

Celebrating
our **50TH** ANNIVERSARY

PERALTA COMMUNITY COLLEGE DISTRICT
Tentative Budget
2014 - 2015



BERKELEY CITY COLLEGE



COLLEGE OF ALAMEDA



LANEY COLLEGE



MERRITT COLLEGE



DEPARTMENT OF FINANCE & ADMINISTRATION

DATE SUBMITTED: June 19, 2014

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PERALTA COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

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- Ms. Meredith Brown Vice President
- Dr. José M. Ortiz Board Secretary
- Mr. Cy Gulassa Member
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COLLEGE ADMINISTRATORS

- Dr. Debbie Budd President, Berkeley City College
- Dr. Norma Ambriz-Galaviz President, Merritt College
- Dr. Eric Gravenberg Interim President, College of Alameda
- Dr. Elñora Webb President, Laney College

DISTRICT OFFICE ADMINISTRATORS

- 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
- Ms. Susan Rinne..... Interim Vice Chancellor for Finance and Administration

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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 2014-15 Tentative Budget

The 2014-15 Tentative 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 Tentative 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 Tentative Budget continues to reflect the generosity of our taxpayers, locally and statewide. Thanks to Proposition 30 and our local parcel tax, both supported favorably by voters in the past years, we were able to restore classes and students services that were reduced in previous budget years. This Budget continues to utilize these funds for those purposes.

Careful planning and solid budgetary practices are at the heart of this Tentative Budget. As set out in the Budget Assumptions, this Tentative 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 2014 Tentative Budget.

A handwritten signature in black ink, appearing to read "J. Ortiz", with a long horizontal flourish extending to the right.

Dr. José M. Ortiz
Chancellor



Peralta Community College District

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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.

Berkeley City College

College of Alameda

Laney College

Merritt College



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: Susan Rinne, Interim Vice Chancellor

Date: June 10, 2014

Subject: 2014-15 Budget Summary

The 2014-15 Tentative 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 6 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 2014-15 Budget Development Calendar at their January 21, 2014 Board meeting.

Similar to last year's budget, this budget contains constrained optimism. This sense of optimism stems from new revenues included in the 2014-15 budget, parcel tax revenue and enrollment growth revenue, as well as the absence of workload reductions and threats of mid-year reductions. One area of caution stems from the growth allocations proposed, and the ability for our student population to produce the optimistic growth being proposed. The District is again positioned to restore the necessary cuts needed to balance the budget and focus on restoring access and improving services to our students and community.

This budget does not incorporate many of the proposals contained within the Governor's May Revision or any of the proposals by the Senate or Assembly, but will be modified when the State adopts its final budget on or before June 30, 2014. Any changes needed, as a result of the State's adopted budget, will be incorporated into the District's Final Adopted Budget that will be presented to the Board of Trustees on September 9, 2014.

PRINCIPLES OF SOUND FISCAL MANAGEMENT

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

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

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

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

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

DESCRIPTION OF FUNDS

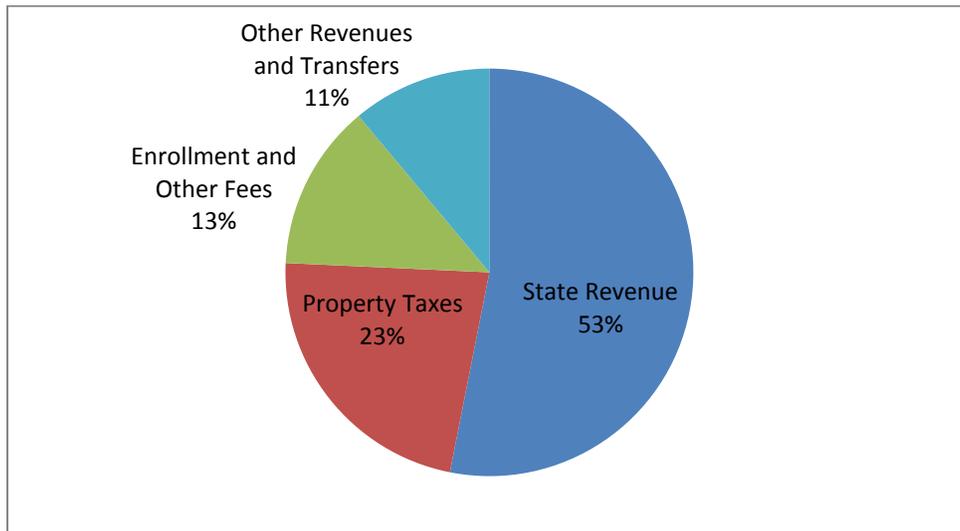
The following is a brief discussion of the funds included in the District's 2014-15 Tentative Budget:

DISTRICT OPERATING BUDGET – GENERAL FUND UNRESTRICTED (Pages 42-71)

The 2014-15 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, information technology, maintenance and operations.

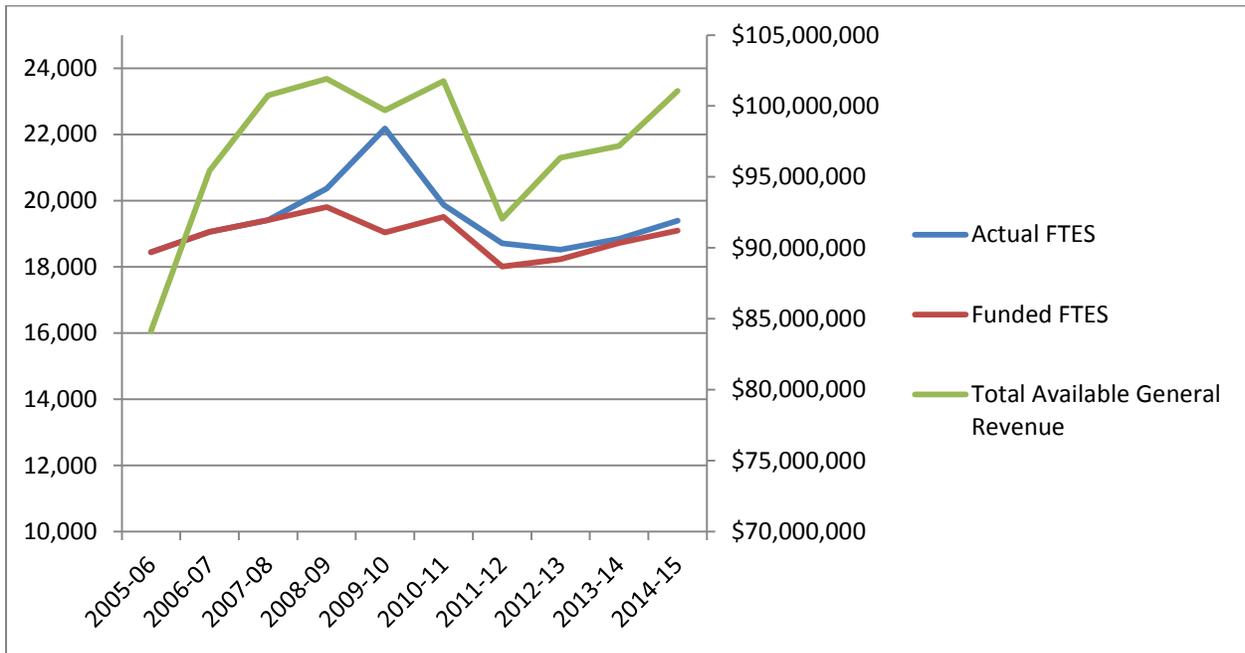
There are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are general apportionment, local property taxes, and enrollment fees and tuition that account for approximately 89% of the revenue received.

Major Sources of Revenue



Full-Time Equivalent Students (FTES) is the primary workload measure used by the state to determine how much of the total revenue from these sources the district is to receive. For the 2013-14 fiscal year, the funded FTES level provided from the State is 18,719.51 FTES. A ten year summary of funded and actual FTES as well as total revenue is shown below.

FTES & Funding Summary



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

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

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GENERAL FUND RESTRICTED (Pages 72-78)

The 2013-14 General Restricted Fund accounts for the revenues and expenditures for the operation and support of programs that are specifically restricted by laws, regulations, donor's, or other outside agencies' funding terms and conditions.

SPECIAL REVENUE FUND (Pages 79-89)

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 90)

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.

CAPITAL OUTLAY FUND (Pages 91-92)

The Capital Outlay Fund is used to account for receipt and expenditures of State funded capital projects and scheduled maintenance projects.

BOND CONTRUCTION FUNDS (Pages 93-99)

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 100-102)

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 103)

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

TRUST AND AGENCY FUNDS (Page 104)

The Trust and Agency Fund is used to account for assets held by the district in a trustee or agency capacity for individuals, private organizations, other governmental units, and/or other funds.

SELF-INSURANCE FUND (Page 105)

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 106-109)

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 110-111)

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 112-115)

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 2014-15 Tentative Budget Assumptions

2014-15 Budget Assumptions

These assumptions are for use in development of the 2014-15 district and college adopted budgets. As more detailed information is received in the coming months from 67th the Office of the Governor and the State Chancellor, the assumptions will be adjusted accordingly.

General Assumptions

1. The 2014-15 Adopted Budget will be balanced
2. The 2014-15 Adopted Budget will have a contingency reserve of no less than 5%
3. The District and colleges will use plans, planning documents, and planning processes as a basis for the development of their expenditure budgets
4. The District does not intend to issue a Tax Revenue Anticipation Note (TRANs) for the 2014-15 Fiscal Year
5. All State Apportionment deferrals will be eliminated
6. There will be a line item in the budget for facilities maintenance and repair

Revenue Assumptions

7. General apportionment deficit factor 2% for 2014-15
8. Access Money formally referred to as enrollment growth funds for PCCD of 2.5% for 2014-15, estimated 374 FTES
 - a. \$2 million for PCCD
9. The Cost of Living Adjustment (COLA) of .85% for 2014-15
 - a. \$850,657 for PCCD
10. Full Time Equivalent Student (FTES) base of 19,393; funded base credit FTES of 19,093.
 - a. 2.5% increase from 2013-14 P1 Certified FTES
11. Funded base non-credit FTES of 91.48
12. Anticipated property tax receipts of \$28,645,643
 - a. Increase of \$561,679 or 2% from 2013-14 estimated
13. Unrestricted lottery at \$126.00 per funded FTES
14. Mandated Cost Block Grant budgeted at \$503,771
 - a. Same as Prior Year
15. Third Year of Parcel Tax estimated to be \$8,053,385

Expenditure Assumptions

16. The District will meet all negotiated contractual obligations
17. Step and column salary increases will be included

18. Projected Public Employee Retirement System contribution increase to 11.771%, an increase of .329% estimated to be \$73,563
19. State Teachers Retirement System increased to 8.88%, an increase of .63% estimated to be \$198,600
20. Maintain District contribution to DSPS of \$1.15 million
21. Any restricted funding cuts or cost increases must be borne by the respective program
22. Increase in Medical premiums up to District cap, estimated increase cost of \$979,893;
 - a. Kaiser 0% increase from prior year
 - b. Traditional PPO (PFT, Admin, SEIU) – 26% increase
 - c. Lite PPO (PFT, Admin, SEIU) – 24.9% increase
 - d. Traditional PPO (Local 39) – 22.1% increase
 - e. Lite PPO (Local 39) – 17.5% increase
23. No increase to OPEB required contribution
24. Allocation of new faculty positions will be based on achieving parity within the Colleges
25. Utilities to be budgeted at the campus level at the prior year rates plus 2% for inflation
 - a. Increase in site discretionary and Department of General Services budgets for this purpose - \$71,801 increase
26. 1% adjustment to the PFT salary schedules to equalize the on-going cost with other unit settlements from 2012-13; estimated adjustment to be \$299,859
27. Increase in Workers Compensation rate of .1% to 1.3% of payroll, estimated cost to be \$54,500

Peralta Community College District

Budget Allocation Model

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

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

The core principles supporting the new/current BAM:

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

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

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

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

Excluding International and Out-of-State Student fee revenue, the projected District-wide total revenue allocation for fiscal year 2014-15 is \$128,739,698. 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 2014-15 the OPEB exclusions equal \$18,754,797; thus total resources available for allocation equal \$109,984,901.

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 – 19.08%; Berkeley City College – 19.88%; Laney College – 40.61%; and Merritt College – 20.43%.

Based upon these averages, the revenue allocations by college for 2014-15 are as follows: College of Alameda - \$20,984,668; Berkeley City College - \$21,866,190; Laney College – \$44,669,036; and Merritt College – \$22,465,007.

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 28, 2014 the College of Alameda (COA) generated 201.1 FTES for Out of State and International Students. This equates to approximately 14.69% of the total FTES generated district-wide. As a result, after subtracting the operational budget for the International Program, COA is allocated \$576,757. 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 \$21,078,204.

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 \$6,199,361.

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 - \$16,356,978; Berkeley City College - \$17,765,467; Laney College – \$35,170,712; and Merritt College – \$17,340,971.

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.

