance process.

SOURCE OF FUNDS (AND FISCAL/BUDGETARY IMPACT):
None.

BACKGROUND/ANALYSIS:
The Peralta Community College District is required to hold a public hearing on the proposed 2013-14 annual budget prior to its adoption. Included in the meeting materials is the proposed final budget for the District which has been publically announced and made available for inspection at the District Budget and Finance Office as well as being posted on the District's website. After the public hearing, it is recommended that Resolution No. 13/14 – 16 be adopted, approving the Annual Budget.

DELIVERABLES/SCOPE OF WORK:
None

ANTICIPATED COMPLETION DATE:
N/A

ALTERNATIVES/OPTIONS:
None

EVALUATION AND RECOMMENDED ACTION:
Approve Resolution No. 13/14 – 16 for the 2013-14 Final Budget.

OTHER DEPARTMENTS IMPACTED BY THIS ACTION (E.G. INFORMATION TECHNOLOGY):
YES _____ **NO** ____X____

COMMENTS:

WHO WILL BE PRESENTING THIS ITEM AT THE BOARD MEETING? (VICE CHANCELLOR)
Vice Chancellor Gerhard

(*****Board contract approval is subject to negotiation and execution by the Chancellor.)

DOCUMENT PREPARED BY:

Prepared by: *Ronald Gerhard* Date: 8/28/13

Ron Gerhard, Chief Financial Officer

DOCUMENT PRESENTED AND APPROVED BY:

Presented and approved by: *Ronald Gerhard* Date: 8/28/13

Ron Gerhard, Chief Financial Officer

FINANCE DEPARTMENT REVIEW

__X__ Finance review required _____ Finance review *not* required

If Finance review is required, determination is: __X__ Approved ____ Not Approved

If not approved, please give reason: _____

_____

Signature: *Ronald Gerhard* Date: 8/28/13

Ron Gerhard, Chief Financial Officer

GENERAL COUNSEL (Legality and Format/adherence to Education Codes):

_____ Legal review required __X__ Legal review *not* required

If Legal review is required, determination is: ____ Approved ____ Not Approved

Signature: _____ Date: _____

Thuy T. Nguyen, General Counsel

CHANCELLOR'S OFFICE APPROVAL

____ Approved, and Place on Agenda ____ Not Approved, but Place on Agenda

Signature: _____ Date: _____

José M. Ortiz, Chancellor

PERALTA COMMUNITY COLLEGE DISTRICT BERKELEY CITY COLLEGE COLLEGE OF ALAMEDA LANEY COLLEGE MERRITT COLLEGE

PERALTA COMMUNITY COLLEGE DISTRICT

2013-2014 FINAL BUDGET

Berkeley City College

Laney College

College of Alameda

Merritt College

DEPARTMENT OF FINANCE & ADMINISTRATION

Date submitted

September 10, 2013

PERALTA COMMUNITY COLLEGE DISTRICT

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Mr. Abel Guillén..... Vice President
Dr. José M. Ortiz ..... Board Secretary
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Ms. Sharon Clegg ..... Student Trustee
Ms. Wai Li ..... Student Trustee

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Dr. José M. Ortiz ..... Chancellor and Chief Executive Officer

COLLEGE ADMINISTRATORS

Dr. Norma Ambriz-Galaviz ..... President, Merritt College
Dr. Debbie Budd ..... President, Berkeley City College
Dr. Eric Gravenberg ..... Interim 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
Ms. Thuy Thi Nguyen ..... General Counsel
Dr. Michael Orkin..... 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 Budget Address
Peralta Community College District
2013-14 Final Budget

The 2013-14 Final Budget that I am presenting to the Board of Trustees is the result of collaborative work within our shared governance process. Our Budget Allocation Model determines resource allocation across our four colleges and provides for transparency and equity in how our District's resources are spent.

I am pleased to report that the Final Budget is a balanced budget, one that is reflective of the brighter economic environment and better higher education funding provided by the State.

Further, this Final Budget reflects the generosity of our taxpayers, locally and statewide. Thanks to Proposition 30 and our local parcel tax, both supported favorably by voters, we are able to restore classes and students services that were reduced in previous budget years. We are now also able to hire needed faculty and staff. This restorative spending is reflected in this Final Budget.

Careful planning and solid budgetary practices are at the heart of this Final Budget. As set out in the Budget Assumptions, this Final Budget is prudent, realistic and provides for ample reserves that allow Peralta to remain fiscally healthy now and for the foreseeable future.

I am pleased to present to you Peralta Community College District's 2013-14 Final Budget.

Dr. José M. Ortiz
Chancellor

About the District

Our Mission and Vision

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

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

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

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

Peralta Community College District

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

Office of Finance and Administration

Memorandum

To: Dr. José M. Ortiz, Chancellor

From: Ronald P. Gerhard, Vice Chancellor

Date: August 22, 2013

Subject: 2013-14 Budget Summary

The 2013-14 Final Budget has been developed and is being presented in accordance with Board Policy 6200 – Budget Preparation and Administrative Procedure 6200 – Budget Management. This budget represents the culmination of work across the district over the past 9 months beginning with the establishment of assumptions and principles within the Planning and Budget Committee and the approval by the Board of Trustees of the 2013-14 Budget Development Calendar at the January 22, 2013 Board meeting.

In contrast to more recent budgets, this budget contains constrained optimism. This sense of optimism stems from both new revenues included in the 2013-14 budget, parcel tax revenue and enrollment growth revenue, as well as the absence of workload reductions and threats of mid-year reductions. As a result of efforts and difficult decisions made during the previous three years, the District is now positioned to restore the necessary cuts needed to balance the budget and focus on restoring access and improving services to our students and community. Due to the passage of the parcel tax and Proposition 30, the District has been able to restore 41 faculty positions, 15 classified positions, 4 dean positions, and created 1 new position at each college to assist with the associated student body organizations, student clubs and trusts. This is in addition to ensuring sufficient part-time faculty budgets existed to support the colleges' course offerings to students. We are confident that as the state's economy improves so will be our ability to continue these restoration efforts.

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 2013-2014

July, 2013

The following are the Peralta Community College District's strategic goals and institutional outcomes for the Academic Year 2013-14 (July 1, 2013 – June 30, 2014) that will be evaluated in Summer 2014.

Strategic Focus for 2013-2014: Our focus this year will be on student success in the core educational functions of basic skills, transfer, and CTE (Career Technical Education) by encouraging structural innovation, implementation of the IT Strategy, user-friendly student enrollment process, transparency, and communication in the context of spending within an established budget.

Strategic Goals	2013-2014 Institutional Outcomes
A: Advance Student Access, Equity, and Success	**A.1 Student Access:** Focus access on programs and course offerings in the essential areas of basic skills, CTE (Career Technical Education), and transfer; and stay within range of the state-funded allocation by achieving resident enrollment of 18,830 FTES (Full-Time Equivalent Students). Provide educational opportunities by increasing local student outreach, distance education, and international education. **A.2 Student Success:** Support Student Success Act of 2012 (SB 1456), including requiring students to complete core matriculation services; to declare a course of study early; and to provide orientation, assessment, counseling, advising and other student education planning services. Increase coordination among colleges and align course offerings to meet student needs. **A.3 Student Success:** Continue to implement institutional, instructional, assessment, and student support to improve the successful progress of students through basic skills/foundation course sequences by 2014-2015. Implement new assessment methods to maximize the number of students who can skip basic skills and go directly to college-level courses. **A.4 Student Equity:** Implement colleges' student equity plans and improve completion rates and fall-to-fall persistence among major ethnic groups by 2014-15. **A.5 Quality Student Support Services:** Help ensure that students remain enrolled and succeed by improving the enrollment and financial aid processes in ways that produce measurable and desired outcomes.
B: Engage and Leverage Partners	**B.1 Partnerships:** Align and strengthen external partnerships (i.e., community, business, and K-12) to improve student learning, transfer, career readiness, and job placement.
C: Build Programs of Distinction	**C.1 Uniquely Designed Programs:** Continue to support programs and services that are exemplary, innovative designs to substantially improve student success.

D: Create a Culture of Innovation and Collaboration	**D.1 Service Leadership**: To establish professional development initiatives leading faculty, administrators, and staff towards quality services to our students, the community, and each other. **D.2 Institutional Leadership and Governance**: Governance roles are designed to facilitate decisions that support student learning programs and services, and improve institutional effectiveness, while acknowledging designated responsibilities of Board and Chancellor. Adhere to, evaluate and continue to develop Board Policies and Administrative Procedures. **D.3 Institutional Effectiveness:** Evaluate and validate accreditation standards, strategic planning process, and all master planning documents and continue to improve the Planning and Budgeting Integration Model. **D.4 Collaboratively Complete Program Reviews and Annual Program Updates:** Ensure outcomes and assessment are ongoing, systematic and used for continuous quality improvement at the course, program and institutional levels in a collaborative manner by using program reviews and annual program updates in administrative, instructional and student services to improve student learning and student success. **D.5 Expand the Use of Educational Technology:** Enhance student learning and success through the creative use of technology, particularly smart classrooms and the use of online resources.
E: Develop and Manage Resources to Advance Our Mission	**E.1 FTES Target**: Achieve resident FTES (Full-Time Equivalent Students) enrollment target within the state-funded allocation for the District of 18,830 FTES and attain a productivity level of at least 17.5 FTES per FTEF as part of a specified FTEF allocation. **E.2 Budget To Improve Student Success:** Utilizing the Budget Allocation Model, financial resources are allocated to colleges and service centers with a focus on maximizing support and development of student learning programs and institutional effectiveness. Annual assessments of completion of institutional goals and outcomes, program reviews, mission critical projects, and the Budget Allocation Model are evaluated to insure alignment of the institutional mission. **E.3 Fiscal Oversight**: Continue to adhere to proper fiscal oversight, prudently manage financial resources (oversight, bonds, benefits, OPEB, etc.), and adhere to or continue to develop proper Administrative Procedures and process improvement on procedures. **E.4 Support Quality Instruction:** Ensure that students receive the highest levels of educational quality possible, through investments in materials, equipment, and teaching and learning innovation.

DESCRIPTION OF FUNDS

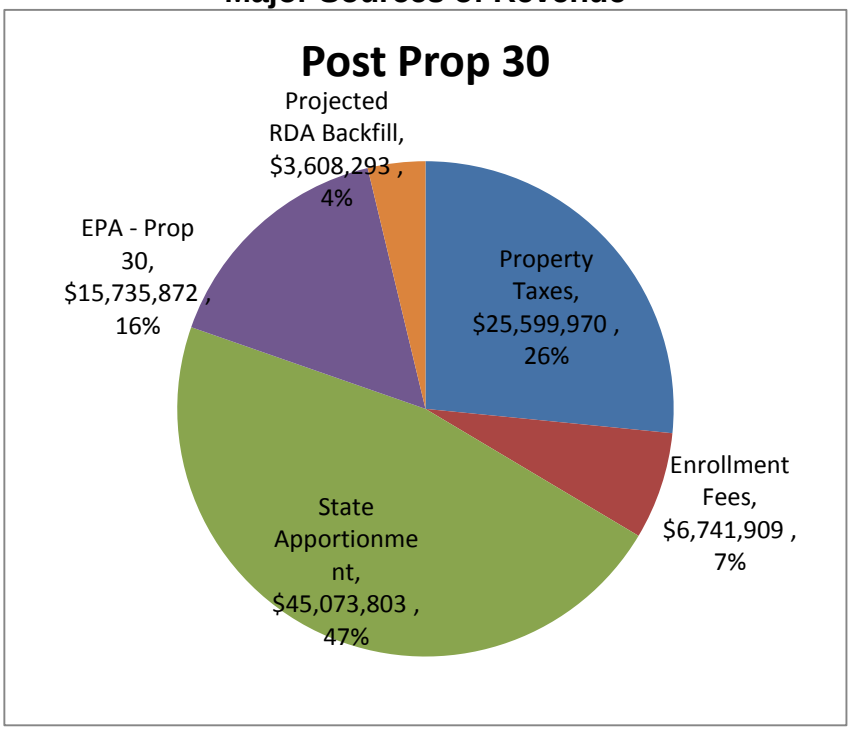
The following is a brief discussion of the funds included in the District's 2013-14 Final Budget:

DISTRICT OPERATING BUDGET – GENERAL FUND UNRESTRICTED (Pages 41-69)

The 2013-14 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.

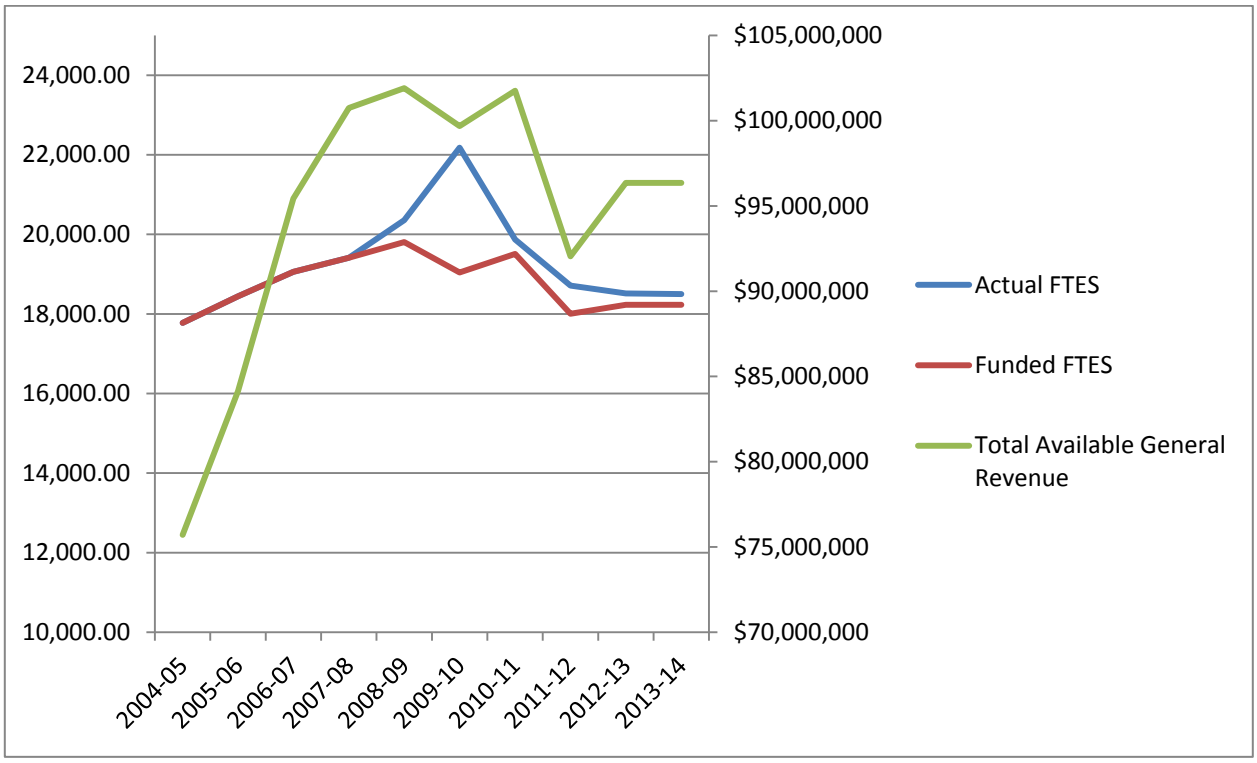
There are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are general apportionment, local property taxes, and enrollment fees and tuition that account for approximately 80% of the revenue received.

Major Sources of Revenue



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 2012-13 fiscal year, the funded FTES level provided from the State is 18,229.56 FTES. 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:

Berkley City College	Page 47
College of Alameda	Page 50
District Office	Page 53
Laney College	Page 57
Merritt College	Page 60

GENERAL FUND RESTRICTED (Pages 70-76)

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, donors', or other outside agencies' funding terms and conditions.

SPECIAL REVENUE FUND (Pages 77-86)

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.

PARKING SERVICES FUND (Page 87)

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

BOND CONTRUCTION FUNDS (Pages 90-95)

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 96-97)

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.

OTHER POST EMPLOYMENT BENEFITS RESERVE FUND (Page 99)

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

SELF-INSURANCE FUND (Page 100)

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

STUDENT CENTER FEE FUND (Pages 102-105)

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.

STUDENT FINANCIAL AID FUND (Page 106-107)

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.

MEASURE B – PARCEL TAX (Page 108-111)

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.

Peralta Community College District
2013-14 Budget Assumptions

2013-14 Budget Assumptions

These assumptions are for use in development of the 2013-14 district and college adopted budgets. As more detailed information is received in the coming months from the Office of the Governor and the State Chancellor, the assumptions will be adjusted accordingly.

General Assumptions

1. The 2013-14 Adopted Budget will be balanced
2. The 2013-14 Adopted Budget will have a contingency reserve of no less than 5%
3. The District and colleges will use plans, planning documents, and planning processes as a basis for the development of their expenditure budgets

Revenue Assumptions

4. Previous ongoing workload reduction as proposed by Governor incorporated into tentative budget
5. Anticipating the deferral of approximately $11 million in general fund apportionment payments
6. General apportionment deficit factor 2% for 2013-14
7. International resident tuition budgeted at 2012-13 collections
8. Enrollment Growth funds for PCCD of 1.57% for 2013-14; equates to approximately 410 FTES
9. The Cost of Living Adjustment (COLA) of 1.63% for 2013-14
10. Funded base credit FTES of 18,146.15; FTES annual target of 18,830
11. Funded base non-credit FTES of 83.41
12. Anticipated property tax receipts of $25,599,970
13. Unrestricted lottery at $124.25 per funded FTES

Expenditure Assumptions

14. The District intends to meet all negotiated contractual obligations, including department chair assignments as required under the PFT collective bargaining agreement
15. Step and column salary increases based on employee eligibility
16. Projected Public Employee Retirement System contribution remains at 11.417%
17. Maintain District contribution to DSPS of $1.15 million
18. Any restricted funding cuts or cost increases must be borne by the respective program
19. Medical premiums budgeted according to 2013-14 premium rates
20. OPEB required contribution 9.5%
21. Budget Allocation model will be used to prioritize staffing
22. Addition of 20 full-time faculty positions
23. Addition of 15 Classified positions

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
- 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 2013-14 is $122,503,285. 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 2013-14 the OPEB exclusions equal $17,776,670; thus total resources available for allocation equal $104,726,615.

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 – 19.36%; Berkeley City College – 19.54%; Laney College – 40.66%; and Merritt College – 20.44%.

Based upon these averages, the revenue allocations by college for 2013-2014 are as follows: College of Alameda - $20,272,880; Berkeley City College - $20,461,029; Laney College – $42,583,184; and Merritt College – $21,409,522.

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, 2013 the College of Alameda (COA) generated 189.6 FTES for Out of State and International Students. This equates to approximately 15.78% of the total FTES generated district-wide. As a result, after subtracting the operational budget for the International Program, COA is allocated $465,771. The allocation for the 3 other colleges 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 $19,026,998.

Centralized Services are departments which are physically located at the respective colleges with 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 $6,034,481.

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 - $15,887,274; Berkeley City College - $16,475,213; Laney College – $33,672,310; and Merritt College – $16,581,425.

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 $15,887,274 versus $16,232,516, the actual current budget (a variance of 2.17%).

2013-14 Budget Allocation Model Worksheet

Base Allocation:

Total Deficited Computational Revenue		$ 96,084,790
Unrestricted Lottery		$ 2,232,446
Apprenticeship		$ 29,735
Student Health Fees		$ 855,746
Other Student Fees and Miscellaneous		$ 3,027,476
Transfer in from other sources(funds)		$ 12,691,939
Parcel Tax		7,581,153
Total Revenue Allocation	$ 122,503,285	
Less:		
OPEB Benefit Expenses		12,691,939
OPEB Debt Service		5,084,731
Total Exclusions	$ (17,776,670)	
Applicable Revenue		$ 104,726,615

Three Year FTE Rolling Averages

	Alameda	Berkeley	Laney	Merritt
2012-13	3,580.98	3,506.03	7,321.19	3,855.36
2011-12	3,583.51	3,707.77	7,839.77	3,742.17
2010-11	3,904.57	3,957.99	8,089.60	4,092.14
Average	3,689.69	3,723.93	7,750.19	3,896.56
Percentage	19.36%	19.54%	40.66%	20.44%

District Office Service Center Budgets	
Chancellor	1,029,245
Board of Trustees	286,138
General Counsel	739,078
Information Tech	2,813,147
Public Information	920,848
Risk Management	509,116
Education Svs	1,093,435
Student Svs	773,181
Institutional Research	857,692
Human Resources	1,866,078
Finance	2,963,573
General Services	4,366,057
Purchasing	809,410
	19,026,998

Centralized Services Budgets	
DSPS Contribution	1,157,655
Admissions & Records	935,636
Facilities	3,662,251
Financial Aid	278,939
	6,034,481

	Alameda	Berkeley	Laney	Merritt
Revenue Allocation by College	$ 20,272,880	$ 20,461,029	$ 42,583,184	$ 21,409,522
Out of State and Intl. Rev.	$ 465,771.00	$ 910,586.00	$ 1,279,445.00	$ 295,284.00
DO Service Center Budgets	$ (3,683,228)	$ (3,717,412)	$ (7,736,621)	$ (3,889,736)
Centralized Services Budgets	$ (1,168,149)	$ (1,178,991)	$ (2,453,697)	$ (1,233,644)
	$ 15,887,274	$ 16,475,213	$ 33,672,310	$ 16,581,425

Unrestricted Expenditure Budget by College

	Alameda	Berkeley	Laney	Merritt
Full Time Academic	$ 3,924,114	$ 3,759,892	$ 8,286,650	$ 4,945,560
Academic Admin	$ 824,057	$ 717,183	$ 1,417,666	$ 778,388
Other Faculty	$ 857,367	$ 772,140	$ 1,370,446	$ 851,867
Part Time Academic	$ 1,272,877	$ 1,506,957	$ 3,203,418	$ 1,442,337
Classified Salary	$ 2,635,852	$ 2,596,385	$ 5,065,448	$ 3,079,437
Fringe Benefits	$ 4,054,856	$ 3,876,499	$ 7,857,501	$ 4,562,440
Books, Supplies, Services	$ 1,047,127	$ 1,272,439	$ 1,885,034	$ 1,255,086
Equipment Cap Outlay	$ 11,178	$ 26,709	$ 5,000	$ 17,604
Load Banking	$ -	$ -	$ -	$ -
Expenditure Totals	$ 14,627,428	$ 14,528,204	$ 29,091,163	$ 16,932,719

Difference w/o Parcel Tax	**$ 1,259,845.54**	**$ 1,947,008.79**	**$ 4,581,147.34**	**$ (351,293.67)**
Parcel Tax allocations	$ 1,605,088	$ 1,597,272	$ 3,370,774	$ 854,274
Expenditure Totals w/ Parcel	**$ 16,232,516**	**$ 16,125,476**	**$ 32,461,937**	**$ 17,786,993**
Difference with Parcel Tax	**$ (345,242)**	**$ 349,737**	**$ 1,210,373**	**$ (1,205,568)**

2013-14 Budget Allocation Model Worksheet

Non-Resident Enrollment Fees

	$ 4,679,125	Gross Non-Resident Enrollment Fees
	$ 4,679,125	Total Estimated Revenue
Less:	$ 1,728,039	Central International Education
	-	
	$ (1,728,039)	Total Exclusions
Applicable International Revenue	$ 2,951,086	

Percent of Total District-wide Non-Resident FTES (Per the P2 report)

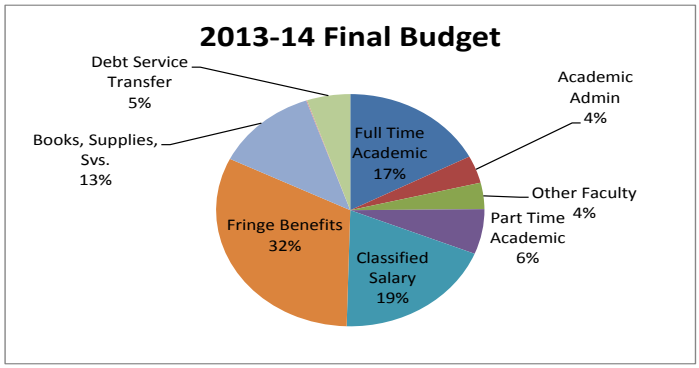
	District	Alameda	Berkeley	Laney	Merritt
FTES	1,201.29	189.6	370.67	520.82	120.2
%		15.78%	30.86%	43.36%	10.01%

Allocation amount by College

Alameda	Berkeley	Laney	Merritt	
$ 465,771	$ 910,586	$ 1,279,445	$ 295,284	$ 2,951,086

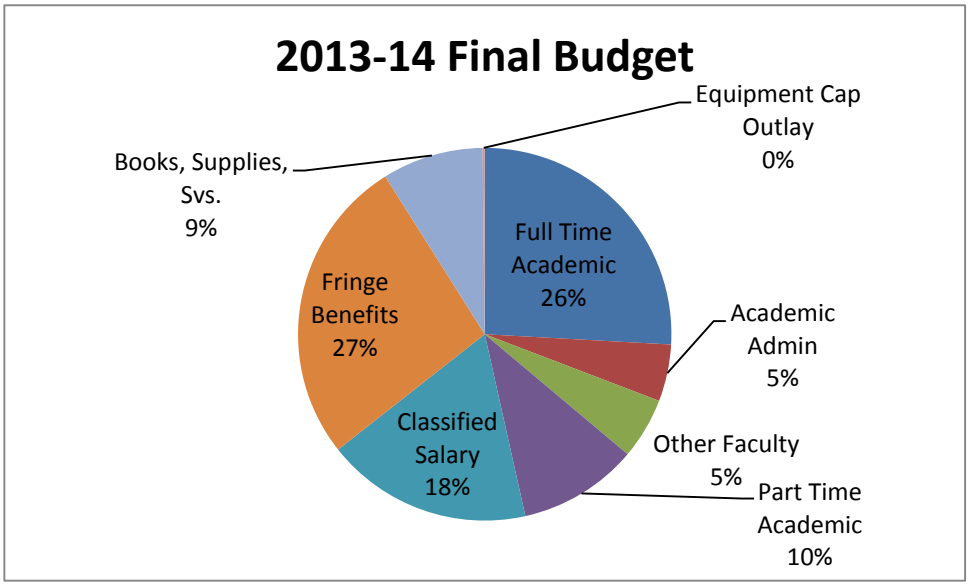
Peralta Community College District
Unrestricted General Fund Summary
2013-14 Final Budget

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue						
State Revenue	$ 63,351,898	$60,214,614	$ 64,595,957	$68,787,411	5.21%	$ 3,137,284
Local Revenue	43,560,548	40,523,039	40,765,144	35,981,818	7.50%	3,037,509
Trans Res Revenue	12,691,939	11,398,445	11,398,445	8,093,251	11.35%	1,293,494
Revenue Total	$119,604,385	$112,136,098	$ 116,759,546	$112,862,480	6.66%	$ 7,468,287
Expenses						
Full Time Academic	$ 20,772,264	$ 18,383,337	$ 18,409,186	$ 17,054,078	13.00%	$ 2,388,927
Academic Admin	4,574,775	3,385,898	3,808,044	3,349,414	35.11%	1,188,877
Other Faculty	4,383,221	5,667,564	5,011,251	4,884,485	-22.66%	(1,284,343)
Part Time Academic	7,495,220	7,140,736	9,344,227	14,891,651	4.96%	354,484
Classified Salary	23,092,656	20,716,521	20,590,712	19,535,310	11.47%	2,376,135
Fringe Benefits	38,096,321	37,566,502	37,741,737	33,963,292	1.41%	529,819
Books, Supplies, Svs.	14,816,000	13,478,072	15,057,554	13,389,390	9.93%	1,337,928
Equipment Cap Outlay	131,542	107,435	213,201	159,534	22.44%	24,107
Debt Service Transfer	6,242,386	5,690,033	6,583,634	5,635,326	9.71%	552,353
Expense Total	$ 119,604,385	$112,136,098	$ 116,759,546	$112,862,480	6.66%	$ 7,468,287
Beginning Fund Balance	$ 10,017,896		$ 10,017,896	$ 10,017,896		
Revenues over Expenses	-		-	-		
Ending Fund Balance	$ 10,017,896		$ 10,017,896	$ 10,017,896		



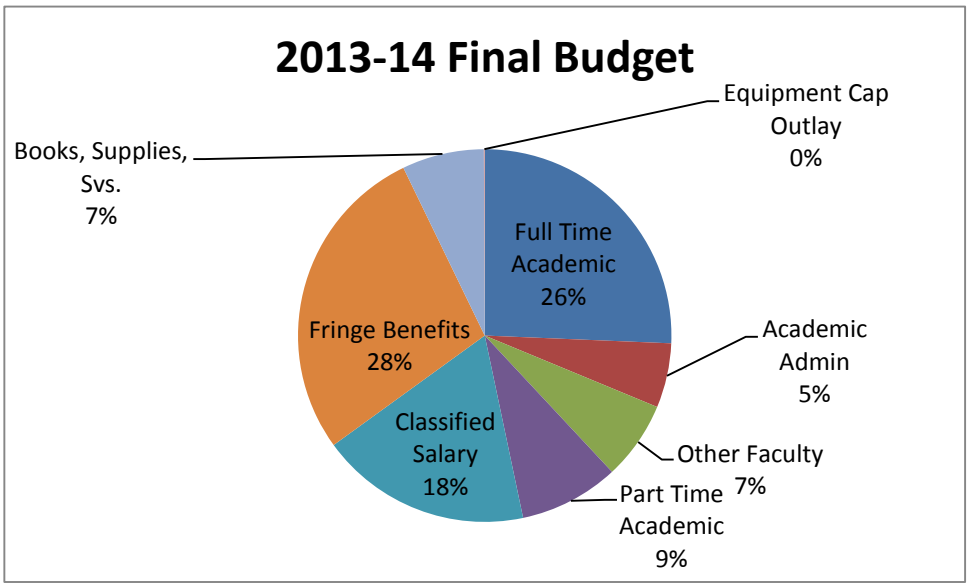
Peralta Community College District
Unrestricted General Fund Summary
2013-14 Final Budget
Berkeley City College

Expenses	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Full Time Academic	$ 3,759,892	$ 3,139,541	$ 3,180,259	$ 2,676,091	19.76%	$ 620,351
Academic Admin	717,183	458,957	719,092	490,297	56.26%	258,226
Other Faculty	772,140	784,202	698,508	483,255	-1.54%	(12,062)
Part Time Academic	1,506,957	1,388,184	1,540,851	3,569,157	8.56%	118,773
Classified Salary	2,596,385	2,066,324	2,031,332	1,980,964	25.65%	530,061
Fringe Benefits	3,876,399	3,650,038	3,689,055	3,167,055	6.20%	226,361
Books, Supplies, Svs.	1,272,439	1,064,367	1,088,766	1,034,985	19.55%	208,072
Equipment Cap Outlay	26,409	14,297	29,304	32,749	84.72%	12,112
Leave Banking	-	188,738	188,738	-	-100.00%	(188,738)
Expense Total	$14,527,804	$12,754,648	$13,165,905	$13,434,553	13.90%	$ 1,773,156



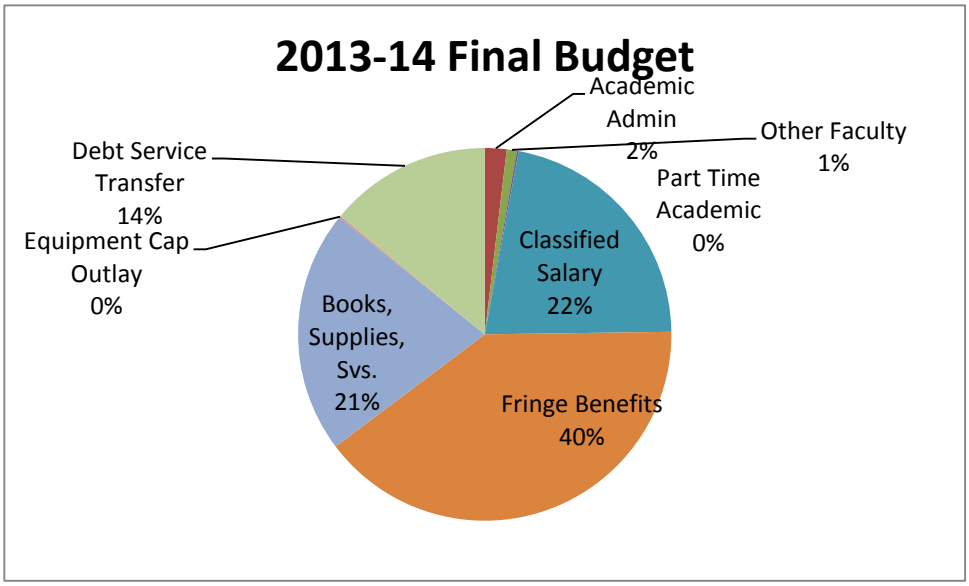
Peralta Community College District
Unrestricted General Fund Summary
2013-14 Final Budget
College of Alameda

Expenses	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Full Time Academic	$ 3,780,162	$ 3,394,919	$ 3,430,421	$ 3,372,580	11.35%	$ 385,243
Academic Admin	824,057	699,572	662,497	599,466	17.79%	124,485
Other Faculty	1,001,319	1,113,226	995,390	889,680	-10.05%	(111,907)
Part Time Academic	1,272,877	1,056,415	1,712,887	2,432,070	20.49%	216,462
Classified Salary	2,695,638	2,106,599	2,111,147	2,011,964	27.96%	589,039
Fringe Benefits	4,097,291	4,067,288	4,178,486	3,390,744	0.74%	30,003
Books, Supplies, Svs.	1,045,693	994,017	1,107,446	907,671	5.20%	51,676
Equipment Cap Outlay	11,178	5,010	8,227	32,669	123.11%	6,168
Leave Banking	-	186,215	186,215	-	-100.00%	(186,215)
Expense Total	$14,728,215	$13,623,261	$14,392,716	$13,636,844	8.11%	$1,104,954



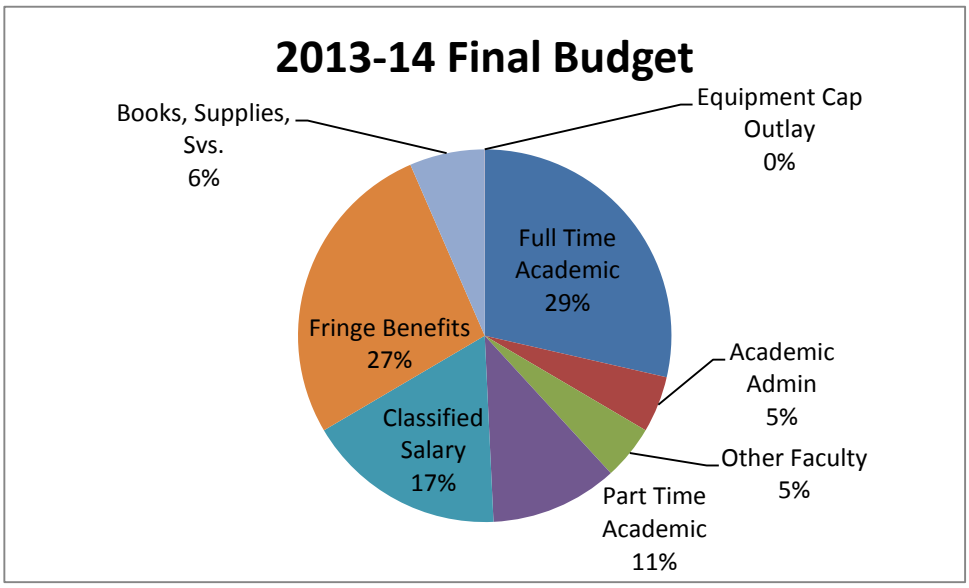
Peralta Community College District
Unrestricted General Fund Summary
2013-14 Final Budget
District Office - Central Services

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Expenses						
Full Time Academic	$ -	$ -	$ 68,090	$ -	0.00%	$ -
Academic Admin	837,481	867,043	723,227	828,942	-3.41%	(29,562)
Other Faculty	387,449	427,932	463,433	435,515	-9.46%	(40,483)
Part Time Academic	69,631	64,608	160,770	75,083	7.77%	5,023
Classified Salary	9,714,138	10,243,027	9,922,367	9,477,088	-5.16%	(528,889)
Fringe Benefits	17,741,859	17,452,061	17,256,924	16,351,795	1.66%	289,798
Books, Supplies, Svs.	9,357,748	8,381,940	9,489,145	8,337,066	11.64%	975,808
Equipment Cap Outlay	71,051	73,076	164,475	85,284	-2.77%	(2,025)
Debt Service Transfer	6,242,386	4,719,658	5,613,259	5,635,325	32.26%	1,522,728
Leave Banking	-	-	-	-	0.00%	-
Expense Total	**$ 44,421,743**	**$ 42,229,345**	**$ 43,861,690**	**$ 41,226,098**	**5.19%**	**$ 2,192,398**