2014-15 Budget Allocation Model Worksheet

Base Allocation:

Total Deficited Computational Revenue		\$ 100,874,431
Unrestricted Lottery		\$ 2,372,580
Apprenticeship		\$ 32,198
Student Health Fees		\$ 1,108,706
Other Student Fees and Miscellaneous		\$ 3,167,906
Transfer in from other sources(funds)		\$ 13,128,092
Parcel Tax		\$ 8,055,785
Total Revenue Allocation	\$ 128,739,698	
Less:		
OPEB Benefit Expenses		12,027,400
OPEB Debt Service		<u>6,727,397</u>
Total Exclusions	\$ (18,754,797)	
Applicable Revenue		\$ 109,984,901

Three Year FTE Rolling Averages

	<u>Alameda</u>	<u>Berkeley</u>	<u>Laney</u>	<u>Merritt</u>
2013-14	3,442.92	3,833.37	7,365.37	3,732.24
2012-13	3,577.76	3,508.51	7,367.48	3,877.84
2011-12	<u>3,583.51</u>	<u>3,707.77</u>	<u>7,839.77</u>	<u>3,742.17</u>
Average	3,534.73	3,683.22	7,524.21	3,784.08
Percentage	19.08%	19.88%	40.61%	20.43%

District Office Service Center Budgets

Chancellor	1,154,273
Board of Trustees	276,188
General Counsel	765,197
Information Tech	3,045,737
Public Information	982,925
Risk Management	521,073
Education Svs	1,447,937
Student Svs	907,954
Institutional Research	966,797
Human Resources	2,157,231
Finance	3,512,523
General Services	4,410,161
Purchasing	<u>930,208</u>
	21,078,204

Centralized Services Budgets

DSPS Contribution	1,157,655
Admissions & Records	919,749
Facilities	3,834,557
Financial Aid	<u>287,400</u>
	6,199,361

	Alameda	Berkeley	Laney	Merritt
Revenue Allocation by College	20,984,668	21,866,190	44,669,036	22,465,007
Out of State and Intl. Rev.	576,757	1,322,352	1,580,129	447,553
DO Service Center Budgets	(4,021,635)	(4,190,575)	(8,560,657)	(4,305,336)
Centralized Services Budgets	<u>(1,182,813)</u>	<u>(1,232,500)</u>	<u>(2,517,795)</u>	<u>(1,266,253)</u>
	16,356,978	17,765,467	35,170,712	17,340,971

Unrestricted Expenditure Budget by College

Full Time Academic	\$ 4,105,566	\$ 3,862,346	\$ 8,987,468	\$ 5,257,118
Academic Admin	\$ 869,510	\$ 743,229	\$ 1,259,701	\$ 889,472
Other Faculty	\$ 876,817	\$ 897,263	\$ 1,389,528	\$ 830,233
Part Time Academic	\$ 1,219,400	\$ 1,838,429	\$ 3,379,578	\$ 667,220
Classified Salary	\$ 2,942,207	\$ 2,776,679	\$ 5,361,250	\$ 3,133,678
Fringe Benefits	\$ 4,214,007	\$ 3,889,138	\$ 8,339,698	\$ 4,873,291
Books, Supplies, Services	\$ 1,111,631	\$ 1,391,933	\$ 1,967,844	\$ 1,432,389
Equipment Cap Outlay	\$ 15,010	\$ 24,554	\$ 2,000	\$ 30,156
Load Banking	\$ -	\$ -	\$ -	\$ -
Expenditure Totals	\$ 15,354,148	\$ 15,423,571	\$ 30,687,067	\$ 17,113,557
Difference w/o Parcel Tax	\$ 1,002,830	\$ 2,341,896	\$ 4,483,645	\$ 227,414
Parcel Tax Allocations	\$ 1,448,823	\$ 1,464,996	\$ 2,777,320	\$ 1,388,660
Expenditure Totals w/Parcel	\$ 16,802,971	\$ 16,888,567	\$ 33,464,387	\$ 18,502,217
Difference with Parcel Tax	\$ (445,993)	\$ 876,900	\$ 1,706,325	\$ (1,161,246)

2014-15 Budget Allocation Model Worksheet

Non-Resident Enrollment Fees

	<u>\$ 5,626,187</u>	Gross Non-Resident Enrollment Fees
	\$ 5,626,187	Total Estimated Revenue
Less:		
	\$ 1,699,396	Central International Education
	<u>-</u>	
	\$ (1,699,396)	Total Exclusions

Applicable International Revenue \$ 3,926,791

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

	<u>District</u>	<u>Alameda</u>	<u>Berkeley</u>	<u>Laney</u>	<u>Merritt</u>
FTES	1,369.17	201.1	461.07	550.95	156.05
%		14.69%	33.68%	40.24%	11.40%

Allocation amount by College

<u>Alameda</u>	<u>Berkeley</u>	<u>Laney</u>	<u>Merritt</u>	<u>Total</u>
\$ 576,757	\$ 1,322,352	\$ 1,580,129	\$ 447,553	\$ 3,926,791

Peralta Community College District Unrestricted General Fund Summary 2014-15 Tentative Budget

	Tentative vs. Final Budget					
	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue						
State Revenue	\$ 67,396,913	\$ 63,351,898	\$ 65,250,381	\$ 64,346,744	6.38%	\$ 4,045,015
Local Revenue	\$ 45,785,095	\$ 43,560,548	\$ 45,096,004	\$ 47,174,459	5.11%	\$ 2,224,547
Trans Res Revenue	\$ 13,128,092	\$ 12,691,939	\$ 12,691,939	\$ 9,152,116	3.44%	\$ 436,153
Revenue Total	\$126,310,100	\$ 119,604,385	\$123,038,324	\$120,673,319	5.61%	\$ 6,705,715
Expenses						
Full Time Academic	\$ 22,212,498	\$ 20,772,264	\$ 20,480,207	\$ 16,233,586	6.93%	\$ 1,440,234
Academic Admin	\$ 4,799,502	\$ 4,574,775	\$ 4,529,549	\$ 3,466,038	4.91%	\$ 224,727
Other Faculty	\$ 4,556,212	\$ 4,383,221	\$ 4,485,455	\$ 4,002,127	3.95%	\$ 172,991
Part Time Academic	\$ 7,673,631	\$ 7,495,220	\$ 7,856,669	\$ 13,723,964	2.38%	\$ 178,411
Classified Salary	\$ 24,438,423	\$ 23,092,656	\$ 23,241,769	\$ 20,070,025	5.83%	\$ 1,345,767
Fringe Benefits	\$ 39,660,824	\$ 38,096,321	\$ 37,777,023	\$ 37,216,997	4.11%	\$ 1,564,503
Books, Supplies, Services	\$ 14,905,817	\$ 14,816,000	\$ 17,172,098	\$ 12,576,388	0.61%	\$ 89,817
Equipment Cap Outlay	\$ 178,141	\$ 131,542	\$ 364,086	\$ 148,456	35.43%	\$ 46,599
Debt Service Transfer	\$ 7,885,052	\$ 6,242,386	\$ 6,359,404	\$ 9,613,258	26.31%	\$ 1,642,666
Leave Banking	\$ -	\$ -	\$ 396,909	\$ 764,563	0.00%	\$ -
Expense Total	\$126,310,100	\$ 119,604,385	\$122,663,168	\$117,815,402	5.61%	\$ 6,705,715

**Peralta Community College District
Unrestricted General Fund Summary
2014-15 Tentative Budget
Berkeley City College**

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Expenses						
Full Time Academic	\$3,862,346	\$ 3,759,892	\$ 3,512,838	\$ 2,674,668	2.72%	\$ 102,454
Academic Admin	\$ 743,229	\$ 717,183	\$ 737,969	\$ 626,403	3.63%	\$ 26,046
Other Faculty	\$ 897,263	\$ 772,140	\$ 918,505	\$ 557,261	16.20%	\$ 125,123
Part Time Academic	\$1,838,429	\$ 1,506,957	\$ 1,605,603	\$ 2,757,984	22.00%	\$ 331,472
Classified Salary	\$2,776,679	\$ 2,596,385	\$ 2,571,604	\$ 1,972,761	6.94%	\$ 180,294
Fringe Benefits	\$3,889,138	\$ 3,876,399	\$ 3,910,700	\$ 3,199,004	0.33%	\$ 12,739
Books, Supplies, Services	\$1,391,933	\$ 1,272,439	\$ 1,478,921	\$ 950,202	9.39%	\$ 119,494
Equipment Cap Outlay	\$ 24,554	\$ 26,409	\$ 36,691	\$ 27,972	-7.02%	\$ (1,855)
Leave Banking	-	\$ -	\$ 32,466	\$ -	0.00%	\$ -
Expense Total	15,423,571	\$ 14,527,804	\$14,805,297	\$12,766,256	6.17%	\$ 895,767

**Peralta Community College District
Unrestricted General Fund Summary
2014-15 Tentative Budget
College of Alameda**

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	Tentative vs. Final Budget	
					% Change	\$ Change
Expenses						
Full Time Academic	\$ 4,105,566	\$ 3,780,162	\$ 3,743,455	\$ 3,100,217	8.61%	\$ 325,404
Academic Admin	\$ 869,510	824,057	\$ 854,307	\$ 585,084	5.52%	45,453
Other Faculty	\$ 876,817	1,001,319	\$ 973,528	\$ 746,350	-12.43%	(124,502)
Part Time Academic	\$ 1,219,400	1,272,877	\$ 1,437,523	\$ 2,755,801	-4.20%	(53,477)
Classified Salary	\$ 2,942,207	2,695,638	\$ 2,717,294	\$ 1,952,433	9.15%	246,569
Fringe Benefits	\$ 4,214,007	4,097,291	\$ 4,075,571	\$ 3,262,538	2.85%	116,716
Books, Supplies, Svs.	\$ 1,111,631	1,045,693	\$ 1,106,404	\$ 1,022,247	6.31%	65,938
Equipment Cap Outlay	\$ 15,010	11,178	\$ 73,868	\$ 6,188	34.28%	3,832
Leave Banking	\$ -	-	\$ 371,490	\$ -	0.00%	-
Expense Total	\$15,354,148	\$14,728,215	\$15,353,440	\$13,430,858	4.25%	\$ 625,933

**Peralta Community College District
Unrestricted General Fund Summary
2014-15 Tentative Budget
District Office - Central Services**

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Expenses						
Full Time Academic	\$ -	\$ -	\$ -	\$ 68,090	0.00%	\$ -
Academic Admin	1,037,590	837,481	784,580	723,227	23.89%	200,109
Other Faculty	562,371	387,449	387,449	463,433	45.15%	174,922
Part Time Academic	569,004	69,631	96,311	160,770	717.17%	499,373
Classified Salary	10,224,609	9,714,138	9,709,345	9,922,367	5.25%	510,471
Fringe Benefits	18,344,690	17,741,859	17,614,593	17,256,924	3.40%	602,831
Books, Supplies, Svs.	9,002,020	9,357,748	11,157,484	9,489,145	-3.80%	(355,728)
Equipment Cap Outlay	106,421	71,051	208,346	164,475	49.78%	35,370
Debt Service Transfer	7,885,052	6,242,386	6,359,404	5,613,259	26.31%	1,642,666
Leave Banking	-	-	(70,183)	143,302	0.00%	-
Expense Total	\$ 47,731,757	\$ 44,421,743	\$ 46,247,329	\$ 44,004,992	7.45%	\$ 3,310,014

**Peralta Community College District
Unrestricted General Fund Summary
2014-15 Tentative Budget
Laney College**

	Tentative vs. Final Budget					
	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Expenses						
Full Time Academic	\$ 8,987,468	\$ 8,286,650	\$ 8,292,918	\$ 6,534,582	8.46%	\$ 700,818
Academic Admin	1,259,701	1,417,666	1,308,400	959,646	-11.14%	(157,965)
Other Faculty	1,389,528	1,370,446	1,370,446	1,489,074	1.39%	19,082
Part Time Academic	3,379,578	3,203,418	3,213,318	5,835,601	5.50%	176,160
Classified Salary	5,361,250	5,007,058	5,158,233	3,922,700	7.07%	354,192
Fringe Benefits	8,339,698	7,815,104	7,680,749	6,738,254	6.71%	524,594
Books, Supplies, Svs.	1,967,844	1,885,034	2,024,888	1,950,080	4.39%	82,810
Equipment Cap Outlay	2,000	5,000	8,780	1,562	-60.00%	(3,000)
Leave Banking	-	-	63,136	-	0.00%	-
Expense Total	\$30,687,067	\$28,990,376	\$29,120,868	\$27,431,499	5.85%	\$1,696,691

**Peralta Community College District
Unrestricted General Fund Summary
2014-15 Tentative Budget
Merritt College**

	Tentative vs. Final Budget					
	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Expenses						
Full Time Academic	\$ 5,257,118	\$ 4,945,560	\$ 4,930,996	\$ 3,924,120	6.30%	\$ 311,558
Academic Admin	\$ 889,472	\$ 778,388	\$ 844,293	\$ 548,543	14.27%	111,084
Other Faculty	\$ 830,233	\$ 851,867	\$ 835,526	\$ 1,347,880	-2.54%	\$ (21,634)
Part Time Academic	\$ 667,220	\$ 1,442,337	\$ 1,503,914	\$ 2,331,668	-53.74%	\$ (775,117)
Classified Salary	\$ 3,133,678	\$ 3,079,437	\$ 3,085,293	\$ 2,353,479	1.76%	\$ 54,241
Fringe Benefits	\$ 4,873,291	\$ 4,562,440	\$ 4,495,410	\$ 4,184,009	6.81%	\$ 310,851
Books, Supplies, Svs.	\$ 1,432,389	\$ 1,258,514	\$ 1,404,401	\$ 983,243	13.82%	\$ 173,875
Equipment Cap Outlay	\$ 30,156	\$ 17,604	\$ 36,400	\$ 9,430	71.30%	\$ 12,552
Leave Balance	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Expense Total	\$ 17,113,557	\$ 16,936,147	\$ 17,136,233	\$ 15,682,372	1.05%	\$ 177,410

Peralta Community College District Restricted General Fund Summary 2014-15 Tentative Budget

	Tentative vs. Final Budget					
	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue						
Federal Revenue	\$ 3,265,579	\$ 7,193,079	\$ 9,883,350	\$ 8,129,684	-54.60%	\$(3,927,500)
State Revenue	21,329,323	9,145,385	13,058,429	8,485,693	133.22%	12,183,938
Local Revenue	616,815	665,991	1,412,388	1,613,366	-7.38%	(49,176)
Trans Res Revenue	1,157,666	1,157,665	1,157,666	1,361,311	0.00%	1
Revenue Total	\$26,369,383	\$18,162,120	\$25,511,833	\$19,590,054	45.19%	\$ 8,207,263
Expenses						
Full Time Academic	\$ 1,635,919	\$ 511,310	\$ 516,109	\$ 559,688	219.95%	\$ 1,124,609
Academic Admin	405,664	428,555	542,641	383,451	-5.34%	(22,891)
Other Faculty	1,749,933	1,619,668	1,637,021	1,468,721	8.04%	130,265
Part Time Academic	127,878	2,419,530	4,006,590	2,830,382	-94.71%	(2,291,652)
Classified Salary	5,141,382	5,260,554	6,789,468	5,434,738	-2.27%	(119,172)
Fringe Benefits	4,371,495	3,283,475	3,532,645	2,984,494	33.14%	1,088,020
Books, Supplies, Svs.	12,536,677	3,253,343	6,870,535	3,437,740	285.35%	9,283,334
Equipment Cap Outlay	193,524	727,830	1,467,361	1,129,992	-73.41%	(534,306)
Financial Aid	206,911	856,626	1,317,775	1,204,390	-75.85%	(649,715)
Unallocated	-	-	15,098	-	0.00%	-
Expense Total	\$26,369,383	\$18,360,891	\$26,695,243	\$19,433,596	43.62%	\$ 8,008,492

**Peralta Community College District
 Fee Based Instruction Fund Summary
 2014-15 Tentative Budget**

	Tentative vs. Final Budget					
	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 167,907	\$ 112,265	\$ 139,866	\$ 164,582	49.56%	\$ 55,642
Revenue Total	\$ 167,907	\$ 112,265	\$ 139,866	\$ 164,582	49.56%	\$ 55,642
Expenses						
Part Time Academic	61,873	42,439	90,422	65,875	45.79%	\$ 19,434
Classified Salary	12,183	20,541	13,927	24,464	-40.69%	(8,358)
Fringe Benefits	58,067	6,119	5,925	8,230	848.96%	51,948
Books, Supplies, Svs.	35,784	43,166	57,107	34,247	-17.10%	(7,382)
Equipment Cap Outlay	-	-	2,500	-	0.00%	-
Expense Total	\$ 167,907	\$ 112,265	\$ 169,881	\$ 132,816	49.56%	\$ 55,642

**Peralta Community College District
Bookstore Commission Fee Fund Summary
2014-15 Tentative Budget**

	Tentative vs. Final Budget					
	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 163,341	\$ 252,207	\$ 181,591	\$ 211,644	-54.41%	\$ (88,866)
Revenue Total	\$ 163,341	\$ 252,207	\$ 181,591	\$ 211,644	-54.41%	\$ (88,866)
Expenses						
Part Time Academic	\$ -	\$ 12,742	\$ 55,535	\$ -	0.00%	\$ (12,742)
Classified Salary	44,848	13,182	41,893	29,390	70.61%	31,666
Fringe Benefits	322	71	4,271	816	77.95%	251
Books, Supplies, Svs.	118,171	218,131	236,416	196,120	-84.59%	(99,960)
Equipment Cap Outlay	-	1,581	-	-	0.00%	(1,581)
Financial Aid	-	6,500	-	-	0.00%	(6,500)
Expense Total	\$ 163,341	\$ 252,207	\$ 338,115	\$ 226,326	-54.41%	\$ (88,866)

Peralta Community College District Facility Rental Fee Fund Summary 2014-15 Tentative Budget

	Tentative vs. Final Budget					
	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 1,796,026	\$ 1,628,440	\$ 1,946,114	\$ 1,735,453	10.29%	\$ 167,586
Revenue Total	\$ 1,796,026	\$ 1,628,440	\$ 1,946,114	\$ 1,735,453	10.29%	\$ 167,586
Expenses						
Academic Admin	\$ -	\$ -	\$ -	\$ 118,796	0.00%	\$ -
Other Faculty	10,000	10,000	10,000	-	0.00%	-
Part Time Academic	83,269	34,740	155,886	97,329	139.69%	48,529
Classified Salary	375,793	361,903	701,870	281,222	3.84%	13,890
Fringe Benefits	91,374	86,880	74,208	88,607	5.17%	4,494
Books, Supplies, Svs.	1,182,940	1,104,599	2,267,102	991,661	7.09%	78,341
Equipment Cap Outlay	52,650	30,318	192,182	50,548	73.66%	22,332
Financial Aid	-	-	1,000	100	0.00%	-
Expense Total	\$ 1,796,026	\$ 1,628,440	\$ 3,402,248	\$ 1,628,263	10.29%	\$ 167,586

Peralta Community College District Contract Education Fund Summary 2014-15 Tentative Budget

	Tentative vs. Final Budget					
	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 139,799	\$483,915	\$ 393,435	\$ 352,941	-246.15%	\$ (344,116)
Revenue Total	\$ 139,799	\$483,915	\$ 393,435	\$ 352,941	-246.15%	\$ (344,116)
Expenses						
Academic Admin	\$ -	\$ -	\$ -	\$ -	0.00%	-
Part Time Academic	66,911	264,979	167,819	157,151	-296.02%	\$ (198,068)
Classified Salary	12,000	28,000	37,411	15,514	-133.33%	(16,000)
Fringe Benefits	5,669	26,249	31,120	17,253	-363.03%	(20,580)
Books, Supplies, Svs.	28,851	142,043	130,896	36,498	-392.33%	(113,192)
Equipment Cap Outlay	4,000	7,700	35,610	14,415	-92.50%	(3,700)
Transfer to Other Funds	-	86,434		176,988	0.00%	(86,434)
Financial Aid	-	14,944	5,520	1,804	0.00%	(14,944)
Reserves	22,368	-	84,944	-	100.00%	22,368
Expense Total	\$ 139,799	\$570,349	\$ 493,320	\$ 419,623	-307.98%	(430,550)

**Peralta Community College District
Parking Fee Fund Summary
2014-15 Tentative Budget**

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	Tentative vs. Final Budget % Change	\$ Change
Revenue						
Local Revenue	\$ 391,952	\$244,600	\$ 334,526	\$ 396,168	60.24%	\$ 147,352
Revenue Total	\$ 391,952	\$244,600	\$ 334,526	\$ 396,168	60.24%	\$ 147,352
Expenses						
Part Time Academic	\$ 8,000	\$ 7,000	\$ 7,000	\$ 7,029	14.29%	1,000
Classified Salary	\$ 205,000	\$170,000	\$ 195,000	\$ 343,451	20.59%	35,000
Fringe Benefits	\$ 3,651	\$ 3,195	\$ 3,195	\$ 4,049	14.27%	456
Books, Supplies, Svs.	\$ 175,301	\$ 64,405	\$ 152,641	\$ 131,762	172.19%	110,896
Expense Total	\$ 391,952	\$244,600	\$ 357,836	\$ 486,291	60.24%	\$ 147,352

**Peralta Community College District
Capital Outlay Fund Summary
2014-15 Tentative Budget**

	Tentative vs. Final Budget					
	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue						
State Revenue	\$1,480,302	\$ 225,359	\$ 884,107	\$ (18,029)	556.86%	\$1,254,943
Local Revenue	\$ 100,595	\$ 204,263	\$ 204,263	\$3,875,913	-50.75%	\$ (103,668)
Revenue Total	\$1,580,897	\$ 429,622	\$1,088,370	\$3,857,884	267.97%	\$1,151,275
Expenses						
Books, Supplies, Svs.	\$1,458,489	\$ 413,622	\$1,026,416	\$ 324,241	252.61%	\$1,044,867
Equipment Cap Outlay	122,408	16,000	689,247	49,698	665.05%	106,408
Expense Total	\$1,580,897	\$ 429,622	\$1,715,663	\$ 373,939	267.97%	\$1,151,275

Peralta Community College District Measure A Bond Fund Summary 2014-15 Tentative Budget

	Tentative vs. Final Budget					
	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 125,000	\$ 180,000	\$ -	\$ 758,817	-30.56%	\$ (55,000)
Revenue Total	\$ 125,000	\$ 180,000	\$ -	\$ 758,817	-30.56%	\$ (55,000)
Expenses						
Other Faculty	\$ -	\$ -	\$ -	\$ 10,139	0.00%	\$ -
Classified Salary	801,731	781,695	786,181	654,520	2.56%	20,036
Fringe Benefits	380,953	360,158	360,158	328,923	5.77%	20,795
Books, Supplies, Svs.	33,559,400	1,111,430	47,203,668	2,094,692	2919.48%	32,447,970
Equipment Cap Outlay	81,232,613	84,403,990	155,712,600	20,338,414	-3.76%	(3,171,377)
Expense Total	\$ 115,974,697	\$86,657,273	\$204,062,607	\$ 23,426,688	33.83%	\$29,317,424

* 85% of unspent funds from 2013-14

**Peralta Community College District
Measure E Bond Fund Summary
2014-15 Tentative Budget**

	Tentative vs. Final Budget					
	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 32,299	\$ 65,000	\$ 363,000	\$ 278,068	-50.3%	\$ (32,701)
Revenue Total	\$ 32,299	\$ 65,000	\$ 363,000	\$ 278,068	-50.3%	\$ (32,701)
Expenses						
Classified Salary	\$ 216,068	\$ 99,444	\$ 104,444	\$ 16,998	117.3%	\$ 116,624
Fringe Benefits	145,248	72,988	72,988	587	1	72,260
Books, Supplies, Svs.	9,150,527	12,618,173	12,767,934	1,887,971	-27.5%	(3,467,646)
Equipment Cap Outlay	8,150,991	11,849,186	11,816,002	1,563,203	-31.2%	(3,698,195)
Expense Total	\$ 17,662,834	\$24,639,791	\$24,761,368	\$ 3,468,759	-28.3%	\$ (6,976,957)

* 85% of unspent funds from 2013-14

Peralta Community College District Child Development Fund Summary 2014-15 Tentative Budget

	Tentative vs. Final Budget					
	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue						
Federal Revenue	\$ -	\$ 63,474	\$ 63,474	\$ 81,666	-100.00%	\$ (63,474)
State Revenue	982,966	863,929	954,212	762,915	13.78%	119,037
Local Revenue	74,359	30,000	41,181	58,164	147.86%	44,359
Revenue Total	\$ 1,057,325	\$ 957,403	\$ 1,058,867	\$ 902,745	10.44%	\$ 99,922
Expenses						
Classified Salary	\$ 542,818	\$ 519,142	\$ 587,099	\$ 597,516	4.56%	\$ 23,676
Fringe Benefits	421,077	386,761	374,333	365,861	8.87%	34,316
Books, Supplies, Svs.	66,300	51,500	66,300	56,647	28.74%	14,800
Equipment Cap Outlay	-	-	513,500	-	0.00%	-
Expense Total	\$ 1,030,195	\$ 957,403	\$ 1,541,232	\$ 1,020,024	7.60%	\$ 72,792

**Peralta Community College District
OPEB Reserve Fund Summary
2014-15 Tentative Budget**

	Tentative vs. Final Budget					
	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 6,011,179	\$ 6,994,001	\$ 5,149,420	\$ 7,550,546	-14.05%	\$ (982,822)
Revenue Total	\$ 6,011,179	\$ 6,994,001	\$ 5,149,420	\$ 7,550,546	-14.05%	\$ (982,822)
Expenses						
Books, Supplies, Svs.	\$ 150,000	\$ 700,000	\$ 700,000	\$ 629,349	-78.57%	\$ (550,000)
Debt Service Transfer	1,050,000	1,150,000	1,150,000	1,101,268	-8.70%	(100,000)
Transfers Out (OPEB Trust)	5,977,519	5,149,420	5,149,420	7,073,912	16.08%	828,099
Expense Total	\$ 7,177,519	\$ 6,999,420	\$ 6,999,420	\$ 8,804,529	2.54%	\$ 178,099

**Peralta Community College District
College of Alameda Trust and Agency Fund Summary
2014-15 Tentative Budget**

	Tentative vs. Final Budget					
	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenues						
Local Revenue	\$ 19,616	\$ -	\$ 50,056	\$ -	0.00%	\$ 19,616
Revenue Total	\$ 19,616	\$ -	\$ 50,056	\$ -	0.00%	\$ 19,616
Expenses						
Books, Supplies, Svs.	19,616	-	45,656	-	0.00%	19,616
Expense Total	\$ 19,616	\$ -	\$ 45,656	\$ -	0.00%	\$ 19,616

**Peralta Community College District
Self Insurance Fund Summary
2014-15 Tentative Budget**

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	Tentative vs. Final Budget	
					% Change	\$ Change
Revenues						
Local Revenue	\$ 1,795,283	\$ 1,477,402	\$ 1,540,662	\$ 1,822,986	21.52%	\$ 317,881
Trans Res Revenue	-	-	\$ 117,018	\$ 2,529,312	0.00%	-
Revenue Total	\$ 1,795,283	\$ 1,477,402	\$ 1,657,680	\$ 4,352,298	21.52%	\$ 317,881
Expenses						
Classified Salary	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Books, Supplies, Svs.	\$ 1,795,283	\$ 1,477,402	\$ 1,657,680	\$ 1,607,575	21.52%	\$ 317,881
Equipment Cap Outlay	-	-	\$ -	\$ 27,906	0.00%	-
Expense Total	\$ 1,795,283	\$ 1,477,402	\$ 1,657,680	\$ 1,635,481	21.52%	\$ 317,881

**Peralta Community College District
College of Alameda Student Center Fund Summary
2014-15 Tentative Budget**

	Tentative vs. Final Budget					
	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenues						
Local Revenue	\$ 30,000	\$ 32,629	\$ 32,629	\$ 30,421	-8.06%	\$ (2,629)
Revenue Total	\$ 30,000	\$ 32,629	\$ 32,629	\$ 30,421	-8.06%	\$ (2,629)
Expenses						
Classified Salary	\$ 15,000	\$ -	\$ 20,000	\$ 15,000	0.00%	\$ 15,000
Fringe Benefits	-	-	-	-	0.00%	-
Books, Supplies, Svs.	11,000	22,990	65,990	11,017	-52.15%	(11,990)
Equipment Cap Outlay	4,000	9,639	79,600	47,659	-58.50%	(5,639)
Expense Total	\$ 30,000	\$ 32,629	\$ 165,590	\$ 73,676	-8.06%	\$ (2,629)