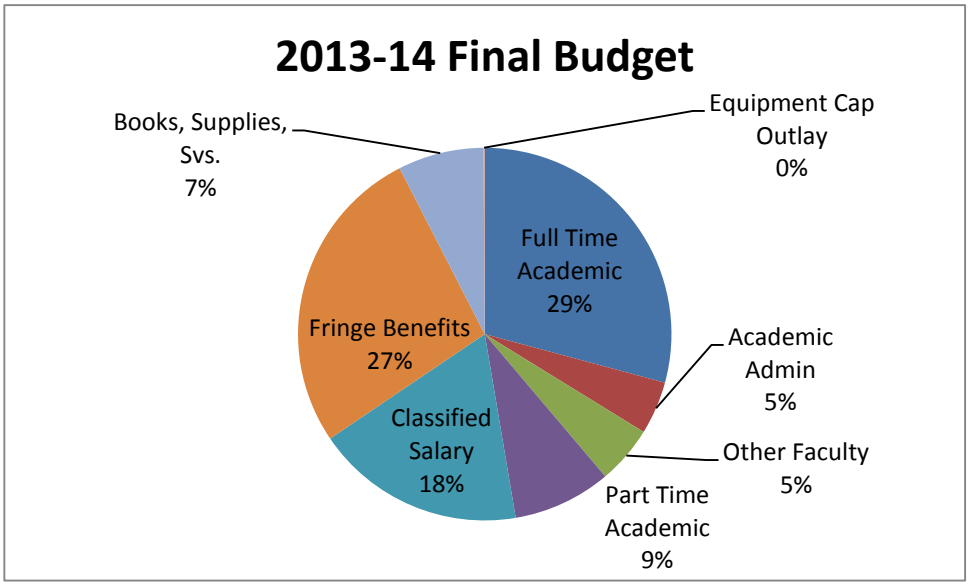
Peralta Community College District
Unrestricted General Fund Summary
2013-14 Final Budget
Laney College

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Expenses						
Full Time Academic	$ 8,286,650	$ 7,190,927	$ 7,182,674	$ 6,728,085	15.24%	$1,095,723
Academic Admin	1,417,666	903,788	1,046,070	906,375	56.86%	513,878
Other Faculty	1,370,446	2,052,087	1,563,803	1,667,700	-33.22%	(681,641)
Part Time Academic	3,203,418	3,458,834	4,442,426	6,685,190	-7.38%	(255,416)
Classified Salary	5,007,058	3,790,511	4,034,497	3,727,366	32.09%	1,216,547
Fringe Benefits	7,815,104	7,820,457	7,885,853	6,768,374	-0.07%	(5,353)
Books, Supplies, Svs.	1,885,034	1,853,614	2,030,765	2,175,206	1.70%	31,420
Equipment Cap Outlay	5,000	2,900	1,562	7,708	72.41%	2,100
Leave Banking	-	395,816	395,816	-	-100.00%	(395,816)
Expense Total	$ 28,990,376	$27,468,934	$28,583,466	$ 28,666,004	5.54%	$1,521,442



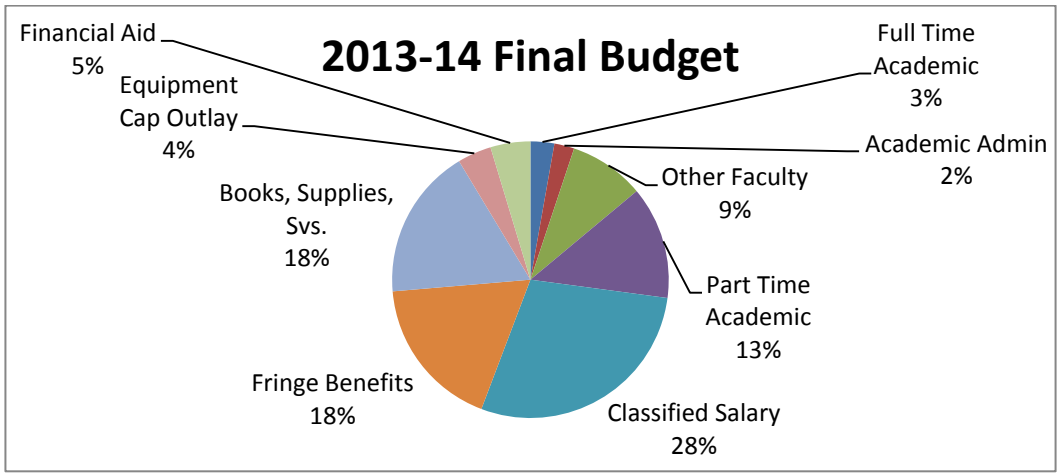
Peralta Community College District
Unrestricted General Fund Summary
2013-14 Final Budget
Merritt College

Expenses	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Full Time Academic	$ 4,945,560	$ 4,551,860	$ 4,547,742	$ 4,277,322	8.65%	$ 393,700
Academic Admin	$ 778,388	$ 456,538	$ 657,158	$ 524,336	70.50%	321,850
Other Faculty	$ 851,867	$ 1,290,117	$ 1,290,117	$ 1,408,336	-33.97%	$ (438,250)
Part Time Academic	$ 1,442,337	$ 1,172,695	$ 1,487,293	$ 2,130,148	22.99%	$ 269,642
Classified Salary	$ 3,079,437	$ 2,510,060	$ 2,491,369	$ 2,337,928	22.68%	$ 569,377
Fringe Benefits	$ 4,562,440	$ 4,682,747	$ 4,731,419	$ 4,285,323	-2.57%	$ (120,307)
Books, Supplies, Svs.	$ 1,258,514	$ 1,184,134	$ 1,341,432	$ 934,464	6.28%	$ 74,380
Equipment Cap Outlay	$ 17,604	$ 12,152	$ 9,633	$ 1,124	44.87%	$ 5,452
Leave Balance	$ -	$ 199,606	$ 199,606	$ -	-100.00%	$ (199,606)
Expense Total	**$ 16,936,147**	**$ 16,059,909**	**$ 16,755,769**	**$ 15,898,981**	**5.46%**	**$ 876,238**



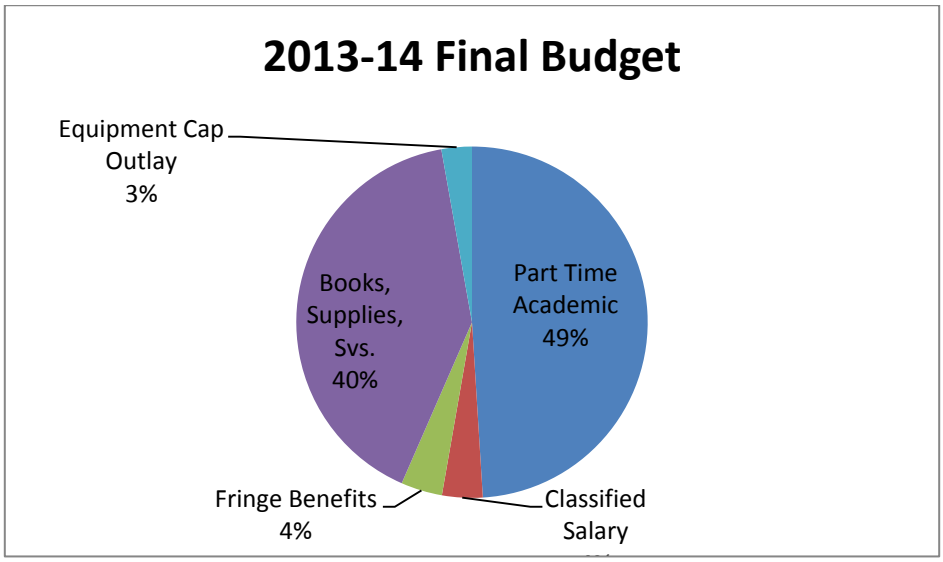
Peralta Community College District
Restricted General Fund Summary
2013-14 Final Budget

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue						
Federal Revenue	$ 7,193,079	$ 5,782,233	$13,196,383	$ 7,616,800	24.40%	$1,410,846
State Revenue	9,145,385	7,131,991	9,497,056	9,114,392	28.23%	2,013,394
Local Revenue	665,991	1,171,056	2,445,882	1,536,662	-43.13%	(505,065)
Trans Res Revenue	1,157,665	1,244,099	1,352,503	1,182,685	-6.95%	(86,434)
Revenue Total	$18,162,120	$15,329,379	$26,491,824	$19,450,539	18.48%	$2,832,741
Expenses						
Full Time Academic	$ 511,310	$ 540,145	$ 539,399	$ 458,639	-5.34%	$ (28,835)
Academic Admin	428,555	554,115	553,058	422,894	-22.66%	(125,560)
Other Faculty	1,619,668	1,524,786	1,610,915	1,449,067	6.22%	94,882
Part Time Academic	2,419,530	1,501,794	4,703,719	3,099,924	61.11%	917,736
Classified Salary	5,260,554	4,350,547	6,413,535	5,568,590	20.92%	910,007
Fringe Benefits	3,283,475	3,190,388	3,512,812	3,105,471	2.92%	93,087
Books, Supplies, Svs.	3,253,343	2,376,443	6,368,969	3,790,965	36.90%	876,900
Equipment Cap Outlay	727,830	434,143	1,754,586	856,967	67.65%	293,687
Financial Aid	856,626	842,018	1,272,538	910,060	1.73%	14,608
Unallocated	-	15,000	15,098	-	-100.00%	(15,000)
Expense Total	$18,360,891	$15,329,379	$26,744,629	$19,662,577	19.78%	$3,031,512
Beginning Fund Balance	$1,285,372		$1,538,177	$1,750,215		
Revenues over Expenses	(198,771)		(252,805)	(212,038)		
Ending Fund Balance	$1,086,601		$1,285,372	$1,538,177		



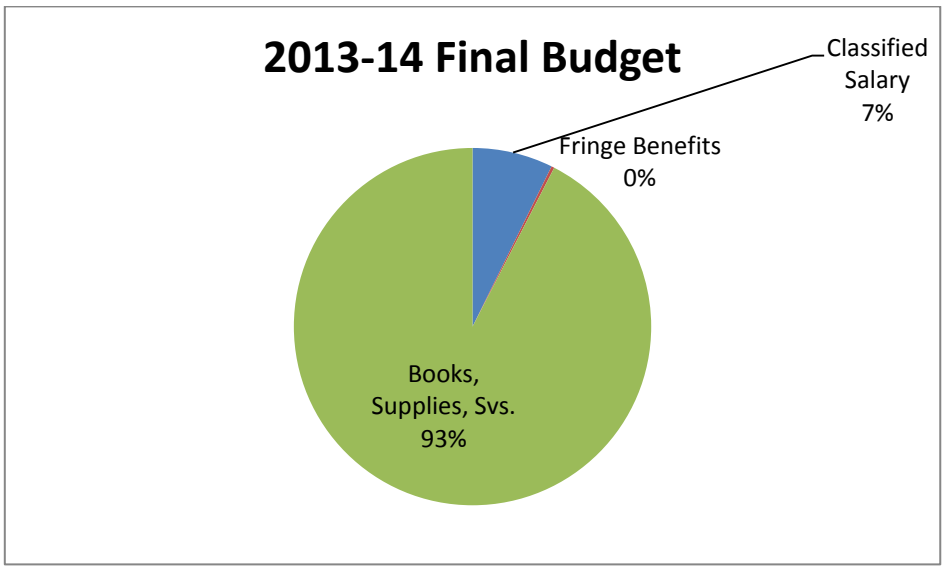
Peralta Community College District
Fee Based Instruction Fund Summary
2013-14 Final Budget

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue						
Local Revenue	$ 107,258	$ 112,265	$ 155,243	$ 157,034	-4.46%	$ (5,007)
Revenue Total	$ 107,258	$ 112,265	$ 155,243	$ 157,034	-4.46%	$ (5,007)
Expenses						
Part Time Academic	52,574	42,439	69,443	60,181	23.88%	$ 10,135
Classified Salary	4,000	20,541	28,095	27,593	-80.53%	(16,541)
Fringe Benefits	4,082	6,119	7,956	8,085	-33.29%	(2,037)
Books, Supplies, Svs.	43,602	43,166	59,876	37,080	1.01%	436
Equipment Cap Outlay	3,000	-	-	3,715	0.00%	3,000
Expense Total	$ 107,258	$ 112,265	$ 165,370	$ 136,654	-4.46%	$ (5,007)
Beginning Fund Balance	$ 27,710		$ 37,837	$ 17,457		
Revenues over Expenses	0		(10,127)	20,380		
Ending Fund Balance	$27,710		$27,710	$37,837		



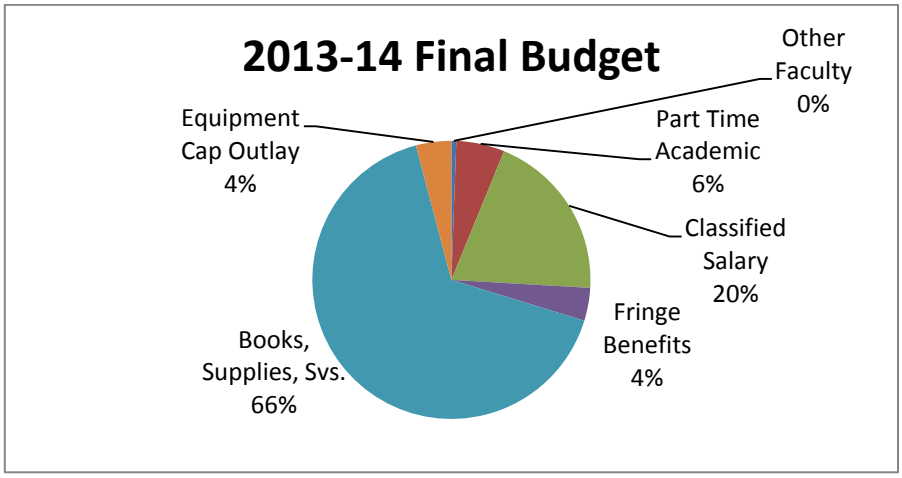
Peralta Community College District
Bookstore Commission Fee Fund Summary
2013-14 Final Budget

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue						
Local Revenue	$ 181,591	$ 252,207	$ 253,522	$ 216,395	-38.89%	$ (70,616)
Revenue Total	$ 181,591	$ 252,207	$ 253,522	$ 216,395	-38.89%	$ (70,616)
Expenses						
Part Time Academic	$ -	$ 12,742	$ 11,742	$ -	0.00%	$ (12,742)
Classified Salary	13,248	13,182	26,230	20,090	0.50%	66
Fringe Benefits	485	71	816	264	85.36%	414
Books, Supplies, Svs.	167,858	218,131	232,301	220,613	-29.95%	(50,273)
Equipment Cap Outlay	-	1,581	2,268	649	0.00%	(1,581)
Financial Aid	-	6,500	-	5,308	0.00%	(6,500)
Expense Total	$ 181,591	$ 252,207	$ 273,357	$ 246,924	-38.89%	$ (70,616)
Beginning Fund Balance	$ 244,217		$ 264,052	$ 294,581		
Revenues over Expenses	-		(19,835)	(30,529)		
Ending Fund Balance	$ 244,217		$ 244,217	$ 264,052		



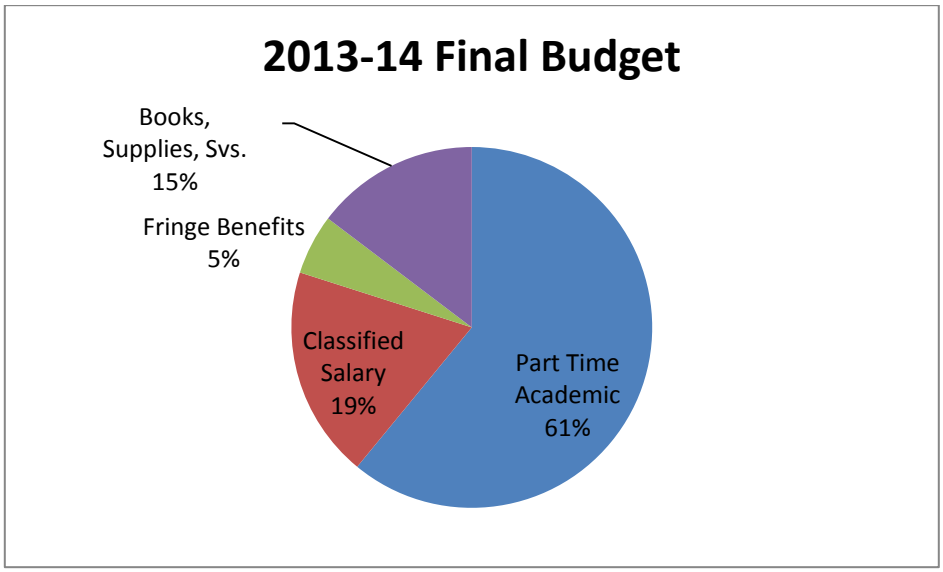
Peralta Community College District
Facility Rental Fee Fund Summary
2013-14 Final Budget

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue						
Local Revenue	$1,609,086	$1,628,440	$ 1,944,070	$ 2,577,339	-1.19%	$ (19,354)
Revenue Total	$1,609,086	$1,628,440	$ 1,944,070	$ 2,577,339	-1.19%	$ (19,354)
Expenses						
Academic Admin	$ -	$ -	$ -	$ 18,897	0.00%	$ -
Other Faculty	10,000	10,000	10,000	-	-90.00%	-
Part Time Academic	99,500	34,740	59,578	59,565	186.4%	64,760
Classified Salary	349,089	361,903	429,909	263,170	-3.54%	(12,814)
Fringe Benefits	67,654	86,880	92,201	38,523	-22.13%	(19,226)
Books, Supplies, Svs.	1,170,327	1,104,599	1,985,765	791,602	5.95%	65,728
Equipment Cap Outlay	72,650	30,318	125,134	14,601	139.6%	42,332
Financial Aid	-	-	900	1,350	0.00%	-
Expense Total	$1,769,220	$1,628,440	$ 2,703,487	$ 1,187,708	8.65%	$ 140,780
Beginning Fund Balance	$ 630,214		$ 1,389,631	$ -		
Revenues over Expenses	(151,134)		(759,417)	1,389,631		
Ending Fund Balance	$ 479,080		$ 630,214	$ 1,389,631		



Peralta Community College District
Contract Education Fund Summary
2013-14 Final Budget

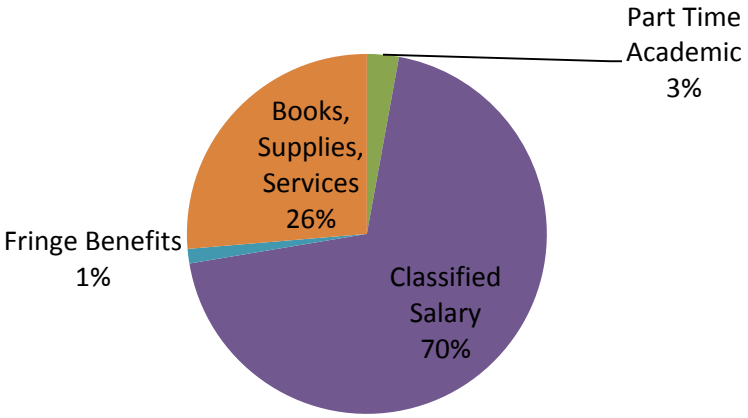
	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue						
Local Revenue	$ 31,950	$ 483,915	$ 503,556	$ 268,146	-1414.60%	$ (451,965)
Revenue Total	$ 31,950	$ 483,915	$ 503,556	$ 268,146	-1414.60%	$ (451,965)
Expenses						
Academic Admin	$ -	$ -	$ -	$ 15,036	0.00%	-
Part Time Academic	16,066	264,979	305,984	156,028	-1549.32%	$ (248,913)
Classified Salary	5,000	28,000	32,574	-	-460.00%	(23,000)
Fringe Benefits	1,421	26,249	31,627	24,446	-1747.22%	(24,828)
Books, Supplies, Svs.	3,870	142,043	152,205	33,531	-3570.36%	(138,173)
Equipment Cap Outlay	-	7,700	14,875	5,412	0.00%	(7,700)
Transer to Other Funds	-	86,434	176,988	-	0.00%	(86,434)
Financial Aid	-	14,944	3,962	1,804	0.00%	(14,944)
Expense Total	$ 26,357	$ 570,349	$ 718,215	$ 236,257	-2063.94%	$ (543,992)
Beginning Fund Balance	$ 100,598		$ 315,257	$ 283,368		
Revenues over Expenses	5,593.00		(214,659)	31,889		
Ending Fund Balance	$ 106,191		$ 100,598	$ 315,257		



Peralta Community College District
Parking Fee Fund Summary
2013-14 Final Budget

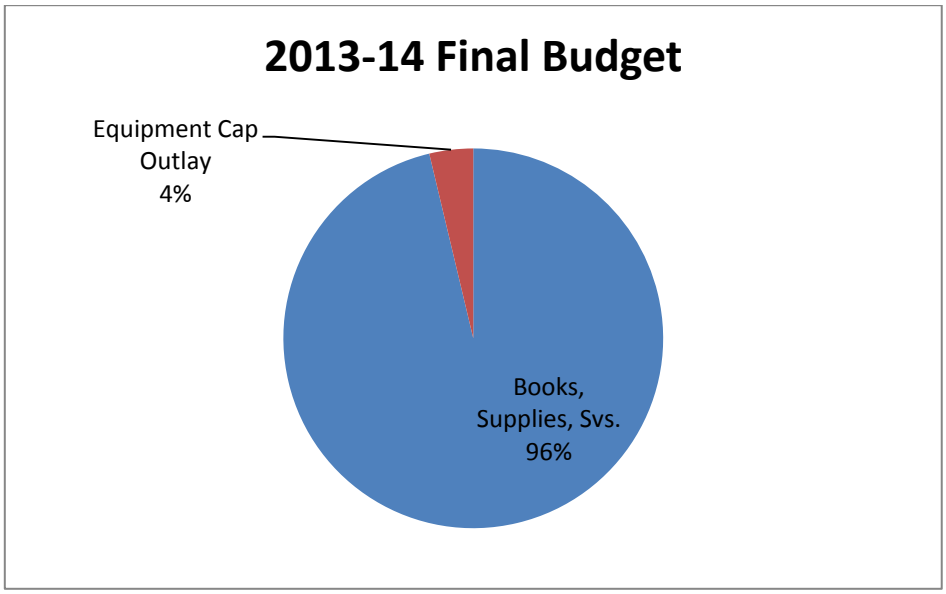
	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue						
Local Revenue	$ 244,600	$ 365,000	$ 369,785	$ 452,163	-32.99%	$ (120,400)
Revenue Total	$ 244,600	$ 365,000	$ 369,785	$ 452,163	-32.99%	$ (120,400)
Expenses						
Academic Admin	$ -	$ -	$ -	$ -	0.00%	-
Other Faculty	$ -	$ -	$ -	$ -	0.00%	-
Part Time Academic	$ 7,000	$ 9,000	$ 9,000	$ 7,029	-22.22%	(2,000)
Classified Salary	$ 170,000	$ 270,055	$ 260,155	$ 332,162	-37.05%	(100,055)
Fringe Benefits	$ 3,195	$ 3,740	$ 3,740	$ 3,497	-14.57%	(545)
Books, Supplies, Svs.	$ 64,405	$ 82,205	$ 130,064	$ 109,248	-21.65%	(17,800)
Equipment Cap Outlay	$ -	$ -	$ -	$ -	0.00%	-
Expense Total	$ 244,600	$ 365,000	$ 402,959	$ 451,936	-32.99%	$ (120,400)
Beginning Fund Balance	$ 132,514		$ 165,688	$165,461		
Revenues over Expenses	-		(33,174)	227		
Ending Fund Balance	$ 132,514		$ 132,514	$ 165,688		

2013-14 Final Budget



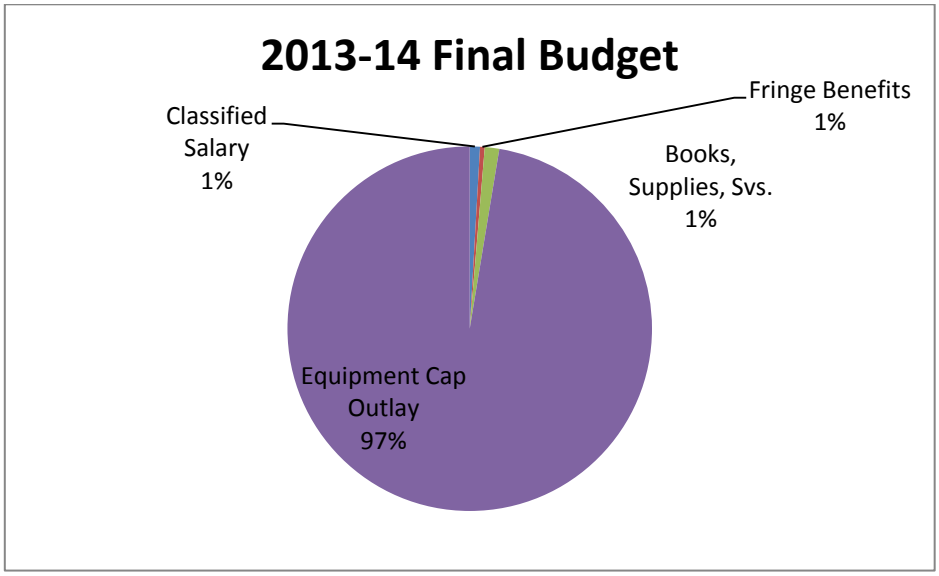
Peralta Community College District
Capital Outlay Fund Summary
2013-14 Final Budget

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue						
State Revenue	$ 225,359	$ -	$ -	$ -	0.00%	$ 225,359
Local Revenue	$ 204,263	$ -	$ 205,000	$ -	0.00%	$ 204,263
Revenue Total	$ 429,622	$ -	$ 205,000	$ -	0.00%	$ 429,622
Expenses						
Books, Supplies, Svs.	$ 413,622	$ -	$ 381,237	$ -	0.00%	$ 413,622
Equipment Cap Outlay	16,000	-	51,381	-	0.00%	16,000
Expense Total	$ 429,622	$ -	$ 432,618	$ -	0.00%	$ 429,622
Beginning Fund Balance	$1,568,954		$1,796,572	$ -		
Revenues over Expenses	$ -		$ (227,618)	$ -		
Ending Fund Balance	$1,568,954		$1,568,954	$ -		



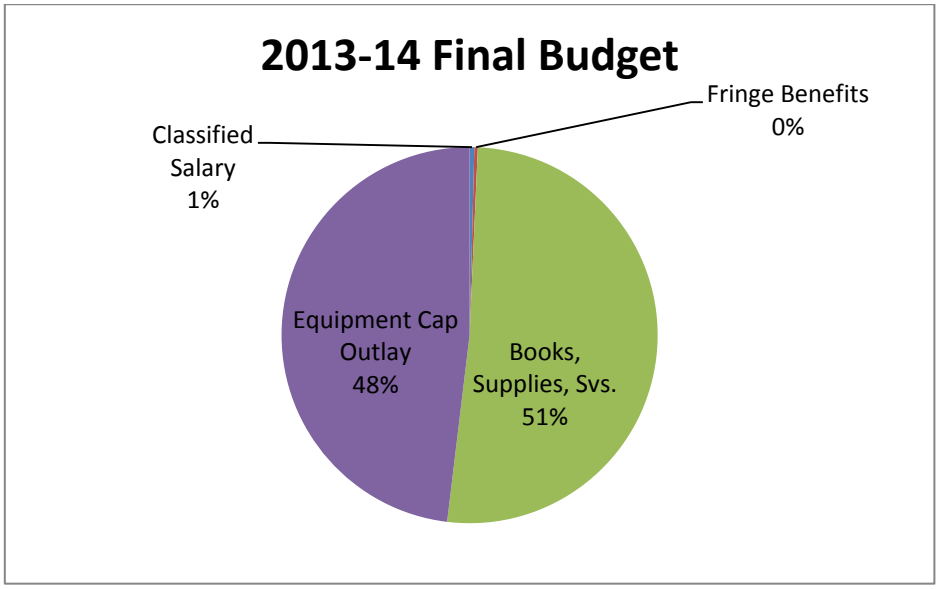
Peralta Community College District
Measure A Bond Fund Summary
2013-14 Final Budget

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue						
Local Revenue	$ 180,000	$ 450,000	$ 450,000	$ 547,991	-60.00%	$ (270,000)
Revenue Total	$ 180,000	$ 450,000	$ 450,000	$ 547,991	-60.00%	$ (270,000)
Expenses						
Other Faculty	$ -	$ -	$ 10,139	$ 9,917	0.00%	$ -
Classified Salary	781,695	853,973	654,520	779,296	-8.46%	(72,278)
Fringe Benefits	360,158	479,575	328,923	431,996	-24.90%	(119,417)
Books, Supplies, Svs.	1,111,430	5,018,278	2,094,692	1,775,647	-77.85%	(3,906,848)
Equipment Cap Outlay	84,403,990	47,484,536	18,355,449	26,680,136	77.75%	36,919,454
Expense Total	$ 86,657,273	$53,836,362	$ 21,443,723	$ 29,676,992	60.96%	$32,820,911
Beginning Fund Balance	$ 84,223,990		$105,217,713	$134,346,714		
Revenues over Expenses	(84,223,990)		(20,993,723)	(29,129,001)		
Ending Fund Balance	$ -		$ 84,223,990	$105,217,713		



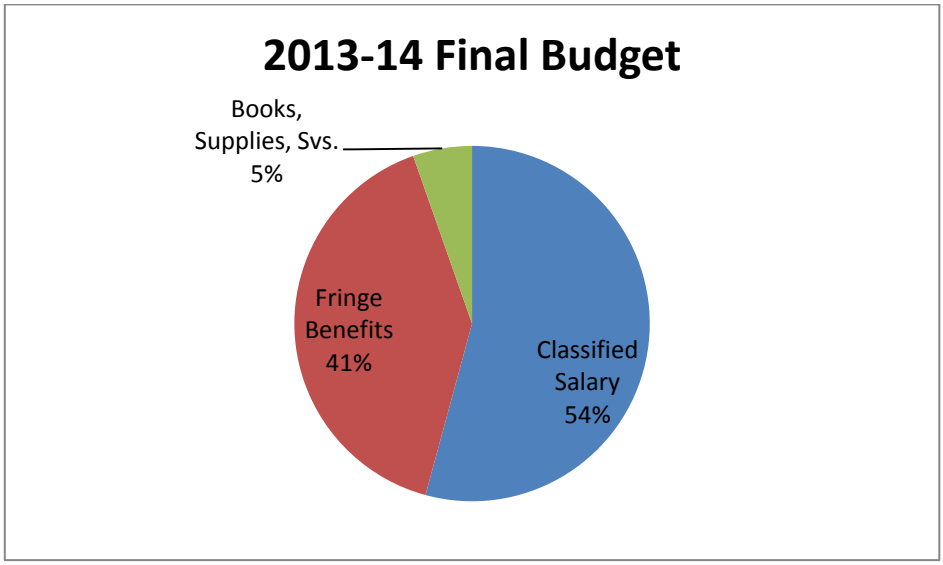
Peralta Community College District
Measure E Bond Fund Summary
2013-14 Final Budget

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue						
Local Revenue	$ 65,000	$ 65,000	$ 261,489	$ 126,547	0.0%	$ -
Revenue Total	$ 65,000	$ 65,000	$ 261,489	$ 126,547	0.0%	$ -
Expenses						
Classified Salary	$ 99,444	$ -	$ 16,998	$ -	0.0%	$ 99,444
Fringe Benefits	72,988	-	587	-	-	72,988
Books, Supplies, Svs.	12,618,173	5,007,372	1,887,971	785,993	152.0%	7,610,801
Equipment Cap Outlay	11,849,186	21,000,465	1,320,418	2,274,188	-43.6%	(9,151,279)
Expense Total	$ 24,639,791	$26,007,837	$ 3,225,974	$ 3,060,181	-5.3%	$(1,368,046)
Beginning Fund Balance	$ 24,624,574		$ 27,589,059	$30,522,693		
Revenues over Expenses	(24,574,791)		(2,964,485)	(2,933,634)		
Ending Fund Balance	$ 49,783		$ 24,624,574	$27,589,059		



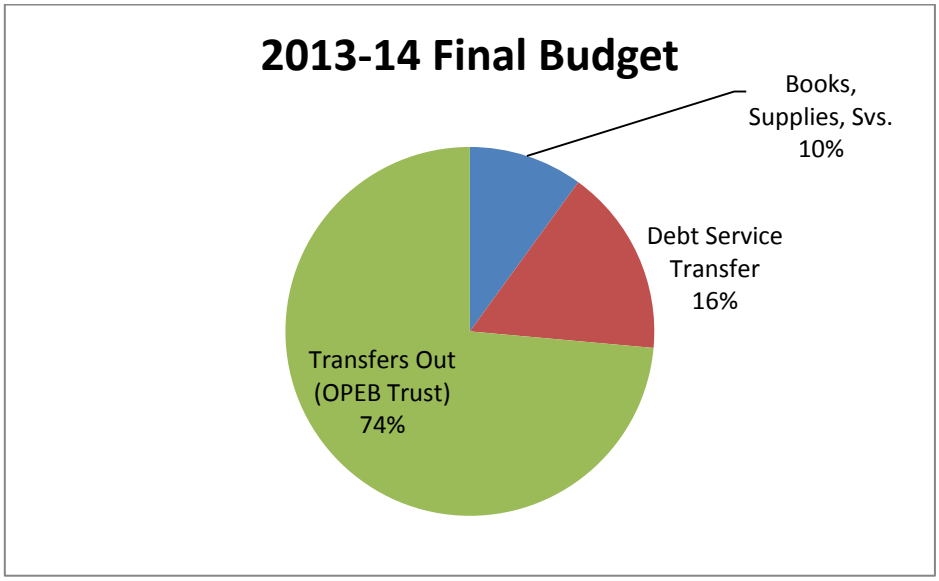
Peralta Community College District
Child Development Fund Summary
2013-14 Final Budget

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue						
Federal Revenue	$ 63,474	$ 120,000	$ 120,000	$ 87,442	-47.11%	$ (56,526)
State Revenue	863,929	956,909	1,006,909	1,158,569	-9.72%	(92,980)
Local Revenue	30,000	44,000	40,000	32,008	-31.82%	(14,000)
Revenue Total	$ 957,403	$1,120,909	$ 1,166,909	$ 1,278,019	-14.59%	$ (163,506)
Expenses						
Classified Salary	$ 519,142	$ 634,950	$ 634,950	$ 725,026	-18.24%	$ (115,808)
Fringe Benefits	386,761	436,746	436,746	497,310	-11.44%	(49,985)
Books, Supplies, Svs.	51,500	49,213	95,213	53,962	4.65%	2,287
Expense Total	$ 957,403	$1,120,909	$ 1,166,909	$ 1,276,298	-14.59%	$ (163,506)
Beginning Fund Balance	$ 1,030,844		$ 1,030,844	$ 1,029,123		
Revenues over Expenses	-		-	1,721		
Ending Fund Balance	$ 1,030,844		$ 1,030,844	$ 1,030,844		



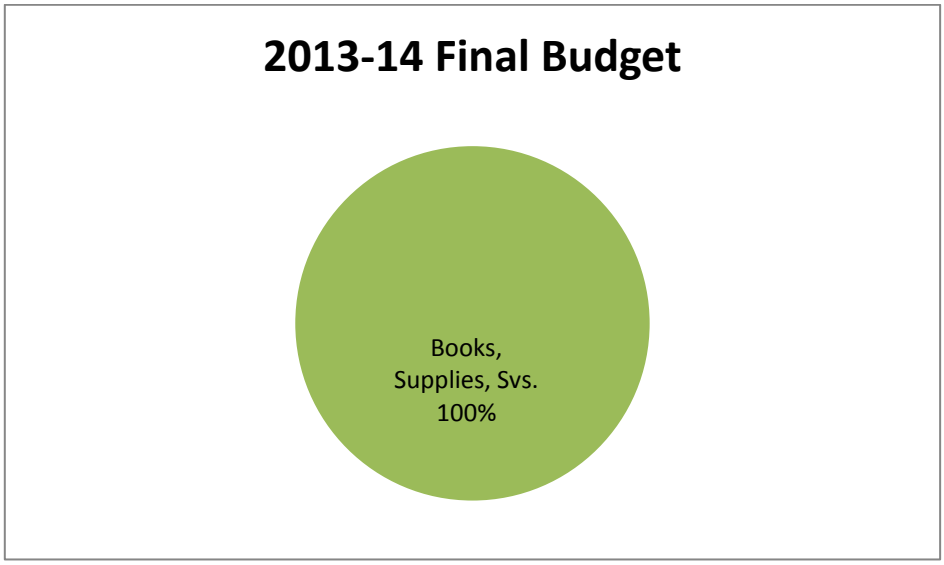
Peralta Community College District
OPEB Reserve Fund Summary
2013-14 Final Budget

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue						
Local Revenue	$6,994,001	$7,771,113	$ 7,771,113	$ 13,266,101	-10.00%	$ (777,112)
Revenue Total	$6,994,001	$7,771,113	$ 7,771,113	$ 13,266,101	-10.00%	$ (777,112)
Expenses						
Books, Supplies, Svs.	$ 700,000	$ -	$ 700,000	$ 574,731	0.00%	$ 700,000
Debt Service Transfer	1,150,000	1,200,000	1,247,961	1,291,466	-4.17%	(50,000)
Transfers Out (OPEB Trust)	5,149,420	7,271,113	7,271,113	13,752,543	-29.18%	(2,121,693)
Expense Total	$6,999,420	$8,471,113	$ 9,219,074	$ 15,618,740	-17.37%	$(1,471,693)
Beginning Fund Balance	$5,625,951		$ 7,073,912	$ 9,426,551		
Revenues over Expenses	(5,419)		(1,447,961)	(2,352,639)		
Ending Fund Balance	$5,620,532		$ 5,625,951	$ 7,073,912		



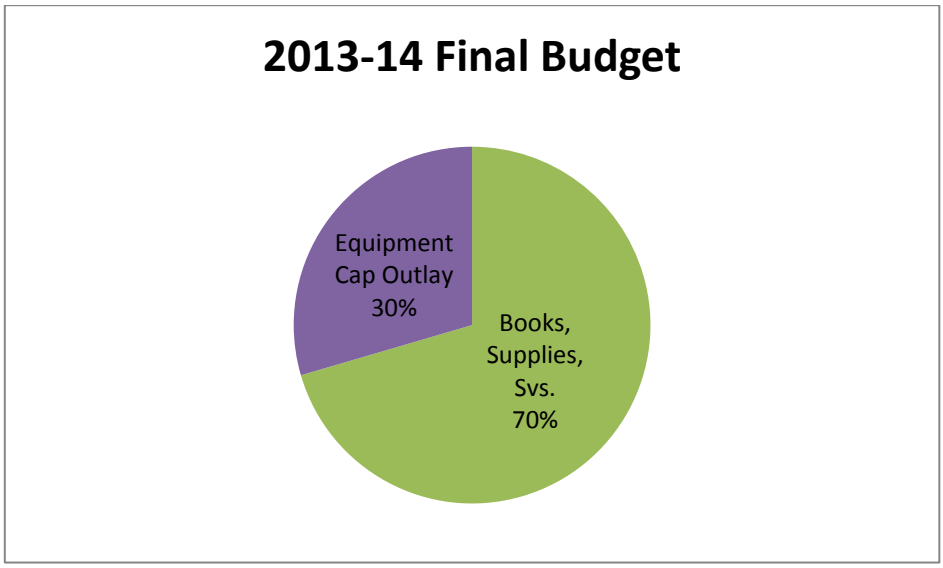
Peralta Community College District
Self Insurance Fund Summary
2013-14 Final Budget

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenues						
Local Revenue	$ 1,477,402	$ 1,124,310	$ 1,164,115	$ 1,633,281	31.41%	$ 353,092
Trans Res Revenue	-	-	$ -	$ 2,047,344	0.00%	-
Revenue Total	$ 1,477,402	$ 1,124,310	$ 1,164,115	$ 3,680,625	31.41%	$ 353,092
Expenses						
Classified Salary	$ -	$ -	$ -	$ -	0.00%	$ -
Fringe Benefits	$ -	$ -	$ -	$ -	0.00%	$ -
Books, Supplies, Svs.	$ 1,477,402	$ 1,124,310	$ 1,589,262	$ 1,987,323	31.41%	$ 353,092
Equipment Cap Outlay	-	-	$ 42,822	$ 33,047	0.00%	-
Expense Total	$ 1,477,402	$ 1,124,310	$ 1,632,084	$ 2,020,370	31.41%	$ 353,092
Beginning Fund Balance	$(1,692,417)		$(1,224,448)	$ (2,884,703)		
Revenues over Expenses	-		(467,969)	1,660,255		
Ending Fund Balance	$(1,692,417)		$(1,692,417)	$ (1,224,448)		



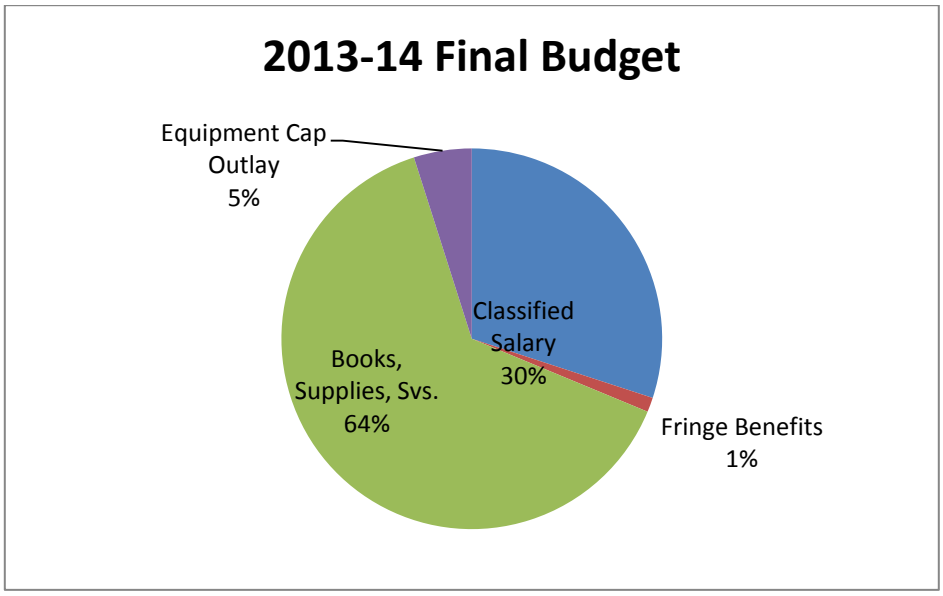
Peralta Community College District
College of Alameda Student Center Fund Summary
2013-14 Final Budget

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenues						
Local Revenue	$ 32,629	$ 33,129	$ 33,129	$ 34,433	-1.51%	$ (500)
Revenue Total	$ 32,629	$ 33,129	$ 33,129	$ 34,433	-1.51%	$ (500)
Expenses						
Classified Salary	$ -	$ 20,000	$ 20,000	$ 15,000	-100.00%	$ (20,000)
Fringe Benefits	-	220	220	-	-100.00%	(220)
Books, Supplies, Svs.	22,990	9,500	50,980	4,797	142.00%	13,490
Equipment Cap Outlay	9,639	3,409	139,533	19,689	182.75%	6,230
Expense Total	$ 32,629	$ 33,129	$ 210,733	$ 39,486	-1.51%	$ (500)
Beginning Fund Balance	$ 25,211		$ 202,815	$ 207,868		
Revenues over Expenses	-		(177,604)	(5,053)		
Ending Fund Balance	$ 25,211		$ 25,211	$ 202,815		



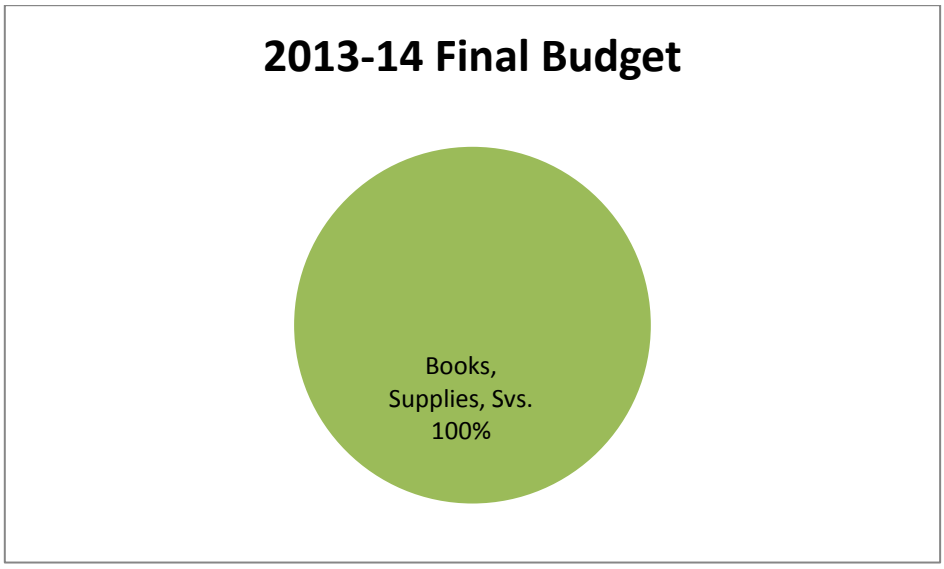
Peralta Community College District
Laney Student Center Fee Fund Summary
2013-14 Final Budget

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenues						
Local Revenue	$ 50,836	$ 60,767	$ 60,767	$ 64,137	-16.34%	$ (9,931)
Revenue Total	$ 50,836	$ 60,767	$ 60,767	$ 64,137	-16.34%	$ (9,931)
Expenses						
Classified Salary	$ 15,267	$ 15,267	$ 15,267	$ 6,177	0.00%	$ -
Fringe Benefits	625	625	625	72	0.00%	-
Books, Supplies, Svs.	32,444	24,375	24,375	274	33.10%	8,069
Equipment Cap Outlay	2,500	20,500	20,500	9,933	-87.80%	(18,000)
Expense Total	$ 50,836	$ 60,767	$ 60,767	$ 16,456	-16.34%	$ (9,931)
Beginning Fund Balance	$ 175,870		$ 175,870	$ 128,189		
Revenues over Expenses	-		-	47,681		
Ending Fund Balance	$ 175,870		$ 175,870	$ 175,870		



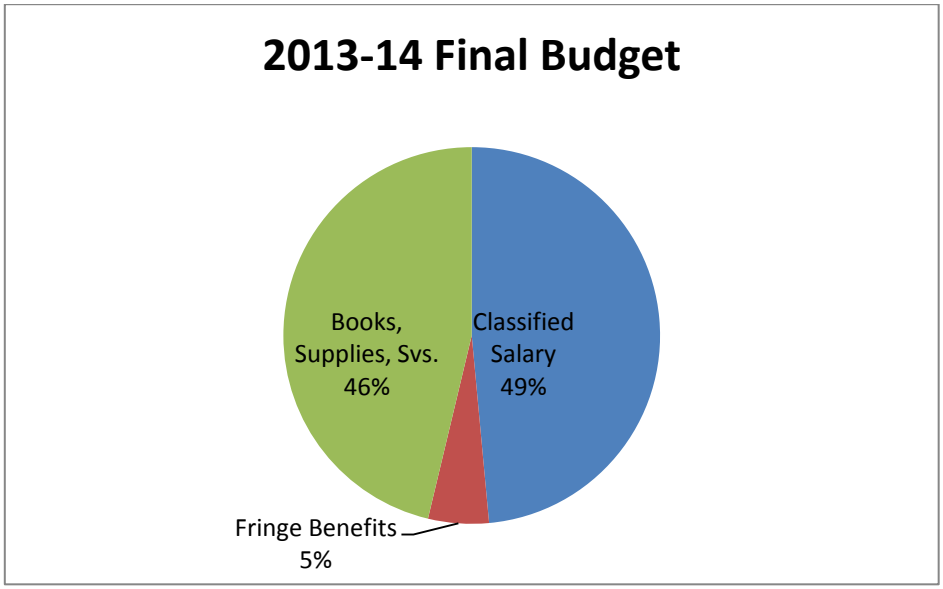
Peralta Community College District
Merritt Student Center Fee Fund Summary
2013-14 Final Budget

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenues						
Local Revenue	$ 31,804	$ 31,804	$ 31,804	$ 32,688	0.00%	$ -
Revenue Total	$ 31,804	$ 31,804	$ 31,804	$ 32,688	0.00%	$ -
Expenses						
Classified Salary	$ -	$ -	$ -	$ -		
Fringe Benefits	$ -	$ -	$ -	$ -		
Books, Supplies, Svs.	$ 31,804	$ 31,804	$ 31,804	$ 5,734	0.00%	$ -
Expense Total	$ 31,804	$ 31,804	$ 31,804	$ 5,734	0.00%	$ -
Beginning Fund Balance	$ 72,495		$ 72,495	$ 45,541		
Revenues over Expenses	-		-	26,954		
Ending Fund Balance	$ 72,495		$ 72,495	$ 72,495		



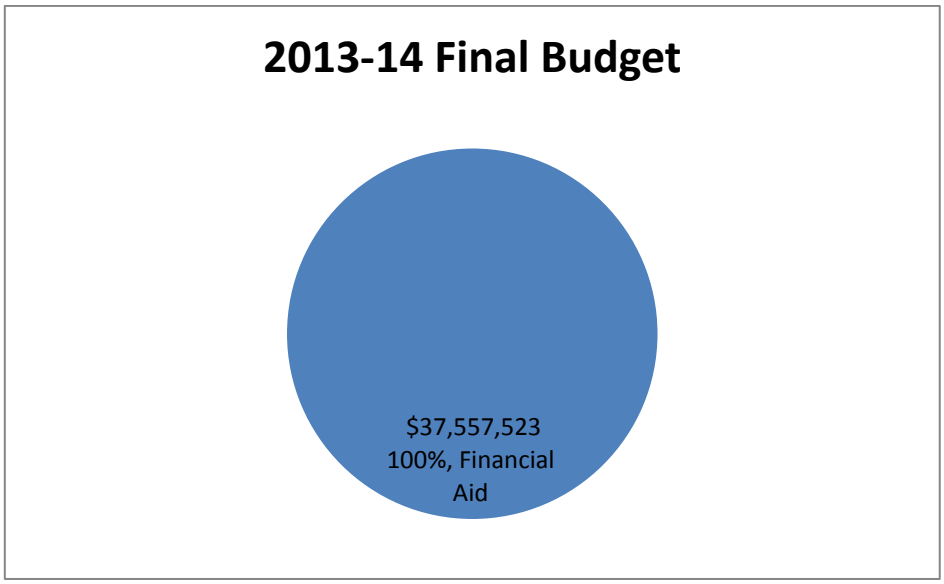
Peralta Community College District
Berkeley City Student Center Fee Fund Summary
2013-14 Final Budget

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenues						
Local Revenue	$ 33,080	$ 33,080	$ 33,080	$ 34,454	0.00%	$ -
Revenue Total	$ 33,080	$ 33,080	$ 33,080	$ 34,454	0.00%	$ -
Expenses						
Classified Salary	$ 16,053	$ 16,053	$ 16,053	$ 5,135	0.00%	$ -
Fringe Benefits	1,722	1,722	1,722	414	0.00%	$ -
Books, Supplies, Svs.	15,305	15,305	15,305	5,814	0.00%	$ -
Equipment Cap Outlay	-	-	-	11,915		
Expense Total	$ 33,080	$ 33,080	$ 33,080	$ 23,278	0.00%	$ -
Beginning Fund Balance	$ 59,898		$ 59,898	$ 48,722		
Revenues over Expenses	-		-	11,176		
Ending Fund Balance	$ 59,898		$ 59,898	$ 59,898		



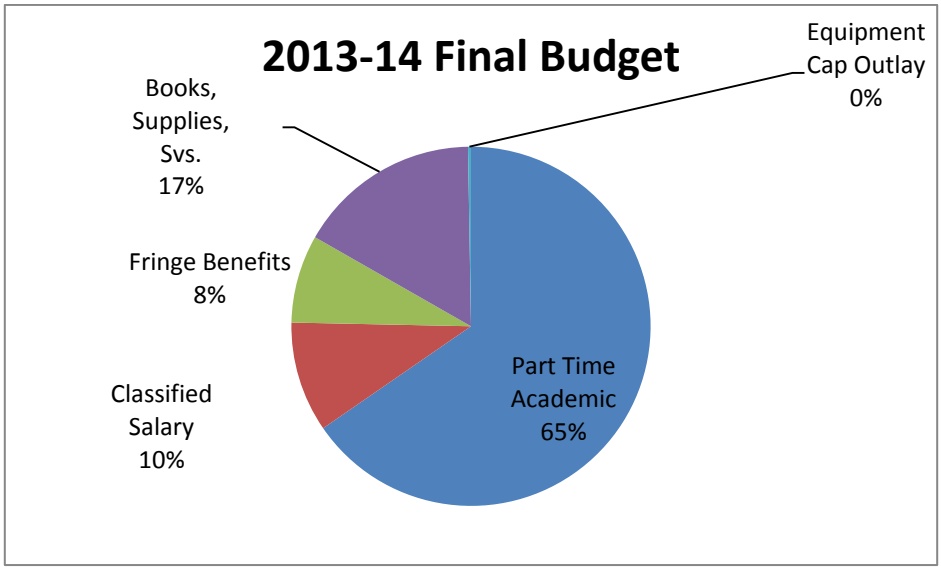
Peralta Community College District
Student Financial Aid Fund Summary
2013-14 Final Budget

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue						
Federal Revenue	$ 36,144,080	$ 32,567,591	$ 36,846,937	$35,044,829	10.98%	$3,576,489
State Revenue	1,413,443	2,519,001	$ 1,425,947	$ 1,413,521	-43.89%	(1,105,558)
Local Revenue	-	-	$ (1,095)	$ (25,416)	0.00%	-
Transfers In	-	-	$ -	$ 2,166,707		
Revenue Total	$ 37,557,523	$ 35,086,592	$ 38,271,789	$38,599,641	7.04%	$2,470,931
Expenses						
Books, Supplies, Services	$ -	$ -	$ -	$ 2,086,594	0.00%	$ -
Financial Aid	$ 37,557,523	$ 35,086,592	$ 38,326,486	$36,458,350	7.04%	$2,470,931
Expense Total	$ 37,557,523	$ 35,086,592	$ 38,326,486	$38,544,944	7.04%	$2,470,931
Beginning Fund Balance	$ -		$ 54,697	$ -		
Revenues over Expenses	-		(54,697)	54,697		
Ending Fund Balance	$ -		$ -	$ 54,697		



Peralta Community College District
Measure B - Parcel Tax Summary
2013-14 Final Budget

Revenue	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Local Revenue	$ 7,581,153	$ 7,517,517	$ 7,682,152	$ -	0.85%	$ 63,636
Revenue Total	$ 7,581,153	$ 7,517,517	$ 7,682,152	$ -	0.85%	$ 63,636
Expenses						
Part Time Academic	$ 4,957,583	$ 6,621,332	$ 5,023,522	$ -	-25.13%	$ (1,663,749)
Classified Salary	753,472	187,500	588,185	-	301.85%	565,972
Fringe Benefits	600,734	563,853	518,682	-	6.54%	36,881
Books, Supplies, Svs.	1,249,364	144,832	1,463,481	-	762.63%	1,104,532
Equipment Cap Outlay	20,000	-	88,282	-	0.00%	20,000
Expense Total	$ 7,581,153	$ 7,517,517	$ 7,682,152	$ -	0.85%	$ 63,636
Beginning Fund Balance	$ -	$ -	$ -	$ -		
Revenues over Expenses	-	-	-	-		
Ending Fund Balance	$ -	$ -	$ -	$ -		



Peralta Community College District
Unrestricted General Fund Detail
2013-14 Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue							
8611	State General	$ 44,551,928	$ 57,155,670	$ 61,033,242	$ 62,781,631	0.00%	$ (12,603,742)
8613	2% Enrollment Fees	$ 130,000	$ 130,000	$ 130,000	$ 159,876	0.00%	$ -
8618	Apprenticeship	$ 32,198	$ 32,198	$ 32,198	$ 32,327	0.00%	$ -
8630	Education Protection Acct.	$ 15,325,161	$ -	$ -	$ -	0.00%	$ 15,325,161
8661	Part-time Parity Pay	$ 408,873	$ 408,873	$ 408,873	$ 408,873	0.00%	$ -
8672	Homeowners Prop Tax	$ 167,521	$ 167,521	$ 167,521	$ -	0.00%	$ -
8681	State Lottery Proceeds	$ 2,232,446	$ 2,320,352	$ 2,320,352	$ 2,288,665	-3.79%	$ (87,906)
8682	State Mandated Cost	$ 503,771	$ -	$ 503,771	$ -	0.00%	$ 503,771
8619	State Prior Year	$ -	$ -	$ -	$ 3,116,039	0.00%	$ -
State Revenue		**$ 63,351,898**	**$ 60,214,614**	**$ 64,595,957**	**$ 68,787,411**	**5.21%**	**$ 3,137,284**
8811	Tax Secured Roll	$ 16,060,773	$ 13,968,804	$ 13,968,804	$ 14,064,738	14.98%	$ 2,091,969
8812	Tax Supplement Roll	$ 204,233	$ 130,882	$ 130,882	$ 83,817	56.04%	$ 73,351
8813	Tax Unsecured	$ 1,113,392	$ 1,624,664	$ 1,624,664	$ 1,039,959	-31.47%	$ (511,272)
8814	PY Tax Secured Roll	$ -	$ -	$ -	$ (71,034)	0.00%	$ -
8815	PY Tax Supplemental Roll	$ -	$ -	$ -	$ (9,649)	0.00%	$ -
8816	PY Tax Unsecured RL	$ -	$ 17,198	$ 17,198	$ (1,861,981)	-100.00%	$ (17,198)
8818	ERAF	$ 10,538,045	$ 6,909,282	$ 6,909,282	$ 8,581,534	52.52%	$ 3,628,763
8831	Contract Service	$ -	$ -	$ 15,500	$ 7,500	0.00%	$ -
8861	Interest/Investment Inc	$ 310,000	$ 269,370	$ 269,370	$ 17,251	15.08%	$ 40,630
8874	Enrollment	$ 8,475,057	$ 8,475,057	$ 8,475,057	$ 6,691,373	0.00%	$ -
8877	Instruct Matl Fees & Sales	$ -	$ 80,000	$ 80,000	$ -	-100.00%	$ (80,000)
8879	Student Records	$ 80,000	$ 94,256	$ 94,256	$ 123,589	-15.12%	$ (14,256)
8880	Tuition Out of St	$ 1,125,125	$ 767,347	$ 767,347	$ 603,205	46.63%	$ 357,778
8881	Parking Servcs	$ -	$ -	$ -	$ -	0.00%	$ -
8882	F-1 VisaTuition	$ 3,554,000	$ 4,905,556	$ 4,905,556	$ 3,526,088	-27.55%	$ (1,351,556)
8883	Student Center	$ -	$ -	$ -	$ -	0.00%	$ -
8884	Student AC Transit	$ 594,493	$ 798,375	$ 798,375	$ -	-25.54%	$ (203,882)
8886	Application Fee	$ 15,000	$ 15,000	$ 15,000	$ 22,728	0.00%	$ -

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
8887	Capital Outlay Fee	$ -	$ -	$ -	$ -	0.00%	$ -
8895	St Drop Fees	$ 6,000	$ 6,000	$ 6,000	$ 6,550	0.00%	$ -
8896	Student Health Fees	$ 855,746	$ 835,000	$ 881,527	$ 1,100,232	2.48%	$ 20,746
8897	Indirect Income	$ 28,684	$ 409,778	$ 597,744	$ 358,212	-93.00%	$ (381,094)
8899	Miscellaneous	$ 600,000	$ 1,216,470	$ 1,208,582	$ 1,697,706	-50.68%	$ (616,470)
Local Revenue		**$ 43,560,548**	**$ 40,523,039**	**$ 40,765,144**	**$ 35,981,818**	**7.50%**	**$ 3,037,509**
8983	Intrafund Transfers-In	$ 12,691,939	$ 11,398,445	$ 11,398,445	$ 8,093,251	11.35%	$ 1,293,494
Trans Res Revenue		**$ 12,691,939**	**$ 11,398,445**	**$ 11,398,445**	**$ 8,093,251**	**11.35%**	**$ 1,293,494**
	Revenue Total	**$ 119,604,385**	**$ 112,136,098**	**$ 116,759,546**	**$ 112,862,480**	**6.66%**	**$ 7,468,287**
Expenses							
1101	Instructor	$ 20,719,882	$ 18,345,337	$ 18,289,488	$ 17,023,295	12.94%	$ 2,374,545
1102	Instructor -Subs	$ 52,382	$ 38,000	$ 119,698	$ 30,783	37.85%	$ 14,382
Full Time Academic		**$ 20,772,264**	**$ 18,383,337**	**$ 18,409,186**	**$ 17,054,078**	**13.00%**	**$ 2,388,927**
1201	Administrators	$ 4,574,775	$ 3,385,898	$ 3,808,044	$ 3,349,414	35.11%	$ 1,188,877
Academic Admin		**$ 4,574,775**	**$ 3,385,898**	**$ 3,808,044**	**$ 3,349,414**	**35.11%**	**$ 1,188,877**
1202	Department Chair	$ 172,263	$ 879,347	$ 879,347	$ 973,869	-80.41%	$ (707,084)
1203	Counselors	$ 2,259,697	$ 2,266,621	$ 1,978,122	$ 1,775,696	-0.31%	$ (6,924)
1204	Librarians	$ 1,022,711	$ 1,195,330	$ 880,021	$ 912,781	-14.44%	$ (172,619)
1205	Faculty-Reassign	$ 770,549	$ 1,151,124	$ 1,148,249	$ 1,088,283	-33.06%	$ (380,575)
1206	Nurse	$ 158,001	$ 175,142	$ 125,512	$ 85,348	-9.79%	$ (17,141)
1209	Counselors-Lts	$ -	$ -	$ -	$ 48,507	0.00%	$ -
Other Faculty		**$ 4,383,221**	**$ 5,667,564**	**$ 5,011,251**	**$ 4,884,484**	**-22.66%**	**$ (1,284,343)**
1351	Instructor-PTime & Ext-Se	$ 6,530,352	$ 6,014,416	$ 7,492,194	$ 12,198,942	8.58%	$ 515,936
1352	Instructor-Sub-Daily/Sick	$ 8,500	$ 11,378	$ 39,430	$ 64,240	-25.29%	$ (2,878)
1353	Instructor - Retiree	$ -	$ 6,047	$ 66,716	$ 715,607	-100.00%	$ (6,047)
1356	Instructor-Pt-Office Hour	$ -	$ -	$ -	$ 330,991	0.00%	$ -
1357	Instructor-Parity	$ 408,873	$ 408,873	$ 408,873	$ 442,525	0.00%	$ -
1452	Department Chairs	$ 9,690	$ 20,338	$ 46,092	$ 30,728	-52.36%	$ (10,648)
1453	Counselors	$ 239,109	$ 303,723	$ 473,501	$ 440,876	-21.27%	$ (64,614)
1454	Librarians	$ 132,495	$ 89,511	$ 271,538	$ 162,503	48.02%	$ 42,984
1455	Coaches	$ 43,031	$ 76,970	$ 102,100	$ 130,810	-44.09%	$ (33,939)
1456	Other Non-Teaching	$ 111,790	$ 141,116	$ 339,125	$ 255,828	-20.78%	$ (29,326)
1457	Non-Teaching Retirees	$ 11,380	$ 68,364	$ 104,658	$ 118,601	-83.35%	$ (56,984)

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Part Time Academic		**$ 7,495,220**	**$ 7,140,736**	**$ 9,344,227**	**$ 14,891,651**	**4.96%**	**$ 354,484**
2101	Administrators	$ 3,520,696	$ 2,868,132	$ 2,896,303	$ 2,456,331	22.75%	$ 652,564
2102	Clerical Tech & Sup Staff	$ 16,277,605	$ 14,860,401	$ 14,510,101	$ 13,574,966	9.54%	$ 1,417,204
2201	Instructional Aides	$ 1,835,432	$ 1,639,876	$ 1,438,747	$ 1,331,857	11.93%	$ 195,556
2351	Trustee Members - Board	$ 84,180	$ 84,540	$ 84,540	$ 84,070	-0.43%	$ (360)
2352	Cler Tech & Sup Stf	$ 464,756	$ 371,269	$ 517,027	$ 828,574	25.18%	$ 93,487
2353	Student Employee Asst.	$ 286,309	$ 262,940	$ 333,525	$ 336,589	8.89%	$ 23,369
2354	Overtime	$ 89,665	$ 56,020	$ 118,719	$ 112,287	60.06%	$ 33,645
2357	Classified Retirees	$ 21,034	$ 30,098	$ 98,449	$ 172,397	-30.11%	$ (9,064)
2451	Instructional Aides	$ 224,076	$ 246,857	$ 284,052	$ 247,630	-9.23%	$ (22,781)
2452	Inst. Aides - Student	$ 288,903	$ 296,388	$ 309,249	$ 390,609	-2.53%	$ (7,485)
2453	Inst. Aides-O/T/Perm	$ -	$ -			0.00%	$ -
Classified Salary		**$ 23,092,656**	**$ 20,716,521**	**$ 20,590,712**	**$ 19,535,310**	**11.47%**	**$ 2,376,135**
3110	STRS - Academic	$ 2,477,145	$ 2,306,992	$ 2,343,331	$ 2,469,266	7.38%	$ 170,153
3140	STRS Cash Balance	$ 276,570	$ 380,853	$ 366,988	$ 257,020	-27.38%	$ (104,283)
3220	PERS	$ 2,470,875	$ 2,324,766	$ 2,323,241	$ 1,499,917	6.28%	$ 146,109
3320	OASDHI Classified	$ 1,338,065	$ 1,173,910	$ 1,176,988	$ 1,198,103	13.98%	$ 164,155
3340	Medicare - Academic	$ 532,774	$ 543,377	$ 582,579	$ 276,163	-1.95%	$ (10,603)
3350	Medicare - Classified	$ 321,538	$ 280,684	$ 282,425	$ 568,297	14.56%	$ 40,854
3411	Medical -Academic	$ 5,733,373	$ 5,471,716	$ 5,520,215	$ 7,501,604	4.78%	$ 261,657
3412	Dental - Academic	$ 464,269	$ 482,151	$ 485,179	$ 419,085	-3.71%	$ (17,882)
3415	Life Ins. -Academic	$ 70,963	$ 103,099	$ 104,840	$ 70,706	-31.17%	$ (32,136)
3421	Medical -Classified	$ 6,026,459	$ 5,217,269	$ 5,230,823	$ 3,967,044	15.51%	$ 809,190
3422	Dental -Classified	$ 482,105	$ 477,098	$ 477,200	$ 449,154	1.05%	$ 5,007
3425	Life Insurance-Class	$ 43,659	$ 73,353	$ 73,892	$ 63,939	-40.48%	$ (29,694)
3431	Medical reimbursement	$ (66,561)	$ -	$ -	$ (317,725)	0.00%	$ (66,561)
3432	Dental reimbursement	$ (1,917)	$ -	$ -	$ (2,005)	0.00%	$ (1,917)
3435	Life ins. reimbursement	$ (123)	$ -	$ -	$ (1,129)	0.00%	$ (123)
3510	Unemployment Ins.-Aca	$ 27,522	$ 592,492	$ 631,432	$ 184,061	-95.35%	$ (564,970)
3520	Unemployment Ins -Class	$ 16,152	$ 311,287	$ 312,744	$ 338,637	-94.81%	$ (295,135)
3610	Work Comp-Academic	$ 450,184	$ 443,264	$ 476,342	$ 499,741	1.56%	$ 6,920
3620	Work Comp-Classfd	$ 257,295	$ 232,503	$ 233,920	$ 237,806	10.66%	$ 24,792
3712	OPEB Instructional	$ 3,967,355	$ 3,873,377	$ 3,928,875	$ 4,204,594	2.43%	$ 93,978
3720	Apple Ret.	$ 3,048	$ 369	$ 4,317	$ 38,822	726.02%	$ 2,679
3722	OPEB Classified	$ 2,065,569	$ 2,662,034	$ 2,637,617	$ 2,146,877	-22.41%	$ (596,465)
3912	Retiree Benefits-Acad.	$ 11,041,577	$ 10,615,908	$ 10,461,916	$ 7,893,315	4.01%	$ 425,669
3922	Retiree Benefit - Class	$ -	$ -	$ 86,717	$ -	0.00%	$ -

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
3930	Cash In-Lieu	$ 98,425	$ -	$ -	$ -	0.00%	$ 98,425
Fringe Benefits		**$ 38,096,321**	**$ 37,566,502**	**$ 37,741,581**	**$ 33,963,292**	**1.41%**	**$ 529,819**
4101	Classroom-Books	$ 9,000	$ 5,000	$ 4,300	$ -	80.00%	$ 4,000
4102	Book for Student Program	$ -	$ 500	$ 728	$ 527	-100.00%	$ (500)
4103	Office Refer/Dict	$ -	$ -	$ 170	$ 1,844	0.00%	$ -
4301	Instructional Supplies	$ 52,914	$ 94,603	$ 76,645	$ 180,849	-44.07%	$ (41,689)
4303	Subs Periodicals	$ 36,577	$ 48,820	$ 26,958	$ 47,124	-25.08%	$ (12,243)
4304	Supplies-office	$ 525,561	$ 483,002	$ 579,995	$ 603,576	8.81%	$ 42,559
4305	Fuel - gasoline/petroleum	$ 16,750	$ 16,750	$ 11,150	$ 4,086	0.00%	$ -
4306	Computer software/site lic.-cl	$ 17,617	$ 23,037	$ 20,645	$ 47,187	-23.53%	$ (5,420)
4307	Computer software/site lic.-ad	$ 50,428	$ 18,252	$ 54,500	$ 14,023	176.29%	$ 32,176
5102	Guest Speakers Lectures-Non	$ 4,960	$ 4,960	$ 4,961	$ -	0.00%	$ -
5103	Legal	$ 340,946	$ 374,719	$ 343,269	$ 513,729	-9.01%	$ (33,773)
5104	Audit	$ 142,447	$ 142,447	$ 142,447	$ 227,920	0.00%	$ -
5105	Independent Contractor/Consult	$ 5,489,638	$ 4,975,907	$ 5,347,790	$ 5,636,207	10.32%	$ 513,731
5106	Events/Programs-Outside Prod	$ 51,330	$ 51,112	$ 106,766	$ 56,952	0.43%	$ 218
5107	Election Cost	$ 76,758	$ 76,758	$ 42,326	$ 873	0.00%	$ -
5109	Legal Settlements	$ 5,000	$ 12,500	$ 54,500	$ 28,522	-60.00%	$ (7,500)
5110	Instructor Events-Personal Svs	$ 9,850	$ 9,850	$ 9,850	$ 8,035	0.00%	$ -
5202	Travel Non-Local	$ 166,891	$ 116,982	$ 155,846	$ 113,751	42.66%	$ 49,909
5203	Travel Local	$ 32,371	$ 31,916	$ 37,233	$ 7,330	1.43%	$ 455
5204	Student Transportation	$ 2,069	$ 2,069	$ 1,885	$ 1,230	0.00%	$ -
5205	Conference/Seminar Reg	$ 85,444	$ 63,876	$ 94,144	$ 49,513	33.77%	$ 21,568
5206	Internal Training- Staff Dev	$ 2,550	$ 65,038	$ 1,050	$ 75,713	-96.08%	$ (62,488)
5301	Dues and Membership	$ 218,783	$ 177,177	$ 288,880	$ 228,273	23.48%	$ 41,606
5407	Student Accident Insurance	$ 114,847	$ 88,711	$ 105,494	$ 88,711	29.46%	$ 26,136
5501	Garbage and Trash	$ 151,350	$ 150,000	$ 161,024	$ 130,907	0.90%	$ 1,350
5502	Gas	$ 438,211	$ 430,581	$ 471,281	$ 411,274	1.77%	$ 7,630
5503	Light and Power (Electricity)	$ 2,120,025	$ 2,117,317	$ 2,117,317	$ 1,989,962	0.13%	$ 2,708
5504	Sewer Use	$ 163,283	$ 151,149	$ 154,430	$ 110,748	8.03%	$ 12,134
5505	Telephone Services	$ 358,556	$ 412,460	$ 367,026	$ 298,499	-13.07%	$ (53,904)
5506	Main Water System	$ 353,995	$ 341,290	$ 353,978	$ 345,430	3.72%	$ 12,705
5507	Pest Control	$ 41,012	$ 47,040	$ 30,638	$ 32,094	-12.81%	$ (6,028)
5602	Facility/Building Leases - Ann	$ 534,000	$ 303,016	$ 301,769	$ 260,555	76.23%	$ 230,984
5603	Facility/Building Rentals-Mont	$ 32,277	$ 42,277	$ 22,902	$ 32,677	-23.65%	$ (10,000)
5604	Equipment Lease - Annual	$ 151,178	$ 137,622	$ 147,830	$ 97,852	9.85%	$ 13,556
5605	Equipment Rentals - Mon-Mon	$ 45,152	$ 58,652	$ 41,852	$ 20,856	-23.02%	$ (13,500)