**Peralta Community College District
Laney Student Center Fee Fund Summary
2014-15 Tentative Budget**

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenues						
Local Revenue	\$ 50,836	\$ 50,836	\$ 50,836	\$ 50,836	0.00%	\$ -
Revenue Total	\$ 50,836	\$ 50,836	\$ 50,836	\$ 50,836	0.00%	\$ -
Expenses						
Classified Salary	\$ 10,000	\$ 15,267	\$ 11,767	\$ -	-34.50%	\$ (5,267)
Fringe Benefits	120	625	625	-	-80.80%	(505)
Books, Supplies, Svs.	28,716	32,444	30,944	1,004	-11.49%	(3,728)
Equipment Cap Outlay	12,000	2,500	7,500	185	380.00%	9,500
Expense Total	\$ 50,836	\$ 50,836	\$ 50,836	\$ 1,189	0.00%	\$ -

**Peralta Community College District
Merritt Student Center Fee Fund Summary
2014-15 Tentative Budget**

	Tentative vs. Final Budget					
	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenues						
Local Revenue	\$ 20,290	\$ 31,804	\$318,804	\$ 27,888	-36.20%	\$(11,514)
Revenue Total	\$ 20,290	\$ 31,804	\$ 31,804	\$ 27,888	-36.20%	\$(11,514)
Expenses						
Books, Supplies, Svs.	\$ 20,290	\$ 31,804	\$ 31,804	\$ 5,735	-36.20%	\$(11,514)
Expense Total	\$ 20,290	\$ 31,804	\$ 31,804	\$ 5,735	-36.20%	\$(11,514)

**Peralta Community College District
Berkeley City Student Center Fee Fund Summary
2014-15 Tentative Budget**

	Tentative vs. Final Budget					
	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenues						
Local Revenue	\$ 21,092	\$ 33,080	\$ 33,080	\$ 29,914	-36.24%	\$ (11,988)
Revenue Total	\$ 21,092	\$ 33,080	\$ 33,080	\$ 29,914	-36.24%	\$ (11,988)
Expenses						
Classified Salary	\$ -	\$ 16,053	\$ 33,422	\$ 21,756	-100.00%	\$ (16,053)
Fringe Benefits	-	1,722	1,722	1,480	-100.00%	\$ (1,722)
Books, Supplies, Svs.	21,092	15,305	62,564	1,958	37.81%	\$ 5,787
Expense Total	\$ 21,092	\$ 33,080	\$ 97,708	\$ 25,194	-36.24%	\$ (11,988)

**Peralta Community College District
Student Financial Aid Fund Summary
2014-15 Tentative Budget**

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	Tentative vs. Final Budget		
				2012-13 Actuals	% Change	\$ Change
Revenue						
Federal Revenue	\$ 35,010,917	\$ 36,144,080	\$ 36,144,080	\$ 36,900,540	-3.14%	\$ (1,133,163)
State Revenue	1,309,789	1,413,443	\$ 1,428,724	\$ 1,425,947	-7.33%	(103,654)
Local Revenue	-	-	\$ -	\$ -	0.00%	-
Transfers In	-	-	\$ -	\$ -		
Revenue Total	\$ 36,320,706	\$ 37,557,523	\$ 37,572,804	\$ 38,326,487	-3.29%	\$ (1,236,817)
Expenses						
Books, Supplies, Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Financial Aid	\$ 36,320,706	\$ 37,557,523	\$ 37,572,804	\$ 38,326,487	-3.29%	\$ (1,236,817)
Expense Total	\$ 36,320,706	\$ 37,557,523	\$ 37,572,804	\$ 38,326,487	-3.29%	\$ (1,236,817)

**Peralta Community College District
Measure B - Parcel Tax Summary
2014-15 Tentative Budget**

	Tentative vs. Final Budget					
	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 8,055,785	\$7,581,153	\$ 7,716,059	\$ 7,683,197	6.26%	\$ 474,632
Revenue Total	\$ 8,055,785	\$7,581,153	\$ 7,716,059	\$ 7,683,197	6.26%	\$ 474,632
Expenses						
Other Faculty	\$ -	\$ -	\$ 36,000	\$ -	0.00%	\$ -
Part Time Academic	\$ 6,500,000	\$6,018,604	\$ 5,073,507	\$ 3,217,354	8.00%	\$ 481,396
Classified Salary	314,702	753,472	1,045,640	247,511	-58.23%	(438,770)
Fringe Benefits	624,511	600,734	643,376	610,737	3.96%	23,777
Books, Supplies, Svs.	-	185,343	1,247,143	1,370,649	-100.00%	(185,343)
Equipment Cap Outlay	-	23,000	170,573	55,165	-100.00%	(23,000)
Expense Total	\$ 7,439,213	\$7,581,153	\$ 8,216,239	\$ 5,501,416	-1.87%	\$ (141,940)

Peralta Community College District Unrestricted General Fund Detail 2014-15 Tentative Budget

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue							
8611	State General	\$ 50,471,783	\$ 44,551,928	\$ 46,450,411	\$ 45,073,803	13.29%	\$ 5,919,855
8613	2% Enrollment Fees	\$ 151,497	\$ 130,000	\$ 130,000	\$ 253,966	16.54%	\$ 21,497
8618	Apprenticeship	\$ 32,198	\$ 32,198	\$ 32,198	\$ 32,327	0.00%	\$ -
8619	State Aid Prior Year	\$ -	\$ -	\$ -	\$ 432,766		
8630	Education Protection Acct.	\$ 13,285,340	\$ 15,325,161	\$ 15,325,161	\$ 15,325,161	0.00%	\$(2,039,821)
8661	Part-time Parity Pay	\$ 408,873	\$ 408,873	\$ 408,873	\$ 408,873	0.00%	\$ -
8672	Homeowners Prop Tax	\$ 170,871	\$ 167,521	\$ 167,521	\$ -	2.00%	\$ 3,350
8681	State Lottery Proceeds	\$ 2,372,580	\$ 2,232,446	\$ 2,232,446	\$ 2,316,077	6.28%	\$ 140,134
8682	State Mandated Cost	\$ 503,771	\$ 503,771	\$ 503,771	\$ 503,771	0.00%	\$ -
State Revenue		\$ 67,396,913	\$ 63,351,898	\$ 65,250,381	\$ 64,346,744	6.38%	\$ 4,045,015
8811	Tax Secured Roll	\$ 16,381,988	\$ 16,060,773	\$ 16,060,773	\$ 17,417,774	2.00%	\$ 321,215
8812	Tax Supplement Roll	\$ 208,317	\$ 204,233	\$ 204,233	\$ 223,939	2.00%	\$ 4,084
8813	Tax Unsecured	\$ 1,135,660	\$ 1,113,392	\$ 1,113,392	\$ 1,118,298	2.00%	\$ 22,268
8814	PY Tax Secured Roll	\$ -	\$ -	\$ -	\$ (27,856)	0.00%	\$ -
8815	PY Tax Supplemental Roll	\$ -	\$ -	\$ -	\$ (10,510)	0.00%	\$ -
8816	PY Tax Unsecured RL	\$ -	\$ -	\$ -	\$ 438	0.00%	\$ -
8818	ERAF	\$ 10,748,806	\$ 10,538,045	\$ 10,538,045	\$ 14,713,049	2.00%	\$ 210,761
8861	Interest/Investment Inc	\$ -	\$ 310,000	\$ 310,000	\$ 111,645	-100.00%	\$ (310,000)
8874	Enrollment	\$ 8,644,557	\$ 8,475,057	\$ 8,475,057	\$ 6,807,754	2.00%	\$ 169,500
8879	Student Records	\$ 65,000	\$ 80,000	\$ 80,000	\$ 105,301	-18.75%	\$ (15,000)
8880	Tuition Out of St	\$ 1,800,864	\$ 1,125,125	\$ 1,800,864	\$ 1,119,540	60.06%	\$ 675,739
8881	Parking Svcs & Public Transp				\$ 83,137		
8882	F-1 Visa Tuition	\$ 3,825,323	\$ 3,554,000	\$ 3,825,323	\$ 3,546,834	7.63%	\$ 271,323
8883	Student Center Fee	\$ -	\$ -	\$ -	\$ 23,852		
8884	Student AC Transit	\$ 1,249,934	\$ 594,493	\$ 594,493	\$ 596,005	110.25%	\$ 655,441

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
8886 Application Fee	\$ 5,600	\$ 15,000	\$ 15,000	\$ 20,186	-62.67%	\$ (9,400)
8887 Capital Outlay Fee	\$ -	\$ -	\$ -	\$ 16,443		
8895 St Drop Fees	\$ 5,300	\$ 6,000	\$ 6,000	\$ 6,730	-11.67%	\$ (700)
8896 Student Health Fees	\$ 1,108,706	\$ 855,746	\$ 1,076,294	\$ 1,103,103	29.56%	\$ 252,960
8897 Indirect Income	\$ -	\$ 28,684	\$ 391,490	\$ 213,138	-100.00%	\$ (28,684)
8899 Miscellaneous	\$ 605,040	\$ 600,000	\$ 605,040	\$ (14,342)	0.84%	\$ 5,040
Local Revenue	\$ 45,785,095	\$ 43,560,548	\$ 45,096,004	\$ 47,174,459	5.11%	\$ 2,224,547
8983 Intrafund Transfers-In	\$ 13,128,092	\$ 12,691,939	\$ 12,691,939	\$ 9,152,116	3.44%	\$ 436,153
Trans Res Revenue	\$ 13,128,092	\$ 12,691,939	\$ 12,691,939	\$ 9,152,116	3.44%	\$ 436,153
Revenue Total	\$ 126,310,100	\$119,604,385	\$123,038,324	\$120,673,319	5.61%	\$ 6,705,715
Expenses						
1101 Instructor	\$ 22,075,956	\$ 20,719,882	\$ 20,427,825	\$ 16,093,716	6.54%	\$ 1,356,074
1102 Instructor -Subs	\$ 136,542	\$ 52,382	\$ 52,382	\$ 139,870	160.67%	\$ 84,160
Full Time Academic	\$ 22,212,498	\$ 20,772,264	\$ 20,480,207	\$ 16,233,586	6.93%	\$ 1,440,234
1201 Administrators	\$ 4,799,502	\$ 4,574,775	\$ 4,529,549	\$ 3,466,038	4.91%	\$ 224,727
Academic Admin	\$ 4,799,502	\$ 4,574,775	\$ 4,529,549	\$ 3,466,038	4.91%	\$ 224,727
1202 Department Chair	\$ -	\$ 172,263	\$ 334,282	\$ 965,037	-100.00%	\$ (172,263)
1203 Counselors	\$ 2,635,914	\$ 2,259,697	\$ 2,236,044	\$ 1,654,011	16.65%	\$ 376,217
1204 Librarians	\$ 1,065,419	\$ 1,022,711	\$ 894,860	\$ 802,564	4.18%	\$ 42,708
1205 Faculty-Reassign	\$ 687,005	\$ 770,549	\$ 862,268	\$ 1,089,538	-10.84%	\$ (83,544)
1206 Nurse	\$ 167,874	\$ 158,001	\$ 158,001	\$ 74,800	6.25%	\$ 9,873
1209 Counselors-Lts	\$ -	\$ -	\$ -	\$ 36,487	0.00%	\$ -
Other Faculty	\$ 4,556,212	\$ 4,383,221	\$ 4,485,455	\$ 4,002,127	3.95%	\$ 172,991
1351 Instructor-PTime & Ext-Se	\$ 6,411,937	\$ 6,530,352	\$ 6,528,784	\$ 10,704,836	-1.81%	\$ (118,415)
1352 Instructor-Sub-Daily/Sick	\$ -	\$ 8,500	\$ 14,461	\$ 90,889	-100.00%	\$ (8,500)
1353 Instructor - Retiree	\$ -	\$ -	\$ -	\$ 735,285	0.00%	\$ -
1356 Instructor-Pt-Office Hour	\$ -	\$ -	\$ -	\$ 393,251	0.00%	\$ -
1357 Instructor-Parity	\$ 408,873	\$ 408,873	\$ 408,873	\$ 343,080	0.00%	\$ -
1452 Department Chairs	\$ 10,690	\$ 9,690	\$ 13,690	\$ 86,027	10.32%	\$ 1,000
1453 Counselors	\$ 373,269	\$ 239,109	\$ 332,718	\$ 567,770	56.11%	\$ 134,160
1454 Librarians	\$ 126,799	\$ 132,495	\$ 177,448	\$ 286,539	-4.30%	\$ (5,696)
1455 Coaches	\$ 86,259	\$ 43,031	\$ 55,319	\$ 104,802	100.46%	\$ 43,228
1456 Other Non-Teaching	\$ 255,804	\$ 111,790	\$ 265,383	\$ 311,735	128.83%	\$ 144,014
1457 Non-Teaching Retirees	\$ -	\$ 11,380	\$ 27,993	\$ 99,750	-100.00%	\$ (11,380)