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
5607	Print & Dup. Equip Leases/Rent	$ 98,419	$ 113,244	$ 96,186	$ 90,254	-13.09%	$ (14,825)
5701	Athletics Meals and Lodging	$ 32,200	$ 17,142	$ 19,305	$ 23,579	87.84%	$ 15,058
5702	Graduation Exprenses	$ 28,445	$ 30,415	$ 23,642	$ 14,085	-6.48%	$ (1,970)
5704	Health Services	$ 5,850	$ 4,413	$ 6,638	$ 9,890	32.56%	$ 1,437
5708	Athletic Transportation	$ 41,800	$ 17,925	$ 46,426	$ 33,311	133.19%	$ 23,875
5864	Instructional Services	$ -	$ 1,958	$ -	$ -	-100.00%	$ (1,958)
5865	Publishing/ Doc Publication	$ 170,505	$ 178,861	$ 180,063	$ 107,381	-4.67%	$ (8,356)
5866	Testing License and Material	$ 5,100	$ 4,340	$ 10,294	$ 3,387	17.51%	$ 760
5867	Postage	$ 103,851	$ 86,813	$ 114,440	$ 75,189	19.63%	$ 17,038
5870	CROSS ENROLLMENT WAIVER	$ -	$ -	$ -	$ 436	0.00%	$ -
5875	EMPLOYEE WAIVER	$ 29,274	$ 27,006	$ 27,006	$ 27,004	8.40%	$ 2,268
5877	Payment of Fines -OSHA & Misc	$ 1,500	$ 1,500	$ 911	$ -	0.00%	$ -
5881	Building Repairs & Services	$ 251,185	$ 196,897	$ 257,309	$ 93,254	27.57%	$ 54,288
5882	Equip Repairs Maint. & Svc	$ 217,697	$ 145,474	$ 216,474	$ 113,978	49.65%	$ 72,223
5883	Net Internet Fees and Subs.	$ 38,228	$ 16,664	$ 31,219	$ 21,388	129.40%	$ 21,564
5884	Laundry Services	$ -	$ 9,453	$ 8,253	$ 9,911	-100.00%	$ (9,453)
5885	Misc. Operational Exp.	$ 1,037,866	$ 975,833	$ 1,701,493	$ 580,785	6.36%	$ 62,033
5886	Program TV License	$ 19,551	$ 6,500	$ 6,500	$ 11,196	200.78%	$ 13,051
5887	Advertising/Radio/TV	$ 67,116	$ -	$ 5,990	$ -	0.00%	$ 67,116
5888	Advertising Print/ADS	$ 69,560	$ 40,180	$ 54,340	$ 23,513	73.12%	$ 29,380
5889	Grounds Maintenance	$ -	$ 27,500	$ 27,005	$ -	-100.00%	$ (27,500)
5890	Service Contract-Equipment	$ 139,081	$ 147,941	$ 160,918	$ 125,024	-5.99%	$ (8,860)
5891	Service Contract-Software-DP	$ 444,932	$ 276,080	$ 307,028	$ 287,616	61.16%	$ 168,852
5892	Service Contract-Hardware-DP	$ 160,070	$ 64,543	$ 64,543	$ 60,695	148.01%	$ 95,527
5893	Permits & Fees - Risk Mgmt	$ 12,000	$ 12,000	$ 9,992	$ 11,085	0.00%	$ -
Books, Supplies, Services		**$ 14,816,000**	**$ 13,478,072**	**$ 15,057,554**	**$ 13,389,790**	**9.93%**	**$ 1,337,928**
6130	Special Assessments	$ 2,693	$ 2,693	$ 2,693	$ -	0.00%	$ -
6206	Building Improvement	$ -	$ -	$ 32,000	$ 5,000	0.00%	$ -
6402	Inst Equipment and Furn	$ 11,863	$ 11,846	$ 29,770	$ 6,601	0.14%	$ 17
6403	Non-Instructional Equip & Furn	$ 94,520	$ 58,449	$ 79,914	$ 83,385	61.71%	$ 36,071
6406	Laptop Computers	$ -	$ 11,708	$ 34,050	$ 31,689	-100.00%	$ (11,708)
6407	PC,SERV, Other Comput,Peripher	$ 22,466	$ 22,739	$ 34,774	$ 32,859	-1.20%	$ (273)
Equipment Cap Outlay		**$ 131,542**	**$ 107,435**	**$ 213,201**	**$ 159,534**	**22.44%**	**$ 24,107**
7120	Debt Interest - Bonds	$ 5,084,731	$ 3,562,003	$ 4,429,092	$ 1,228,663	42.75%	$ 1,522,728
7301	Transfer Out to General Fund	$ 1,157,655	$ 1,157,655	$ 1,184,323	$ 4,406,264	0.00%	$ -
7302	Special Reserve #1	$ -	$ -			0.00%	$ -
Debt Service Transfer		**$ 6,242,386**	**$ 4,719,658**	**$ 5,613,415**	**$ 5,634,927**	**32.26%**	**$ 1,522,728**

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
7920 PFT Leave Banking	$ -	$ 970,375	$ 970,375	$ -	-100.00%	$ (970,375)
Leave Banking	**$ -**	**$ 970,375**	**$ 970,375**	**$ -**	**-100.00%**	**$ (970,375)**
Expense Total	**$ 119,604,385**	**$ 112,136,098**	**$ 116,759,546**	**$ 112,862,480**	**6.66%**	**$ 7,468,287**
Beginning Fund Balance	$ 10,017,896		$ 10,017,896	$ 10,017,896		
Revenues over Expenses	**$ -**		**$ -**	**$ -**		
Ending Fund Balance	**$ 10,017,896**		**$ 10,017,896**	**$ 10,017,896**		

Peralta Community College District
Unrestricted General Fund Detail
2013-14 Final Budget
Berkeley City College

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Expenses							
1101	Instructor	$ 3,759,892	$ 3,139,541	$ 3,180,259	$ 2,676,091	19.76%	$ 620,351
Full Time Academic		**$ 3,759,892**	**$ 3,139,541**	**$ 3,180,259**	**$ 2,676,091**	**19.76%**	**$ 620,351**
1201	Administrators	$ 717,183	$ 458,957	$ 719,092	$ 490,297	56.26%	$ 258,226
Academic Admin		**$ 717,183**	**$ 458,957**	**$ 719,092**	**$ 490,297**	**56.26%**	**$ 258,226**
1202	Department Chair	**$ -**	$ -	$ -	$ -	0.00%	$ -
1203	Counselors	$ 521,025	$ 467,678	$ 450,190	$ 267,514	11.41%	$ 53,347
1204	Librarians	$ 251,115	$ 316,524	$ 248,318	$ 215,741	-20.66%	$ (65,409)
Other Faculty		**$ 772,140**	**$ 784,202**	**$ 698,508**	**$ 483,255**	**-1.54%**	**$ (12,062)**
1351	Instructor-Temp/PTime & Ext-Se	$ 1,316,468	$ 1,220,272	$ 1,215,479	$ 2,929,958	7.88%	$ 96,196
1352	Instructor-Sub-Daily/Sick	$ -	$ -	$ 1,028	$ 45,474	0.00%	$ -
1353	Instructor - Retiree	$ -	$ -	$ 13,839	$ 128,807	0.00%	$ -
1356	Instructor-Temp/Pt-Office Hour	$ -	$ -	$ -	$ 99,067	0.00%	$ -
1357	Instructor-PT/Extra Serv Parit	$ 81,774			$ 121,972		
1452	Department Chairs	$ 9,690	$ 9,751	$ 13,908	$ 16,492	-0.63%	$ (61)
1453	Counselors	$ 80,000	$ 102,781	$ 170,986	$ 141,363	-22.16%	$ (22,781)
1454	Librarians	$ 6,500	$ 8,034	$ 61,818	$ 22,554	-19.09%	$ (1,534)
1456	Other Non-Teaching Assignments	$ 12,525	$ 47,346	$ 63,793	$ 63,470	-73.55%	$ (34,821)
Part Time Academic		**$ 1,506,957**	**$ 1,388,184**	**$ 1,540,851**	**$ 3,569,157**	**8.56%**	**$ 118,773**
2101	Administrators	$ 205,356	$ 110,579	$ 110,579	$ 100,919	85.71%	$ 94,777
2102	Clerical Tech & Support Staff	$ 1,863,589	$ 1,591,243	$ 1,523,185	$ 1,522,935	17.12%	$ 272,346
2201	Instructional Aides	$ 295,418	$ 174,749	$ 111,869	$ 150,636	69.05%	$ 120,669
2352	Cler Tech & Sup Stf (Repl)	$ 65,368	$ 42,800	$ 57,036	$ 62,465	52.73%	$ 22,568
2353	Student Employee Assistants	$ 25,377	$ 18,936	$ 20,822	$ 21,781	34.01%	$ 6,441
2354	Overtime for perm & non-perm	$ 7,500	$ 1,971	$ 6,770	$ 1,204	280.52%	$ 5,529
2357	Classified Retirees	$ 5,000	$ -	$ 46,027	$ -	0.00%	$ 5,000
2451	Instructional Aides (Replace)	$ 54,339	$ 70,002	$ 88,202	$ 71,270	-22.38%	$ (15,663)

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
2452	Instructional Aides - Student	$ 74,438	$ 56,044	$ 66,842	$ 49,754	32.82%	$ 18,394
Classified Salary		**$ 2,596,385**	**$ 2,066,324**	**$ 2,031,332**	**$ 1,980,964**	**25.65%**	**$ 530,061**
3110	STRS - Academic	$ 433,083	$ 359,393	$ 367,271	$ 412,721	20.50%	$ 73,690
3140	STRS Cash Balance	$ 58,375	$ 60,899	$ 62,709	$ 80,009	-4.14%	$ (2,524)
3220	PERS	$ 270,371	$ 226,804	$ 226,804	$ 196,536	19.21%	$ 43,567
3320	OASDHI (FICA) Classified	$ 146,543	$ 111,919	$ 110,867	$ 113,929	30.94%	$ 34,624
3340	Medicare - Academic	$ 97,297	$ 85,405	$ 87,146	$ 52,016	13.92%	$ 11,892
3350	Medicare - Classified	$ 34,288	$ 28,668	$ 28,722	$ 79,411	19.60%	$ 5,620
3411	Medical Coverage-Academic	$ 1,042,745	$ 968,792	$ 985,503	$ 759,438	7.63%	$ 73,953
3412	Dental Coverage-Academic	$ 78,670	$ 69,579	$ 68,884	$ 64,433	13.07%	$ 9,091
3415	Life Insurance-Academic	$ 10,370	$ 15,876	$ 16,280	$ 10,519	-34.68%	$ (5,506)
3421	Medical Coverage-Classified	$ 767,235	$ 584,431	$ 584,431	$ 505,371	31.28%	$ 182,804
3422	Dental Coverage-Classified	$ 62,736	$ 52,232	$ 52,232	$ 49,995	20.11%	$ 10,504
3425	Life Insurance-CLASS	$ 5,036	$ 7,029	$ 7,029	$ 6,808	-28.35%	$ (1,993)
3510	Unemployment Ins.-Academic	$ 4,727	$ 90,995	$ 92,341	$ -	-94.81%	$ (86,268)
3520	Unemployment Ins -Classified	$ 1,575	$ 32,133	$ 32,193	$ 38,608	-95.10%	$ (30,558)
3610	Worker's Compensation-Academic	$ 80,541	$ 70,771	$ 72,211	$ 90,188	13.81%	$ 9,770
3620	Worker's Compensation-Classfd	$ 28,380	$ 23,953	$ 23,998	$ 24,165	18.48%	$ 4,427
3712	OPEB Instructional	$ 498,704	$ 608,470	$ 624,570	$ 460,487	-18.04%	$ (109,766)
3720	Apple-Transamerica NonPerm-Cl	$ -	$ -	$ 1,193	$ 4,784	0.00%	$ -
3722	OPEB Classified	$ 224,529	$ 252,689	$ 244,671	$ 217,637	-11.14%	$ (28,160)
3930	Cash In-Lieu	$ 31,194	$ -	$ -	$ -	0.00%	$ 31,194
Fringe Benefits		**$ 3,876,399**	**$ 3,650,038**	**$ 3,689,055**	**$ 3,167,055**	**6.20%**	**$ 226,361**
4101	Classroom-Books	$ 9,000	$ 5,000	$ 4,300	$ -	80.00%	$ 4,000
4301	Instructional - (Classroom)	$ 3,509	$ 985	$ 3,924	$ -	256.24%	$ 2,524
4303	Subs Periodicals - Other	$ 344	$ 5,233	$ 344	$ 5,914	-93.43%	$ (4,889)
4304	Supplies-office	$ 76,923	$ 59,361	$ 66,361	$ 76,799	29.59%	$ 17,562
4306	Computer software/site lic.-cl	$ 9,000	$ 9,000	$ 12,232	$ 21,799	0.00%	$ -
5102	Guest Speakers Lectures-Non	$ 4,960	$ 4,960	$ 4,960	$ (400)	0.00%	$ -
5105	Independent Contractor/Consult	$ 235,123	$ 240,852	$ 252,649	$ 241,523	-2.38%	$ (5,729)
5106	Events/Programs-Outside Prod	$ 7,513	$ 10,113	$ 513	$ 48	-25.71%	$ (2,600)
5110	Instructor Events-Personal Svs	$ 5,000	$ 5,000	$ 5,000	$ 3,185	0.00%	$ -
5202	Travel Non-Local	$ 6,441	$ 5,492	$ 4,629	$ 1,152	17.28%	$ 949
5203	Travel Local	$ 1,463	$ 835	$ 706	$ 745	75.21%	$ 628
5205	Conference/Seminar Reg	$ 17,692	$ 8,963	$ 8,773	$ 4,330	97.39%	$ 8,729
5301	Dues and Membership	$ 43,029	$ 21,529	$ 33,581	$ 32,102	99.87%	$ 21,500
5502	Gas	$ 17,400	$ 20,400	$ 20,400	$ 12,770	-14.71%	$ (3,000)
5503	Light and Power (Electricity)	$ 224,000	$ 224,000	$ 229,000	$ 242,529	0.00%	$ -

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
5504	Sewer Use	$ 8,000	$ 8,000	$ 11,281	$ 10,865	0.00%	$ -
5505	Telephone Services	$ 16,000	$ 30,200	$ 21,231	$ 14,648	-47.02%	$ (14,200)
5506	Main Water System	$ 11,200	$ 11,200	$ 11,888	$ 9,862	0.00%	$ -
5602	Facility/Building Leases - Ann	$ 466,000	$ 263,000	$ 263,000	$ 260,075	77.19%	$ 203,000
5603	Facility/Building Rentals-Mont	$ 1,610	$ 11,610	$ 1,610	$ -	-86.13%	$ (10,000)
5604	Equipment Lease - Annual	$ 1,100	$ 100	$ -	$ 100	1000.00%	$ 1,000
5605	Equipment Rentals - Mon-Mon	$ 9,000	$ 22,000	$ 9,700	$ 1,114	-59.09%	$ (13,000)
5607	Print & Dup. Equip Leases/Rent	$ -	$ 2,000	$ 2,000	$ -	-100.00%	$ (2,000)
5702	Graduation Exprenses	$ 8,000	$ 8,920	$ 13,799	$ 10,486	-10.31%	$ (920)
5864	Instructional Services	$ -	$ 458	$ -	$ -	-100.00%	$ (458)
5865	Publishing/ Doc Publication	$ 26,285	$ 30,360	$ 24,961	$ 20,575	-13.42%	$ (4,075)
5866	Testing License and Material	$ 3,000	$ 2,450	$ 7,504	$ 1,538	22.45%	$ 550
5867	Postage	$ 5,200	$ 5,707	$ 3,707	$ 6,079	-8.88%	$ (507)
5870	CROSS ENROLLMENT WAIVER	$ -	$ -	$ -	$ 338	0.00%	$ -
5875	EMPLOYEE WAIVER	$ 3,420	$ 4,350	$ 4,350	$ 4,349	-21.38%	$ (930)
5881	Building Repairs & Services	$ -	$ -	$ -	$ 4,678	0.00%	$ -
5882	Equip Repairs Maint. & Svc	$ 9,737	$ 3,830	$ 2,060	$ 9,151	154.23%	$ 5,907
5883	Net Internet Fees and Subs.	$ 3,000	$ 3,900	$ -	$ 1,078	-23.08%	$ (900)
5885	Misc. Operational Exp.	$ 13,490	$ 8,559	$ 37,108	$ 13,826	57.61%	$ 4,931
5890	Service Contract-Equipment	$ 26,000	$ 26,000	$ 27,195	$ 23,727	0.00%	$ -
Books, Supplies, Services		**$ 1,272,439**	**$ 1,064,367**	**$ 1,088,766**	**$ 1,034,985**	**19.55%**	**$ 208,072**
6302	Library Software (CD DVD etc)	$ -	$ -	$ -	$ 5,000	0.00%	$ -
6402	Inst Equipment and Furn	$ -	$ 7,888	$ 8,030	$ 3,981	-100.00%	$ (7,888)
6403	Non-Instructional Equip & Furn	$ 26,409	$ 6,409	$ 6,409	$ 8,920	312.06%	$ 20,000
6406	Laptop Computers	$ -	$ -	$ 14,865	$ 5,152	0.00%	$ -
6407	PC,SERV, Other Comput,Peripher	$ -	$ -	$ -	$ 9,696	0.00%	$ -
Equipment Cap Outlay		**$ 26,409**	**$ 14,297**	**$ 29,304**	**$ 32,749**	**84.72%**	**$ 12,112**
7920	PFT Leave Banking	$ -	$ 188,738	$ 188,738	$ -	-100.00%	$ (188,738)
Leave Banking		**$ -**	**$ 188,738**	**$ 188,738**	**$ -**	**-100.00%**	**$ (188,738)**
	Expense Total	**$ 14,527,804**	**$ 12,754,648**	**$ 13,165,905**	**$ 13,434,553**	**13.90%**	**$ 1,773,156**

Peralta Community College District
Unrestricted General Fund Detail
2013-14 Final Budget
College of Alameda

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Expenses							
1101	Instructor	$ 3,780,162	$ 3,394,919	$ 3,384,723	$ 3,341,797	11.35%	$ 385,243
1102	Instructor - Long Term Subs	$ -	$ -	$ 45,698	$ 30,783	0.00%	$ -
Full Time Academic		**$ 3,780,162**	**$ 3,394,919**	**$ 3,430,421**	**$ 3,372,580**	**11.35%**	**$ 385,243**
1201	Administrators	$ 824,057	$ 699,572	$ 662,497	$ 599,466	17.79%	$ 124,485
Academic Admin		**$ 824,057**	**$ 699,572**	**$ 662,497**	**$ 599,466**	**17.79%**	**$ 124,485**
1202	Department Chair	$ 162,032	$ 187,016	$ 187,016	$ 184,698	-13.36%	$ (24,984)
1203	Counselors	$ 467,880	$ 373,092	$ 304,886	$ 290,080	25.41%	$ 94,788
1204	Librarians	$ 257,614	$ 250,958	$ 250,958	$ 244,302	2.65%	$ 6,656
1205	Faculty - Special-Assigned	$ 45,587	$ 214,589	$ 214,589	$ 122,093	-78.76%	$ (169,002)
1206	Nurse	$ 68,206	$ 87,571	$ 37,941	$ -	-22.11%	$ (19,365)
1209	Counselors-Lts	$ -	$ -	$ -	$ 48,507	0.00%	$ -
Other Faculty		**$ 1,001,319**	**$ 1,113,226**	**$ 995,390**	**$ 889,680**	**-10.05%**	**$ (111,907)**
1351	Instructor-Temp/PTime & Ext-Se	$ 1,099,682	$ 976,885	$ 1,417,198	$ 1,865,186	12.57%	$ 122,797
1352	Instructor-Sub-Daily/Sick	$ -	$ -	$ -	$ 3,347	0.00%	$ -
1353	Instructor - Retiree	$ -	$ -	$ -	$ 196,261	0.00%	$ -
1356	Instructor-Temp/Pt-Office Hour	$ -	$ -	$ -	$ 49,277	0.00%	$ -
1357	Instructor-PT/Extra Serv Parit	$ 81,774	$ -	$ -	$ 69,484	0.00%	$ 81,774
1452	Department Chairs	$ -	$ -	$ -	$ -	0.00%	$ -
1453	Counselors	$ 45,500	$ 51,345	$ 151,198	$ 101,261	-11.38%	$ (5,845)
1454	Librarians	$ 29,850	$ 18,743	$ 18,743	$ 38,667	59.26%	$ 11,107
1455	Coaches	$ -	$ 3,620	$ 3,620	$ 4,727	-100.00%	$ (3,620)
1456	Other Non-Teaching Assignments	$ 4,691	$ 4,000	$ 68,935	$ 85,865	17.28%	$ 691
1457	Non-Teaching Retirees	$ 11,380	$ 1,822	$ 53,193	$ 17,995	524.59%	$ 9,558
Part Time Academic		**$ 1,272,877**	**$ 1,056,415**	**$ 1,712,887**	**$ 2,432,070**	**20.49%**	**$ 216,462**
2101	Administrators	$ 205,356	$ 110,579	$ 110,579	$ 106,719	85.71%	$ 94,777

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
2102	Clerical Tech & Support Staff	$ 2,205,865	$ 1,695,470	$ 1,652,567	$ 1,459,778	30.10%	$ 510,395
2201	Instructional Aides	$ 176,920	$ 178,727	$ 178,727	$ 168,771	-1.01%	$ (1,807)
2352	Cler Tech & Sup Stf (Repl)	$ 29,960	$ -	$ 42,903	$ 44,658	0.00%	$ 29,960
2353	Student Employee Assistants	$ 16,907	$ 4,000	$ 4,000	$ 11,890	322.68%	$ 12,907
2354	Overtime for perm & non-perm	$ 22,696	$ 2,250	$ 6,798	$ 20,819	908.71%	$ 20,446
2357	Classified Retirees	$ 5,000	$ -	$ -	$ 11,354	0.00%	$ 5,000
2451	Instructional Aides (Replace)	$ 32,934	$ -	$ -	$ 37,194	0.00%	$ 32,934
2452	Instructional Aides - Student	$ -	$ 115,573	$ 115,573	$ 150,781	-100.00%	$ (115,573)
Classified Salary		**$ 2,695,638**	**$ 2,106,599**	**$ 2,111,147**	**$ 2,011,964**	**27.96%**	**$ 589,039**
3110	STRS - Academic	$ 462,484	$ 449,463	$ 458,951	$ 490,742	2.90%	$ 13,021
3140	STRS Cash Balance	$ 49,894	$ 55,153	$ 81,115	$ 40,171	-9.54%	$ (5,259)
3220	PERS	$ 296,615	$ 237,309	$ 237,658	$ 195,178	24.99%	$ 59,306
3320	OASDHI (FICA) Classified	$ 159,760	$ 118,803	$ 118,989	$ 116,958	34.47%	$ 40,957
3340	Medicare - Academic	$ 99,398	$ 97,961	$ 109,042	$ 50,058	1.47%	$ 1,437
3350	Medicare - Classified	$ 37,324	$ 29,562	$ 29,628	$ 77,636	26.26%	$ 7,762
3411	Medical Coverage-Academic	$ 1,153,452	$ 1,068,116	$ 1,092,826	$ 829,956	7.99%	$ 85,336
3412	Dental Coverage-Academic	$ 88,153	$ 94,762	$ 95,551	$ 74,678	-6.97%	$ (6,609)
3415	Life Insurance-Academic	$ 10,880	$ 20,134	$ 20,538	$ 12,992	-45.96%	$ (9,254)
3421	Medical Coverage-Classified	$ 742,991	$ 565,204	$ 565,204	$ 482,805	31.46%	$ 177,787
3422	Dental Coverage-Classified	$ 65,332	$ 56,729	$ 56,729	$ 49,558	15.17%	$ 8,603
3425	Life Insurance-CLASS	$ 5,307	$ 7,601	$ 7,628	$ 6,732	-30.18%	$ (2,294)
3510	Unemployment Ins.-Academic	$ 5,822	$ 107,382	$ 119,096	$ -	-94.58%	$ (101,560)
3520	Unemployment Ins -Classified	$ 2,817	$ 32,815	$ 32,889	$ 31,351	-91.42%	$ (29,998)
3610	Worker's Compensation-Academic	$ 82,385	$ 81,082	$ 90,879	$ 90,524	1.61%	$ 1,303
3620	Worker's Compensation-Classfd	$ 32,171	$ 24,463	$ 24,518	$ 24,448	31.51%	$ 7,708
3712	OPEB Instructional	$ 532,557	$ 752,517	$ 768,617	$ 597,121	-29.23%	$ (219,960)
3720	Apple-Transamerica NonPerm-Cl	$ 2,359	$ -	$ 10	$ 2,393	0.00%	$ 2,359
3722	OPEB Classified	$ 243,559	$ 268,232	$ 268,618	$ 217,443	-9.20%	$ (24,673)
3930	Cash In-Lieu	$ 24,031	$ -	$ -	$ -	0.00%	$ 24,031
Fringe Benefits		**$ 4,097,291**	**$ 4,067,288**	**$ 4,178,486**	**$ 3,390,744**	**0.74%**	**$ 30,003**
4103	Office Professional Refer/Dict	$ -	$ -	$ 170	$ -	0.00%	$ -
4301	Instructional - (Classroom)	$ -	$ 1,753	$ 3,222	$ 1,419	-100.00%	$ (1,753)
4303	Subs Periodicals - Other	$ 4,200	$ 1,500	$ 490	$ 165	180.00%	$ 2,700
4304	Supplies-office	$ 71,180	$ 71,629	$ 80,776	$ 75,091	-0.63%	$ (449)
4306	Computer software/site lic.-cl	$ 1,465	$ 1,465	$ 1,441	$ 3,535	0.00%	$ -
5103	Legal	$ -	$ -	$ 550	$ -	0.00%	$ -
5105	Independent Contractor/Consult	$ 19,250	$ 17,147	$ 112,779	$ 11,447	12.26%	$ 2,103
5106	Events/Programs-Outside Prod	$ 3,692	$ 16,022	$ 2,376	$ 1,216	-76.96%	$ (12,330)

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
5202	Travel Non-Local	$ 16,183	$ 2,655	$ 19,407	$ 7,752	509.53%	$ 13,528
5203	Travel Local	$ 2,210	$ 2,228	$ 2,360	$ 1,619	-0.81%	$ (18)
5205	Conference/Seminar Reg	$ 4,422	$ 2,250	$ 7,928	$ 6,258	96.53%	$ 2,172
5301	Dues and Membership	$ 47,790	$ 43,539	$ 22,847	$ 35,861	9.76%	$ 4,251
5502	Gas	$ 110,000	$ 100,000	$ 100,000	$ 68,986	10.00%	$ 10,000
5503	Light and Power (Electricity)	$ 398,000	$ 397,000	$ 397,000	$ 417,786	0.25%	$ 1,000
5504	Sewer Use	$ 86,000	$ 74,589	$ 74,589	$ 44,522	15.30%	$ 11,411
5505	Telephone Services	$ 34,750	$ 50,350	$ 49,635	$ 51,856	-30.98%	$ (15,600)
5506	Main Water System	$ 102,000	$ 90,000	$ 102,000	$ 94,881	13.33%	$ 12,000
5507	Pest Control	$ 1,500	$ 1,500	$ 622	$ 698	0.00%	$ -
5607	Print & Dup. Equip Leases/Rent	$ 38,000	$ 44,000	$ 35,696	$ 34,488	-13.64%	$ (6,000)
5701	Athletics Meals and Lodging	$ -	$ -	$ -	$ 567	0.00%	$ -
5702	Graduation Exprenses	$ -	$ -	$ 9,843	$ -	0.00%	$ -
5708	Athletic Transportation	$ -	$ -	$ -	$ 795	0.00%	$ -
5865	Publishing/ Doc Publication	$ 20,000	$ 18,000	$ 23,324	$ 5,261	11.11%	$ 2,000
5867	Postage	$ 9,043	$ 5,050	$ 4,757	$ 9,025	79.07%	$ 3,993
5875	EMPLOYEE WAIVER	$ 6,924	$ 6,020	$ 6,020	$ 6,019	15.02%	$ 904
5882	Equip Repairs Maint. & Svc	$ 5,900	$ 6,911	$ 16,481	$ 5,392	-14.63%	$ (1,011)
5883	Net Internet Fees and Subs.	$ 2,600	$ -	$ 2,600	$ -	0.00%	$ 2,600
5884	Laundry Services	$ -	$ 9,453	$ 8,253	$ 9,749	-100.00%	$ (9,453)
5885	Misc. Operational Exp.	$ 28,067	$ 12,763	$ 4,268	$ 3,520	119.91%	$ 15,304
5888	Advertising Print/ADS	$ 24,000	$ 6,000	$ 5,576	$ -	300.00%	$ 18,000
5890	Service Contract-Equipment	$ 8,517	$ 12,193	$ 12,436	$ 9,763	-30.15%	$ (3,676)
Books, Supplies, Services		**$ 1,045,693**	**$ 994,017**	**$ 1,107,446**	**$ 907,671**	**5.20%**	**$ 51,676**
6403	Non-Instructional Equip & Furn	$ 11,178	$ 5,010	$ 2,542	$ 28,261	123.11%	$ 6,168
6406	Laptop Computers	$ -	$ -	$ 5,685	$ 4,408	0.00%	$ -
Equipment Cap Outlay		**$ 11,178**	**$ 5,010**	**$ 8,227**	**$ 32,669**	**123.11%**	**$ 6,168**
7920	PFT Leave Banking	$ -	$ 186,215	$ 186,215	$ -	-100.00%	$ (186,215)
Leave Banking		**$ -**	**$ 186,215**	**$ 186,215**	**$ -**	**-100.00%**	**$ (186,215)**
	Expense Total	**$14,728,215**	**$ 13,623,261**	**$ 14,392,716**	**$ 13,636,844**	**8.11%**	**$ 1,104,954**

Peralta Community College District
Unrestricted General Fund Detail
2013-14 Final Budget
District Office - Central Services

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Expenses							
1101	Instructor	$ -	$ -	$ 68,090	$ -	0.00%	$ -
Full Time Academic		**$ -**	**$ -**	**$ 68,090**	**$ -**	**0.00%**	**$ -**
1201	Administrators	$ 837,481	$ 867,043	$ 723,227	$ 828,942	-3.41%	$ (29,562)
Academic Admin		**$ 837,481**	**$ 867,043**	**$ 723,227**	**$ 828,942**	**-3.41%**	**$ (29,562)**
1205	Faculty - Special-Assigned	$ 365,000	$ 427,932	$ 463,433	$ 435,515	-14.71%	$ (62,932)
1206	Nurse	$ 22,449	$ -	$ -	$ -	0.00%	$ 22,449
Other Faculty		**$ 387,449**	**$ 427,932**	**$ 463,433**	**$ 435,515**	**-9.46%**	**$ (40,483)**
1352	Instructor-Sub-Daily/Sick	$ 8,500	$ 8,500	$ -	$ 240	0.00%	$ -
1453	Counselors	$ 61,131	$ 54,131	$ 82,131	$ 66,818	12.93%	$ 7,000
1456	Other Non-Teaching Assignments	$ -	$ 1,977	$ 76,662	$ 6,300	-100.00%	$ (1,977)
1457	Non-Teaching Retirees	$ -	$ -	$ 1,977	$ 1,725	0.00%	$ -
Part Time Academic		**$ 69,631**	**$ 64,608**	**$ 160,770**	**$ 75,083**	**7.77%**	**$ 5,023**
2101	Administrators	$ 2,601,536	$ 2,346,072	$ 2,350,526	$ 2,061,206	10.89%	$ 255,464
2102	Clerical Tech & Support Staff	$ 6,639,386	$ 7,479,157	$ 7,157,405	$ 6,763,163	-11.23%	$ (839,771)
2351	Trustee Members - Board	$ 84,180	$ 84,540	$ 84,540	$ 84,070	-0.43%	$ (360)
2352	Cler Tech & Sup Stf (Repl)	$ 231,853	$ 194,339	$ 159,977	$ 301,621	19.30%	$ 37,514
2353	Student Employee Assistants	$ 125,149	$ 122,885	$ 141,885	$ 112,789	1.84%	$ 2,264
2354	Overtime for perm & non-perm	$ 21,000	$ 5,000	$ 12,000	$ 46,000	320.00%	$ 16,000
2357	Classified Retirees	$ 11,034	$ 11,034	$ 16,034	$ 108,239	0.00%	$ -
Classified Salary		**$ 9,714,138**	**$ 10,243,027**	**$ 9,922,367**	**$ 9,477,088**	**-5.16%**	**$ (528,889)**
3110	STRS - Academic	$ 115,156	$ 103,195	$ 103,195	$ 81,434	11.59%	$ 11,961
3140	STRS Cash Balance	$ -	$ -	$ -	$ (26,328)	0.00%	$ -
3220	PERS	$ 1,052,116	$ 1,195,693	$ 1,196,302	$ 435,449	-12.01%	$ (143,577)
3320	OASDHI (FICA) Classified	$ 570,145	$ 603,831	$ 608,439	$ 550,384	-5.58%	$ (33,686)
3340	Medicare - Academic	$ 17,706	$ 17,926	$ 17,926	$ 8,560	-1.23%	$ (220)
3350	Medicare - Classified	$ 141,638	$ 142,572	$ 143,650	$ 147,760	-0.66%	$ (934)

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
3411	Medical Coverage-Academic	$ 174,892	$ 134,810	$ 95,781	$ 3,003,416	29.73%	$ 40,082
3412	Dental Coverage-Academic	$ 3,708	$ 15,186	$ 15,186	$ 13,479	-75.58%	$ (11,478)
3415	Life Insurance-Academic	$ 14,323	$ 4,490	$ 4,490	$ 2,637	219.00%	$ 9,833
3421	Medical Coverage-Classified	$ 2,229,115	$ 2,396,877	$ 2,417,554	$ 1,540,418	-7.00%	$ (167,762)
3422	Dental Coverage-Classified	$ 157,355	$ 220,351	$ 221,140	$ 208,110	-28.59%	$ (62,996)
3425	Life Insurance-CLASS	$ 17,601	$ 36,996	$ 37,266	$ 30,522	-52.42%	$ (19,395)
3431	Medical reimbursement	$ (66,561)	$ -	$ -	$ (317,725)	0.00%	$ (66,561)
3432	Dental reimbursement	$ (1,917)	$ -	$ -	$ (2,005)	0.00%	$ (1,917)
3435	Life insurance reimbursement	$ (123)	$ -	$ -	$ (1,061)	0.00%	$ (123)
3510	Unemployment Ins.-Academic	$ 861	$ 19,518	$ 19,663	$ 184,137	-95.59%	$ (18,657)
3520	Unemployment Ins -Classified	$ 6,324	$ 157,901	$ 158,719	$ 151,261	-95.99%	$ (151,577)
3610	Worker's Compensation-Academic	$ 23,563	$ 14,835	$ 14,955	$ 15,567	58.83%	$ 8,728
3620	Worker's Compensation-Classfd	$ 107,122	$ 117,976	$ 118,868	$ 114,572	-9.20%	$ (10,854)
3711	Employee Reimb.-Medicare Part	$ -	$ -	$ -	$ -	0.00%	$ -
3712	OPEB Instructional	$ 1,241,662	$ 173,010	$ 173,010	$ 1,222,971	617.68%	$ 1,068,652
3720	Apple-Transamerica NonPerm-Cl	$ -	$ -	$ -	$ 11,578	0.00%	$ -
3720	Apple-Transamerica NonPerm-Cl	$ -	$ -	$ -	$ -	0.00%	$ -
3722	OPEB Classified	$ 890,196	$ 1,374,897	$ 1,362,147	$ 1,083,343	-35.25%	$ (484,701)
3912	Retiree Benefits - Academic	$ 11,041,577	$ 10,721,997	$ 10,461,916	$ 7,893,316	2.98%	$ 319,580
3922	Retiree Benefit - Classified	$ -	$ -	$ 86,717	$ -	0.00%	$ -
3930	Cash In-Lieu	$ 5,400	$ -	$ -	$ -	0.00%	$ 5,400
Fringe Benefits		**$ 17,741,859**	**$ 17,452,061**	**$ 17,256,924**	**$ 16,351,795**	**1.66%**	**$ 289,798**
4301	Instructional - (Classroom)	$ 2,925	$ 425	$ 4,425	$ 758	588.24%	$ 2,500
4303	Subs Periodicals - Other	$ 23,072	$ 30,468	$ 16,211	$ 30,610	-24.27%	$ (7,396)
4304	Supplies-office	$ 169,846	$ 152,943	$ 186,972	$ 169,199	11.05%	$ 16,903
4305	Fuel - gasoline/petroleum	$ 15,750	$ 15,750	$ 9,750	$ 3,182	0.00%	$ -
4306	Computer software/site lic.-cl	$ 7,152	$ 11,288	$ 5,688	$ 20,569	-36.64%	$ (4,136)
4307	Computer software/site lic.-ad	$ 44,000	$ 9,200	$ 47,623	$ 3,531	378.26%	$ 34,800
5103	Legal	$ 340,946	$ 374,719	$ 342,719	$ 513,729	-9.01%	$ (33,773)
5104	Audit	$ 142,447	$ 142,447	$ 142,447	$ 227,920	0.00%	$ -
5105	Independent Contractor/Consult	$ 5,082,262	$ 4,628,460	$ 4,768,596	$ 5,095,319	9.80%	$ 453,802
5106	Events/Programs-Outside Prod	$ 16,625	$ 5,625	$ 33,325	$ 768	195.56%	$ 11,000
5107	Election Cost	$ 76,758	$ 76,758	$ 42,326	$ 873	0.00%	$ -
5109	Legal Settlements	$ 5,000	$ 12,500	$ 54,500	$ 28,522	-60.00%	$ (7,500)
5202	Travel Non-Local	$ 115,162	$ 85,736	$ 101,764	$ 78,628	34.32%	$ 29,426
5203	Travel Local	$ 15,987	$ 15,455	$ 21,805	$ 3,615	3.44%	$ 532
5205	Conference/Seminar Reg	$ 50,920	$ 37,431	$ 47,555	$ 33,656	36.04%	$ 13,489
5206	Internal Training- Staff Dev	$ 2,550	$ 65,038	$ 1,050	$ 75,713	-96.08%	$ (62,488)