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
1459 Staff-Developing Training Fac	\$ -	\$ -	\$ 32,000	\$ -		
Part Time Academic	\$ 7,673,631	\$ 7,495,220	\$ 7,856,669	\$ 13,723,964	2.38%	\$ 178,411
2101 Administrators	\$ 4,048,086	\$ 3,520,696	\$ 3,606,261	\$ 2,792,877	14.98%	\$ 527,390
2102 Clerical Tech & Sup Staff	\$ 17,264,981	\$ 16,277,605	\$ 15,935,753	\$ 14,057,036	6.07%	\$ 987,376
2201 Instructional Aides	\$ 1,326,582	\$ 1,835,432	\$ 1,770,517	\$ 1,248,890	-27.72%	\$ (508,850)
2351 Trustee Members - Board	\$ 84,180	\$ 84,180	\$ 84,180	\$ 87,980	0.00%	\$ -
2352 Cler Tech & Sup Stf	\$ 387,972	\$ 464,756	\$ 592,896	\$ 563,970	-16.52%	\$ (76,784)
2353 Student Employee Asst.	\$ 356,125	\$ 286,309	\$ 373,994	\$ 303,870	24.38%	\$ 69,816
2354 Overtime	\$ 95,498	\$ 89,665	\$ 187,924	\$ 142,632	6.51%	\$ 5,833
2357 Classified Retirees	\$ 5,000	\$ 21,034	\$ 101,415	\$ 169,012	-76.23%	\$ (16,034)
2451 Instructional Aides	\$ 426,489	\$ 224,076	\$ 279,178	\$ 405,803	90.33%	\$ 202,413
2452 Inst. Aides - Student	\$ 438,010	\$ 288,903	\$ 308,551	\$ 297,955	51.61%	\$ 149,107
2453 Inst. Aides-O/T/Perm	\$ 5,500	\$ -	\$ -	\$ -	0.00%	\$ 5,500
2454 Instruct Aides - Tutorial Asst	\$ -	\$ -	\$ 1,100	\$ -		
Classified Salary	\$ 24,438,423	\$ 23,092,656	\$ 23,241,769	\$ 20,070,025	5.83%	\$ 1,345,767
3110 STRS - Academic	\$ 2,791,599	\$ 2,477,145	\$ 2,457,538	\$ 2,309,260	12.69%	\$ 314,454
3140 STRS Cash Balance	\$ 259,338	\$ 276,570	\$ 281,151	\$ 211,327	-6.23%	\$ (17,232)
3220 PERS	\$ 2,671,143	\$ 2,470,875	\$ 2,449,596	\$ 2,183,943	8.11%	\$ 200,268
3320 OASDHI Classified	\$ 1,408,271	\$ 1,338,065	\$ 1,343,759	\$ 1,239,880	5.25%	\$ 70,206
3340 Medicare - Academic	\$ 551,913	\$ 532,774	\$ 529,021	\$ 503,208	3.59%	\$ 19,139
3350 Medicare - Classified	\$ 332,070	\$ 321,538	\$ 321,512	\$ 282,657	3.28%	\$ 10,532
3411 Medical -Academic	\$ 6,624,219	\$ 5,733,373	\$ 5,616,004	\$ 7,834,669	15.54%	\$ 890,846
3412 Dental - Academic	\$ 454,215	\$ 464,269	\$ 465,222	\$ 377,471	-2.17%	\$ (10,054)
3415 Life Ins. -Academic	\$ 78,203	\$ 70,963	\$ 69,512	\$ 64,787	10.20%	\$ 7,240
3421 Medical -Classified	\$ 6,290,865	\$ 6,026,459	\$ 5,881,980	\$ 5,083,201	4.39%	\$ 264,406
3422 Dental -Classified	\$ 479,281	\$ 482,105	\$ 482,417	\$ 441,255	-0.59%	\$ (2,824)
3425 Life Insurance-Class	\$ 61,507	\$ 43,659	\$ 44,301	\$ 64,959	40.88%	\$ 17,848
3431 Medical reimbursement	\$ -	\$ (66,561)	\$ (66,561)	\$ (114,774)	0.00%	\$ 66,561
3432 Dental reimbursement	\$ -	\$ (1,917)	\$ (1,917)	\$ (1,917)	0.00%	\$ 1,917
3435 Life ins. reimbursement	\$ -	\$ (123)	\$ (123)	\$ (123)	0.00%	\$ 123
3510 Unemployment Ins.-Aca	\$ 226,248	\$ 27,522	\$ 27,711	\$ 725,078	722.06%	\$ 198,726
3520 Unemployment Ins -Class	\$ 121,110	\$ 16,152	\$ 16,591	\$ 141,129	649.81%	\$ 104,958
3610 Work Comp-Academic	\$ 532,134	\$ 450,184	\$ 450,082	\$ 1,496,430	18.20%	\$ 81,950
3620 Work Comp-Classfd	\$ 299,632	\$ 257,295	\$ 258,776	\$ 242,525	16.45%	\$ 42,337
3712 OPEB Instructional	\$ 2,999,141	\$ 3,967,355	\$ 3,941,593	\$ 4,160,296	-24.40%	\$ (968,214)
3720 Apple Ret.	\$ 1,596	\$ 3,048	\$ 7,007	\$ 26,836	-47.64%	\$ (1,452)

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
3722	OPEB Classified	\$ 1,973,902	\$ 2,065,569	\$ 2,061,849	\$ 2,252,864	-4.44%	\$ (91,667)
3912	Retiree Benefits	\$ 11,504,437	\$ 11,041,577	\$ 11,041,577	\$ 7,692,036	4.19%	\$ 462,860
3930	Cash In-Lieu	\$ -	\$ 98,425	\$ 98,425	\$ -	0.00%	\$ (98,425)
	Fringe Benefits	\$ 39,660,824	\$ 38,096,321	\$ 37,777,023	\$ 37,216,997	4.11%	\$ 1,564,503
4101	Classroom-Books	\$ 5,000	\$ 9,000	\$ 7,731	\$ 3,827	-44.44%	\$ (4,000)
4102	Book for Student Program	\$ -	\$ -	\$ -	\$ 394	0.00%	\$ -
4301	Instructional Supplies	\$ 100,614	\$ 52,914	\$ 55,075	\$ 64,597	90.15%	\$ 47,700
4303	Subs Periodicals	\$ 44,361	\$ 36,577	\$ 28,645	\$ 23,588	21.28%	\$ 7,784
4304	Supplies-office	\$ 561,813	\$ 525,561	\$ 618,408	\$ 481,547	6.90%	\$ 36,252
4305	Fuel - gasoline/petroleum	\$ 16,550	\$ 16,750	\$ 16,450	\$ 7,478	-1.19%	\$ (200)
4306	Computer software/site lic.-cl	\$ 29,527	\$ 17,617	\$ 23,790	\$ 20,043	67.61%	\$ 11,910
4307	Computer software/site lic.-ad	\$ 47,000	\$ 50,428	\$ 28,513	\$ 50,048	-6.80%	\$ (3,428)
5102	Guest Speakers Lectures-Non	\$ 5,320	\$ 4,960	\$ 5,410	\$ 2,500	7.26%	\$ 360
5103	Legal	\$ 315,946	\$ 340,946	\$ 313,244	\$ 176,539	-7.33%	\$ (25,000)
5104	Audit	\$ 142,447	\$ 142,447	\$ 164,885	\$ 117,867	0.00%	\$ -
5105	Independent Contractor/Consult	\$ 4,742,589	\$ 5,489,638	\$ 6,198,936	\$ 4,383,149	-13.61%	\$ (747,049)
5106	Events/Programs-Outside Prod	\$ 66,921	\$ 51,330	\$ 41,283	\$ 75,694	30.37%	\$ 15,591
5107	Election Cost	\$ 76,758	\$ 76,758	\$ 47,248	\$ 42,326	0.00%	\$ -
5109	Legal Settlements	\$ 5,000	\$ 5,000	\$ 24,250	\$ 53,415	0.00%	\$ -
5110	Instructor Events-Personal Svs	\$ 8,880	\$ 9,850	\$ 9,850	\$ 8,957	-9.85%	\$ (970)
5202	Travel Non-Local	\$ 170,547	\$ 166,891	\$ 247,668	\$ 104,215	2.19%	\$ 3,656
5203	Travel Local	\$ 35,594	\$ 32,371	\$ 42,497	\$ 12,459	9.96%	\$ 3,223
5204	Student Transportation	\$ 3,244	\$ 2,069	\$ 2,043	\$ 1,809	56.79%	\$ 1,175
5205	Conference/Seminar Reg	\$ 102,228	\$ 85,444	\$ 128,845	\$ 50,266	19.64%	\$ 16,784
5206	Internal Training- Staff Dev	\$ 12,550	\$ 2,550	\$ 10,617	\$ -	392.16%	\$ 10,000
5301	Dues and Membership	\$ 341,794	\$ 218,783	\$ 322,918	\$ 264,827	56.23%	\$ 123,011
5407	Student Accident Insurance	\$ 114,847	\$ 114,847	\$ 114,847	\$ 105,437	0.00%	\$ -
5501	Garbage and Trash	\$ 241,281	\$ 151,350	\$ 272,750	\$ 149,188	59.42%	\$ 89,931
5502	Gas	\$ 334,776	\$ 438,211	\$ 512,584	\$ 445,773	-23.60%	\$ (103,435)
5503	Light and Power (Electricity)	\$ 2,162,426	\$ 2,120,025	\$ 1,988,125	\$ 2,054,615	2.00%	\$ 42,401
5504	Sewer Use	\$ 166,550	\$ 163,283	\$ 163,983	\$ 144,260	2.00%	\$ 3,267
5505	Telephone Services	\$ 610,466	\$ 358,556	\$ 355,359	\$ 269,899	70.26%	\$ 251,910
5506	Main Water System	\$ 361,076	\$ 353,995	\$ 367,495	\$ 428,205	2.00%	\$ 7,081
5507	Pest Control	\$ 41,833	\$ 41,012	\$ 41,607	\$ 28,230	2.00%	\$ 821
5602	Facility/Building Leases - Ann	\$ 558,000	\$ 534,000	\$ 570,317	\$ 271,853	4.49%	\$ 24,000
5603	Facility/Building Rentals-Mont	\$ 19,650	\$ 32,277	\$ 38,767	\$ 21,274	-39.12%	\$ (12,627)

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
5604	Equipment Lease - Annual	\$ 141,018	\$ 151,178	\$ 162,675	\$ 86,965	-6.72%	\$ (10,160)
5605	Equipment Rentals - Mon-Mon	\$ 41,731	\$ 45,152	\$ 45,579	\$ 22,100	-7.58%	\$ (3,421)
5607	Print & Dup. Equip Leases/Rent	\$ 90,419	\$ 98,419	\$ 95,419	\$ 83,701	-8.13%	\$ (8,000)
5701	Athletics Meals and Lodging	\$ 24,456	\$ 32,200	\$ 32,566	\$ 16,412	-24.05%	\$ (7,744)
5702	Graduation Expenses	\$ 25,196	\$ 28,445	\$ 28,174	\$ 22,150	-11.42%	\$ (3,249)
5704	Health Services	\$ 3,576	\$ 5,850	\$ 4,470	\$ 6,090	-38.87%	\$ (2,274)
5708	Athletic Transportation	\$ 37,310	\$ 41,800	\$ 34,970	\$ 38,892	-10.74%	\$ (4,490)
5864	Instructional Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5865	Publishing/ Doc Publication	\$ 186,214	\$ 170,505	\$ 178,432	\$ 120,922	9.21%	\$ 15,709
5866	Testing License and Material	\$ 1,400	\$ 5,100	\$ 5,050	\$ 10,239	-72.55%	\$ (3,700)
5867	Postage	\$ 100,181	\$ 103,851	\$ 87,839	\$ 81,377	-3.53%	\$ (3,670)
5870	Cross Enrollment Waiver	\$ -	\$ -	\$ 184	\$ -	0.00%	\$ -
5875	Employee Waiver	\$ -	\$ 29,274	\$ 29,274	\$ 37,958	-100.00%	\$ (29,274)
5877	Payment of Fines -OSHA & Misc	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%	\$ -
5881	Building Repairs & Services	\$ 251,185	\$ 251,185	\$ 323,467	\$ 208,211	0.00%	\$ -
5882	Equip Repairs Maint. & Svc	\$ 216,049	\$ 217,697	\$ 212,309	\$ 161,149	-0.76%	\$ (1,648)
5883	Net Internet Fees and Subs.	\$ 35,781	\$ 38,228	\$ 78,914	\$ 15,715	-6.40%	\$ (2,447)
5884	Laundry Services	\$ 4,550	\$ -	\$ -	\$ 7,975	0.00%	\$ 4,550
5885	Misc. Operational Exp.	\$ 1,326,252	\$ 1,037,866	\$ 1,982,854	\$ 1,240,307	27.79%	\$ 288,386
5886	Program TV License	\$ 18,000	\$ 19,551	\$ 20,011	\$ 6,430	-7.93%	\$ (1,551)
5887	Advertising/Radio/TV	\$ 102,208	\$ 67,116	\$ 235,576	\$ 5,990	0.00%	\$ 35,092
5888	Advertising Print/ADS	\$ 77,694	\$ 69,560	\$ 76,062	\$ 48,349	11.69%	\$ 8,134
5889	Grounds Maintenance	\$ -	\$ -	\$ -	\$ 27,005	0.00%	\$ -
5890	Service Contract-Equipment	\$ 135,162	\$ 139,081	\$ 136,581	\$ 130,208	-2.82%	\$ (3,919)
5891	Service Contract-Software-DP	\$ 492,932	\$ 444,932	\$ 493,982	\$ 270,284	10.79%	\$ 48,000
5892	Service Contract-Hardware-DP	\$ 135,414	\$ 160,070	\$ 130,070	\$ 53,690	-15.40%	\$ (24,656)
5893	Permits & Fees - Risk Mgmt	\$ 12,000	\$ 12,000	\$ 12,000	\$ 9,992	0.00%	\$ -
	Books, Supplies, Services	\$ 14,905,817	\$ 14,816,000	\$ 17,172,098	\$ 12,576,387	0.61%	\$ 89,817
6130	Special Assessments	\$ 2,693	\$ 2,693	\$ 2,693	\$ -	0.00%	\$ -
6301	College Library Books	\$ -	\$ -	\$ 4,000	\$ -	0.00%	\$ -
6303	College Library Periodicals	\$ 4,800	\$ -	\$ 6,000	\$ -	0.00%	\$ 4,800
6305	Library Textbooks	\$ -	\$ -	\$ 3,753	\$ -	0.00%	\$ -
6402	Inst Equipment and Furn	\$ 40,473	\$ 11,863	\$ 61,686	\$ 28,533	241.17%	\$ 28,610
6403	Non-Instructional Equip & Furn	\$ 94,019	\$ 94,520	\$ 135,842	\$ 68,625	-0.53%	\$ (501)
6406	Laptop Computers	\$ 3,500	\$ -	\$ 21,227	\$ 31,766	0.00%	\$ 3,500
6407	Other Computer,Peripher	\$ 32,656	\$ 22,466	\$ 128,885	\$ 19,532	45.36%	\$ 10,190

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Equipment Cap Outlay	\$ 178,141	\$ 131,542	\$ 364,086	\$ 148,456	35.43%	\$ 46,599
7120 Debt Interest - Bonds	\$ 6,727,397	\$ 5,084,731	\$ 5,084,731	\$ 4,428,935	32.31%	\$ 1,642,666
7301 Transfer Out to Other Funds	\$ 1,157,655	\$ 1,157,655	\$ 1,274,673	\$ 5,184,323	0.00%	\$ -
7302 Transfer out to Special Reserve	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Debt Service Transfer	\$ 7,885,052	\$ 6,242,386	\$ 6,359,404	\$ 9,613,258	26.31%	\$ 1,642,666
7920 PFT Leave Banking	\$ -	\$ -	\$ 396,909	\$ 764,563	0.00%	\$ -
Leave Banking	\$ -	\$ -	\$ 396,909	\$ 764,563	0.00%	\$ -
Expense Total	\$ 126,310,100	\$119,604,385	\$122,663,168	\$117,815,402	5.61%	\$ 6,705,715

**Peralta Community College District
Unrestricted General Fund Detail
2014-15 Tentative Budget
Berkeley City College**

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Expenses							
1101	Instructor	\$3,862,346	\$ 3,759,892	\$ 3,512,838	\$ 2,674,668	2.72%	\$ 102,454
Full Time Academic		\$3,862,346	\$ 3,759,892	\$ 3,512,838	\$ 2,674,668	2.72%	\$ 102,454
1201	Administrators	\$ 743,229	\$ 717,183	\$ 737,969	\$ 626,403	3.63%	\$ 26,046
Academic Admin		\$ 743,229	\$ 717,183	\$ 737,969	\$ 626,403	3.63%	\$ 26,046
1202	Department Chair	\$ -	\$ -	\$ 162,019	\$ 38,376	0.00%	\$ -
1203	Counselors	\$ 684,723	\$ 521,025	\$ 580,029	\$ 338,774	31.42%	\$ 163,698
1204	Librarians	\$ 212,540	\$ 251,115	\$ 135,336	\$ 180,111	-15.36%	\$ (38,575)
1205	Faculty Special Assigned			\$ 41,122	\$ -	0.00%	\$ -
Other Faculty		897,263	\$ 772,140	\$ 918,505	\$ 557,261	16.20%	\$ 125,123
1351	Instructor-Temp/PTime & Ext-Se	1,655,714	\$ 1,316,468	\$ 1,291,475	\$ 2,048,956	25.77%	\$ 339,246
1352	Instructor-Sub-Daily/Sick	-	\$ -	\$ -	\$ 41,998	0.00%	\$ -
1353	Instructor - Retiree	-	\$ -	\$ -	\$ 125,724	0.00%	\$ -
1356	Instructor-Temp/Pt-Office Hour	-	\$ -	\$ -	\$ 108,053	0.00%	\$ -
1357	Instructor-PT/Extra Serv Parit	-	\$ 81,774	\$ 81,774	\$ 76,986	-100.00%	\$ (81,774)
1452	Department Chairs	10,690	\$ 9,690	\$ 9,690	\$ 30,526	10.32%	\$ 1,000
1453	Counselors	103,000	\$ 80,000	\$ 80,271	\$ 152,062	28.75%	\$ 23,000
1454	Librarians	6,500	\$ 6,500	\$ 23,500	\$ 42,325	0.00%	\$ -
1456	Other Non-Teaching Assignments	62,525	\$ 12,525	\$ 113,893	\$ 117,558	399.20%	\$ 50,000
1457	Non-Teaching Retirees	-		\$ 5,000		0.00%	\$ -
1458	Parity Pay for Non-Teaching Faculty	-	\$ -	\$ -	\$ 13,797	0.00%	\$ -
Part Time Academic		1,838,429	\$ 1,506,957	\$ 1,605,603	\$ 2,757,984	22.00%	\$ 331,472
2101	Administrators	236,945	\$ 205,356	\$ 211,750	\$ 109,379	15.38%	\$ 31,589
2102	Clerical Tech & Support Staff	2,078,227	\$ 1,863,589	\$ 1,763,139	\$ 1,541,766	11.52%	\$ 214,638
2201	Instructional Aides	169,067	\$ 295,418	\$ 218,900	\$ 66,247	-42.77%	\$ (126,351)
2352	Cler Tech & Sup Stf (Repl)	65,022	\$ 65,368	\$ 92,589	\$ 41,871	-0.53%	\$ (346)
2353	Student Employee Assistants	48,977	\$ 25,377	\$ 59,229	\$ 21,596	93.00%	\$ 23,600

		Tentative vs. Final Budget					
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
2354	Overtime for perm & non-perm	15,500	\$ 7,500	\$ 31,302	\$ 6,458	106.67%	\$ 8,000
2357	Classified Retirees	-	\$ 5,000	\$ 38,732	\$ 38,398	-100.00%	\$ (5,000)
2451	Instructional Aides (Replace)	70,000	\$ 54,339	\$ 73,325	\$ 85,275	28.82%	\$ 15,661
2452	Instructional Aides - Student	92,941	\$ 74,438	\$ 82,638	\$ 61,772	24.86%	\$ 18,503
Classified Salary		2,776,679	\$ 2,596,385	\$ 2,571,604	\$ 1,972,761	6.94%	\$ 180,294
3110	STRS - Academic	488,680	\$ 433,083	\$ 433,083	\$ 391,326	12.84%	\$ 55,597
3140	STRS Cash Balance	66,229	\$ 58,375	\$ 60,517	\$ 52,506	13.45%	\$ 7,854
3220	PERS	292,440	\$ 270,371	\$ 274,391	\$ 206,028	8.16%	\$ 22,069
3320	OASDHI (FICA) Classified	154,047	\$ 146,543	\$ 148,722	\$ 113,711	5.12%	\$ 7,504
3340	Medicare - Academic	103,826	\$ 97,297	\$ 98,074	\$ 88,425	6.71%	\$ 6,529
3350	Medicare - Classified	36,048	\$ 34,288	\$ 35,368	\$ 27,137	5.13%	\$ 1,760
3411	Medical Coverage-Academic	898,596	\$ 1,042,745	\$ 1,042,745	\$ 748,315	-13.82%	\$ (144,149)
3412	Dental Coverage-Academic	71,739	\$ 78,670	\$ 78,670	\$ 61,159	-8.81%	\$ (6,931)
3415	Life Insurance-Academic	12,656	\$ 10,370	\$ 10,370	\$ 10,703	22.04%	\$ 2,286
3421	Medical Coverage-Classified	753,096	\$ 767,235	\$ 782,259	\$ 586,246	-1.84%	\$ (14,139)
3422	Dental Coverage-Classified	62,685	\$ 62,736	\$ 65,498	\$ 52,338	-0.08%	\$ (51)
3425	Life Insurance-CLASS	7,506	\$ 5,036	\$ 5,158	\$ 6,432	49.05%	\$ 2,470
3510	Unemployment Ins.-Academic	39,708	\$ 4,727	\$ 4,764	\$ 34,783	740.03%	\$ 34,981
3520	Unemployment Ins -Classified	-	\$ 1,575	\$ 2,220	\$ 15,012	-100.00%	\$ (1,575)
3610	Worker's Compensation-Academic	110,508	\$ 80,541	\$ 81,183	\$ 78,755	37.21%	\$ 29,967
3620	Worker's Compensation-Classfd	32,544	\$ 28,380	\$ 29,290	\$ 23,888	14.67%	\$ 4,164
3712	OPEB Instructional	522,806	\$ 498,704	\$ 498,704	\$ 485,343	4.83%	\$ 24,102
3720	Apple-Transamerica NonPerm-CI	-	\$ -	\$ 623	\$ 4,486	0.00%	\$ -
3722	OPEB Classified	236,024	\$ 224,529	\$ 227,867	\$ 212,411	5.12%	\$ 11,495
3930	Cash In-Lieu	-	\$ 31,194	\$ 31,194	\$ -	-100.00%	\$ (31,194)
Fringe Benefits		3,889,138	\$ 3,876,399	\$ 3,910,700	\$ 3,199,004	0.33%	\$ 12,739
4101	Classroom-Books	5,000	\$ 9,000	\$ 7,731	\$ 3,827	-44.44%	\$ (4,000)
4301	Instructional - (Classroom)	6,000	\$ 3,509	\$ 5,370	\$ 3,022	70.99%	\$ 2,491
4303	Subs Periodicals - Other	3,344	\$ 344	\$ 254	\$ 112	872.09%	\$ 3,000
4304	Supplies-office	76,632	\$ 76,923	\$ 82,957	\$ 59,760	-0.38%	\$ (291)
4306	Computer software/site lic.-cl	14,430	\$ 9,000	\$ 13,700	\$ 12,232	60.33%	\$ 5,430
5102	Guest Speakers Lectures-Non	4,960	\$ 4,960	\$ 4,960	\$ 2,000	0.00%	\$ -
5105	Independent Contractor/Consult	268,600	\$ 235,123	\$ 313,754	\$ 244,652	14.24%	\$ 33,477
5106	Events/Programs-Outside Prod	14,013	\$ 7,513	\$ 235	\$ -	86.52%	\$ 6,500
5110	Instructor Events-Personal Svs	5,000	\$ 5,000	\$ 5,000	\$ 4,107	0.00%	\$ -
5202	Travel Non-Local	7,192	\$ 6,441	\$ 22,061	\$ 810	11.66%	\$ 751
5203	Travel Local	1,278	\$ 1,463	\$ 1,520	\$ 331	-12.65%	\$ (185)

		Tentative vs. Final Budget					
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
5205	Conference/Seminar Reg	17,543	\$ 17,692	\$ 12,106	\$ 1,235	-0.84%	\$ (149)
5301	Dues and Membership	48,329	\$ 43,029	\$ 41,029	\$ 20,307	12.32%	\$ 5,300
5501	Garbage and Trash	46,104	-	\$ 26,400	\$ -	0.00%	\$ 46,104
5502	Gas	17,748	\$ 17,400	\$ 19,400	\$ 16,153	2.00%	\$ 348
5503	Light and Power (Electricity)	228,480	\$ 224,000	\$ 192,100	\$ 220,410	2.00%	\$ 4,480
5504	Sewer Use	8,160	\$ 8,000	\$ 22,500	\$ 11,281	2.00%	\$ 160
5505	Telephone Services	16,320	\$ 16,000	\$ 20,000	\$ 14,532	2.00%	\$ 320
5506	Main Water System	11,424	\$ 11,200	\$ 13,900	\$ 11,887	2.00%	\$ 224
5602	Facility/Building Leases - Ann	490,000	\$ 466,000	\$ 531,117	\$ 233,239	5.15%	\$ 24,000
5603	Facility/Building Rentals-Mont	-	\$ 1,610	\$ -	\$ 100	-100.00%	\$ (1,610)
5604	Equipment Lease - Annual	-	\$ 1,100	\$ 307	\$ -	-100.00%	\$ (1,100)
5605	Equipment Rentals - Mon-Mon	10,610	\$ 9,000	\$ 7,931	\$ 1,042	17.89%	\$ 1,610
5607	Print & Dup. Equip Leases/Rent	-	\$ -	\$ -	\$ -	0.00%	\$ -
5702	Graduation Expenses	8,000	\$ 8,000	\$ 8,000	\$ 13,798	0.00%	\$ -
5864	Instructional Services	-	\$ -	\$ -	\$ -	0.00%	\$ -
5865	Publishing/ Doc Publication	30,285	\$ 26,285	\$ 36,102	\$ 14,637	15.22%	\$ 4,000
5866	Testing License and Material	1,000	\$ 3,000	\$ 2,950	\$ 7,467	-66.67%	\$ (2,000)
5867	Postage	5,000	\$ 5,200	\$ -	\$ 1,178	-3.85%	\$ (200)
5875	EMPLOYEE WAIVER	-	\$ 3,420	\$ 3,420	\$ 4,869	-100.00%	\$ (3,420)
5881	Building Repairs & Services	-	\$ -	\$ -	\$ -	0.00%	\$ -
5882	Equip Repairs Maint. & Svc	8,437	\$ 9,737	\$ 4,716	\$ 1,917	-13.35%	\$ (1,300)
5883	Net Internet Fees and Subs.	1,000	\$ 3,000	\$ -	\$ -	-66.67%	\$ (2,000)
5885	Misc. Operational Exp.	11,044	\$ 13,490	\$ 51,402	\$ 23,138	-18.13%	\$ (2,446)
5890	Service Contract-Equipment	26,000	\$ 26,000	\$ 28,000	\$ 22,158	0.00%	\$ -
Books, Supplies, Services		1,391,933	\$ 1,272,439	\$ 1,478,921	\$ 950,202	9.39%	\$ 119,494
6301	College Library Books	-	\$ -	\$ 4,000	\$ -	0.00%	\$ -
6305	Library Textbooks	-	-	\$ 3,753	\$ -	0.00%	\$ -
6402	Inst Equipment and Furn	15,000	\$ -	\$ 25,348	\$ 7,995	0.00%	\$ 15,000
6403	Non-Instructional Equip & Furn	9,554	\$ 26,409	\$ 2,290	\$ 5,136	-63.82%	\$ (16,855)
6406	Laptop Computers	-	\$ -	\$ -	\$ 14,841	0.00%	\$ -
6407	PC,SERV, Other Comput,Peripher	-	\$ -	\$ 1,300	\$ -	0.00%	\$ -
Equipment Cap Outlay		24,554	\$ 26,409	\$ 36,691	\$ 27,972	-7.02%	\$ (1,855)
7920	PFT Leave Banking	-	\$ -	\$ 32,466	\$ -	0.00%	\$ -
Leave Banking		-	\$ -	\$ 32,466	\$ -	0.00%	\$ -
Expense Total		15,423,571	\$ 14,527,804	\$14,805,297	\$12,766,256	6.17%	\$ 895,767