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
5301	Dues and Membership	$ 50,551	$ 41,889	$ 143,854	$ 89,333	20.68%	$ 8,662
5407	Student Accident Insurance	$ 114,847	$ 88,711	$ 105,494	$ 88,711	29.46%	$ 26,136
5501	Garbage and Trash	$ 149,350	$ 150,000	$ 159,024	$ 130,537	-0.43%	$ (650)
5502	Gas	$ 21,630	$ 21,000	$ 21,000	$ 16,772	3.00%	$ 630
5503	Light and Power (Electricity)	$ 230,286	$ 228,578	$ 223,578	$ 229,018	0.75%	$ 1,708
5504	Sewer Use	$ 24,823	$ 24,100	$ 24,100	$ 12,736	3.00%	$ 723
5505	Telephone Services	$ 185,474	$ 209,578	$ 177,028	$ 153,462	-11.50%	$ (24,104)
5506	Main Water System	$ 24,205	$ 23,500	$ 23,500	$ 42,159	3.00%	$ 705
5507	Pest Control	$ 14,512	$ 20,589	$ 5,065	$ 6,579	-29.52%	$ (6,077)
5602	Facility/Building Leases - Ann	$ 68,000	$ 40,016	$ 38,769	$ -	69.93%	$ 27,984
5603	Facility/Building Rentals-Mont	$ 30,667	$ 30,667	$ 21,292	$ 32,677	0.00%	$ -
5604	Equipment Lease - Annual	$ 73,247	$ 60,691	$ 70,999	$ 61,159	20.69%	$ 12,556
5607	Print & Dup. Equip Leases/Rent	$ 8,419	$ 8,419	$ 8,419	$ 5,378	0.00%	$ -
5865	Publishing/ Doc Publication	$ 77,220	$ 76,501	$ 70,644	$ 42,655	0.94%	$ 719
5867	Postage	$ 73,508	$ 60,272	$ 90,439	$ 45,028	21.96%	$ 13,236
5877	Payment of Fines -OSHA & Misc	$ 1,500	$ 1,500	$ 911	$ -	0.00%	$ -
5881	Building Repairs & Services	$ 251,185	$ 196,897	$ 257,309	$ 88,576	27.57%	$ 54,288
5882	Equip Repairs Maint. & Svc	$ 134,811	$ 115,237	$ 175,760	$ 66,158	16.99%	$ 19,574
5883	Net Internet Fees and Subs.	$ 22,000	$ 8,000	$ 23,000	$ 16,546	175.00%	$ 14,000
5885	Misc. Operational Exp.	$ 927,548	$ 875,690	$ 1,537,247	$ 521,398	5.92%	$ 51,858
5886	Program TV License	$ 19,551	$ 6,500	$ 6,500	$ 11,196	200.78%	$ 13,051
5887	Advertising/Radio/TV	$ 67,116	$ -	$ 5,990	$ 22,640	0.00%	$ 67,116
5888	Advertising Print/ADS	$ 43,030	$ 33,575	$ 47,834	$ -	28.16%	$ 9,455
5889	Grounds Maintenance	$ -	$ 27,500	$ 27,005	$ -	-100.00%	$ (27,500)
5890	Service Contract-Equipment	$ 15,864	$ 15,664	$ 16,064	$ 8,361	1.28%	$ 200
5891	Service Contract-Software-DP	$ 444,932	$ 276,080	$ 307,028	$ 287,616	61.16%	$ 168,852
5892	Service Contract-Hardware-DP	$ 160,070	$ 64,543	$ 64,543	$ 60,695	148.01%	$ 95,527
5893	Permits & Fees - Risk Mgmt	$ 12,000	$ 12,000	$ 9,993	$ 11,084	0.00%	$ -
Books, Supplies, Services		**$ 9,357,748**	**$ 8,381,940**	**$ 9,489,145**	**$ 8,337,066**	**11.64%**	**$ 975,808**
6130	Special Assessments	$ 2,693	$ 2,693	$ 2,693	$ -	0.00%	$ -
6206	Building Improvement	$ -	$ -	$ 32,000	$ -	0.00%	$ -
6402	Inst Equipment and Furn	$ -	$ -	$ 16,624	$ -	0.00%	$ -
6403	Non-Instructional Equip & Furn	$ 46,192	$ 40,889	$ 66,557	$ 62,542	12.97%	$ 5,303
6406	Laptop Computers	$ -	$ 10,000	$ 13,500	$ -	-100.00%	$ (10,000)
6407	PC,SERV, Other Comput,Peripher	$ 22,166	$ 19,494	$ 33,101	$ 22,742	13.71%	$ 2,672
Equipment Cap Outlay		**$ 71,051**	**$ 73,076**	**$ 164,475**	**$ 85,284**	**-2.77%**	**$ (2,025)**
7120	Debt Interest - Bonds	$ 5,084,731	$ 3,562,003	$ 4,428,936	$ 1,228,663	42.75%	$ 1,522,728
7301	Transfer Out to General Fund	$ 1,157,655	$ 1,157,655	$ 1,184,323	$ 4,406,662	0.00%	$ -

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Debt Service Transfer	**$ 6,242,386**	**$ 4,719,658**	**$ 5,613,259**	**$ 5,635,325**	**32.26%**	**$ 1,522,728**
7920 PFT Leave Banking	$ -	$ -	$ -	$ -	0.00%	$ -
Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**
Expense Total	**$ 44,421,743**	**$ 42,229,345**	**$ 43,861,690**	**$ 41,226,098**	**5.19%**	**$ 2,192,398**

Peralta Community College District
Unrestricted General Fund Detail
2013-14 Final Budget
Laney College

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Expenses							
1101	Instructor	$ 8,286,650	$ 7,190,927	$ 7,108,674	$ 6,728,085	15.24%	$ 1,095,723
1102	Instructor - Long Term Subs	$ -	$ -	$ 74,000	$ -	0.00%	$ -
Full Time Academic		**$ 8,286,650**	**$ 7,190,927**	**$ 7,182,674**	**$ 6,728,085**	**15.24%**	**$ 1,095,723**
1201	Administrators	$ 1,417,666	$ 903,788	$ 1,046,070	$ 906,375	56.86%	$ 513,878
Academic Admin		**$ 1,417,666**	**$ 903,788**	**$ 1,046,070**	**$ 906,375**	**56.86%**	**$ 513,878**
1202	Department Chair	$ 10,231	$ 466,567	$ 466,567	$ 478,349	-97.81%	$ (456,336)
1203	Counselors	$ 740,389	$ 878,489	$ 675,684	$ 696,126	-15.72%	$ (138,100)
1204	Librarians	$ 322,231	$ 438,320	$ 191,217	$ 265,435	-26.48%	$ (116,089)
1205	Faculty - Special-Assigned	$ 230,249	$ 181,140	$ 142,764	$ 142,442	27.11%	$ 49,109
1206	Nurse	$ 67,346	$ 87,571	$ 87,571	$ 85,348	-23.10%	$ (20,225)
Other Faculty		**$ 1,370,446**	**$ 2,052,087**	**$ 1,563,803**	**$ 1,667,700**	**-33.22%**	**$ (681,641)**
1351	Instructor-Temp/PTime & Ext-Se	$ 2,820,460	$ 3,136,752	$ 3,940,608	$ 5,625,061	-10.08%	$ (316,292)
1352	Instructor-Sub-Daily/Sick	$ -	$ -	$ 18,423	$ 8,629	0.00%	$ -
1353	Instructor - Retiree	$ -	$ -	$ -	$ 270,157	0.00%	$ -
1356	Instructor-Temp/Pt-Office Hour	$ -	$ -	$ -	$ 154,355	0.00%	$ -
1357	Instructor-PT/Extra Serv Parit	$ 163,551	$ -	$ -	$ 174,594	0.00%	$ 163,551
1452	Department Chairs	$ -	$ -	$ 21,597	$ 11,192	0.00%	$ -
1453	Counselors	$ 45,000	$ 87,988	$ 61,708	$ 124,242	-48.86%	$ (42,988)
1454	Librarians	$ 78,145	$ 48,975	$ 158,331	$ 63,474	59.56%	$ 29,170
1455	Coaches	$ 30,743	$ 61,062	$ 80,031	$ 98,046	-49.65%	$ (30,319)
1456	Other Non-Teaching Assignments	$ 65,519	$ 59,492	$ 112,240	$ 57,172	10.13%	$ 6,027
1457	Non-Teaching Retirees	$ -	$ 64,565	$ 49,488	$ 98,268	-100.00%	$ (64,565)
Part Time Academic		**$ 3,203,418**	**$ 3,458,834**	**$ 4,442,426**	**$ 6,685,190**	**-7.38%**	$ (255,416)
2101	Administrators	$ 285,485	$ 190,323	$ 214,040	$ 128,617	50.00%	$ 95,162
2102	Clerical Tech & Support Staff	$ 3,192,597	$ 2,255,038	$ 2,379,126	$ 2,022,287	41.58%	$ 937,559

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
2201	Instructional Aides	$ 1,119,569	$ 985,641	$ 847,392	$ 740,021	13.59%	$ 133,928
2352	Cler Tech & Sup Stf (Repl)	$ 92,711	$ 93,640	$ 208,287	$ 375,031	-0.99%	$ (929)
2353	Student Employee Assistants	$ 64,935	$ 61,222	$ 93,353	$ 139,390	6.06%	$ 3,713
2354	Overtime for perm & non-perm	$ 28,119	$ 10,736	$ 68,742	$ 31,773	161.91%	$ 17,383
2357	Classified Retirees	$ -	$ 7,500	$ 18,603	$ 51,772	-100.00%	$ (7,500)
2451	Instructional Aides (Replace)	$ 81,010	$ 129,122	$ 149,702	$ 122,742	-37.26%	$ (48,112)
2452	Instructional Aides - Student	$ 142,632	$ 57,289	$ 55,252	$ 115,733	148.97%	$ 85,343
2453	Instruct Aides-O/T/Perm & Non	$ -	$ -	$ -	$ -	0.00%	$ -
Classified Salary		**$ 5,007,058**	**$ 3,790,511**	**$ 4,034,497**	**$ 3,727,366**	**32.09%**	**$ 1,216,547**
3110	STRS - Academic	$ 913,089	$ 875,383	$ 891,872	$ 940,776	4.31%	$ 37,706
3140	STRS Cash Balance	$ 118,941	$ 162,877	$ 103,269	$ 123,415	-26.97%	$ (43,936)
3220	PERS	$ 526,837	$ 394,941	$ 392,458	$ 390,846	33.40%	$ 131,896
3320	OASDHI (FICA) Classified	$ 285,520	$ 201,609	$ 200,945	$ 254,042	41.62%	$ 83,911
3340	Medicare - Academic	$ 203,643	$ 214,567	$ 232,619	$ 111,142	-5.09%	$ (10,924)
3350	Medicare - Classified	$ 66,949	$ 47,639	$ 47,671	$ 168,671	40.53%	$ 19,310
3411	Medical Coverage-Academic	$ 2,200,849	$ 2,150,965	$ 2,199,210	$ 1,809,845	2.32%	$ 49,884
3412	Dental Coverage-Academic	$ 200,445	$ 192,091	$ 194,236	$ 163,019	4.35%	$ 8,354
3415	Life Insurance-Academic	$ 22,077	$ 39,323	$ 39,852	$ 27,220	-43.86%	$ (17,246)
3421	Medical Coverage-Classified	$ 1,402,018	$ 1,024,542	$ 1,017,419	$ 819,109	36.84%	$ 377,476
3422	Dental Coverage-Classified	$ 120,335	$ 86,911	$ 86,380	$ 80,267	38.46%	$ 33,424
3425	Life Insurance-CLASS	$ 9,665	$ 12,957	$ 13,199	$ 11,435	-25.41%	$ (3,292)
3510	Unemployment Ins.-Academic	$ 9,901	$ 233,019	$ 250,206	$ -	-95.75%	$ (223,118)
3520	Unemployment Ins -Classified	$ 3,309	$ 52,651	$ 52,588	$ 81,629	-93.72%	$ (49,342)
3610	Worker's Compensation-Academic	$ 168,560	$ 171,029	$ 185,937	$ 199,451	-1.44%	$ (2,469)
3620	Worker's Compensation-Classfd	$ 55,407	$ 39,430	$ 39,432	$ 45,709	40.52%	$ 15,977
3712	OPEB Instructional	$ 1,051,433	$ 1,465,325	$ 1,485,625	$ 1,163,088	-28.25%	$ (413,892)
3720	Apple-Transamerica NonPerm-Cl	$ 352	$ -	$ 1,773	$ 17,771	0.00%	$ 352
3722	OPEB Classified	$ 437,474	$ 455,198	$ 451,162	$ 360,939	-3.89%	$ (17,724)
3930	Cash In-Lieu	$ 18,300	$ -	$ -	$ -	0.00%	$ 18,300
Fringe Benefits		**$ 7,815,104**	**$ 7,820,457**	**$ 7,885,853**	**$ 6,768,374**	**-0.07%**	**$ (5,353)**
4301	Instructional - (Classroom)	$ 34,630	$ 86,658	$ 57,504	$ 174,018	-60.04%	$ (52,028)
4303	Subs Periodicals - Other	$ 935	$ 890	$ -	$ 890	5.06%	$ 45
4304	Supplies-office	$ 155,877	$ 108,193	$ 150,898	$ 202,669	44.07%	$ 47,684
4306	Computer software/site lic.-cl	$ -	$ -	$ -	$ -	0.00%	$ -
4307	Computer software/site lic.-ad	$ 3,000	$ 2,900	$ 2,900	$ 5,792	3.45%	$ 100
5105	Independent Contractor/Consult	$ 80,580	$ 78,265	$ 108,504	$ 197,630	2.96%	$ 2,315
5106	Events/Programs-Outside Prod	$ 15,000	$ 7,353	$ 63,553	$ 51,315	104.00%	$ 7,647
5202	Travel Non-Local	$ 21,905	$ 24,099	$ 21,888	$ 24,983	-9.10%	$ (2,194)

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
5203	Travel Local	$ 9,893	$ 6,600	$ 2,300	$ 477	49.89%	$ 3,293
5204	Student Transportation	$ -	$ -	$ 850	$ -	0.00%	$ -
5205	Conference/Seminar Reg	$ 385	$ 700	$ 12,895	$ 355	-45.00%	$ (315)
5301	Dues and Membership	$ 37,300	$ 39,730	$ 45,063	$ 33,317	-6.12%	$ (2,430)
5502	Gas	$ 129,081	$ 129,081	$ 169,781	$ 201,845	0.00%	$ -
5503	Light and Power (Electricity)	$ 864,689	$ 864,689	$ 864,688	$ 863,298	0.00%	$ -
5504	Sewer Use	$ 19,210	$ 19,210	$ 19,210	$ 12,692	0.00%	$ -
5505	Telephone Services	$ 56,532	$ 56,532	$ 55,332	$ 38,567	0.00%	$ -
5506	Main Water System	$ 96,390	$ 96,390	$ 96,390	$ 66,407	0.00%	$ -
5507	Pest Control	$ 25,000	$ 24,951	$ 24,951	$ 24,818	0.20%	$ 49
5605	Equipment Rentals - Mon-Mon	$ 11,000	$ 11,500	$ 7,000	$ 3,943	-4.35%	$ (500)
5607	Print & Dup. Equip Leases/Rent	$ 52,000	$ 58,825	$ 50,071	$ 50,388	-11.60%	$ (6,825)
5701	Athletics Meals and Lodging	$ 20,200	$ 7,840	$ 7,728	$ 13,027	157.65%	$ 12,360
5708	Athletic Transportation	$ 31,800	$ 12,106	$ 37,766	$ 28,566	162.68%	$ 19,694
5864	Instructional Services	$ -	$ 1,500	$ -	$ -	-100.00%	$ (1,500)
5865	Publishing/ Doc Publication	$ 40,000	$ 38,000	$ 53,809	$ 32,474	5.26%	$ 2,000
5867	Postage	$ 15,000	$ 15,000	$ 15,000	$ 15,000	0.00%	$ -
5875	EMPLOYEE WAIVER	$ 12,818	$ 12,160	$ 12,160	$ 12,160	5.41%	$ 658
5882	Equip Repairs Maint. & Svc	$ 21,600	$ 10,040	$ 8,434	$ 12,799	115.14%	$ 11,560
5885	Misc. Operational Exp.	$ 41,509	$ 46,318	$ 36,867	$ 24,601	-10.38%	$ (4,809)
5890	Service Contract-Equipment	$ 88,700	$ 94,084	$ 105,223	$ 83,175	-5.72%	$ (5,384)
Books, Supplies, Services		**$ 1,885,034**	**$ 1,853,614**	**$ 2,030,765**	**$ 2,175,206**	**1.70%**	**$ 31,420**
6402	Inst Equipment and Furn	$ 3,000	$ 2,000	$ -	$ 2,620	50.00%	$ 1,000
6403	Non-Instructional Equip & Furn	$ 2,000	$ 900	$ 1,352	$ 4,666	122.22%	$ 1,100
6407	PC,SERV, Other Comput,Peripher	$ -	$ -	$ 210	$ 422	0.00%	$ -
Equipment Cap Outlay		**$ 5,000**	**$ 2,900**	**$ 1,562**	**$ 7,708**	**72.41%**	**$ 2,100**
7920	PFT Leave Banking	$ -	$ 395,816	$ 395,816	$ -	-100.00%	$ (395,816)
Load Banking		**$ -**	**$ 395,816**	**$ 395,816**	**$ -**	**-100.00%**	**$ (395,816)**
	Expense Total	**$ 28,990,376**	**$ 27,468,934**	**$ 28,583,466**	**$ 28,666,004**	**5.54%**	**$ 1,521,442**

Peralta Community College District
Unrestricted General Fund Detail
2013-14 Final Budget
Merritt College

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Expenses							
1101	Instructor	$ 4,945,560	$ 4,551,860	$ 4,547,742	$ 4,277,322	8.65%	$ 393,700
Full Time Academic		**$ 4,945,560**	**$ 4,551,860**	**$ 4,547,742**	**$ 4,277,322**	**8.65%**	**$ 393,700**
1201	Administrators	$ 778,388	$ 456,538	$ 657,158	$ 524,336	70.50%	$ 321,850
Academic Admin		**$ 778,388**	**$ 456,538**	**$ 657,158**	**$ 524,336**	**70.50%**	**$ 321,850**
1202	Department Chair	$ -	$ 225,764	$ 225,764	$ 310,823	-100.00%	$ (225,764)
1203	Counselors	$ 530,403	$ 547,362	$ 547,362	$ 521,976	-3.10%	$ (16,959)
1204	Librarians	$ 191,751	$ 189,528	$ 189,528	$ 187,303	1.17%	$ 2,223
1205	Faculty - Special-Assigned	$ 129,713	$ 327,463	$ 327,463	$ 388,234	-60.39%	$ (197,750)
Other Faculty		**$ 851,867**	**$ 1,290,117**	**$ 1,290,117**	**$ 1,408,336**	**-33.97%**	**$ (438,250)**
1351	Instructor-Temp/PTime & Ext-Se	$ 1,293,742	$ 1,089,380	$ 1,327,782	$ 1,778,737	18.76%	$ 204,362
1352	Instructor-Sub-Daily/Sick	$ -	$ 2,878	$ 19,979	$ 6,549	-100.00%	$ (2,878)
1353	Instructor - Retiree	$ -	$ 6,047	$ 52,877	$ 120,383	-100.00%	$ (6,047)
1356	Instructor-Temp/Pt-Office Hour	$ -	$ -	$ -	$ 28,291	0.00%	$ -
1357	Instructor-PT/Extra Serv Parit	$ 81,774	$ -	$ -	$ 74,748	0.00%	$ 81,774
1452	Department Chairs	$ -	$ 10,587	$ 10,587	$ 3,044	-100.00%	$ (10,587)
1453	Counselors	$ 7,478	$ 7,478	$ 7,478	$ 7,192	0.00%	$ -
1454	Librarians	$ 18,000	$ 13,759	$ 32,646	$ 37,808	30.82%	$ 4,241
1455	Coaches	$ 12,288	$ 12,288	$ 18,449	$ 28,037	0.00%	$ -
1456	Other Non-Teaching Assignments	$ 29,055	$ 30,278	$ 17,495	$ 43,021	-4.04%	$ (1,223)
1457	Non-Teaching Retirees	$ -	$ -	$ -	$ 2,338	0.00%	$ -
Part Time Academic		**$ 1,442,337**	**$ 1,172,695**	**$ 1,487,293**	**$ 2,130,148**	**22.99%**	**$ 269,642**
2101	Administrators	$ 222,963	$ 110,579	$ 110,579	$ 58,870	101.63%	$ 112,384
2102	Clerical Tech & Support Staff	$ 2,376,168	$ 1,839,493	$ 1,797,818	$ 1,806,803	29.18%	$ 536,675
2201	Instructional Aides	$ 243,525	$ 300,759	$ 300,759	$ 272,430	-19.03%	$ (57,234)
2352	Cler Tech & Sup Stf (Repl)	$ 44,864	$ 40,490	$ 48,824	$ 44,799	10.80%	$ 4,374

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
2353	Student Employee Assistants	$ 53,941	$ 55,897	$ 73,465	$ 50,739	-3.50%	$ (1,956)
2354	Overtime for perm & non-perm	$ 10,350	$ 36,063	$ 24,409	$ 12,491	-71.30%	$ (25,713)
2357	Classified Retirees	$ -	$ 11,564	$ 17,785	$ 1,030	-100.00%	$ (11,564)
2451	Instructional Aides (Replace)	$ 55,793	$ 47,733	$ 46,148	$ 16,424	16.89%	$ 8,060
2452	Instructional Aides - Student	$ 71,833	$ 67,482	$ 71,582	$ 74,342	6.45%	$ 4,351
Classified Salary		**$ 3,079,437**	**$ 2,510,060**	**$ 2,491,369**	**$ 2,337,928**	**22.68%**	**$ 569,377**
3110	STRS - Academic	$ 553,333	$ 519,558	$ 522,042	$ 543,593	6.50%	$ 33,775
3140	STRS Cash Balance	$ 49,360	$ 101,924	$ 119,895	$ 39,753	-51.57%	$ (52,564)
3220	PERS	$ 324,936	$ 270,019	$ 270,019	$ 281,908	20.34%	$ 54,917
3320	OASDHI (FICA) Classified	$ 176,097	$ 137,748	$ 137,748	$ 162,790	27.84%	$ 38,349
3340	Medicare - Academic	$ 114,730	$ 127,518	$ 135,846	$ 54,386	-10.03%	$ (12,788)
3350	Medicare - Classified	$ 41,339	$ 32,243	$ 32,754	$ 94,819	28.21%	$ 9,096
3411	Medical Coverage-Academic	$ 1,161,435	$ 1,149,033	$ 1,146,895	$ 1,098,949	1.08%	$ 12,402
3412	Dental Coverage-Academic	$ 93,293	$ 110,533	$ 111,322	$ 103,475	-15.60%	$ (17,240)
3415	Life Insurance-Academic	$ 13,313	$ 23,276	$ 23,680	$ 17,338	-42.80%	$ (9,963)
3421	Medical Coverage-Classified	$ 885,100	$ 646,215	$ 646,215	$ 619,340	36.97%	$ 238,885
3422	Dental Coverage-Classified	$ 76,347	$ 60,875	$ 60,875	$ 61,224	25.42%	$ 15,472
3425	Life Insurance-CLASS	$ 6,050	$ 8,770	$ 8,770	$ 8,442	-31.01%	$ (2,720)
3510	Unemployment Ins.-Academic	$ 6,211	$ 141,578	$ 150,126	$ -	-95.61%	$ (135,367)
3520	Unemployment Ins -Classified	$ 2,027	$ 35,787	$ 36,355	$ 35,713	-94.34%	$ (33,760)
3610	Worker's Compensation-Academic	$ 95,135	$ 105,547	$ 112,360	$ 104,012	-9.86%	$ (10,412)
3620	Worker's Compensation-Classfd	$ 34,215	$ 26,681	$ 27,105	$ 28,911	28.24%	$ 7,534
3712	OPEB Instructional	$ 639,871	$ 874,055	$ 877,053	$ 760,859	-26.79%	$ (234,184)
3720	Apple-Transamerica NonPerm-Cl	$ 337	$ 369	$ 1,341	$ 2,296	-8.67%	$ (32)
3722	OPEB Classified	$ 269,811	$ 311,018	$ 311,018	$ 267,515	-13.25%	$ (41,207)
3930	Cash In-Lieu	$ 19,500	$ -	$ -	$ -	0.00%	$ 19,500
Fringe Benefits		**$ 4,562,440**	**$ 4,682,747**	**$ 4,731,419**	**$ 4,285,323**	**-2.57%**	**$ (120,307)**
4101	Classroom Books	**$ -**	$ 500	$ 728	$ 562	-100.00%	$ (500)
4301	Instructional - (Classroom)	$ 11,850	$ 4,782	$ 7,570	$ 6,463	147.80%	$ 7,068
4303	Subs Periodicals - Other	$ 8,026	$ 12,874	$ 9,913	$ 9,545	-37.66%	$ (4,848)
4304	Supplies-office	$ 51,735	$ 88,731	$ 94,988	$ 79,818	-41.69%	$ (36,996)
4305	Fuel - gasoline/petroleum	$ 1,000	$ 1,000	$ 1,400	$ 904	0.00%	$ -
4306	Computer software/site lic.-cl	$ 3,428	$ 1,284	$ 1,284	$ 1,284	166.98%	$ 2,144
4307	Computer software/site lic.-ad	$ 3,428	$ 6,152	$ 3,977	$ 4,700	-44.28%	$ (2,724)
5102	Guest Speakers Lectures-Non	$ -	$ -	$ -	$ -	0.00%	$ -
5105	Independent Contractor/Consult	$ 72,423	$ 10,958	$ 105,262	$ 90,288	560.91%	$ 61,465
5106	Events/Programs-Outside Prod	$ 8,500	$ 11,999	$ 7,000	$ 3,605	-29.16%	$ (3,499)
5110	Instructor Events-Personal Svs	$ 4,850	$ 4,850	$ 4,850	$ 4,850	0.00%	$ -

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
5202	Travel Non-Local	$ 7,200	$ 2,818	$ 8,158	$ 1,236	155.50%	$ 4,382
5203	Travel Local	$ 2,818	$ -	$ 10,062	$ 874	0.00%	$ 2,818
5204	Student Transportation	$ 2,069	$ 2,069	$ 1,035	$ 1,230	0.00%	$ -
5205	Conference/Seminar Reg	$ 12,025	$ 17,512	$ 16,993	$ 4,914	-31.33%	$ (5,487)
5301	Dues and Membership	$ 40,113	$ 30,490	$ 43,535	$ 37,660	31.56%	$ 9,623
5501	Garbage and Trash	$ 2,000	$ -	$ 2,000	$ 370	0.00%	$ 2,000
5502	Gas	$ 160,100	$ 160,100	$ 160,100	$ 110,901	0.00%	$ -
5503	Light and Power (Electricity)	$ 403,050	$ 403,050	$ 403,050	$ 237,328	0.00%	$ -
5504	Sewer Use	$ 25,250	$ 25,250	$ 25,250	$ 29,934	0.00%	$ -
5505	Telephone Services	$ 65,800	$ 65,800	$ 63,800	$ 39,965	0.00%	$ -
5506	Main Water System	$ 120,200	$ 120,200	$ 120,200	$ 132,121	0.00%	$ -
5604	Equipment Lease - Annual	$ 76,831	$ 76,831	$ 76,831	$ 37,073	0.00%	$ -
5605	Equipment Rentals - Mon-Mon	$ 25,152	$ 25,152	$ 25,152	$ 15,799	0.00%	$ -
5701	Athletics Meals and Lodging	$ 12,000	$ 9,302	$ 11,577	$ 9,985	29.00%	$ 2,698
5702	Graduation Exprenses	$ 20,445	$ 21,495	$ -	$ 3,599	-4.88%	$ (1,050)
5704	Health Services	$ 5,850	$ 4,413	$ 6,638	$ 9,890	32.56%	$ 1,437
5708	Athletic Transportation	$ 10,000	$ 5,819	$ 8,660	$ 3,950	71.85%	$ 4,181
5865	Publishing/ Doc Publication	$ 7,000	$ 16,000	$ 7,325	$ 6,416	-56.25%	$ (9,000)
5866	Testing License and Material	$ 2,100	$ 1,890	$ 2,790	$ 1,850	11.11%	$ 210
5867	Postage	$ 1,100	$ 532	$ 537	$ 57	106.77%	$ 568
5870	CROSS ENROLLMENT WAIVER	$ -	$ -	$ -	$ 98	0.00%	$ -
5875	EMPLOYEE WAIVER	$ 6,112	$ 4,476	$ 4,476	$ 4,476	36.55%	$ 1,636
5882	Equip Repairs Maint. & Svc	$ 45,649	$ 9,456	$ 13,739	$ 20,477	382.75%	$ 36,193
5883	Net Internet Fees and Subs.	$ 10,628	$ 4,764	$ 5,619	$ 3,764	123.09%	$ 5,864
5885	Misc. Operational Exp.	$ 27,252	$ 32,755	$ 86,003	$ 17,602	-16.80%	$ (5,503)
5888	Advertising Print/ADS	$ -	$ 830	$ 930	$ 876	-100.00%	$ (830)
5890	Service Contract-Equipment	$ 2,530	$ -	$ -	$ -	0.00%	$ 2,530
Books, Supplies, Services		**$ 1,258,514**	**$ 1,184,134**	**$ 1,341,432**	**$ 934,464**	**6.28%**	**$ 74,380**
6402	Inst Equipment and Furn	$ 8,863	$ 1,958	$ 5,116	$ -	352.66%	$ 6,905
6403	Non-Instructional Equip & Furn	$ 8,741	$ 5,241	$ 2,844	$ 1,124	66.78%	$ 3,500
6406	Laptop Computers	$ -	$ 1,708	$ -	$ -	-100.00%	$ (1,708)
6407	PC,SERV, Other Comput,Peripher	$ -	$ 3,245	$ 1,673	$ -	-100.00%	$ (3,245)
Equipment Cap Outlay		**$ 17,604**	**$ 12,152**	**$ 9,633**	**$ 1,124**	**44.87%**	**$ 5,452**
7920	PFT Leave Banking	**$ -**	$ 199,606	$ 199,606	$ -	-100.00%	$ (199,606)
Leave Banking		**$ -**	**$ 199,606**	**$ 199,606**	**$ -**	**-100.00%**	**$ (199,606)**
	Expense Total	**$ 16,936,147**	**$ 16,059,909**	**$ 16,755,769**	**$ 15,898,981**	**5.46%**	**$ 876,238**

Position Listing - Full Time Equivalent

Unrestricted General Fund

Position Description	District Office	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Acad Support Services Special		1.00	2.00	1.00	1.00	5.00
Account Clerk I		1.00				1.00
Account Clerk II					1.00	1.00
Accounting Services Technician	5.00					5.00
Adm & Rcds Sys Technol Analyst	1.00					1.00
Admissions & Records Clerk	1.00	1.00	2.00	1.00		5.00
Admissions & Records Specialist	2.00	1.00	1.00		1.00	5.00
Admissions & Records Technician		2.00	1.00	1.00	2.00	6.00
Alternate Media Technology Spe			1.00	1.00	1.00	3.00
Applications Software Analyst	3.00					3.00
Articulation Officer		1.00	1.00			2.00
Associate Vice Chancellor for IT	1.00					1.00
Associate Vice Chancellor of Acad Affairs	1.00					1.00
Associate Vice Chancellor of Student Services	1.00					1.00
Asst Chief Stationary Engineer	4.00					4.00
Asst Grounds Supervisor	1.00					1.00
Asst To The Chancellor	1.00					1.00
Athletic Trainer-Equipment Mgr			1.00	1.00		2.00
Audio-Visual Services Assistan			1.00			1.00
Benefits Manager	1.00					1.00
Budget Director	1.00					1.00
Bursar		1.00	1.00	1.00	1.00	4.00
Buyer	3.00					3.00
CalWorks Counselor/Full-time			1.00			1.00
Calworks Program Coordinator			1.00			1.00
Career Counselor/Instructor					1.00	1.00
Cashier			2.80			2.80
Chancellor	1.00					1.00
Chemistry Lab Technician					1.00	1.00
Chief Stationary Engineer	1.00					1.00
Child Care Assistant II			4.00	1.00		5.00
Child Care Specialist			2.00	3.00		5.00
Clerical Assistant II	2.00		2.00	1.00	2.25	7.25
College Network Coordinator			2.00	1.00	1.00	4.00
College President		1.00	1.00	1.00	1.00	4.00
Computer Network Technician		1.00	3.00		1.00	5.00

Computer Operations Technician	1.00					1.00
Cook			0.75	0.75		1.50
Coord/Career & Transfer Center					1.00	1.00
Coord/Learning Resource Center				1.00		1.00
Coordinator/Atlas`		1.00				1.00
Coordinator/EOPS				1.00	1.00	2.00
Coordinator/Grants & Spec Pgms	1.00					1.00
Coordinator/LRC					1.00	1.00
Coordinator/Marketing	1.00					1.00
Coordinator/Workability III		2.40				2.40
Counselor		4.30	8.40	8.30	6.30	27.30
Counselor (Categorical)		1.00				1.00
Counselor (Student Success)		1.00				1.00
Counselor Trans Ctr			1.00			1.00
Curric & Systems Tech Analyst	1.00					1.00
Curriculum Specialist		0.50				0.50
Curriculum/SLO Assessment Spec					1.00	1.00
Curruculum Specialist		0.50				0.50
Custodian	3.00	6.00	11.00	7.00	4.00	31.00
Dean Academic Pathw & Stdt Suc		1.00		1.00	1.00	3.00
Dean of Academic & Student Aff			6.00			6.00
Dean of DSPS & TRIO Stdt Succe					1.00	1.00
Dean of Enrollment Services		1.00				1.00
Dean of Workforce Dev and Applied					1.00	1.00
Dean Workf Dev & Applied Science				1.00		1.00
Dean Workforce Development		1.00				1.00
Dean, Special Programs & Grant		1.00		2.00		3.00
Department Network Coordinator			2.00	1.00		3.00
Dir, Intn'l Svcs & Studt Supt	1.00					1.00
Director of Risk Management	1.00					1.00
Director of AANAPISI			1.00			1.00
Director of Business and Administrative Services		1.00	1.00	1.00	1.00	4.00
Director of Capital Projects	1.00					1.00
Director of Enterprise Svcs	1.00					1.00
Director of Facilities and Operations	1.00					1.00
Director of Financial Aid	1.00					1.00
Director of Fiscal Services	1.00					1.00
Director of Gateway to College			1.00			1.00
Director of Human Resources	1.00					1.00
Director of Purchasing Svcs	1.00					1.00
Director of Special Projects					1.00	1.00
Director of Technology Services	1.00					1.00
Director, Student Activities Stud Life		1.00	1.00	1.00	1.00	4.00
District Accounting Tech	1.00					1.00

District Accounting Techician	2.00					2.00
District Admissions Officer	1.00					1.00
District Child Care Prog Coordin			1.00			1.00
District Interpreting Svcs Coo			1.00			1.00
District Student Support Services Specialist	1.00					1.00
District Trustee	7.00					7.00
DSPS Adapted Comp Learng Tech		1.00	0.88			1.88
DSPS Counselor		2.10				2.10
DSPS Instructor		1.05	1.00	1.00		3.05
DSPS Instructor/LT Sub		0.50				0.50
Duplicating Services Technician		1.00	2.00		1.00	4.00
Educational Web Technology Analyst	1.00					1.00
Energy & Environmental Sustainability Manager	1.00					1.00
EOPS Coordinator			1.00			1.00
EOPS Counselor		2.00	2.00	1.00		5.00
EOPS/CalWorks Counselor			1.00			1.00
ERP Project Manater	1.00					1.00
Exec Asst/Employee Relations	1.00					1.00
Exec Asst/Finance & Accounting	1.00					1.00
Exec Asst/General Services	1.00					1.00
Exec Asst/President's Office		1.00	1.00	1.00	1.00	4.00
Exec Asst/Student Services	1.00					1.00
Exec Dir Pub Info, Comm & Medi	1.00					1.00
Exec Vice President, Studt Lng			1.00			1.00
Exec. Asst., Vice Chan. Office	1.00					1.00
Executive Assistant			1.00			1.00
Executive Asst/Chancellor's Of	1.00					1.00
Executive Asst/Legal	1.00					1.00
Facilities Plan. & dev. Mngr	1.00					1.00
Facilities Project Coord	2.00					2.00
Facilities Project Manager	1.00					1.00
Facilities Services Specialist			1.00	1.00		2.00
Faculty Diversity Officer	0.25					0.25
Faculty Release/Negotiator	1.90					1.90
Faculty, Special Assignment	0.20					0.20
Faculty/Academic Senate	0.60					0.60
Faculty/Staff Development	0.55					0.55
Financial Aid Program Supervisor		1.00	1.00	1.00	1.00	4.00
Financial Aid Specialist		2.00	6.00	3.00	2.00	13.00
Financial Aid Systems Tech Analyst	1.00					1.00
Financial Aids & Placemt Asst			2.00	1.00		3.00
Financial Aids & Placmt Asst		1.00				1.00
Food Service manager			1.00			1.00
Food Service Supervisor			1.00			1.00

Food Services Worker			1.00			1.00
General Counsel	1.00					1.00
Graphic Design Specialist	1.00					1.00
Groundsworker-Gardener	6.00					6.00
Head Custodian	1.00	1.00	1.00	1.00	1.00	5.00
Health Services Director	1.40					1.40
Help Desk Support Tech II	1.00					1.00
HR Generalist	1.00					1.00
Human Resources Analyst	2.00					2.00
Human Resources Generalist	3.00					3.00
Instr Asst/Comput Assist Instr				1.00		1.00
Instrucation Asst/Mathematics			1.00			1.00
Instruct Asst./Child Developme				0.50		0.50
Instruct Asst/Computer Info Sy			1.00			1.00
Instruct Asst/Stud Cntr Cafete			1.00			1.00
Instructional Aides					1.00	1.00
Instructional Assistant/LRC		0.50				0.50
Instructional Asst./Culinary A			4.00			4.00
Instructional Asst/Accompanist			0.75			0.75
Instructional Asst/Art			1.00	0.50		1.50
Instructional Asst/Cosmetology			1.00			1.00
Instructional Asst/LRC			1.00			1.00
Instructional Asst/Mathematics					0.44	0.44
Instructional Asst/Writing Ctr			1.00			1.00
Instructor		47.58	103.64	60.77	47.80	259.79
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 Groundsworker-Gardener	2.00					2.00
Learning Disabilities Specialist		1.00	1.00	1.00	1.00	4.00
Librarian		3.00	3.20	2.00	3.00	11.20
Librarian			1.00			1.00
Librarian Ref Inst			1.00			1.00
Library Network Coordinator			1.00			1.00
Library Technician II		1.00	4.00			5.00
Mail Room Clerk/Switchboard Operator				1.00		1.00
Moving Manager	1.00					1.00
Multimedia Services Specialist					1.00	1.00
Network Suppt Svcs Specialist		2.00		1.00	2.00	5.00
Nurse	0.25	1.00	0.75			2.00
Payroll Coordinator	1.00					1.00
Payroll Manager	1.00					1.00
Physical Education Attendant			2.00			2.00
Principal Accounting Tech/Cashier			1.00			1.00