**Peralta Community College District
Unrestricted General Fund Detail
2014-15 Tentative Budget
College of Alameda**

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Expenses							
1101	Instructor	4,105,566	\$ 3,780,162	\$ 3,743,455	\$ 3,050,344	8.61%	\$ 325,404
1102	Instructor - Long Term Subs	-	\$ -	\$ -	\$ 49,873	0.00%	\$ -
Full Time Academic		4,105,566	\$ 3,780,162	\$ 3,743,455	\$ 3,100,217	8.61%	\$ 325,404
1201	Administrators	869,510	\$ 824,057	\$ 854,307	\$ 585,084	5.52%	\$ 45,453
Academic Admin		869,510	\$ 824,057	\$ 854,307	\$ 585,084	5.52%	\$ 45,453
1202	Department Chair	-	\$ 162,032	\$ 162,032	\$ 182,160	-100.00%	\$ (162,032)
1203	Counselors	507,061	\$ 467,880	\$ 385,223	\$ 184,825	8.37%	\$ 39,181
1204	Librarians	271,190	\$ 257,614	\$ 257,614	\$ 250,954	5.27%	\$ 13,576
1205	Faculty - Special-Assigned	25,114	\$ 45,587	\$ 100,453	\$ 91,925	-44.91%	\$ (20,473)
1206	Nurse	73,452	\$ 68,206	\$ 68,206	\$ -	7.69%	\$ 5,246
1209	Counselors-Lts	-	\$ -	\$ -	\$ 36,487	0.00%	\$ -
Other Faculty		876,817	\$ 1,001,319	\$ 973,528	\$ 746,350	-12.43%	\$ (124,502)
1351	Instructor-Temp/PTime & Ext-Se	1,179,027	\$ 1,099,682	\$ 1,122,378	\$ 2,079,978	7.22%	\$ 79,345
1352	Instructor-Sub-Daily/Sick	-	\$ -	\$ -	\$ 10,996	0.00%	\$ -
1353	Instructor - Retiree	-	\$ -	\$ -	\$ 191,546	0.00%	\$ -
1356	Instructor-Temp/Pt-Office Hour	-	\$ -	\$ -	\$ 58,645	0.00%	\$ -
1357	Instructor-PT/Extra Serv Parit	-	\$ 81,774	\$ 81,774	\$ 63,009	-100.00%	\$ (81,774)
1452	Department Chairs	-	\$ -	\$ -	\$ 8,180	0.00%	\$ -
1453	Counselors	-	\$ 45,500	\$ 122,765	\$ 140,387	-100.00%	\$ (45,500)
1454	Librarians	30,000	\$ 29,850	\$ 48,301	\$ 48,054	0.50%	\$ 150
1455	Coaches	10,373	\$ -	\$ -	\$ 3,620	0.00%	\$ 10,373
1456	Other Non-Teaching Assignments	-	\$ 4,691	\$ 43,312	\$ 81,105	-100.00%	\$ (4,691)
1457	Non-Teaching Retirees	-	\$ 11,380	\$ 18,993	\$ 58,611	-100.00%	\$ (11,380)
1458	Parity pay for Non-Teaching Faculty	-	\$ -	\$ -	\$ 11,669	0.00%	\$ -
Part Time Academic		1,219,400	\$ 1,272,877	\$ 1,437,523	\$ 2,755,801	-4.20%	\$ (53,477)
2101	Administrators	229,626	\$ 205,356	\$ 187,498	\$ 110,579	11.82%	\$ 24,270

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
2102	Clerical Tech & Support Staff	2,219,653	\$ 2,205,865	\$ 2,166,313	\$ 1,477,716	0.63%	\$ 13,788
2201	Instructional Aides	228,982	\$ 176,920	\$ 155,738	\$ 163,259	29.43%	\$ 52,062
2352	Cler Tech & Sup Stf (Repl)	32,147	\$ 29,960	\$ 89,100	\$ 54,130	7.30%	\$ 2,187
2353	Student Employee Assistants	51,970	\$ 16,907	\$ 36,853	\$ 8,620	207.39%	\$ 35,063
2354	Overtime for perm & non-perm	35,679	\$ 22,696	\$ 22,982	\$ 5,915	57.20%	\$ 12,983
2357	Classified Retirees	5,000	\$ 5,000	\$ 9,658	\$ 14,217	0.00%	\$ -
2451	Instructional Aides (Replace)	-	\$ 32,934	\$ 49,152	\$ -	-100.00%	\$ (32,934)
2452	Instructional Aides - Student	139,150	\$ -	\$ -	\$ 117,997	0.00%	\$ 139,150
	Classified Salary	2,942,207	\$ 2,695,638	\$ 2,717,294	\$ 1,952,433	9.15%	\$ 246,569
3110	STRS - Academic	508,329	\$ 462,484	\$ 462,484	\$ 432,773	9.91%	\$ 45,845
3140	STRS Cash Balance	47,576	\$ 49,894	\$ 51,155	\$ 28,175	-4.65%	\$ (2,318)
3220	PERS	315,283	\$ 296,615	\$ 294,879	\$ 227,772	6.29%	\$ 18,668
3320	OASDHI (FICA) Classified	167,319	\$ 159,760	\$ 158,682	\$ 125,932	4.73%	\$ 7,559
3340	Medicare - Academic	102,130	\$ 99,398	\$ 99,856	\$ 88,678	2.75%	\$ 2,732
3350	Medicare - Classified	39,433	\$ 37,324	\$ 37,485	\$ 27,267	5.65%	\$ 2,109
3411	Medical Coverage-Academic	1,011,661	\$ 1,153,452	\$ 1,153,452	\$ 702,652	-12.29%	\$ (141,791)
3412	Dental Coverage-Academic	104,631	\$ 88,153	\$ 88,153	\$ 64,046	18.69%	\$ 16,478
3415	Life Insurance-Academic	14,919	\$ 10,880	\$ 10,880	\$ 11,583	37.12%	\$ 4,039
3421	Medical Coverage-Classified	806,789	\$ 742,991	\$ 722,117	\$ 567,316	8.59%	\$ 63,798
3422	Dental Coverage-Classified	88,324	\$ 65,332	\$ 65,160	\$ 51,497	35.19%	\$ 22,992
3425	Life Insurance-CLASS	7,259	\$ 5,307	\$ 5,307	\$ 6,961	36.78%	\$ 1,952
3510	Unemployment Ins.-Academic	42,406	\$ 5,822	\$ 5,843	\$ 33,236	628.38%	\$ 36,584
3520	Unemployment Ins -Classified	19,174	\$ 2,817	\$ 2,837	\$ 15,261	580.65%	\$ 16,357
3610	Worker's Compensation-Academic	91,566	\$ 82,385	\$ 82,763	\$ 80,625	11.14%	\$ 9,181
3620	Worker's Compensation-Classfd	36,094	\$ 32,171	\$ 32,509	\$ 24,367	12.19%	\$ 3,923
3712	OPEB Instructional	555,959	\$ 532,557	\$ 532,557	\$ 549,041	4.39%	\$ 23,402
3720	Apple-Transamerica NonPerm-CI	696	\$ 2,359	\$ 3,514	\$ 1,672	-70.50%	\$ (1,663)
3722	OPEB Classified	254,459	\$ 243,559	\$ 241,907	\$ 223,685	4.48%	\$ 10,900
3930	Cash In-Lieu	-	\$ 24,031	\$ 24,031	\$ -	-100.00%	\$ (24,031)
	Fringe Benefits	4,214,007	\$ 4,097,291	\$ 4,075,571	\$ 3,262,538	2.85%	\$ 116,716
4103	Office Professional Refer/Dict	-	\$ -	\$ -	\$ 170	0.00%	\$ -
4301	Instructional - (Classroom)	3,000	\$ -	\$ -	\$ 3,214	0.00%	\$ 3,000
4303	Subs Periodicals - Other	4,200	\$ 4,200	\$ 169	\$ 140	0.00%	\$ -
4304	Supplies-office	73,670	\$ 71,180	\$ 85,051	\$ 70,691	3.50%	\$ 2,490
4306	Computer software/site lic.-cl	1,465	\$ 1,465	\$ 1,863	\$ 1,440	0.00%	\$ -
5103	Legal	-	\$ -	\$ -	\$ 550	0.00%	\$ -

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
5105	Independent Contractor/Consult	12,147	\$ 19,250	\$ 100,489	\$ 54,170	-36.90%	\$ (7,103)
5106	Events/Programs-Outside Prod	30,843	\$ 3,692	\$ 11,916	\$ 2,373	735.40%	\$ 27,151
5202	Travel Non-Local	10,655	\$ 16,183	\$ 9,532	\$ 8,918	-34.16%	\$ (5,528)
5203	Travel Local	3,710	\$ 2,210	\$ 2,926	\$ 767	67.87%	\$ 1,500
5205	Conference/Seminar Reg	3,450	\$ 4,422	\$ 7,012	\$ 5,847	-21.98%	\$ (972)
5301	Dues and Membership	53,062	\$ 47,790	\$ 41,821	\$ 22,342	11.03%	\$ 5,272
5501	Garbage and Trash	-		\$ 16,000	\$ -	0.00%	\$ -
5502	Gas	-	\$ 110,000	\$ 99,500	\$ 84,798	-100.00%	\$ (110,000)
5503	Light and Power (Electricity)	405,960	\$ 398,000	\$ 398,000	\$ 398,234	2.00%	\$ 7,960
5504	Sewer Use	87,720	\$ 86,000	\$ 86,000	\$ 72,252	2.00%	\$ 1,720
5505	Telephone Services	147,374	\$ 34,750	\$ 35,308	\$ 42,083	324.10%	\$ 112,624
5506	Main Water System	104,040	\$ 102,000	\$ 112,500	\$ 131,015	2.00%	\$ 2,040
5507	Pest Control	1,530	\$ 1,500	\$ 1,500	\$ 99	2.00%	\$ 30
5603	Facility/Building Leases	-	\$ -	\$ 100	\$ -	0.00%	\$ -
5605	Facility/Building Rentals	-	\$ -	\$ 3,000	\$ -	0.00%	\$ -
5607	Print & Dup. Equip Leases/Rent	30,000	\$ 38,000	\$ 35,000	\$ 35,567	-21.05%	\$ (8,000)
5702	Graduation Expenses	-	\$ -	\$ -	\$ 8,352	0.00%	\$ -
5708	Athletic Transportation	-	\$ -	\$ 200	\$ -	0.00%	\$ -
5865	Publishing/ Doc Publication	20,000	\$ 20,000	\$ 23,634	\$ 22,870	0.00%	\$ -
5867	Postage	2,540	\$ 9,043	\$ 2,863	\$ 4,738	-71.91%	\$ (6,503)
5870	Cross enrollment Waiver	-	\$ -	\$ 184		0.00%	\$ -
5875	Employee Waiver	-	\$ 6,924	\$ 6,924	\$ 8,511	-100.00%	\$ (6,924)
5881	Building Repairs & Services	-	\$ -	\$ 4,560	\$ -	0.00%	\$ -
5882	Equip Repairs Maint. & Svc	18,685	\$ 5,900	\$ 6,125	\$ 14,756	216.69%	\$ 12,785
5883	Net Internet Fees and Subs.	2,600	\$ 2,600	\$ -	\$ 2,579	0.00%	\$ -
5884	Laundry Services	4,550	\$ -	\$ -	\$ 7,975	0.00%	\$ 4,550
5885	Misc. Operational Exp.	58,332	\$ 28,067	\$ 5,829	\$ 4,229	107.83%	\$ 30,265
5888	Advertising Print/ADS	24,000	\$ 24,000	\$ 1,861	\$ 3,878	0.00%	\$ -
5890	Service Contract-Equipment	8,098	\$ 8,517	\$ 6,537	\$ 9,690	-4.92%	\$ (419)
	Books, Supplies, Services	1,111,631	\$ 1,045,693	\$ 1,106,404	\$ 1,022,247	6.31%	\$ 65,938
6402	Instructional Equipment and Furn	-	\$ -	\$ 1,450	\$ -	0.00%	\$ -
6403	Non-Instructional Equip & Furn	15,010	\$ 11,178	\$ 9,804	\$ 541	34.28%	\$ 3,832
6406	Laptop Computers	-	\$ -	\$ 13,411	\$ 5,647	0.00%	\$ -
6407	PC, Servers	-	\$ -	\$ 49,203	\$ -	0.00%	\$ -
	Equipment Cap Outlay	15,010	\$ 11,178	\$ 73,868	\$ 6,188	34.28%	\$ 3,832
7920	PFT Leave Banking	-	\$ -	\$ 371,490	\$ -	0.00%	\$ -

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Leave Banking	-	\$ -	\$ 371,490	\$ -	0.00%	\$ -
Expense Total	15,354,148	\$14,728,215	\$15,353,440	\$13,430,858	4.25%	\$ 625,933

**Peralta Community College District
Unrestricted General Fund Detail
2014-15 Tentative Budget
District Office - Central Services**