Principal Accounting Technician	1.00		2.00	1.00		4.00
Principal Clerk	1.00		1.00			2.00
Principal Library Tech		1.00		1.00		2.00
Principal Library Technician			1.00			1.00
Prog Spec/First 5 Alameda Cty				1.00		1.00
Program Coordinator BEST			1.00			1.00
Program Director - BEST			1.00			1.00
Program Specialist/C.A.R.E.				1.00		1.00
Program Specialist/CTE			1.00			1.00
Program Specialist/EOPS		1.00				1.00
Program Specialist/Outreach				1.00		1.00
Program Specialist/PCTV	1.00					1.00
Project Manager		1.00	0.85			1.85
Project Manager - BEST			1.00			1.00
Research & Sys Tech Analyst	1.00					1.00
Research Data Specialist	1.00					1.00
Scien Lab Tech/Landscape Horti				1.50		1.50
Science Lab Tech/Biological Sc		1.00	1.00	1.00		3.00
Science Lab Tech/Biology					1.00	1.00
Science Lab Tech/Chemistry		1.00	2.00	1.00		4.00
Science Lab Tech/Microbiology				1.00		1.00
Secretary		3.00	5.00	1.00	2.00	11.00
Senior Network Coordinator	4.00					4.00
Sr Admissions & Records Clerk	1.00					1.00
Sr Appl Software Prog/Analyst	2.00					2.00
Sr Clerical Assistant		2.00	1.75	4.00	1.00	8.75
Sr College Info Sys Analyst		1.00	1.00			2.00
Sr Duplicating Services Technician	1.00			1.00		2.00
Sr Library Technician		2.00	2.00	2.00	1.00	7.00
Sr Secretary	3.00					3.00
Sr Storesworker		1.00	2.00	1.00	1.00	5.00
Sr, Human Resources Analyst	1.00					1.00
Sr. PeopleSoft Database Admin	1.00					1.00
Staff Assistant/Division Offices				2.00		2.00
Staff Assistant/Instructional			1.00			1.00
Staff Assistant/LRC		0.50				0.50
Staff Assistant/Student Services				1.00		1.00
Staff Assistnat/Veterans		1.00				1.00
Staff Asst, Vice Chanc Ed Svcs	1.00					1.00
Staff Asst,Vice President's Of		2.00	1.00	2.00	3.00	8.00
Staff Asst/Admin	2.00					2.00
Staff Asst/Admin (General)	1.00					1.00
Staff Asst/Admin (grants)					1.00	1.00
Staff Asst/Admin (Instruct)				1.00		1.00

Staff Asst/ASL & English					1.00	1.00
Staff Asst/Business Svcs		2.00				2.00
Staff Asst/Chanc Office	1.00					1.00
Staff Asst/Dean			1.00			1.00
Staff Asst/DSPS				1.00	1.00	2.00
Staff Asst/Educational Service	1.00					1.00
Staff Asst/Gen Couns Rsk Mgmt	1.00					1.00
Staff Asst/Human Resources	2.00					2.00
Staff Asst/Instruction			1.00			1.00
Staff Asst/Orientation-Intake		1.00				1.00
Staff Asst/PACE					0.80	0.80
Staff Asst/Payroll	3.00					3.00
STAFF ASST/PRESIDENT'S OFFICE		1.00	1.00	1.00		3.00
Staff Asst/Program		1.00				1.00
Staff Asst/Purchasing	1.00					1.00
Staff Asst/Student Services		1.00				1.00
Staff Asst/Title III				1.00		1.00
Staff Services Sp4ecialist//Fiscal				1.00		1.00
Staff Svcs Spec/Fiscal			1.00		2.00	3.00
Staff Svcs Spec/General Servic	1.00					1.00
Staff Svcs Spec/Special Projec		1.00				1.00
Stage & Production Supervisor			1.00			1.00
Stationary Engineer	8.00					8.00
Student Employment Specialist			1.00			1.00
Student Personnel Services Spe			2.00	1.00	2.00	5.00
Student Services Specialist				1.00	1.00	2.00
Student Trustee	2.00					2.00
Superv, Admin & Bus Supp Svcs		1.00	1.00	1.00	1.00	4.00
Supervisor, Accts Payble & Enrl Mgt	1.00					1.00
Systems Analyst Student/Fin Apps	1.00					1.00
Television Production Technici	1.00					1.00
Television Production Technician	3.00					3.00
Toolroom Keeper I/Automotive		1.00				1.00
Toolroom Keeper I/Aviation Mai		1.00				1.00
Toolroom Keeper I/Welding			1.00			1.00
TRIO Student Sup/Suc Director			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
Vice Chancellor For Human Resources	1.00					1.00
Vice Chancellor, Ed. Svcs.	1.00					1.00
Vice Chancellor, Finance & Adm	1.00					1.00
Vice President Of Instruction		1.00	1.00	1.00	1.00	4.00

Vice President of Student Services		1.00	2.00	1.00	1.00	5.00
Warehouse Supervisor	1.00					1.00
Warehouse Worker-Driver	2.00					2.00
Warehouse Worker-Driver	1.00					1.00
Web Content Developer	1.00				0.50	1.50
Workality III Coordinator			1.00			1.00
Grand Total	**166.15**	**133.93**	**261.77**	**150.32**	**119.09**	**831.26**

Peralta Community College District
Restricted General Fund Detail
2013-14 Final Budget

Final vs. Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	% Change	$ Change
Revenue							
8121	Higher Education Act of 1965	$ 588,149	$ -	$ 903,925	$ 867,346	0.00%	$ 588,149
8153	Fin Adm. Ad. Allow. SEOG,PELL	$ 66,181	$ -	$ 110,299	$ -	0.00%	$ 66,181
8170	Vocational Tech. Educ. Act	$ 863,316	$ 991,295	$ 968,074	$ 1,885,756	-12.91%	$ (127,979)
8191	Temp Assist Needy Families	$ 188,730	$ 184,896	$ 256,960	$ -	2.07%	$ 3,834
8195	DEPARTMENT OF EDUCATION	$ 1,097,892	$ 2,163,778	$ 3,776,662	$ 1,745,957	-49.26%	$ (1,065,886)
8199	Other Federal Income	$ 4,388,811	$ 2,442,264	$ 7,180,463	$ 3,117,741	79.70%	$ 1,946,547
Federal Revenue		**$ 7,193,079**	**$ 5,782,233**	**$ 13,196,383**	**$ 7,616,800**	**24.40%**	**$ 1,410,846**
8615	Board of Finan Assist Program	$ 1,247,259	$ 1,654,148	$ 1,282,107	$ 1,190,854	-24.60%	$ (406,889)
8617	Basic Skills	$ 360,000	$ 180,000	$ 594,967	$ 413,943	100.00%	$ 180,000
8621	Disabled Student Prg & Serv	$ 1,542,211	$ 1,080,902	$ 1,544,873	$ 1,574,775	42.68%	$ 461,309
8623	Matriculation	$ 1,004,345	$ 936,608	$ 941,865	$ 906,730	7.23%	$ 67,737
8625	Extended Opport. Program & Svc	$ 1,955,993	$ 1,909,695	$ 1,893,349	$ 1,871,526	2.42%	$ 46,298
8626	Coop Agencies Resources Educ	$ 1,151,604	$ 313,023	$ 315,351	$ 358,936	267.90%	$ 838,581
8629	CalWorks	$ 613,961	$ 593,510	$ 613,961	$ 564,061	3.45%	$ 20,451
8654	Staff Diversity	$ -	$ -	$ 40,619	$ 19,857	0.00%	$ -
8656	Instruct. Equipt & Library Mat	$ 225,363	$ -	$ -	$ 3,897	0.00%	$ 225,363
8681	State Lottery Proceeds	$ 589,113	$ 283,765	$ 283,765	$ 512,640	107.61%	$ 305,348
8699	Other State Revenue	$ 455,536	$ 180,340	$ 1,986,199	$ 1,697,173	152.60%	$ 275,196
State Revenue		**$ 9,145,385**	**$ 7,131,991**	**$ 9,497,056**	**$ 9,114,392**	**28.23%**	**$ 2,013,394**
8831	Contract Instructional Service	$ 159,920	$ 187,392	$ 478,233	$ 399,176	-14.66%	$ (27,472)
8861	Interest/Investment Income	$ -	$ -	$ -	$ -	0.00%	$ -
8899	Miscellaneous	$ 506,071	$ 983,664	$ 1,967,649	$ 1,137,486	-48.55%	$ (477,593)
Local Revenue		**$ 665,991**	**$ 1,171,056**	**$ 2,445,882**	**$ 1,536,662**	**-43.13%**	**$ (505,065)**
8982	Interfund Transfers-In	**$ -**	$ -	$ -	$ -	0.00%	$ -

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
8983	Intrafund Transfers-In	$ 1,157,665	$ 1,244,099	$ 1,352,503	$ 1,182,685	-6.95%	$ (86,434)
Trans Res Revenue		**$ 1,157,665**	**$ 1,244,099**	**$ 1,352,503**	**$ 1,182,685**	**-6.95%**	**$ (86,434)**
	Revenue Total	**$ 18,162,120**	**$ 15,329,379**	**$ 26,491,824**	**$ 19,450,539**	**18.48%**	**$ 2,832,741**
Expenses							
1101	Instructor	$ 511,310	$ 504,948	$ 504,202	$ 458,639	1.26%	$ 6,362
1102	Instructor - Long Term Subs	$ -	$ 35,197	$ 35,197	$ -	-100.00%	$ (35,197)
Full Time Academic		**$ 511,310**	**$ 540,145**	**$ 539,399**	**$ 458,639**	**-5.34%**	**$ (28,835)**
1201	Administrators	$ 428,555	$ 554,115	$ 553,058	$ 422,894	-22.66%	$ (125,560)
Academic Admin		**$ 428,555**	**$ 554,115**	**$ 553,058**	**$ 422,894**	**-22.66%**	**$ (125,560)**
1203	Counselors	$ 1,219,590	$ 1,128,813	$ 1,064,229	$ 1,025,103	8.04%	$ 90,777
1205	Faculty - Special-Assigned	$ 400,078	$ 395,973	$ 546,686	$ 423,964	1.04%	$ 4,105
Other Faculty		**$ 1,619,668**	**$ 1,524,786**	**$ 1,610,915**	**$ 1,449,067**	**6.22%**	**$ 94,882**
1351	Instructor-Temp/PTime & Ext-Se	$ 815,094	$ 289,960	$ 1,560,930	$ 1,113,947	181.11%	$ 525,134
1352	Instructor-Sub-Daily/Sick	$ -	$ -	$ 3,707	$ 1,279	0.00%	$ -
1353	Instructor - Retiree	$ -	$ 5,544	$ 25,176	$ 56,556	-100.00%	$ (5,544)
1357	Instructor-PT/Extra Serv Parit	$ -	$ -	$ -	$ -	0.00%	$ -
1452	Department Chairs	$ 18,000	$ 7,296	$ 17,380	$ 7,212	146.71%	$ 10,704
1453	Counselors	$ 727,235	$ 722,400	$ 1,130,395	$ 840,274	0.67%	$ 4,835
1454	Librarians	$ -	$ -	$ -	$ 9,821	0.00%	$ -
1456	Other Non-Teaching Assignments	$ 772,883	$ 433,392	$ 1,843,452	$ 875,142	78.33%	$ 339,491
1457	Non-Teaching Retirees	$ 86,318	$ 43,202	$ 122,679	$ 195,693	99.80%	$ 43,116
Part Time Academic		**$ 2,419,530**	**$ 1,501,794**	**$ 4,703,719**	**$ 3,099,924**	**61.11%**	**$ 917,736**
2101	Administrators	$ 365,468	$ 270,306	$ 270,306	$ 252,383	35.21%	$ 95,162
2102	Clerical Tech & Support Staff	$ 2,660,534	$ 2,592,821	$ 2,462,614	$ 2,322,380	2.61%	$ 67,713
2201	Instructional Aides	$ 109,966	$ 104,324	$ 101,048	$ 102,138	5.41%	$ 5,642
2352	Cler Tech & Sup Stf (Repl)	$ 376,253	$ 191,163	$ 459,424	$ 501,590	96.82%	$ 185,090
2353	Student Employee Assistants	$ 755,171	$ 351,727	$ 1,554,824	$ 1,298,527	114.70%	$ 403,444
2354	Overtime for perm & non-perm	$ 126,554	$ 107,711	$ 257,180	$ 162,544	17.49%	$ 18,843
2357	Classified Retirees	$ -	$ -	$ 31,005	$ 25,658	0.00%	$ -
2359	Instruct Aides(non-classroom)	$ -	$ -	$ -	$ -	0.00%	$ -
2451	Instructional Aides (Replace)	$ 674,399	$ 568,340	$ 867,285	$ 703,953	18.66%	$ 106,059
2452	Instructional Aides - Student	$ 192,209	$ 164,155	$ 409,849	$ 199,417	17.09%	$ 28,054
Classified Salary		**$ 5,260,554**	**$ 4,350,547**	**$ 6,413,535**	**$ 5,568,590**	**20.92%**	**$ 910,007**
3110	STRS - Academic	$ 199,737	$ 219,808	$ 274,174	$ 272,823	-9.13%	$ (20,071)
3140	STRS Cash Balance	$ 83,830	$ 47,284	$ 160,957	$ 53,645	77.29%	$ 36,546
3220	PERS	$ 410,012	$ 398,181	$ 398,326	$ 565,117	2.97%	$ 11,831

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
3320	OASDHI (FICA) Classified	$ 210,076	$ 189,367	$ 194,069	$ 207,111	10.94%	$ 20,709
3340	Medicare - Academic	$ 68,224	$ 56,680	$ 93,537	$ 34,865	20.37%	$ 11,544
3350	Medicare - Classified	$ 61,094	$ 55,600	$ 63,535	$ 102,865	9.88%	$ 5,494
3411	Medical Coverage-Academic	$ 398,501	$ 320,711	$ 419,831	$ 338,856	24.26%	$ 77,790
3412	Dental Coverage-Academic	$ 29,277	$ 28,723	$ 28,425	$ 29,107	1.93%	$ 554
3415	Life Insurance-Academic	$ 7,064	$ 8,634	$ 10,570	$ 6,164	-18.18%	$ (1,570)
3421	Medical Coverage-Classified	$ 937,474	$ 845,676	$ 775,787	$ 652,241	10.85%	$ 91,798
3422	Dental Coverage-Classified	$ 72,737	$ 73,454	$ 64,111	$ 65,516	-0.98%	$ (717)
3425	Life Insurance-CLASS	$ 8,880	$ 12,020	$ 14,087	$ 9,984	-26.12%	$ (3,140)
3510	Unemployment Ins.-Academic	$ 44,869	$ 64,551	$ 102,720	$ 89	-30.49%	$ (19,682)
3520	Unemployment Ins -Classified	$ 22,254	$ 58,231	$ 65,219	$ 41,458	-61.78%	$ (35,977)
3610	Worker's Compensation-Academic	$ 53,672	$ 48,105	$ 87,202	$ 67,351	11.57%	$ 5,567
3620	Worker's Compensation-Classfd	$ 52,247	$ 44,807	$ 54,492	$ 59,501	16.60%	$ 7,440
3712	OPEB Instructional	$ 233,093	$ 293,033	$ 295,538	$ 245,126	-20.46%	$ (59,940)
3720	Apple-Transamerica NonPerm-Cl	$ 29,184	$ 13,554	$ 25,480	$ 42,501	115.32%	$ 15,630
3722	OPEB Classified	$ 346,428	$ 411,969	$ 384,077	$ 311,151	-15.91%	$ (65,541)
3930	Cash In-Lieu	$ 14,822	$ -	$ 675	$ -	0.00%	$ 14,822
Fringe Benefits		**$ 3,283,475**	**$ 3,190,388**	**$ 3,512,812**	**$ 3,105,471**	**2.92%**	**$ 93,087**
4101	Classroom-Books	$ 5,000	$ 15,900	$ 39,859	$ 45,504	-68.55%	$ (10,900)
4102	Book for Loan Student Program	$ 18,144	$ 20,200	$ 104,986	$ 30,219	-10.18%	$ (2,056)
4103	Office Professional Refer/Dict	$ -	$ -	$ 506	$ -	0.00%	$ -
4301	Instructional - (Classroom)	$ 961,736	$ 352,158	$ 997,000	$ 587,109	173.10%	$ 609,578
4302	Supplies Outreach recruitment	$ 1,295	$ -	$ 1,295	$ -	0.00%	$ 1,295
4303	Subs Periodicals - Other	$ 2,400	$ 4,154	$ 3,319	$ 3,249	-42.22%	$ (1,754)
4304	Supplies-office	$ 122,326	$ 147,397	$ 300,517	$ 171,819	-17.01%	$ (25,071)
4306	Computer software/site lic.-cl	$ 24,622	$ 46,240	$ 134,489	$ 95,279	-46.75%	$ (21,618)
4307	Computer software/site lic.-ad	$ 10,606	$ 17,000	$ 44,921	$ 34,525	-37.61%	$ (6,394)
5102	Guest Speakers Lectures-Non	$ 4,300	$ 8,444	$ 7,400	$ 3,915	-49.08%	$ (4,144)
5105	Independent Contractor/Consult	$ 1,179,489	$ 1,046,162	$ 3,041,731	$ 1,948,088	12.74%	$ 133,327
5106	Events/Programs-Outside Prod	$ 44,965	$ 50,606	$ 97,137	$ 125,080	-11.15%	$ (5,641)
5202	Travel Non-Local	$ 87,073	$ 57,915	$ 176,705	$ 66,439	50.35%	$ 29,158
5203	Travel Local	$ 30,431	$ 16,467	$ 42,193	$ 14,671	84.80%	$ 13,964
5204	Student Transportation	$ 4,800	$ 3,312	$ 27,769	$ 8,517	44.93%	$ 1,488
5205	Conference/Seminar Reg	$ 44,237	$ 41,285	$ 67,827	$ 26,302	7.15%	$ 2,952
5206	Internal Training- Staff Dev	$ 20,044	$ -	$ 4,759	$ 3,145	0.00%	$ 20,044
5301	Dues and Membership	$ 10,069	$ 2,800	$ 19,145	$ 9,945	259.61%	$ 7,269
5503	Light and Power (Electricity)	$ -	$ -	$ 1,065	$ 2,292	0.00%	$ -
5505	Telephone Services	$ -	$ -	$ 3,589	$ 4,122	0.00%	$ -

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
5602	Facility/Building Leases - Ann	$ -	$ -	$ 3,920	$ -	0.00%	$ -
5603	Facility/Building Rentals-Mont	$ 432	$ 300	$ -	$ 3,280	44.00%	$ 132
5604	Equipment Lease - Annual	$ 1,000	$ -	$ 1,794	$ 630	0.00%	$ 1,000
5605	Equipment Rentals - Mon-Mon	$ 400	$ -	$ 250	$ 1,004	0.00%	$ 400
5607	Print & Dup. Equip Leases/Rent	$ 2,447	$ 2,000	$ 4,147	$ 1,090	22.35%	$ 447
5702	Graduation Exprenses	$ 1,161	$ 1,250	$ 3,072	$ 3,211	-7.12%	$ (89)
5704	Health Services	$ -	$ 900	$ 2,875	$ -	-100.00%	$ (900)
5706	Misc. Student Services	$ -	$ 1,000	$ 23,300	$ -	-100.00%	$ (1,000)
5864	Instructional Services	$ -	$ -	$ 18,082	$ -	0.00%	$ -
5865	Publishing/ Doc Publication	$ 21,817	$ 26,799	$ 22,805	$ 63,660	-18.59%	$ (4,982)
5866	Testing License and Material	$ 16,455	$ 21,538	$ 42,260	$ 62,999	-23.60%	$ (5,083)
5867	Postage	$ 8,896	$ 5,700	$ 11,530	$ 14,162	56.07%	$ 3,196
5871	Misc Fee Waivers	$ 7,945	$ 1	$ 12,063	$ 4,444	794400.00%	$ 7,944
5882	Equip Repairs Maint. & Svc	$ 5,993	$ 10,100	$ 15,452	$ 12,197	-40.66%	$ (4,107)
5883	Net Internet Fees and Subs.	$ 14,975	$ 12,130	$ 38,734	$ 16,067	23.45%	$ 2,845
5884	Laundry Services	$ 231	$ 1,500	$ 2,053	$ 1,740	-84.60%	$ (1,269)
5885	Misc. Operational Exp.	$ 291,964	$ 230,915	$ 426,920	$ 127,853	26.44%	$ 61,049
5886	Program TV License	$ 4,185	$ 5,700	$ 4,185	$ 5,357	-26.58%	$ (1,515)
5887	Advertising/Radio/TV	$ -	$ -	$ 4,000	$ 172	0.00%	$ -
5888	Advertising Print/ADS	$ 11,470	$ -	$ 23,870	$ 9,011	0.00%	$ 11,470
5890	Service Contract-Equipment	$ 13,259	$ 26,170	$ 19,912	$ 6,004	-49.34%	$ (12,911)
5891	Service Contract-Software-DP	$ 1,815	$ -	$ 1,815	$ -	0.00%	$ 1,815
5895	Indirect Costs	$ 277,361	$ 200,400	$ 569,718	$ 277,864	38.40%	$ 76,961
Books, Supplies, Services		**$ 3,253,343**	**$ 2,376,443**	**$ 6,368,969**	**$ 3,790,965**	**36.90%**	**$ 876,900**
6120	Site Improvement	$ 25,000	$ -	$ 33,825	$ -	0.00%	$ 25,000
6301	College Library Books	$ -	$ 160,000	$ 6,946	$ 23,624	-100.00%	$ (160,000)
6302	Library Software (CD DVD etc)	$ 160,000	$ -	$ 160,000	$ 198,740	0.00%	$ 160,000
6402	Inst Equipment and Furn	$ 398,841	$ 233,704	$ 1,040,295	$ 231,962	70.66%	$ 165,137
6403	Non-Instructional Equip & Furn	$ 82,189	$ 21,440	$ 384,906	$ 231,868	283.34%	$ 60,749
6406	Laptop Computers	$ 35,782	$ 7,659	$ 59,177	$ 52,367	367.19%	$ 28,123
6407	PC,SERV, Other Comput,Peripher	$ 26,018	$ 7,340	$ 69,365	$ 117,549	254.47%	$ 18,678
6432	Non-Ins Equip&Furn >$49,999.99	$ -	$ 4,000	$ 72	$ 857	-100.00%	$ (4,000)
Equipment Cap Outlay		**$ 727,830**	**$ 434,143**	**$ 1,754,586**	**$ 856,967**	**67.65%**	**$ 293,687**
7515	FINAIDEOPG	$ 34,299	$ 39,299	$ 42,121	$ 34,623	-12.72%	$ (5,000)
7516	FINAIDCARE	$ 67,674	$ 70,346	$ 98,544	$ 90,304	-3.80%	$ (2,672)
7530	Tuition Reduction	$ -	$ 13,000	$ 70,310	$ 16,795	-100.00%	$ (13,000)
7610	Transportion Vouchers	$ 45,919	$ 47,947	$ 84,743	$ 29,166	-4.23%	$ (2,028)
7620	Child Care Vchrs or Child Care	$ 35,001	$ 43,052	$ 24,486	$ 20,827	-18.70%	$ (8,051)

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
7630	Book Vouchers	$ 526,998	$ 518,448	$ 690,480	$ 589,185	1.65%	$ 8,550
7640	Supply Vouchers (Surv Kits)	$ 75,950	$ 22,566	$ 176,743	$ 41,289	236.57%	$ 53,384
7650	Meals for Students	$ 50,500	$ 83,595	$ 65,057	$ 76,874	-39.59%	$ (33,095)
7661	CARE Student Honor Society	$ 70	$ -	$ 70	$ -	0.00%	$ 70
7662	EOPS Graduation/Education Item	$ 10,000	$ -	$ -	$ -	0.00%	$ 10,000
7670	Direct Aid for Graduates	$ 6,400	$ -	$ 5,714	$ 4,143	0.00%	$ 6,400
7680	Health Services	$ 1,050	$ 1,000	$ 11,990	$ 1,285	5.00%	$ 50
7681	Parking Permits	$ 2,765	$ 2,765	$ 2,280	$ 5,569	0.00%	$ -
Financial Aid		**$ 856,626**	**$ 842,018**	**$ 1,272,538**	**$ 910,060**	**1.73%**	**$ 14,608**
7902	Undistributed Allocations	$ -	$ 15,000	$ 15,098	$ -	-100.00%	$ (15,000)
Unallocated		**$ -**	**$ 15,000**	**$ 15,098**	**$ -**	**-100.00%**	**$ (15,000)**
	Expense Total	**$ 18,360,891**	**$ 15,329,379**	**$ 26,744,629**	**$ 19,662,577**	**19.78%**	**$ 3,031,512**

Position Listing - Full Time Equivalent

Restricted General Fund

Position Description	District Office	College of Alameda	Laney College	Merritt College	Berkeley City College	Totals
Alternate Media Technology Spe			1.00	1.00	1.00	3.00
CalWorks Counselor/Full-time			1.00			1.00
Calworks Program Coordinator			1.00			1.00
Clerical Assistant II			2.00	1.00	2.25	5.25
Coordinator/Atlas`		1.00				1.00
Coordinator/EOPS				1.00	1.00	2.00
Coordinator/Grants & Spec Pgms	0.50					0.50
Coordinator/Workability III		2.40				2.40
Counselor				1.00	1.00	2.00
Counselor (Categorical)		1.00				1.00
Dean of DSPS & TRIO Stdt Succe					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 Gateway to College			1.00			1.00
Director of Special Projects					1.00	1.00
District Interpreting Svcs Coo			1.00			1.00
DSPS Adapted Comp Learng Tech		0.75	0.88			1.63
DSPS Counselor		2.10				2.10
DSPS Instructor		1.05	1.00	1.00		3.05
DSPS Instructor/LT Sub		0.50				0.50
EOPS Coordinator			0.30			0.30
EOPS Counselor		2.00	2.00	1.00		5.00
EOPS/CalWorks Counselor			1.00			1.00
Financial Aid Specialist		1.00	2.50	1.81	1.00	6.31
Financial Aids & Placemt Asst			2.00			2.00
Financial Aids & Placmt Asst		1.00				1.00
Instructor			1.00			1.00
Learning Disabilities Specialist		1.00	1.00	1.00	1.00	4.00
Prog Spec/First 5 Alameda Cty				1.00		1.00
Program Coordinator BEST			1.00			1.00
Program Director - BEST			1.00			1.00
Program Specialist/C.A.R.E.				1.00		1.00
Program Specialist/EOPS		1.00				1.00
Project Manager		1.00	0.85			1.85
Project Manager - BEST			1.00			1.00
Secretary			1.00		1.00	2.00

Staff Asst, Vice Chanc Ed Svcs	1.00					1.00
Staff Asst/Admin (grants)					1.00	1.00
Staff Asst/DSPS				1.00	1.00	2.00
Staff Asst/Orientation-Intake		1.00				1.00
Staff Asst/Program		1.00				1.00
Staff Asst/Title III				1.00		1.00
Staff Svcs Spec/Special Projec		1.00				1.00
Student Personnel Services Spe			2.00	0.50	2.00	4.50
Television Production Technici	1.00					1.00
Television Production Technician	3.00					3.00
TRIO Student Sup/Suc Director			1.00			1.00
Workability III Coordinator			1.00			1.00
Totals	**5.50**	**19.80**	**28.53**	**14.31**	**14.25**	**82.39**

Peralta Community College District
Fee Based Instruction Fund Detail
2013-14 Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue							
8872	Community Services Classes	$ 107,258	$ 112,265	$ 155,243	$ 157,034	-4.46%	$ (5,007)
Local Revenue		**$ 107,258**	**$ 112,265**	**$ 155,243**	**$ 157,034**	**-4.46%**	**$ (5,007)**
	Revenue Total	**$ 107,258**	**$ 112,265**	**$ 155,243**	**$ 157,034**	**-4.46%**	**$ (5,007)**
Expenses							
1351	Instructor-Temp/PTime & Ext-Se	$ 7,745	$ 597	$ 597	$ -	1197.32%	$ 7,148
1355	Instructor-Fee Based/Contract	$ 44,829	$ 41,842	$ 68,192	$ 58,698	7.14%	$ 2,987
1456	Other Non-Teaching Assignments			$ 654	$ 1,483	0.00%	$ -
Part Time Academic		**$ 52,574**	**$ 42,439**	**$ 69,443**	**$ 60,181**	**23.88%**	**$ 10,135**
2352	Cler Tech & Sup Stf (Repl)	$ -	$ 6,000	$ 6,000	$ 9,440	-100.00%	$ (6,000)
2353	Student Employee Assistants	$ 4,000	$ 1,700	$ 4,300	$ 2,391	135.29%	$ 2,300
2354	Overtime for perm & non-perm	$ -	$ -	$ 4,069	$ -	0.00%	$ -
2451	Instructional Aides (Replace)	$ -	$ 10,761	$ 9,356	$ 12,483	-100.00%	$ (10,761)
2452	Instructional Aides - Student	$ -	$ 2,080	$ 4,370	$ 3,279	-100.00%	$ (2,080)
Classified Salary		**$ 4,000**	**$ 20,541**	**$ 28,095**	**$ 27,593**	**-80.53%**	**$ (16,541)**
3110	STRS - Academic	**$ -**	$ 1,310	$ 1,310	$ 2,461	-100.00%	$ (1,310)
3140	STRS Cash Balance	$ 2,356	$ 670	$ 1,250	$ 760	251.64%	$ 1,686
3220	PERS	$ -	$ 338	$ 526	$ -	-100.00%	$ (338)
3320	OASDHI (FICA) Classified	$ -	$ -	$ 70	$ -	0.00%	$ -
3340	Medicare - Academic	$ 731	$ 391	$ 596	$ 318	86.96%	$ 340
3350	Medicare - Classified	$ -	$ 509	$ 645	$ 866	-100.00%	$ (509)
3411	Medical Coverage-Academic	$ -	$ 815	$ 815	$ 815	-100.00%	$ (815)
3510	Unemployment Ins.-Academic	$ 242	$ 242	$ 455	$ -	0.00%	$ -
3520	Unemployment Ins -Classified	$ -	$ 558	$ 708	$ 835	-100.00%	$ (558)
3610	Worker's Compensation-Academic	$ 705	$ 527	$ 702	$ 759	33.78%	$ 178
3620	Worker's Compensation-Classfd	$ 48	$ 354	$ 466	$ 333	-86.44%	$ (306)
3720	Apple-Transamerica NonPerm-Cl	$ -	$ 405	$ 413	$ 938	-100.00%	$ (405)
Fringe Benefits		**$ 4,082**	**$ 6,119**	**$ 7,956**	**$ 8,085**	**-33.29%**	**$ (2,037)**

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
4101	Classroom-Books	$ -	$ -	$ 2,318	$ -	0.00%	$ -
4301	Instructional - (Classroom)	$ 1,500	$ 7,058	$ 5,048	$ 1,683	-78.75%	$ (5,558)
4304	Supplies-office	$ 7,402	$ 3,000	$ 1,400	$ 1,851	146.73%	$ 4,402
5105	Independent Contractor/Consult	$ 27,200	$ 17,000	$ 27,520	$ 15,525	60.00%	$ 10,200
5106	Events/Programs-Outside Prod	$ -	$ -	$ 600	$ -	0.00%	$ -
5202	Travel Non-Local	$ 5,500	$ 4,101	$ 4,695	$ -	34.11%	$ 1,399
5205	Conference/Seminar Reg	$ 1,000	$ 1,000	$ 1,351	$ 4,605	0.00%	$ -
5301	Dues and Membership	$ -	$ 679	$ 679	$ 950	-100.00%	$ (679)
5866	Testing License and Material	$ -	$ 6,000	$ 6,000	$ 6,160	-100.00%	$ (6,000)
5882	Equip Repairs Maint. & Svc	$ -	$ 1,123	$ 1,123	$ 1,122	-100.00%	$ (1,123)
5885	Misc. Operational Exp.	$ 1,000	$ -	$ 7,045	$ -	0.00%	$ 1,000
5890	Service Contract-Equipment	$ -	$ 3,205	$ 2,097	$ 5,184	-100.00%	$ (3,205)
Books, Supplies, Services		**$ 43,602**	**$ 43,166**	**$ 59,876**	**$ 37,080**	**1.01%**	**$ 436**
6402	Inst Equipment and Furn	$ 2,500	**$ -**		**$ -**	0.00%	$ 2,500
6403	Non-Instructional Equip & Furn	$ 500	**$ -**	$ -	$ 3,715	0.00%	$ 500
Equipment Cap Outlay		**$ 3,000**	**$ -**	**$ -**	**$ 3,715**	**0.00%**	**$ 3,000**
	Expense Total	**$ 107,258**	**$ 112,265**	**$ 165,370**	**$ 136,654**	**-4.46%**	**$ (5,007)**

Peralta Community College District
Bookstore Commission Fee Fund Detail
2013-14 Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue							
8846	Commission	$ 181,591	$ 252,207	$ 252,207	$ 212,025	-38.89%	$ (70,616)
8861	Interest/Investment Income	$ -	$ -	$ 1,315	$ 4,370	0.00%	$ -
8899	Miscellaneous	$ -	$ -	$ -	$ -	0.00%	$ -
Local Revenue		**$ 181,591**	**$ 252,207**	**$ 253,522**	**$ 216,395**	**-38.89%**	**$ (70,616)**
	Revenue Total	**$ 181,591**	**$ 252,207**	**$ 253,522**	**$ 216,395**	**-38.89%**	**$ (70,616)**
Expenses							
1453	Counselors	**$ -**	$ 8,778	$ 8,778	$ -	0.00%	$ (8,778)
1456	Other Non-Teaching Assignments	**$ -**	$ 3,964	$ 2,964	$ -	0.00%	$ (3,964)
Part Time Academic		**$ -**	**$ 12,742**	**$ 11,742**	**$ -**	**0.00%**	**$ (12,742)**
2352	Cler Tech & Sup Stf (Repl)	$ -	**$ -**	$ 7,684	$ -	0.00%	$ -
2353	Student Employee Assistants	$ 9,848	$ 12,982	$ 12,260	$ 19,747	-31.82%	$ (3,134)
2354	Overtime for perm & non-perm	$ -	$ 200	$ 200	$ 343	0.00%	$ (200)
2451	Instructional Aides (Replace)	$ -	$ -	$ 942	$ -	0.00%	$ -
2452	Instructional Aides - Student	$ 3,400	$ -	$ 5,144	$ -	100.00%	$ 3,400
Classified Salary		**$ 13,248**	**$ 13,182**	**$ 26,230**	**$ 20,090**	**0.50%**	**$ 66**
3220	PERS	**$ -**	$ 7	$ 7	$ 21	0.00%	$ (7)
3320	OASDHI (FICA) Classified	$ -	$ -	$ -	$ -	0.00%	$ -
3340	Medicare - Academic	$ 116	$ 3	$ 3	$ 5	97.41%	$ 113
3350	Medicare - Classified	$ -	$ -	$ 145	$ -	0.00%	$ -
3510	Unemployment Ins.-Academic	$ -	$ 3	$ 3	$ -	0.00%	$ (3)
3520	Unemployment Ins -Classified	$ 12	$ 32	$ 161	$ -	-166.67%	$ (20)
3610	Worker's Compensation-Academic	$ -	$ 2	$ 2	$ -	0.00%	$ (2)
3620	Worker's Compensation-Classfd	$ 357	$ 24	$ 120	$ 238	93.28%	$ 333
3720	Apple-Transamerica NonPerm-Cl	$ -	$ -	$ 375	$ -	0.00%	$ -
Fringe Benefits		**$ 485**	**$ 71**	**$ 816**	**$ 264**	**85.36%**	**$ 414**
4101	Classroom-Books	$ -	$ 1,000	$ -	$ -	0.00%	$ (1,000)

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
4102	Book for Loan Student Program	$ -	$ -	$ 3,250	$ 7,899	0.00%	$ -
4301	Instructional - (Classroom)	$ -	$ 2,000	$ -	$ -	0.00%	$ (2,000)
4304	Supplies-office	$ 1,500	$ 11,429	$ 7,365	$ 7,021	-661.93%	$ (9,929)
4306	Computer software/site lic.-cl	$ -	$ 175	$ -	$ -	0.00%	$ (175)
4307	Computer software/site lic.-ad	$ -	$ 500	$ -	$ -	0.00%	$ (500)
5105	Independent Contractor/Consult	$ 20,700	$ 10,743	$ 14,717	$ 6,319	48.10%	$ 9,957
5106	Events/Programs-Outside Prod	$ 30,395	$ 32,205	$ 36,765	$ 35,095	-5.95%	$ (1,810)
5202	Travel Non-Local	$ -	$ 293	$ 450	$ -	0.00%	$ (293)
5204	Student Transportation	$ -	$ 5,200	$ 5,373	$ 6,295	0.00%	$ (5,200)
5205	Conference/Seminar Reg	$ -	$ 800	$ 550	$ 785	0.00%	$ (800)
5206	Internal Training- Staff Dev	$ -	$ -	$ 6,000	$ -	0.00%	$ -
5301	Dues and Membership	$ 1,375	$ -	$ 2,685	$ -	100.00%	$ 1,375
5701	Athletics Meals and Lodging	$ 4,000	$ 5,168	$ 4,180	$ 5,167	-29.20%	$ (1,168)
5702	Graduation Exprenses	$ 9,125	$ 6,919	$ 8,084	$ 28,680	24.18%	$ 2,206
5708	Athletic Transportation	$ 9,750	$ 9,996	$ 11,423	$ 8,579	-2.52%	$ (246)
5865	Publishing/ Doc Publication	$ -	$ 1,850	$ -	$ 336	0.00%	$ (1,850)
5882	Equip Repairs Maint. & Svc	$ -	$ 2,000	$ -	$ -	0.00%	$ (2,000)
5885	Misc. Operational Exp.	$ 91,013	$ 127,853	$ 131,459	$ 114,437	-40.48%	$ (36,840)
Books, Supplies, Services		**$ 167,858**	**$ 218,131**	**$ 232,301**	**$ 220,613**	**-29.95%**	**$ (50,273)**
6403	Non-Instructional Equip & Furn	**$ -**	$ 1,581	$ 2,268	$ 649	0.00%	$ (1,581)
Equipment Cap Outlay		**$ -**	**$ 1,581**	**$ 2,268**	**$ 649**	**0.00%**	**$ (1,581)**
7630	Book Vouchers	$ -	$ 6,500	$ -	$ 5,308	0.00%	$ (6,500)
Financial Aid		**$ -**	**$ 6,500**	**$ -**	**$ 5,308**	**0.00%**	**$ (6,500)**
	Expense Total	**$ 181,591**	**$ 252,207**	**$ 273,357**	**$ 246,924**	**-38.89%**	**$ (70,616)**

Peralta Community College District
Facility Rental Fee Fund Detail
2013-14 Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue							
8835	Other Contract Services	$ 32,320	$ 110,000	$ 110,000	$ 132,632	-70.62%	$ (77,680)
8851	Facility & Athletic Field Rent	$ 628,275	$ 702,323	$ 934,094	$ 885,945	-10.54%	$ (74,048)
8861	Interest/Investment Income	$ -	$ -	$ 4,490	$ -	0.00%	$ -
8879	Student Records	$ -	$ -	$ -	$ 70	0.00%	$ -
8891	Food Service Revenue	$ 782,991	$ 765,717	$ 765,717	$ 848,849	2.26%	$ 17,274
8899	Miscellaneous	$ 165,500	$ 50,400	$ 129,769	$ 709,843	228.37%	$ 115,100
Local Revenue		**$ 1,609,086**	**$ 1,628,440**	**$ 1,944,070**	**$ 2,577,339**	**-1.19%**	**$ (19,354)**
	Revenue Total	**$ 1,609,086**	**$ 1,628,440**	**$ 1,944,070**	**$ 2,577,339**	**-1.19%**	**$ (19,354)**
Expenses							
1201	Administrators	$ -	$ -	$ -	$ 18,897	0.00%	$ -
Academic Admin		**$ -**	**$ -**	**$ -**	**$ 18,897**	**0.00%**	**$ -**
1205	Faculty - Special-Assigned	$ 10,000	$ 10,000	$ 10,000	$ -	0.00%	$ -
Other Faculty		**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ -**	**0.00%**	**$ -**
1455	Coaches	$ -	$ 6,290	$ 22,128	$ 6,283	-100.00%	$ (6,290)
1456	Other Non-Teaching Assignments	$ 99,500	$ 28,450	$ 37,450	$ 53,282	249.74%	$ 71,050
Part Time Academic		**$ 99,500**	**$ 34,740**	**$ 59,578**	**$ 59,565**	**186.41%**	**$ 64,760**
2102	Clerical Tech & Support Staff	$ 52,025	$ 74,722	$ 56,272	$ 17,296	-30.38%	$ (22,697)
2352	Cler Tech & Sup Stf (Repl)	$ 159,640	$ 136,624	$ 190,046	$ 73,605	16.85%	$ 23,016
2353	Student Employee Assistants	$ 48,224	$ 56,451	$ 95,866	$ 46,700	-14.57%	$ (8,227)
2354	Overtime for perm & non-perm	$ 89,200	$ 78,971	$ 78,601	$ 93,385	12.95%	$ 10,229
2451	Instructional Aides (Replace)	$ -	$ 15,135	$ 9,124	$ 32,184	-100.00%	$ (15,135)
Classified Salary		**$ 349,089**	**$ 361,903**	**$ 429,909**	**$ 263,170**	**-3.54%**	**$ (12,814)**
3110	STRS - Academic	$ 400	$ 1,219	$ 659	$ 3,801	-67.19%	$ (819)
3140	STRS Cash Balance	$ 1,360	$ 1,384	$ 2,950	$ 863	-1.73%	$ (24)

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
3220	PERS	$ 5,963	$ 11,331	$ 11,331	$ 4,545	-47.37%	$ (5,368)
3320	OASDHI (FICA) Classified	$ 4,094	$ 11,110	$ 11,626	$ 7,092	-63.15%	$ (7,016)
3340	Medicare - Academic	$ 1,472	$ 1,068	$ 1,426	$ 274	37.83%	$ 404
3350	Medicare - Classified	$ 6,619	$ 4,777	$ 5,230	$ 3,857	38.56%	$ 1,842
3421	Medical Coverage-Classified	$ 23,221	$ 32,466	$ 32,466	$ 4,790	-28.48%	$ (9,245)
3422	Dental Coverage-Classified	$ 789	$ 2,192	$ 2,192	$ 519	-64.01%	$ (1,403)
3425	Life Insurance-CLASS	$ 103	$ 285	$ 285	$ 85	-63.86%	$ (182)
3510	Unemployment Ins.-Academic	$ 1,071	$ 232	$ 629	$ -	361.64%	$ 839
3520	Unemployment Ins -Classified	$ 3,425	$ 4,514	$ 4,973	$ 1,694	-24.12%	$ (1,089)
3610	Worker's Compensation-Academic	$ 1,218	$ 1,167	$ 1,543	$ 966	4.37%	$ 51
3620	Worker's Compensation-Classfd	$ 4,187	$ 3,272	$ 3,351	$ 1,850	27.96%	$ 915
3712	OPEB Instructional	$ -	$ -	$ -	$ 2,625	0.00%	$ -
3720	Apple-Transamerica NonPerm-Cl	$ 8,789	$ 314	$ 1,991	$ 3,402	2699.04%	$ 8,475
3722	OPEB Classified	$ 4,943	$ 11,549	$ 11,549	$ 2,160	-57.20%	$ (6,606)
Fringe Benefits		**$ 67,654**	**$ 86,880**	**$ 92,201**	**$ 38,523**	**-22.13%**	**$ (19,226)**
4102	Book for Loan Student Program	$ -	$ 2,000	$ 6,000	$ 4,427	-100.00%	$ (2,000)
4301	Instructional - (Classroom)	$ 646,870	$ 640,776	$ 998,796	$ 488,862	0.95%	$ 6,094
4303	Subs Periodicals - Other	$ -	$ 64,393	$ -	$ 3,028	-100.00%	$ (64,393)
4304	Supplies-office	$ 60,640	$ -	$ 95,720	$ 61,090	0.00%	$ 60,640
4306	Computer software/site lic.-cl	$ 2,600	$ -	$ 2,600	$ -	0.00%	$ 2,600
4307	Computer software/site lic.-ad	$ 3,000	$ 2,500	$ 10,500	$ 3,075	20.00%	$ 500
5102	Guest Speakers Lectures-Non	$ -	$ 300	$ 1,100	$ 200	-100.00%	$ (300)
5105	Independent Contractor/Consult	$ 159,113	$ 67,513	$ 179,563	$ 47,881	135.68%	$ 91,600
5106	Events/Programs-Outside Prod	$ 80,900	$ 56,219	$ 62,824	$ 52,687	43.90%	$ 24,681
5109	Legal Settlements	$ -	$ 6,000	$ 6,000	$ 6,000	-100.00%	$ (6,000)
5202	Travel Non-Local	$ 13,697	$ 17,186	$ 19,672	$ 1,964	-20.30%	$ (3,489)
5203	Travel Local	$ 2,000	$ 500	$ 1,070	$ 81	300.00%	$ 1,500
5205	Conference/Seminar Reg	$ 435	$ 4,233	$ 8,528	$ 5,946	-89.72%	$ (3,798)
5301	Dues and Membership	$ 6,675	$ 11,350	$ 15,158	$ 22,770	-41.19%	$ (4,675)
5501	Garbage and Trash	$ 4,800	$ 5,000	$ 5,000	$ 519	-4.00%	$ (200)
5503	Light and Power (Electricity)	$ -	$ 6,000	$ 6,210	$ -	-100.00%	$ (6,000)
5605	Equipment Rentals - Mon-Mon	$ -	$ -	$ 5,500	$ 2,240	0.00%	$ -
5607	Print & Dup. Equip Leases/Rent	$ 26,000	$ -	$ 26,000	$ 15,884	0.00%	$ 26,000
5701	Athletics Meals and Lodging	$ -	$ 13,001	$ 19,276	$ 13,282	-100.00%	$ (13,001)
5702	Graduation Exprenses	$ -	$ -	$ 50	$ 5,337	0.00%	$ -
5708	Athletic Transportation	$ -	$ 5,562	$ 10,890	$ 6,240	-100.00%	$ (5,562)
5881	Building Repairs & Services	$ -	$ 9,500	$ 9,617	$ -	-100.00%	$ (9,500)
5882	Equip Repairs Maint. & Svc	$ 4,837	$ 6,189	$ 29,642	$ 1,586	-21.85%	$ (1,352)

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
5885	Misc. Operational Exp.	$ 150,542	$ 179,877	$ 453,788	$ 44,950	-16.31%	$ (29,335)
5888	Advertising Print/ADS	$ -	$ 2,000	$ 2,000	$ -	-100.00%	$ (2,000)
5890	Service Contract-Equipment	$ 4,918	$ 1,000	$ 6,761	$ 530	391.80%	$ 3,918
5891	Service Contract-Software-DP	$ 3,300	$ 3,500	$ 3,500	$ 3,023	-5.71%	$ (200)
Books, Supplies, Services		**$ 1,170,327**	**$ 1,104,599**	**$ 1,985,765**	**$ 791,602**	**5.95%**	**$ 65,728**
6206	Building Improvement	$ -	$ -	$ 3,375	$ -	0.00%	$ -
6301	College Library Books	$ 12,500	$ 4,000	$ 17,512	$ 2,416	212.50%	$ 8,500
6303	College Library Periodicals	$ 10,000	$ -	$ 11,000	$ -	0.00%	$ 10,000
6304	Library Videos and DVD's	$ 500	$ -	$ 500	$ -	0.00%	$ 500
6402	Inst Equipment and Furn	$ 47,050	$ 10,900	$ 52,064	$ -	331.65%	$ 36,150
6403	Non-Instructional Equip & Furn	$ 2,600	$ 15,418	$ 40,683	$ 12,185	-83.14%	$ (12,818)
Equipment Cap Outlay		**$ 72,650**	**$ 30,318**	**$ 125,134**	**$ 14,601**	**139.63%**	**$ 42,332**
7670	Direct Aid for Graduates	$ -	**$ -**	$ 900	$ 1,350	0.00%	$ -
Financial Aid		**$ -**	**$ -**	**$ 900**	**$ 1,350**	**0.00%**	**$ -**
	Expense Total	**$ 1,769,220**	**$ 1,628,440**	**$ 2,703,487**	**$ 1,187,708**	**8.65%**	**$ 140,780**

Position Listing - Full Time Equivalent		
Facility Rental Fee Fund		
Position Description	**Laney College**	**Totals**
Facilities Services Specialist	1.00	1.00
Totals	**1.00**	**1.00**

Peralta Community College District
Contract Education Fund Detail
2013-14 Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue							
8831	Contract Instructional Services	$ 31,950	$ 483,915	$ 503,556	$ 268,146	-1414.60%	(451,965)
Local Revenue		**$ 31,950**	**$ 483,915**	**$ 503,556**	**$ 268,146**	**-1414.60%**	**$ (451,965)**
	Revenue Total	**$ 31,950**	**$ 483,915**	**$ 503,556**	**$ 268,146**	**-1414.60%**	**$ (451,965)**
Expenses							
1201	Administrators	$ -	$ -	$ -	$ 15,036	0.00%	$ -
Academic Admin		**$ -**	**$ -**	**$ -**	**$ 15,036**	**0.00%**	**-**
1351	Instructor-Temp/PTime & Ext-Se	$ 16,066	$ 182,029	$ 257,650	$ 153,144	-1033.01%	$ (165,963)
1355	Instructor-Fee Based/Contract	$ -	$ -	$ -	$ -	0.00%	$ -
1456	Other Non-Teaching Assignments		$ 82,950	$ 48,334	$ 2,884	0.00%	$ (82,950)
Part Time Academic		**$ 16,066**	**$ 264,979**	**$ 305,984**	**$ 156,028**	**-1549.32%**	**$ (248,913)**
2352	Cler Tech & Sup Stf (Repl)	$ -	$ -	$ -	$ -	0.00%	$ -
2353	Student Employee Assistants	$ -	$ -	$ -	$ -	0.00%	$ -
2354	Overtime for perm & non-perm	$ -	$ 5,000	$ 5,013	$ -	0.00%	$ (5,000)
2451	Instructional Aides (Replace)	$ 5,000	$ 13,000	$ 22,561	$ -	-160.00%	$ (8,000)
2452	Instructional Aides - Student	$ -	$ 10,000	$ 5,000	$ -	0.00%	$ (10,000)
Classified Salary		**$ 5,000**	**$ 28,000**	**$ 32,574**	**$ -**	**-460.00%**	**$ (23,000)**
3110	STRS - Academic	**$ -**	$ 2,850	$ 3,931	$ 7,000	0.00%	$ (2,850)
3140	STRS Cash Balance	$ 643	$ 8,054	$ 9,165	$ 3,155	-1152.57%	$ (7,411)
3220	PERS	$ -	$ 385	$ 555	$ -	0.00%	$ (385)
3320	OASDHI (FICA) Classified	$ -	$ 750	$ 375	$ -	0.00%	$ (750)
3340	Medicare - Academic	$ 233	$ 3,725	$ 4,722	$ 1,134	-1498.71%	$ (3,492)
3350	Medicare - Classified	$ 73	$ 891	$ 1,006	$ 1,359	-1120.55%	$ (818)
3411	Medical Coverage-Academic	$ -	$ 1,312	$ 1,312	$ 4,063	0.00%	$ (1,312)
3421	Medical Coverage - Classified	$ -	$ -	$ -	$ 2,244	0.00%	$ -

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
3422	Dental Coverage - Classified	$ -	$ -	$ -	$ 226	0.00%	$ -
3425	Life Insurance - Classified	$ -	$ -	$ -	$ 43	0.00%	$ -
3510	Unemployment Ins.-Academic	$ 11	$ 3,332	$ 4,183	$ -	-30190.91%	$ (3,321)
3520	Unemployment Ins -Classified	$ 20	$ 1,035	$ 1,146	$ 1,519	-5075.00%	$ (1,015)
3610	Worker's Compensation-Academic	$ 193	$ 3,548	$ 4,258	$ 2,110	-1738.34%	$ (3,355)
3620	Worker's Compensation-Classfd	$ 60	$ 291	$ 383	$ -	-385.00%	$ (231)
3712	OPEB Instructional	$ -	$ -	$ -	$ 1,593	0.00%	$ -
3720	Apple-Transamerica NonPerm-Cl	$ 188	$ 76	$ 591	$ -	59.57%	$ 112
Fringe Benefits		**$ 1,421**	**$ 26,249**	**$ 31,627**	**$ 24,446**	**-1747.22%**	**$ (24,828)**
4101	Classroom-Books	$ -	$ -	$ 8,739	$ -	0.00%	$ -
4301	Instructional - (Classroom)	$ 1,800	$ 34,796	$ 39,920	$ 9,073	-1833.11%	$ (32,996)
4304	Supplies-office	$ 400	$ 826	$ 1,326	$ 323	-106.50%	$ (426)
5105	Independent Contractor/Consult	$ 400	$ 81,100	$ 59,175	$ 10,300	-20175.00%	$ (80,700)
5106	Events/Programs-Outside Prod	$ -	$ -	$ 1,602	$ -	0.00%	$ -
5202	Travel Non-Local	$ -	$ 12,738	$ 8,811	$ 2,042	0.00%	$ (12,738)
5205	Conference/Seminar Reg	$ -	$ 225	$ 2,430	$ 225	0.00%	$ (225)
5206	Internal Training Staff De.	$ -	$ -	$ 817	$ -	0.00%	$ -
5301	Dues and Membership	$ -	$ -	$ -	$ -	0.00%	$ -
5865	Publishing/Doc Publication	$ 470		$ -	$ 749	100.00%	$ 470
5867	Postage	$ -	$ -	$ 15	$ -	0.00%	$ -
5866	Testing License and Material	$ -	$ -	$ -	$ -	0.00%	$ -
5882	Equip Repairs Maint. & Svc	$ -	$ -	$ 5,447	$ 4,024	0.00%	$ -
5885	Misc. Operational Exp.	$ -	$ 2,420	$ 14,865	$ 5,068	0.00%	$ (2,420)
5890	Services Contract - Equipment	$ 800		$ -	$ -	100.00%	$ 800
5895	Indirect Costs	$ -	$ 9,938	$ 9,058	$ 1,727	0.00%	$ (9,938)
Books, Supplies, Services		**$ 3,870**	**$ 142,043**	**$ 152,205**	**$ 33,531**	**-3570.36%**	**$ (138,173)**
6120	Site Improvements	$ -	$ -	$ 8,825	$ -	0.00%	$ -
6402	Inst Equipment and Furn	$ -	$ 7,700	$ 6,050	$ 5,412	0.00%	$ (7,700)
6403	Non-Instructional Equip & Furn	$ -	**$ -**	$ -	$ -	0.00%	$ -
Equipment Cap Outlay		**$ -**	**$ 7,700**	**$ 14,875**	**$ 5,412**	**0.00%**	**$ (7,700)**
7301	Transfer to General Fund	**$ -**	$ 86,434	$ 176,988	$ -	0.00%	$ (86,434)
Transfers Out		**$ -**	**$ 86,434**	**$ 176,988**	**$ -**	**0.00%**	**$ (86,434)**
7610	Bus Vouchers	**$ -**	$ 12,656	$ 3,328	**$ -**	0.00%	$ (12,656)
7630	Book Vouchers	**$ -**	$ -	$ -	**$ -**	0.00%	$ -
7681	Parking Permits	**$ -**	$ 2,288	$ 634	$ 1,804	0.00%	$ (2,288)
Financial Aid		$ -	**$ 14,944**	**$ 3,962**	**$ 1,804**	**0.00%**	**$ (14,944)**
	Expense Total	**$ 26,357**	**$ 570,349**	**$ 718,215**	**$ 236,257**	**-2063.94%**	**$ (543,992)**

Peralta Community College District
Parking Fee Fund Detail
2013-14 Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue							
8881	Parking Servcs & Public Transp	$ 244,600	$ 320,000	$ 320,000	$ 323,296	-23.56%	$ (75,400)
8892	Fines & Citations	$ -	$ 45,000	$ 45,000	$ 39,366	-100.00%	$ (45,000)
Local Revenue		**$ 244,600**	**$ 365,000**	**$ 365,000**	**$ 362,662**	**-32.99%**	**$ (120,400)**
	Revenue Total	**$ 244,600**	**$ 365,000**	**$ 365,000**	**$ 362,662**	**-32.99%**	**$ (120,400)**
Expenses							
1456	Other Non-Teaching Assignments	$ 7,000	$ 9,000	$ 9,000	$ 7,029	-22.22%	$ (2,000)
Part Time Academic		**$ 7,000**	**$ 9,000**	**$ 9,000**	**$ 7,029**	**-22.22%**	**$ (2,000)**
2353	Student Employee Assistants	$ 170,000	$ 260,000	$ 260,155	$ 332,162	-34.62%	$ (90,000)
2354	Overtime for perm & non-perm	$ -	$ 10,055	$ -	$ -	-100.00%	$ (10,055)
Classified Salary		**$ 170,000**	**$ 270,055**	**$ 260,155**	**$ 332,162**	**-37.05%**	**$ (100,055)**
3110	STRS - Academic	$ 600	$ 1,000	$ 1,000	$ 580	-40.00%	$ (400)
3340	Medicare - Academic	$ 105	$ 120	$ 120	$ -	-12.50%	$ (15)
3510	Unemployment Ins.-Academic	$ -	$ -	$ -	$ 102	0.00%	$ -
3610	Worker's Compensation-Academic	$ 90	$ 120	$ 120	$ 88	-25.00%	$ (30)
3620	Worker's Compensation-Classfd	$ 2,400	$ 2,500	$ 2,500	$ 2,727	-4.00%	$ (100)
Fringe Benefits		**$ 3,195**	**$ 3,740**	**$ 3,740**	**$ 3,497**	**-14.57%**	**$ (545)**
4304	Supplies-office	$ 14,000	$ 8,205	$ 14,305	$ 6,571	70.63%	$ 5,795
5105	Independent Contractor/Consult	$ 20,405	$ 30,000	$ 59,749	$ 55,789	-31.98%	$ (9,595)
5301	Dues and Membership	$ -	$ 12,000	$ 15,425	$ 13,800	-100.00%	$ (12,000)
5885	Misc. Operational Exp.	$ 30,000	$ 20,000	$ 28,585	$ 21,208	50.00%	$ 10,000
5890	Service Contract-Equipment	$ -	$ 12,000	$ 12,000	$ 11,880	-100.00%	$ (12,000)
Books, Supplies, Services		**$ 64,405**	**$ 82,205**	**$ 130,064**	**$ 109,248**	**-21.65%**	**$ (17,800)**
Equipment Cap Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**
	Expense Total	**$ 244,600**	**$ 365,000**	**$ 402,959**	**$ 451,936**	**-32.99%**	**$ (120,400)**

Peralta Community College District
Capital Outlay Fund Detail
2013-14 Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue							
8652	Scheduled Maintenance	$ 225,359	$ -	$ -	$ -		
State Revenue		**$ 225,359**	**$ -**	**$ -**	**$ -**		
8861	Interest/Investment Income	$ -	$ -	$ -	$ 2,042	0.00%	$ -
8887	Capital Outlay Fee	$ 100,000	$ -	$ 90,000	$ 113,991	0.00%	$ 100,000
8889	Student fees	$ -	$ -	$ 40,000	$ 29,263	0.00%	$ -
8899	Miscellaneous	$ 104,263	$ -	$ 75,000	$ 150,197	0.00%	$ 104,263
Local Revenue		**$ 204,263**	**$ -**	**$ 205,000**	**$ 295,493**	**0.00%**	**$ 204,263**
	Revenue Total	**$ 429,622**	**$ -**	**$ 205,000**	**$ 295,493**	**0.00%**	**$ 429,622**
Expenses							
5105	Independent Contractor/Consult	$ 150,763	$ -	$ 171,732	$ 137,462	0.00%	$ 150,763
5604	Equipment Lease - Annual	$ 2,000	$ -	$ 1,536	$ 1,056	0.00%	$ 2,000
5881	Building Repairs & Services	$ 235,359	$ -	$ 100,740	$ 68,459	0.00%	$ 235,359
5882	Equip Repairs Maint. & Svc	$ 15,000	$ -	$ 97,930	$ 24,791	0.00%	$ 15,000
5889	Grounds Maintenance	$ 10,500	$ -	$ 9,299	$ 7,609	0.00%	$ 10,500
Books, Supplies, Services		**$ 413,622**	**$ -**	**$ 381,237**		**0.00%**	**$ 413,622**
6206	Building Improvement	$ 7,500	$ -	$ 4,381	$ 3,525	0.00%	$ 7,500
6402	Inst Equipment and Furn	$ 3,500	$ -	$ -	$ -	0.00%	$ 3,500
6403	Non-Instructional Equip & Furn	$ 5,000	$ -	$ 47,000	$ 3,349	0.00%	$ 5,000
Equipment Cap Outlay		**$ 16,000**	**$ -**	**$ 51,381**	**$ 6,873**	**0.00%**	**$ 16,000**
	Expense Total	**$ 429,622**	**$ -**	**$ 432,618**	**$ 6,873**	**0.00%**	**$ 429,622**

Beginning Fund Balance	**$ 1,568,954**	**$ 1,796,572**	**$ -**
Revenues over Expenses	**$ -**	**$ (227,618)**	**$ -**
Ending Fund Balance	**$ 1,568,954**	**$ 1,568,954**	**$ -**

Peralta Community College District
Measure A Bond Fund Detail
2013-14 Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue							
8861	Interest/Investment Income	$ 180,000	$ 450,000	$ 450,000	$ 167,946	-60.00%	$ (270,000)
Local Revenue		**$ 180,000**	**$ 450,000**	**$ 450,000**	**$ 167,946**	**-60.00%**	**$ (270,000)**
	Revenue Total	**$ 180,000**	**$ 450,000**	**$ 450,000**	**$ 167,946**	**-60.00%**	**$ (270,000)**
Expenses							
1204	Librarians	$ -	$ -	$ 10,139	$ 9,917	0.00%	$ -
Other Faculty		**$ -**	**$ -**	**$ 10,139**	**$ 9,917**	**0.00%**	**$ -**
2101	Administrators	$ 543,190	$ 543,320	$ 450,334	$ 579,866	-0.02%	$ (130)
2102	Clerical Tech & Support Staff	$ 238,505	$ 310,653	$ 197,442	$ 170,344	-23.22%	$ (72,148)
2352	Cler Tech & Sup Stf (Repl)	$ -	$ -	$ 6,744	$ 29,086	0.00%	$ -
Classified Salary		**$ 781,695**	**$ 853,973**	**$ 654,520**	**$ 779,296**	**-8.46%**	**$ (72,278)**
3110	STRS - Academic	**$ -**	$ -	$ 848	$ 818	0.00%	$ -
3220	PERS	$ 89,251	$ 103,601	$ 73,302	$ 130,623	-13.85%	$ (14,350)
3320	OASDHI (FICA) Classified	$ 48,469	$ 52,952	$ 40,135	$ 46,567	-8.47%	$ (4,483)
3340	Medicare - Academic	$ -	$ -	$ 147	$ 72	0.00%	$ -
3350	Medicare - Classified	$ 11,339	$ 12,386	$ 9,484	$ 11,384	-8.45%	$ (1,047)
3411	Medical Coverage-Academic	$ -	$ -	$ 706	$ 632	0.00%	$ -
3412	Dental Coverage-Academic	$ -	$ -	$ 74	$ 70	0.00%	$ -
3415	Life Insurance-Academic	$ -	$ -	$ 21	$ 21	0.00%	$ -
3421	Medical Coverage-Classified	$ 116,508	$ 161,885	$ 100,145	$ 122,222	-28.03%	$ (45,377)
3422	Dental Coverage-Classified	$ 8,854	$ 14,673	$ 8,470	$ 12,997	-39.66%	$ (5,819)
3425	Life Insurance-CLASS	$ 1,532	$ 2,865	$ 1,879	$ 2,092	-46.53%	$ (1,333)
3510	Unemployment Ins.-Academic	$ -	$ -	$ 49	$ -	0.00%	$ -
3520	Unemployment Ins -Classified	$ 554	$ 13,465	$ 3,038	$ 1,838	-95.89%	$ (12,911)
3610	Worker's Compensation-Academic	$ -	$ -	$ 127	$ 124	0.00%	$ -
3620	Worker's Compensation-Classfd	$ 9,386	$ 10,253	$ 8,182	$ 9,440	-8.46%	$ (867)

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
3712	OPEB Instructional	$ -	$ -	$ 1,267	$ 1,240	0.00%	$ -
3720	Apple-Transamerica NonPerm-Cl	$ -	$ -	$ 253	$ 1,091	0.00%	$ -
3722	OPEB Classified	$ 74,265	$ 107,495	$ 80,796	$ 90,765	-30.91%	$ (33,230)
Fringe Benefits		**$ 360,158**	**$ 479,575**	**$ 328,923**	**$ 431,996**	**-24.90%**	**$ (119,417)**
4101	Book for Loan Student Program	$ -	$ -	$ -	$ -	0.00%	$ -
4303	Subs Periodicals - Other	$ -	$ -	$ -	$ 13,343	0.00%	$ -
4304	Supplies-office	$ 20,000	$ -	$ -	$ 4,684	0.00%	$ 20,000
4307	Computer software/site lic.-ad	$ 6,900	$ -	$ -	$ -	0.00%	$ 6,900
5103	Legal	$ 449,750	$ 21,000	$ 244,131	$ 236,054	2041.67%	$ 428,750
5104	Audit	$ -	$ -	$ 27,000	$ 27,000	0.00%	$ -
5105	Independent Contractor/Consult	$ 520,518	$ 4,994,742	$ 1,659,259	$ 1,089,826	-89.58%	$ (4,474,224)
5603	Facility/Building Rentals-Mont	$ -	$ -	$ 24,110	$ -	0.00%	$ -
5604	Equipment Lease - Annual	$ -	$ -	$ 8,068	$ 12,542	0.00%	$ -
5605	Equipment Rentals - Mon-Mon	$ 3,681	$ -	$ 2,690	$ 96,219	0.00%	$ 3,681
5840	Fund63-Measure A Facility Main	$ -	$ -	$ -	$ 15,570	0.00%	$ -
5865	Publishing/ Doc Publication	$ -	$ -	$ 21,207	$ 36,808	0.00%	$ -
5883	Net Internet Fees and Subs.	$ -	$ 2,536	$ -	$ -	-100.00%	$ (2,536)
5885	Misc. Operational Exp.	$ -	$ -	$ -	$ 8,345	0.00%	$ -
5888	Advertising Print/ADS	$ 500	$ -	$ 10,051	$ 11,406	0.00%	$ 500
5891	Service Contract - Software	$ 20,000		$ -	$ -		
5894	Moving/Relocation Expenses	$ 90,081	$ -	$ 98,176	$ 223,850	0.00%	$ 90,081
Books, Supplies, Services		**$ 1,111,430**	**$ 5,018,278**	**$ 2,094,692**	**$ 1,775,647**	**-77.85%**	**$ (3,906,848)**
6110	Land/Sites Purchase	$ -	$ -	$ 100,000	$ -	0.00%	$ -
6120	Site Improvement	$ 34,063,515	$ 6,001,682	$ 1,248,056	$ 6,988,510	467.57%	$ 28,061,833
6201	New Building Construction	$ 42,744,003	$ 5,091,500	$ 3,277,101	$ 651,892	739.52%	$ 37,652,503
6206	Building Improvement	$ 1,316,393	$ 29,237,184	$ 10,197,311	$ 16,889,384	-95.50%	$ (27,920,791)
6301	College Library Books	$ 6,104	$ 19,077	$ 68,349	$ 72,455	-68.00%	$ (12,973)
6302	Library Software (CD DVD etc)	$ 778	$ -	$ 490	$ -	0.00%	$ 778
6303	College Library Periodicals	$ 3,929	$ 4,652	$ 7,631	$ 3,337	-15.54%	$ (723)
6304	Library Videos and DVD's	$ -	$ -	$ 3,568	$ 2,048	0.00%	$ -
6305	Library Textbooks	$ 4,921	$ -	$ 1,331	$ -	0.00%	$ 4,921
6402	Inst Equipment and Furn	$ 446,949	$ 2,822,650	$ 1,268,329	$ 812,688	-84.17%	$ (2,375,701)
6403	Non-Instructional Equip & Furn	$ 3,553,742	$ 1,424,657	$ 1,047,876	$ 843,166	149.45%	$ 2,129,085
6406	Laptop Computers	$ 248,616	$ 2,300	$ 152,459	$ 41,543	10709.39%	$ 246,316
6407	PC,SERV, Other Comput,Peripher	$ 2,015,040	$ 2,827,340	$ 982,948	$ 232,582	-28.73%	$ (812,300)
6435	Com,Prnter,Srv,Etc.>$49,999.99	$ -	$ 53,494	$ -	$ 142,531	-100.00%	$ (53,494)
Equipment Cap Outlay		**$ 84,403,990**	**$ 47,484,536**	**$ 18,355,449**	**$ 26,680,136**	**77.75%**	**$ 36,919,454**

	2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Expense Total	**$ 86,657,273**	**$ 53,836,362**	**$ 21,443,723**	**$ 29,676,992**	**60.96%**	**$ 32,820,911**
Beginning Fund Balance	**$ 84,223,990**		**$ 105,217,713**	**$ 134,346,714**		
Revenues over Expenses	**(84,223,990)**		**(20,993,723)**	**(29,676,992)**		
Ending Fund Balance	**$ -**		**$ 84,223,990**	**$ 105,217,713**		

Position Listing - Full Time Equivalent		
Measure A Bond Fund		
Position Description	**District Office**	**Totals**
Buyer	1.00	1.00
Clerical Assistant II	1.00	1.00
Director of Capital Projects	1.00	1.00
District Accounting Techician	0.50	0.50
Energy & Environmental Sustainability Manager	0.95	0.95
Facilities Plan. & dev. Mngr	1.00	1.00
Facilities Project Manager	1.00	1.00
Moving Manager	1.00	1.00
Staff Asst/Admin	1.00	1.00
Staff Svcs Spec/General Servic	1.00	1.00
Totals	**9.45**	**9.45**

Peralta Community College District
Measure E Bond Fund Detail
2013-14 Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue							
8861	Interest/Investment Income	$ 65,000	$ 65,000	$ 51,127	$ 126,547	0.0%	$ -
8899	Miscellaneous	$ -	$ -	$ 210,362	$ -	0.0%	$ -
Local Revenue		**$ 65,000**	**$ 65,000**	**$ 261,489**	**$ 126,547**	**0.0%**	**$ -**
	Revenue Total	**$ 65,000**	**$ 65,000**	**$ 261,489**	**$ 126,547**	**0.0%**	**$ -**
Expenses							
2354	Overtime for Perm & Non-Perm	$ 99,444	$ -	$ 16,998	$ -	0.0%	$ 99,444
Classified Salary		**$ 99,444**	**$ -**	**$ 16,998**	**$ -**	0.0%	**$ 99,444**
3220	PERS	$ 11,360	$ -	$ -	$ -	0.0%	$ 11,360
3320	OASDHI (FICA) Classified	$ 6,156	$ -	$ 1,054	$ -	0.0%	$ 6,156
3350	Medicare - Classified	$ 1,440	$ -	$ 246	$ -	0.0%	$ 1,440
3421	Medical Coverage-Classified	$ 41,382	$ -	$ -	$ -	0.0%	$ 41,382
3422	Dental Coverage-Classified	$ 1,576	$ -	$ -	$ -	0.0%	$ 1,576
3425	Life Insurance-CLASS	$ 380	$ -	$ -	$ -	0.0%	$ 380
3520	Unemployment Ins -Classified	$ 70	$ -	$ (713)	$ -	0.0%	$ 70
3620	Worker's Compensation-Classfd	$ 1,192	$ -	$ -	$ -	0.0%	$ 1,192
3722	OPEB Classified	$ 9,432	$ -	$ -	$ -	0.0%	$ 9,432
Fringe Benefits		**$ 72,988**	**$ -**	**$ 587**	**$ -**	0.0%	**$ 72,988**
4304	Supplies-office	$ -	$ 2,092	$ 386	$ 14,031	-100.0%	$ (2,092)
4305	Fuel - gasoline/petroleum	$ -	$ 6,138	$ 493	$ 8,810	-100.0%	$ (6,138)
5103	Legal	$ 437,137	$ 6,419	$ 316,402	$ -	6710.0%	$ 430,718
5105	Independent Contractor/Consult	$ 4,837,504	$ 4,861,755	$ 1,069,303	$ 372,602	-0.5%	$ (24,251)
5203	Travel Local	$ -	$ 61	$ -	$ 411	-100.0%	$ (61)
5505	Telephone Svs	$ -	$ -	$ -	$ 10,336	0.0%	$ -
5602	Facility/Building Leases - Ann	$ -	$ 27,984	$ -	$ 59,140	-100.0%	$ (27,984)

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
5603	Facility/Building Leases - Monthly	$ -	$ -	$ -	$ 3,067	0.0%	$ -
5604	Equipment Lease - Annual	$ -	$ 21,895	$ -	$ 5,272	-100.0%	$ (21,895)
5605	Equipment Rentals	$ -	$ -	$ -	$ 1,491	0.0%	$ -
5865	Publishing/ Doc Publication	$ -	$ 28	$ 923	$ -	-100.0%	$ (28)
5881	Building Repairs & Svs	$ -	$ -	$ -	$ 82,908	0.0%	$ -
5882	Equipment Repairs	$ -	$ -	$ -	$ 67,791	0.0%	$ -
5883	Net Internet Fees and Subs.	$ -	$ -	$ -	$ 7,136	0.0%	$ -
5885	Misc. Operational Exp.	$ 7,343,532	$ -	$ -	$ -	0.0%	$ 7,343,532
5888	Advertising Print/ADS	$ -	$ -	$ 1,621	$ -	0.0%	$ -
5889	Grounds Maint.	$ -	$ -	$ -	$ 6,782	0.0%	$ -
5891	Service Contract-Software-DP	$ -	$ 81,000	$ 498,843	$ 118,758	-100.0%	$ (81,000)
5892	Service Contract-Hardware-DP	$ -	$ -	$ -	$ 23,401	0.0%	$ -
5894	Moving/Relocation Expenses	$ -	$ -	$ -	$ 4,057	0.0%	$ -
Books, Supplies, Services		**$ 12,618,173**	**$ 5,007,372**	**$ 1,887,971**	**$ 785,993**	**152.0%**	**$ 7,610,801**
6120	Site Improvement	$ -	$ 6,617,969	$ -	$ (13,147)	-100.0%	$ (6,617,969)
6201	New Building Construction	$ 1,252,293		$ 626,277	$ -	0.0%	$ 1,252,293
6206	Building Improvement	$ 10,596,893	$ 14,382,496	$ 187,262	$ 2,263,304	-26.3%	$ (3,785,603)
6407	PC,SERV, Other Comput,Peripher	$ -	$ -	$ 139,140	$ 24,031	0.0%	$ -
6435	Com,Prnter,Srv,Etc.>$49,999.99	$ -	$ -	$ 367,739	$ -	0.0%	$ -
Equipment Cap Outlay		**$ 11,849,186**	**$ 21,000,465**	**$ 1,320,418**	**$ 2,274,188**	**-43.6%**	**$ (9,151,279)**
	Expense Total	**$ 24,639,791**	**$ 26,007,837**	**$ 3,225,974**	**$ 3,060,181**	**-5.3%**	**$ (1,368,046)**

Beginning Fund Balance	**$ 24,624,574**	**$ 27,589,059**	**$ 30,522,693**
Revenues over Expenses	**(24,574,791)**	**(2,964,485)**	**(2,933,634)**
Ending Fund Balance	**$ 49,783**	**$ 24,624,574**	**$ 27,589,059**

Peralta Community College District
Child Development Fund Detail
2013-14 Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
8199	Other Federal Income	$ 63,474	$ 120,000	$ 120,000	$ 87,442	-47.11%	$ (56,526)
Federal Revenue		**$ 63,474**	**$ 120,000**	**$ 120,000**	**$ 87,442**	**-47.11%**	**$ (56,526)**
8622	Child Development - Dept of Ed	$ 314,665	$ 592,485	$ 592,485	$ 370,194	-46.89%	$ (277,820)
8699	Other State Revenue	$ 549,264	$ 364,424	$ 414,424	$ 788,375	50.72%	$ 184,840
State Revenue		**$ 863,929**	**$ 956,909**	**$ 1,006,909**	**$ 1,158,569**	**-9.72%**	**$ (92,980)**
8861	Interest/Investment Income	$ 30,000	$ 4,000	$ -	$ 6,458	650.00%	$ 26,000
8871	Child Development Services	$ -	$ 40,000	$ 40,000	$ 25,550	-100.00%	$ (40,000)
Local Revenue		**$ 30,000**	**$ 44,000**	**$ 40,000**	**$ 32,008**	**-31.82%**	**$ (14,000)**
	Revenue Total	**$ 957,403**	**$ 1,120,909**	**$ 1,166,909**	**$ 1,278,019**	**-14.59%**	**$ (163,506)**
Expenses							
2102	Clerical Tech & Support Staff	$ 509,142	$ 487,322	$ 447,322	$ 542,791	4.48%	$ 21,820
2352	Cler Tech & Sup Stf (Repl)	$ 10,000	$ 147,628	$ 147,628	$ 154,866	-93.23%	$ (137,628)
2357	Classified Retirees	$ -	$ -	$ 40,000	$ 27,369	0.00%	$ -
Classified Salary		**$ 519,142**	**$ 634,950**	**$ 634,950**	**$ 725,026**	**-18.24%**	**$ (115,808)**
3220	PERS	$ 58,228	$ 60,354	$ 60,354	$ 108,940	-3.52%	$ (2,126)
3320	OASDHI (FICA) Classified	$ 35,036	$ 39,871	$ 39,871	$ 37,509	-12.13%	$ (4,835)
3350	Medicare - Classified	$ 8,199	$ 9,329	$ 9,329	$ 10,696	-12.11%	$ (1,130)
3421	Medical Coverage-Classified	$ 209,419	$ 218,128	$ 218,128	$ 231,549	-3.99%	$ (8,709)
3422	Dental Coverage-Classified	$ 18,882	$ 19,590	$ 19,590	$ 23,067	-3.61%	$ (708)
3425	Life Insurance-CLASS	$ 1,143	$ 2,042	$ 2,042	$ 2,488	-44.03%	$ (899)
3520	Unemployment Ins -Classified	$ 404	$ 10,358	$ 10,358	$ 3,280	-96.10%	$ (9,954)
3620	Worker's Compensation-Classfd	$ 6,788	$ 7,721	$ 7,721	$ 8,675	-12.08%	$ (933)
3720	Apple-Transamerica NonPerm-Cl	$ -	$ -	$ -	$ 3,446	0.00%	$ -
3722	OPEB Classified	$ 48,362	$ 69,353	$ 69,353	$ 67,660	-30.27%	$ (20,991)
3930	Cash In-Lieu	$ 300	$ -	$ -	$ -	0.00%	$ 300

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	$ Change
Fringe Benefits		**$ 386,761**	**$ 436,746**	**$ 436,746**	**$ 497,310**	**-11.44%**	**$ (49,985)**
4304	Supplies-office	$ 49,000	$ 29,913	$ 93,013	$ 41,177	63.81%	$ 19,087
5105	Independent Contractor/Consult	$ -	$ 10,000	$ -	$ 9,420	-100.00%	$ (10,000)
5202	Travel Non-Local	$ -	$ 500	$ -	$ 65	-100.00%	$ (500)
5203	Travel Local	$ -	$ 500	$ -	$ -	-100.00%	$ (500)
5885	Misc. Operational Exp.	$ 2,500	$ 8,300	$ 2,200	$ 3,300	-69.88%	$ (5,800)
Books, Supplies, Services		**$ 51,500**	**$ 49,213**	**$ 95,213**	**$ 53,962**	**4.65%**	**$ 2,287**
	Expense Total	**$ 957,403**	**$ 1,120,909**	**$ 1,166,909**	**$ 1,276,298**	**-14.59%**	**$ (163,506)**
Beginning Fund Balance		**$ 1,030,844**		**$ 1,030,844**	**$ 1,029,123**		
Revenues over Expenses		**-**		**-**	**1,721**		
Ending Fund Balance		**$ 1,030,844**		**$ 1,030,844**	**$ 1,030,844**		

Position Listing - Full Time Equivalent

Child Development Fund

Position Description	Laney College	Merritt College	Totals
Child Care Assistant II	4.00	1.00	5.00
Child Care Specialist	2.00	3.00	5.00
Cook	0.75	0.75	1.50
District Child Care Prog Coordin	1.00		1.00
Totals	**7.75**	**4.75**	**12.50**

Peralta Community College District
OPEB Reserve Fund Detail
2013-14 Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue							
8861	Interest/Investment Income	$ 50,000	$ 50,000	$ 50,000	$ 40,944	0.00%	$ -
8899	Miscellaneous	$ 6,944,001	$ 7,721,113	$ 7,721,113	$ 13,225,157	-10.06%	$ (777,112)
Local Revenue		**$ 6,994,001**	**$ 7,771,113**	**$ 7,771,113**	**$ 13,266,101**	**-10.00%**	**$ (777,112)**
	Revenue Total	**$ 6,994,001**	**$ 7,771,113**	**$ 7,771,113**	**$ 13,266,101**	**-10.00%**	**$ (777,112)**
Expenses							
5105	Independent Contractor/Consult	$ 700,000	$ -	$ 700,000	$ 574,731	0.00%	$ 700,000
Books, Supplies, Services		**$ 700,000**	**$ -**	**$ 700,000**	**$ 574,731**	**0.00%**	**$ 700,000**
7120	Debt Interest - Bonds	$ 1,150,000	$ 1,200,000	$ 1,247,961	$ 1,291,466	-4.17%	$ (50,000)
Debt Service Transfer		**$ 1,150,000**	**$ 1,200,000**	**$ 1,247,961**	**$ 1,291,466**	**-4.17%**	**$ (50,000)**
Transfers Out (OPEB Trust)		**$ 5,149,420**	**$ 7,271,113**	**$ 7,271,113**	**$ 13,752,543**	**-29.18%**	**$ (2,121,693)**
	Expense Total	**$ 6,999,420**	**$ 8,471,113**	**$ 9,219,074**	**$ 15,618,740**	**-17.37%**	**$ (1,471,693)**
Beginning Fund Balance		**$ 5,625,951**		**$ 7,073,912**	**$ 9,426,551**		
Revenues over Expenses		**(5,419)**		**(1,447,961)**	**(2,352,639)**		
Ending Fund Balance		**$ 5,620,532**		**$ 5,625,951**	**$ 7,073,912**		

Peralta Community College District
Self Insurance Fund Detail
2013-14 Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenues							
8831	Contract Instructional Service	$ 1,430,402	$ 1,121,310	$ 1,121,310	$ 695,457	27.57%	$ 309,092
8835	Other Contract Services			$ -	$ 876,742		
8861	Interest/Investment Income	$ -	$ 3,000	$ 3,000	$ (3,339)	-100.00%	$ (3,000)
8899	Miscellaneous	$ 47,000	$ -	$ 39,805	$ 64,421	0.00%	$ 47,000
Local Revenue		**$ 1,477,402**	**$ 1,124,310**	**$ 1,164,115**	**$ 1,633,281**	**31.41%**	**$ 353,092**
8911	Compensation-Fixed Assets Loss	$ -	$ -	$ -	$ -	0.00%	$ -
8982	Interfund Transfers In	$ -	$ -	$ -	$ 2,047,344	0.00%	
Trans Res Revenue		**$ -**	**$ -**	**$ -**	**$ 2,047,344**	**0.00%**	**$ -**
	Revenue Total	**$ 1,477,402**	**$ 1,124,310**	**$ 1,164,115**	**$ 3,680,625**	**31.41%**	**$ 353,092**
Expenses							
5105	Independent Contractor/Consult	$ 19,902	$ -	$ 19,902	$ -	0.00%	$ 19,902
5108	Liability Insurance Claims	$ 414,500	$ -	$ 533,247	$ -	0.00%	$ 414,500
5402	Property Insurance	$ 206,995	$ 197,586	$ 197,586	$ 191,890	4.76%	$ 9,409
5403	Workers Comp Insurance	$ 322,330	$ 344,465	$ 344,465	$ 1,335,841	-6.43%	$ (22,135)
5405	Liability Insurance	$ 348,920	$ 267,208	$ 279,108	$ 282,455	30.58%	$ 81,712
5406	Other Insurance	$ 124,755	$ 187,804	$ 175,904	$ 177,137	-33.57%	$ (63,049)
5885	Misc. Operational Exp.	$ 40,000	$ 127,247	$ 39,050	$ -	-68.57%	$ (87,247)
Books, Supplies, Services		**$ 1,477,402**	**$ 1,124,310**	**$ 1,589,262**	**$ 1,987,323**	**31.41%**	**$ 353,092**
6402	Inst Equipment and Furn	$ -	$ -	$ 22,919	$ 33,047	0.00%	$ -
6403	Non-Instructional Equip & Furn	$ -	$ -	$ 19,903	$ -	0.00%	$ -
Equipment Cap Outlay		**$ -**	**$ -**	**$ 42,822**	**$ 33,047**	**0.00%**	**$ -**
	Expense Total	**$ 1,477,402**	**$ 1,124,310**	**$ 1,632,084**	**$ 2,020,370**	**31.41%**	**$ 353,092**

Beginning Fund Balance	**$ (1,692,417)**	**$ (1,224,448)**	**$ (2,884,703)**
Revenues over Expenses	**-**	**(467,969)**	**1,660,255**
Ending Fund Balance	**$ (1,692,417)**	**$ (1,692,417)**	**$ (1,224,448)**

Peralta Community College District
College of Alameda Student Center Fund Detail
2013-14 Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenues							
8861	Interest/Investment Income	$ -	$ 500	$ 500	$ 1,221	-100.00%	$ (500)
8883	Student Center Use Fee(R,R)	$ 32,629	$ 32,629	$ 32,629	$ 33,212	0.00%	$ -
Local Revenue		**$ 32,629**	**$ 33,129**	**$ 33,129**	**$ 34,433**	**-1.51%**	**$ (500)**
	Revenue Total	**$ 32,629**	**$ 33,129**	**$ 33,129**	**$ 34,433**	**-1.51%**	**$ (500)**
Expenses							
2102	Clerical Tech & Support Staff	$ -	$ 15,000	$ 15,000	$ 15,000	-100.00%	$ (15,000)
2354	Overtime for perm & non-perm	**$ -**	$ 5,000	$ 5,000	$ -	-100.00%	$ (5,000)
Classified Salary		**$ -**	**$ 20,000**	**$ 20,000**	**$ 15,000**	**-100.00%**	**$ (20,000)**
3350	Medicare - Classified	$ -	$ 75	$ 75	$ -	-100.00%	$ (75)
3520	Unemployment Ins -Classified	$ -	$ 85	$ 85	$ -	-100.00%	$ (85)
3620	Worker's Compensation-Classfd	$ -	$ 60	$ 60	$ -	-100.00%	$ (60)
Fringe Benefits		**$ -**	**$ 220**	**$ 220**	**$ -**	**-100.00%**	**$ (220)**
4304	Supplies-office	$ 3,500	$ 2,500	$ 7,345	$ 2,302	40.00%	$ 1,000
5105	Independent Contractor	$ 14,490		$ 18,500			
5507	Pest Control	$ 2,000	$ 2,000	$ 4,135	$ 2,083	0.00%	$ -
5882	Equip Repairs Maint. & Svc	$ 3,000	$ 5,000	$ 21,000	$ 412	-40.00%	$ (2,000)
Books, Supplies, Services		**$ 22,990**	**$ 9,500**	**$ 50,980**	**$ 4,797**	**142.00%**	**$ 13,490**
6403	Non-Instructional Equip & Furn	$ 4,510	$ 2,909	$ 51,033	$ 19,689	55.04%	$ 1,601
6407	PC,SERV, Other Comput,Peripher	$ 5,129	$ 500	$ 88,500	$ -	925.80%	$ 4,629
Equipment Cap Outlay		**$ 9,639**	**$ 3,409**	**$ 139,533**	**$ 19,689**	**182.75%**	**$ 6,230**
	Expense Total	**$ 32,629**	**$ 33,129**	**$ 210,733**	**$ 39,486**	**-1.51%**	**$ (500)**
Beginning Fund Balance		**$ 25,211**		**$ 202,815**	**$ 207,868**		
Revenues over Expenses		**-**		**(177,604)**	**(5,053)**		
Ending Fund Balance		**$ 25,211**		**$ 25,211**	**$ 202,815**		

Peralta Community College District
Laney Student Center Fee Fund Detail
2013-14 Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenues							
8861	Interest/Investment Income	$ -	$ 500	$ 500	$ 157	-100.00%	$ (500)
8883	Student Center Use Fee(R,R)	$ 50,836	$ 60,267	$ 60,267	$ 63,980	-15.65%	$ (9,431)
Local Revenue		**$ 50,836**	**$ 60,767**	**$ 60,767**	**$ 64,137**	**-16.34%**	**$ (9,931)**
	Revenue Total	**$ 50,836**	**$ 60,767**	**$ 60,767**	**$ 64,137**	**-16.34%**	**$ (9,931)**
Expenses							
2353	Student Employee Assistants	$ 15,267	$ 15,267	$ 15,267	$ 6,177	0.00%	$ -
Classified Salary		**$ 15,267**	**$ 15,267**	**$ 15,267**	**$ 6,177**	**0.00%**	**$ -**
3520	Unemployment Ins -Classified	$ 250	$ 250	$ 250	$ -	0.00%	$ -
3620	Worker's Compensation-Classfd	$ 375	$ 375	$ 375	$ 72	0.00%	$ -
Fringe Benefits		**$ 625**	**$ 625**	**$ 625**	**$ 72**	**0.00%**	**$ -**
4304	Supplies-office	$ 18,105	$ 21,506	$ 18,105	$ 274	-15.81%	$ (3,401)
5106	Events/Programs-Outside Prod	$ 3,401	$ -	$ 3,401	$ -	0.00%	$ 3,401
5885	Misc. Operational Exp.	$ 10,938	$ 2,869	$ 2,869	$ -	281.25%	$ 8,069
Books, Supplies, Services		**$ 32,444**	**$ 24,375**	**$ 24,375**	**$ 274**	**33.10%**	**$ 8,069**
6403	Non-Instructional Equip & Furn	$ 2,500	$ 20,500	$ 20,500	$ 9,933	-87.80%	$ (18,000)
Equipment Cap Outlay		**$ 2,500**	**$ 20,500**	**$ 20,500**	**$ 9,933**	**-87.80%**	**$ (18,000)**
	Expense Total	**$ 50,836**	**$ 60,767**	**$ 60,767**	**$ 16,456**	**-16.34%**	**$ (9,931)**
Beginning Fund Balance		**$ 175,870**		**$ 175,870**	**$ 128,189**		
Revenues over Expenses		**-**		**-**	**47,681**		
Ending Fund Balance		**$ 175,870**		**$ 175,870**	**$ 175,870**		

Peralta Community College District
Merritt Student Center Fee Fund Detail
2013-14 Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenues							
8861	Interest/Investment Income	$ -	$ 50	$ 50	$ -	-100.00%	$ (50)
8883	Student Center Use Fee(R,R)	$ 31,804	$ 31,754	$ 31,754	$ 32,688	0.16%	$ 50
Local Revenue		**$ 31,804**	**$ 31,804**	**$ 31,804**	**$ 32,688**	**0.00%**	**$ -**
	Revenue Total	**$ 31,804**	**$ 31,804**	**$ 31,804**	**$ 32,688**	**0.00%**	**$ -**
Expenses							
2352	Clerical Tech & Support Staff	$ -	$ -	$ -	$ -	0.00%	$ -
Classified Salary		**$ -**	**$ -**	**$ -**	**$ -**	0.00%	$ -
3350	Medicare - Classified	$ -	$ -	$ -	$ -	0.00%	$ -
3520	Unemployment Ins - Classified	$ -	$ -	$ -	$ -	0.00%	$ -
3620	Workers' Compensation - Classified	$ -	$ -	$ -	$ -	0.00%	$ -
3720	Apple - Transamerica Non Perm	$ -	$ -	$ -	$ -	0.00%	$ -
Fringe Benefits		**$ -**	**$ -**	**$ -**	**$ -**	0.00%	$ -
4304	Supplies-office	$ 20,804	$ 21,304	$ 20,804	$ 4,081	-2.35%	$ (500)
5205	Conference/Seminar Reg	$ 500	$ -	$ 500	$ -	0.00%	$ 500
5604	Equipment Lease - Annual	$ 10,500	$ 10,500	$ 10,500	$ 1,653	0.00%	$ -
Books, Supplies, Services		**$ 31,804**	**$ 31,804**	**$ 31,804**	**$ 5,734**	**0.00%**	**$ -**
	Expense Total	**$ 31,804**	**$ 31,804**	**$ 31,804**	**$ 5,734**	**0.00%**	**$ -**
Beginning Fund Balance		**$ 72,495**		**$ 72,495**	**$ 45,541**		
Revenues over Expenses		**-**		**-**	**26,954**		
Ending Fund Balance		**$ 72,495**		**$ 72,495**	**$ 72,495**		

Peralta Community College District
Berkeley City Student Center Fee Fund Detail
2013-14 Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenues							
8861	Interest/Investment Income	$ 50	$ 50	$ 50	$ 32	0.00%	$ -
8883	Student Center Use Fee(R,R)	$ 33,030	$ 33,030	$ 33,030	$ 34,422	0.00%	$ -
Local Revenue		**$ 33,080**	**$ 33,080**	**$ 33,080**	**$ 34,454**	**0.00%**	**$ -**
	Revenue Total	**$ 33,080**	**$ 33,080**	**$ 33,080**	**$ 34,454**	**0.00%**	**$ -**
Expenses							
2352	Cler Tech & Sup Stf (Repl)	$ 16,053	$ 16,053	$ 16,053	$ 5,135	0.00%	$ -
Classified Salary		**$ 16,053**	**$ 16,053**	**$ 16,053**	**$ 5,135**	**0.00%**	**$ -**
3220	PERS	$ 750	$ 750	$ 750	$ -	0.00%	$ -
3350	Medicare - Classified	$ 290	$ 290	$ 290	$ 74	0.00%	$ -
3520	Unemployment Ins -Classified	$ 322	$ 322	$ 322	$ 83	0.00%	$ -
3620	Worker's Compensation-Classfd	$ 240	$ 240	$ 240	$ 64	0.00%	$ -
3720	Apple-Transamerica NonPerm-Cl	$ 120	$ 120	$ 120	$ 193	0.00%	$ -
Fringe Benefits		**$ 1,722**	**$ 1,722**	**$ 1,722**	**$ 414**	**0.00%**	**$ -**
4304	Supplies-office	$ 9,827	$ 9,827	$ 9,827	$ 5,814	0.00%	$ -
5885	Misc. Operational Exp.	$ 5,478	$ 5,478	$ 5,478	$ -	0.00%	$ -
Books, Supplies, Services		**$ 15,305**	**$ 15,305**	**$ 15,305**	**$ 5,814**	**0.00%**	**$ -**
6403	Non-Instructional Equipment	$ -	$ -	$ -	$ 11,915		
Equipment Cap Outlay		**$ -**	**$ -**	**$ -**	**$ 11,915**		
	Expense Total	**$ 33,080**	**$ 33,080**	**$ 33,080**	**$ 23,278**	**0.00%**	**$ -**
Beginning Fund Balance		**$ 59,898**		**$ 59,898**	**$ 48,722**		
Revenues over Expenses		**-**		**-**	**11,176**		
Ending Fund Balance		**$ 59,898**		**$ 59,898**	**$ 59,898**		

Peralta Community College District
Student Financial Aid Fund Detail
2013-14 Final Budget

Final vs. Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	% Change	$ Change
Revenue							
8151	FInAid-PELL	$ 30,492,189	$ 27,801,119	$ 30,360,867	$ 29,547,998	9.68%	$ 2,691,070
8152	FINAID-SEOG	$ 1,333,528	$ 1,106,472	$ 1,234,344	$ 1,166,870	20.52%	$ 227,056
8154	FINAIDACG	$ -	$ -	$ -	$ 2,393	0.00%	$ -
8155	Americo (was a/c 8633)	$ 123,484	$ 234,999	$ 115,674	$ 123,484	-47.45%	$ (111,515)
8156	DLUSU FED	$ 1,911,903	$ 1,510,001	$ 2,283,422	$ 1,916,878	26.62%	$ 401,902
8157	DLSUB 0910 FED LOAN	$ 2,282,976	$ 1,915,000	$ 2,852,630	$ 2,287,206	19.22%	$ 367,976
8199	Other Federal Income	$ -	$ -	$ -	$ -	0.00%	$ -
Federal Revenue		**$ 36,144,080**	**$ 32,567,591**	**$ 36,846,937**	**$ 35,044,829**	**10.98%**	**$ 3,576,489**
8625	Extended Opport. Program & Svc	$ -	$ -	**$ -**	**$ -**	**0.00%**	**$ -**
8626	Coop Agencies Resources Educ	$ -	$ -	**$ -**	**$ -**	**0.00%**	**$ -**
8631	FINAIDCALB	$ 1,383,503	$ 1,609,000	$ 1,425,947	$ 1,413,521	-14.01%	$ (225,497)
8632	FINAIDCALC	$ 29,940	$ 910,001	$ -	$ -	-96.71%	$ (880,061)
State Revenue		**$ 1,413,443**	**$ 2,519,001**	**$ 1,425,947**	**$ 1,413,521**	**-43.89%**	**$ (1,105,558)**
8861	Interest/Investment Income	$ -	$ -	$ (1,095)	$ (25,416)	0.00%	$ -
8879	Student Records	$ -	$ -	$ -	$ -	0.00%	$ -
8899	Miscellaneous	$ -	$ -	$ -	$ -	0.00%	$ -
Local Revenue		**$ -**	**$ -**	**$ (1,095)**	**$ (25,416)**	**0.00%**	**$ -**
8983	Interfund Transfer In			**$ -**	$ 2,166,707	**0.00%**	**$ -**
Transfers In		**$ -**	**$ -**	**$ -**	**$ 2,166,707**	**0.00%**	**$ -**
	Revenue Total	**$ 37,557,523**	**$ 35,086,592**	**$ 38,271,789**	**$ 38,599,641**	**7.04%**	**$ 2,470,931**
Expenses							
5885	Misc Operational Expense				$ 2,086,594	0.00%	$ -
Books,Supplies, Services		**$ -**	**$ -**		**$ 2,086,594**	0.00%	$ -
7511	FINAIDPELL	$ 30,492,189	$ 27,801,119	$ 30,398,336	$ 29,547,998	9.68%	$ 2,691,070

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
7512	FINAIDSEOG	$ 1,333,528	$ 1,106,472	$ 1,255,878	$ 1,166,870	20.52%	$ 227,056
7513	FINAIDCALB	$ 1,383,503	$ 1,580,000	$ 1,393,011	$ 1,382,573	-12.44%	$ (196,497)
7514	FINAIDCALC	$ 29,940	$ 910,001	$ 35,062	$ 30,948	-96.71%	$ (880,061)
7515	FINAIDEOPG	$ -	$ 19,000	$ -	$ -	-100.00%	$ (19,000)
7516	FINAIDCARE	$ -	$ 10,000	$ -	$ -	-100.00%	$ (10,000)
7517	FINAIDAMERICORP	$ 123,484	$ 234,999	$ 108,147	$ 123,484	-47.45%	$ (111,515)
7518	FINAIDACG	$ -	$ -	$ -	$ 2,393	0.00%	$ -
7519	DLSUB -FED	$ 2,282,976	$ 1,915,000	$ 2,852,630	$ 2,287,206	19.22%	$ 367,976
7525	DLUSU -FED	$ 1,911,903	$ 1,510,001	$ 2,283,422	$ 1,916,878	26.62%	$ 401,902
Financial Aid		**$ 37,557,523**	**$ 35,086,592**	**$ 38,326,486**	**$ 36,458,350**	**7.04%**	**$ 2,470,931**
	Expense Total	**$ 37,557,523**	**$ 35,086,592**	**$ 38,326,486**	**$ 38,544,944**	**7.04%**	**$ 2,470,931**
Beginning Fund Balance		**$ -**		**$ 54,697**	**$ -**		
Revenues over Expenses		**-**		**(54,697)**	**54,697**		
Ending Fund Balance		**$ -**		**$ -**	**$ 54,697**		

Peralta Community College District
Measure B - Parcel Tax Detail
2013-14 Final Budget

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
Revenue							
8811	Tax Allocation Secured Roll	$ 7,581,153	$ 7,517,517	$ 7,682,152	$ -	0.85%	$ 63,636
Local Revenue		**$ 7,581,153**	**$ 7,517,517**	**$ 7,682,152**	**$ -**	**0.85%**	**$ 63,636**
	Revenue Total	**$ 7,581,153**	**$ 7,517,517**	**$ 7,682,152**	**$ -**	**0.85%**	**$ 63,636**
Expenses							
1351	Instructor-Temp/PTime & Ext-Se	$ 5,741,811	$ 6,621,332	$ 4,817,027	$ -	-13.28%	$ (879,521)
1352	Instructor-Sub-Daily/Sick	$ -	$ -	$ -	$ -	0.00%	$ -
1453	Counselors	$ 189,954	$ -	$ 166,706	$ -	0.00%	$ 189,954
1454	Librarians	$ 31,500	$ -	$ 4,585	$ -	0.00%	$ 31,500
1455	Coaches	$ 5,339	$ -	$ -	$ -	0.00%	$ 5,339
1456	Other Non-Teaching Assignments	$ 50,000	$ -	$ 35,204	$ -	0.00%	$ 50,000
Part Time Academic		**$ 6,018,604**	**$ 6,621,332**	**$ 5,023,522**	**$ -**	**-9.10%**	**$ (602,728)**
2102	Clerical Tech & Support Staff	$ 85,165	$ 148,217	$ 106,863	$ -	-42.54%	$ (63,052)
2201	Instructional Aides	$ 157,783	$ 39,283	$ 60,660	$ -	301.66%	$ 118,500
2352	Cler Tech & Sup Stf (Repl)	$ 21,100	$ -	$ 5,700	$ -	0.00%	$ 21,100
2353	Student Employee Assistants	$ 27,813	$ -	$ 17,996	$ -	0.00%	$ 27,813
2354	Overtime for perm & non-perm	$ 5,000	$ -	$ 3,833	$ -	0.00%	$ 5,000
2451	Instructional Aides (Replace)	$ 244,774	$ -	$ 282,716	$ -	0.00%	$ 244,774
2452	Instructional Aides - Student	$ 211,837	$ -	$ 110,417	$ -	0.00%	$ 211,837
Classified Salary		**$ 753,472**	**$ 187,500**	**$ 588,185**	**$ -**	**301.85%**	**$ 565,972**
3110	STRS - Academic	$ -	$ -	$ 339	$ -	0.00%	$ -
3140	STRS Cash Balance	$ 253,475	$ 199,686	$ 200,070	$ -	26.94%	$ 53,789
3220	PERS	$ 27,800	$ 7,031	$ 20,010	$ -	295.39%	$ 20,769
3320	OASDHI (FICA) Classified	$ 15,066	$ -	$ 4,784	$ -	0.00%	$ 15,066
3340	Medicare - Academic	$ 91,885	$ 72,387	$ 72,650	$ -	26.94%	$ 19,498
3350	Medicare - Classified	$ 3,555	$ 2,719	$ 4,279	$ -	30.75%	$ 836
3411	Medical Coverage-Academic	$ -	$ -	$ -	$ -	0.00%	$ -

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
3412	Dental Coverage-Academic	$ -	$ -	$ -	$ -	0.00%	$ -
3415	Life Insurance-Academic	$ -	$ -	$ -	$ -	0.00%	$ -
3421	Medical Coverage-Classified	$ 103,238	$ 129,482	$ 45,234	$ -	-20.27%	$ (26,244)
3422	Dental Coverage-Classified	$ 4,971	$ 518	$ 1,684	$ -	859.65%	$ 4,453
3425	Life Insurance-CLASS	$ 407	$ -	$ 279	$ -	0.00%	$ 407
3510	Unemployment Ins.-Academic	$ 4,491	$ 69,063	$ 69,337	$ -	-93.50%	$ (64,572)
3520	Unemployment Ins -Classified	$ 1,110	$ 3,019	$ 2,967	$ -	-63.23%	$ (1,909)
3610	Worker's Compensation-Academic	$ 76,294	$ 77,698	$ 77,915	$ -	-1.81%	$ (1,404)
3620	Worker's Compensation-Classfd	$ 3,151	$ 2,250	$ 3,255	$ -	40.04%	$ 901
3720	Apple-Transamerica NonPerm-Cl	$ 79	$ -	$ 2,017	$ -	0.00%	$ 79
3722	OPEB Classified	$ 15,212	$ -	$ 13,862	$ -	0.00%	$ 15,212
Fringe Benefits		**$ 600,734**	**$ 563,853**	**$ 518,682**	**$ -**	**6.54%**	**$ 36,881**
4301	Instructional - (Classroom)	$ 38,203	$ -	$ 37,267	$ -	0.00%	$ 38,203
4304	Supplies-office	$ 44,365	$ -	$ 14,997	$ -	0.00%	$ 44,365
4306	Computer software/site lic.-cl	$ -	$ -	$ 7,615	$ -	0.00%	$ -
4307	Computer software/site lic.-ad	$ 3,000	$ -	$ -	$ -	0.00%	$ 3,000
5105	Independent Contractor/Consult	$ 11,747	$ 19,250	$ 102,750	$ -	-38.98%	$ (7,503)
5106	Events/Programs-Outside Prod	$ -	$ -	$ 10,348	$ -	0.00%	$ -
5107	Election Cost	$ -	$ -	$ 1,168,351	$ -	0.00%	$ -
5202	Travel Non-Local	$ 11,500	$ -	$ 126	$ -	0.00%	$ 11,500
5203	Travel Local	$ 658	$ -	$ 543	$ -	0.00%	$ 658
5205	Conference/Seminar Reg	$ 2,000	$ -	$ 1,300	$ -	0.00%	$ 2,000
5301	Dues and Membership	$ 14,729	$ -	$ 23,295	$ -	0.00%	$ 14,729
5505	Telephone Services	$ 350	$ -	$ -	$ -	0.00%	$ 350
5864	Instructional Services	$ 1,415	$ -	$ -	$ -	0.00%	$ 1,415
5865	Publishing/ Doc Publication	$ -	$ -	$ 9,961	$ -	0.00%	$ -
5866	Testing License and Material	$ -	$ -	$ 2,146	$ -	0.00%	$ -
5867	Postage	$ -		$ 363			
5881	Building Repairs & Services	$ -	$ -	$ 1,345	$ -	0.00%	$ -
5882	Equip Repairs Maint. & Svc	$ 8,311	$ -	$ 16,790	$ -	0.00%	$ 8,311
5884	Laundry Services	$ 9,453	$ -	$ -	$ -	0.00%	$ 9,453
5885	Misc. Operational Exp.	$ 34,100	$ 125,582	$ 59,122	$ -	-72.85%	$ (91,482)
5888	Advertising Print	$ -		$ 320			
5890	Service Contract-Equipment	$ 5,512	$ -	$ 750	$ -	0.00%	$ 5,512
5894	Moving/Relocation Expenses	$ -	$ -	$ 6,092	$ -	0.00%	$ -
Books, Supplies, Services		**$ 185,343**	**$ 144,832**	**$ 1,463,481**	**$ -**	**27.97%**	**$ 40,511**
6301	College Library Books	$ -	$ -	$ 15,000	$ -	0.00%	$ -
6402	Inst Equipment and Furn	$ 20,000	$ -	$ 34,207	$ -	0.00%	$ 20,000

		2013-14 Final Budget	2012-13 Final Adopted Budget	2012-13 Working Budget	2011-12 Actuals	Final vs. Final Budget % Change	Final vs. Final Budget $ Change
6403	Non-Instructional Equip & Furn	$ 3,000	$ -	$ 15,655	$ -	0.00%	$ 3,000
6406	Laptop Computers	$ -	$ -	$ 22,126	$ -	0.00%	$ -
6407	PC,SERV, Other Comput,Peripher	$ -	$ -	$ 1,294	$ -	0.00%	$ -
Equipment Cap Outlay		**$ 23,000**	**$ -**	**$ 88,282**	**$ -**	**0.00%**	**$ 23,000**
	Expense Total	**$ 7,581,153**	**$ 7,517,517**	**$ 7,682,152**	**$ -**	**0.85%**	**$ 63,636**

Position Listing - Full Time Equivalent

Measure B - Parcel Tax Fund

Position Description	District Office	College of Alameda	Laney College	Merritt College	Berkeley City College	Totals
Curriculum Specialist		0.50				0.50
Educational Web Technology Analyst	1.00					1.00
Instruction Asst/Mathematics			1.00			1.00
Instructional Aides					1.00	1.00
Instructional Assistant/LRC		0.50				0.50
Science Lab Tech/Biological Sc				1.00		1.00
Totals	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**5.00**

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
February 19, 2013

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Periodic Review of the Budget Allocation Model

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 previous funding process had 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 has defined limits on the majority of resources and expenditures and has encouraged fiscal accountability at all levels. The linkage of allocations to expenditures at the college level has moved 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 was the new allocation model implemented?

This plan was implemented July 2011 after 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 was a culture shift. The transition to a SB 361 allocation model required 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 remains 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 allocates 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 requires 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.

Measure B Parcel Tax:

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. It is anticipated that annual receipts will be approximately $7.5 million. The funding is restricted in nature and can only be used for: maintaining core academic programs, such as Math, Science, and English; training students for successful careers; and preparing students to transfer to four-year universities.

All monies collected shall be accounted for separately (fund 12) and shall be expended only for those specified purposes above and allocated to the colleges in the manner consistent with the approved Budget Allocation Model (BAM). The monies collected will not be used to pay administrators' salaries or benefits nor will it be used to fund programs or purposes other than those listed above.

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:

Gross Non-Resident Enrollment Fees (2011/12)
- Expenditures of the International Program (cost center 125) (2011/12)
= Net Non-Resident Enrollment Fees (2011/12)

College % of total District-wide Non-Resident FTES (2011/12)
× Net Non-Resident Enrollment Fees (2011/12)
= College Non-Resident Enrollment Fee Allocation (2012/13)

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-Tim 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 (see Multi-Year IT Expenditure Planning), one-time expenditures for program expansion or reorganization, or other one-time expenditures deemed highest and best use by the college President.

Multi-Year IT Expenditure Planning:

Due to the current economic environment, the District has very little ongoing discretionary funding to support the evolving needs of IT planning. It is the intent and desire to provide flexibility and support to those colleges and central office IT services that have multi-year planning mechanisms in place and who have set aside funding within their Unrestricted General Fund discretionary allocations to support these plans.

To support this effort the Chancellor will on an annual basis, no later than November 1st, announce a restricted allocation of one-time funds within the Unrestricted General Fund that will be used as a dollar-for-dollar match to fund IT projects identified at the colleges and central office IT service areas and partially funded at the colleges or central office IT service areas.

Colleges and central office IT service areas will identify and prioritize projects and forward their requests to the District Technology Committee (DTC) for its review and prioritization.

To the extent that there are one-time funds available, the DTC will review all requests submitted for consideration of these matching funds and forward to the PBC its recommendations no later than January 1. The PBC will review and provide its recommendations to the Chancellor no later than February 1."

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 2010-11the 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 6200 (Budget Preparation), 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). Should colleges or administrative service centers deficit spend, the amount by which was deficit spent will be subtracted from any potential carryover funding. Should carryover funding be insufficient to cover deficits, a one-time reduction in the subsequent year budget may be used.

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.