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Expenses						
1101 Instructor	\$ -	\$ -	\$ -	\$ 68,090	0.00%	\$ -
Full Time Academic	\$ -	\$ -	\$ -	\$ 68,090	0.00%	\$ -
1201 Administrators	\$ 1,037,590	\$ 837,481	\$ 784,580	\$ 723,227	23.89%	\$ 200,109
Academic Admin	\$ 1,037,590	\$ 837,481	\$ 784,580	\$ 723,227	23.89%	\$ 200,109
1205 Faculty - Special-Assigned	\$ 562,371	\$ 365,000	\$ 365,000	\$ 463,433	54.07%	\$ 197,371
1206 Nurse	\$ -	\$ 22,449	\$ 22,449	\$ -	-100.00%	\$ (22,449)
Other Faculty	\$ 562,371	\$ 387,449	\$ 387,449	\$ 463,433	45.15%	\$ 174,922
1352 Instructor-Sub-Daily/Sick	\$ -	\$ 8,500	\$ 7,380	\$ -	-100.00%	\$ (8,500)
1357 Instructor-PT/Extra Service Parity	\$ 408,873		\$ -	\$ -		
1453 Counselors	\$ 61,131	\$ 61,131	\$ 69,131	\$ 82,131	0.00%	\$ -
1456 Other Non-Teaching Assignments	\$ 99,000	\$ -	\$ 19,800	\$ 76,662	0.00%	\$ 99,000
1457 Non-Teaching Retirees	\$ -	\$ -	\$ -	\$ 1,977	0.00%	\$ -
Part Time Academic	\$ 569,004	\$ 69,631	\$ 96,311	\$ 160,770	717.17%	\$ 499,373
2101 Administrators	\$ 3,012,011	\$ 2,601,536	\$ 2,749,348	\$ 2,350,526	15.78%	\$ 410,475
2102 Clerical Tech & Support Staff	\$ 6,802,974	\$ 6,639,386	\$ 6,438,932	\$ 7,157,405	2.46%	\$ 163,588
2351 Trustee Members - Board	\$ 84,180	\$ 84,180	\$ 84,180	\$ 84,540	0.00%	\$ -
2352 Cler Tech & Sup Stf (Repl)	\$ 172,597	\$ 231,853	\$ 254,095	\$ 159,977	-25.56%	\$ (59,256)
2353 Student Employee Assistants	\$ 144,847	\$ 125,149	\$ 85,491	\$ 141,885	15.74%	\$ 19,698
2354 Overtime for perm & non-perm	\$ 8,000	\$ 21,000	\$ 46,000	\$ 12,000	-61.90%	\$ (13,000)
2357 Classified Retirees	\$ -	\$ 11,034	\$ 51,299	\$ 16,034	-100.00%	\$ (11,034)
Classified Salary	\$ 10,224,609	\$ 9,714,138	\$ 9,709,345	\$ 9,922,367	5.25%	\$ 510,471
3110 STRS - Academic	\$ 142,086	\$ 115,156	\$ 107,099	\$ 103,195	23.39%	\$ 26,930
3140 STRS Cash Balance	\$ 2,445	\$ -	\$ -	\$ -	0.00%	\$ 2,445
3220 PERS	\$ 1,160,385	\$ 1,052,116	\$ 1,059,756	\$ 1,196,302	10.29%	\$ 108,269
3320 OASDHI (FICA) Classified	\$ 611,222	\$ 570,145	\$ 577,808	\$ 608,439	7.20%	\$ 41,077
3340 Medicare - Academic	\$ 24,095	\$ 17,706	\$ 18,304	\$ 17,926	36.08%	\$ 6,389

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
3350	Medicare - Classified	\$ 145,278	\$ 141,638	\$ 141,621	\$ 143,650	2.57%	\$ 3,640
3411	Medical Coverage-Academic	\$ 218,274	\$ 174,892	\$ 161,376	\$ 95,781	24.81%	\$ 43,382
3412	Dental Coverage-Academic	\$ 12,289	\$ 3,708	\$ 5,178	\$ 15,186	231.42%	\$ 8,581
3415	Life Insurance-Academic	\$ 3,951	\$ 14,323	\$ 13,358	\$ 4,490	-72.41%	\$ (10,372)
3421	Medical Coverage-Classified	\$ 2,217,270	\$ 2,229,115	\$ 2,113,543	\$ 2,417,554	-0.53%	\$ (11,845)
3422	Dental Coverage-Classified	\$ 156,799	\$ 157,355	\$ 158,162	\$ 221,140	-0.35%	\$ (556)
3425	Life Insurance-CLASS	\$ 25,583	\$ 17,601	\$ 18,337	\$ 37,266	45.35%	\$ 7,982
3431	Medical reimbursement	\$ -	\$ (66,561)	\$ (66,561)	\$ -	-100.00%	\$ 66,561
3432	Dental reimbursement	\$ -	\$ (1,917)	\$ (1,917)	\$ -	-100.00%	\$ 1,917
3435	Life insurance reimbursement	\$ -	\$ (123)	\$ (123)	\$ -	-100.00%	\$ 123
3510	Unemployment Ins.-Academic	\$ 11,252	\$ 861	\$ 965	\$ 19,663	1206.85%	\$ 10,391
3520	Unemployment Ins -Classified	\$ 69,201	\$ 6,324	\$ 6,218	\$ 158,719	994.26%	\$ 62,877
3610	Worker's Compensation-Academic	\$ 21,541	\$ 23,563	\$ 24,171	\$ 14,955	-8.58%	\$ (2,022)
3620	Worker's Compensation-Classfd	\$ 131,084	\$ 107,122	\$ 107,292	\$ 118,868	22.37%	\$ 23,962
3711	Employee Reimb.-Medicare Part	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
3712	OPEB Instructional	\$ 1,132,004	\$ 1,241,662	\$ 1,232,328	\$ 173,010	-8.83%	\$ (109,658)
3720	Apple-Transamerica NonPerm-CI	\$ 900	\$ -	\$ 1,208	\$ -	0.00%	\$ 900
3722	OPEB Classified	\$ 754,594	\$ 890,196	\$ 889,493	\$ 1,362,147	-15.23%	\$ (135,602)
3912	Retiree Benefits - Academic	\$ 11,504,437	\$ 11,041,577	\$ 11,041,577	\$ 10,461,916	4.19%	\$ 462,860
3922	Retiree Benefit - Classified	\$ -	\$ -	\$ -	\$ 86,717	0.00%	\$ -
3930	Cash In-Lieu	\$ -	\$ 5,400	\$ 5,400	\$ -	-100.00%	\$ (5,400)
	Fringe Benefits	\$ 18,344,690	\$ 17,741,859	\$ 17,614,593	\$ 17,256,924	3.40%	\$ 602,831
4301	Instructional - (Classroom)	\$ 2,500	\$ 2,925	\$ 2,925	\$ 4,425	-14.53%	\$ (425)
4303	Subs Periodicals - Other	\$ 33,482	\$ 23,072	\$ 22,947	\$ 16,211	45.12%	\$ 10,410
4304	Supplies-office	\$ 177,935	\$ 169,846	\$ 182,161	\$ 186,972	4.76%	\$ 8,089
4305	Fuel - gasoline/petroleum	\$ 15,750	\$ 15,750	\$ 15,750	\$ 9,750	0.00%	\$ -
4306	Computer software/site lic.-cl	\$ 11,788	\$ 7,152	\$ 7,652	\$ 5,688	64.82%	\$ 4,636
4307	Computer software/site lic.-ad	\$ 44,000	\$ 44,000	\$ 25,053	\$ 47,623	0.00%	\$ -
5103	Legal	\$ 315,946	\$ 340,946	\$ 313,244	\$ 342,719	-7.33%	\$ (25,000)
5104	Audit	\$ 142,447	\$ 142,447	\$ 164,885	\$ 142,447	0.00%	\$ -
5105	Independent Contractor/Consult	\$ 4,369,982	\$ 5,082,262	\$ 5,512,433	\$ 4,768,596	-14.02%	\$ (712,280)
5106	Events/Programs-Outside Prod	\$ 16,625	\$ 16,625	\$ 10,125	\$ 33,325	0.00%	\$ -
5107	Election Cost	\$ 76,758	\$ 76,758	\$ 47,248	\$ 42,326	0.00%	\$ -
5109	Legal Settlements	\$ 5,000	\$ 5,000	\$ 24,250	\$ 54,500	0.00%	\$ -
5202	Travel Non-Local	\$ 128,980	\$ 115,162	\$ 169,159	\$ 101,764	12.00%	\$ 13,818

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
5203 Travel Local	\$ 16,585	\$ 15,987	\$ 16,787	\$ 21,805	3.74%	\$ 598
5205 Conference/Seminar Reg	\$ 66,015	\$ 50,920	\$ 77,990	\$ 47,555	29.64%	\$ 15,095
5206 Internal Training- Staff Dev	\$ 12,550	\$ 2,550	\$ 4,862	\$ 1,050	392.16%	\$ 10,000
5301 Dues and Membership	\$ 175,720	\$ 50,551	\$ 163,702	\$ 143,854	247.61%	\$ 125,169
5407 Student Accident Insurance	\$ 114,847	\$ 114,847	\$ 114,847	\$ 105,494	0.00%	\$ -
5501 Garbage and Trash	\$ 152,337	\$ 149,350	\$ 138,350	\$ 159,024	2.00%	\$ 2,987
5502 Gas	\$ 22,063	\$ 21,630	\$ 27,430	\$ 21,000	2.00%	\$ 433
5503 Light and Power (Electricity)	\$ 234,892	\$ 230,286	\$ 230,286	\$ 223,578	2.00%	\$ 4,606
5504 Sewer Use	\$ 25,320	\$ 24,823	\$ 19,023	\$ 24,100	2.00%	\$ 497
5505 Telephone Services	\$ 321,993	\$ 185,474	\$ 180,309	\$ 177,028	73.61%	\$ 136,519
5506 Main Water System	\$ 24,690	\$ 24,205	\$ 29,505	\$ 23,500	2.00%	\$ 485
5507 Pest Control	\$ 14,803	\$ 14,512	\$ 14,512	\$ 5,065	2.01%	\$ 291
5602 Facility/Building Leases - Ann	\$ 68,000	\$ 68,000	\$ 39,200	\$ 38,769	0.00%	\$ -
5603 Facility/Building Rentals-Mont	\$ 19,650	\$ 30,667	\$ 38,667	\$ 21,292	-35.92%	\$ (11,017)
5604 Equipment Lease - Annual	\$ 79,553	\$ 73,247	\$ 85,537	\$ 70,999	8.61%	\$ 6,306
5607 Print & Dup. Equip Leases/Rent	\$ 8,419	\$ 8,419	\$ 8,419	\$ 8,419	0.00%	\$ -
5865 Publishing/ Doc Publication	\$ 83,129	\$ 77,220	\$ 70,263	\$ 70,644	7.65%	\$ 5,909
5867 Postage	\$ 76,747	\$ 73,508	\$ 74,848	\$ 90,439	4.41%	\$ 3,239
5877 Payment of Fines -OSHA & Misc	\$ 1,500	\$ 1,500	\$ 1,500	\$ 911	0.00%	\$ -
5881 Building Repairs & Services	\$ 251,185	\$ 251,185	\$ 318,907	\$ 257,309	0.00%	\$ -
5882 Equip Repairs Maint. & Svc	\$ 134,986	\$ 134,811	\$ 152,846	\$ 175,760	0.13%	\$ 175
5883 Net Internet Fees and Subs.	\$ 22,000	\$ 22,000	\$ 67,000	\$ 23,000	0.00%	\$ -
5885 Misc. Operational Exp.	\$ 904,395	\$ 927,548	\$ 1,804,421	\$ 1,537,247	-2.50%	\$ (23,153)
5886 Program TV License	\$ 18,000	\$ 19,551	\$ 20,011	\$ 6,500	-7.93%	\$ (1,551)
5887 Advertising/Radio/TV	\$ 102,208	\$ 67,116	\$ 235,576	\$ 5,990	52.29%	\$ 35,092
5888 Advertising Print/ADS	\$ 53,030	\$ 43,030	\$ 71,424	\$ 47,834	23.24%	\$ 10,000
5889 Grounds Maintenance	\$ -	\$ -	\$ -	\$ 27,005	0.00%	\$ -
5890 Service Contract-Equipment	\$ 15,864	\$ 15,864	\$ 18,429	\$ 16,064	0.00%	\$ -
5891 Service Contract-Software-DP	\$ 492,932	\$ 444,932	\$ 492,932	\$ 307,028	10.79%	\$ 48,000
5892 Service Contract-Hardware-DP	\$ 135,414	\$ 160,070	\$ 130,070	\$ 64,543	-15.40%	\$ (24,656)
5893 Permits & Fees - Risk Mgmt	\$ 12,000	\$ 12,000	\$ 12,000	\$ 9,993	0.00%	\$ -
Books, Supplies, Services	\$ 9,002,020	\$ 9,357,748	\$ 11,157,484	\$ 9,489,145	-3.80%	\$ (355,728)
6130 Special Assessments	\$ 2,693	\$ 2,693	\$ 2,693	\$ 2,693	0.00%	\$ -
6206 Building Improvement	\$ -	\$ -	\$ -	\$ 32,000	0.00%	\$ -
6402 Inst Equipment and Furn	\$ 8,800	\$ -	\$ 8,800	\$ 16,624	0.00%	\$ 8,800
6403 Non-Instructional Equip & Furn	\$ 59,262	\$ 46,192	\$ 113,455	\$ 66,557	28.29%	\$ 13,070

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
6406 Laptop Computers	\$ 3,500	\$ -	\$ 5,016	\$ 13,500	0.00%	\$ 3,500
6407 PC,SERV, Other Comput,Peripher	\$ 32,166	\$ 22,166	\$ 78,382	\$ 33,101	45.11%	\$ 10,000
Equipment Cap Outlay	\$ 106,421	\$ 71,051	\$ 208,346	\$ 164,475	49.78%	\$ 35,370
7120 Debt Interest - Bonds	\$ 6,727,397	\$ 5,084,731	\$ 5,084,731	\$ 4,428,936	32.31%	\$ 1,642,666
7301 Transfer Out to General Fund	\$ 1,157,655	\$ 1,157,655	\$ 1,274,673	\$ 1,184,323	0.00%	\$ -
Debt Service Transfer	\$ 7,885,052	\$ 6,242,386	\$ 6,359,404	\$ 5,613,259	26.31%	\$ 1,642,666
7920 PFT Leave Banking	\$ -	\$ -	\$ (70,183)	\$ 143,302	0.00%	\$ -
Fund Balance	\$ -	\$ -	\$ (70,183)	\$ 143,302	0.00%	\$ -
Expense Total	\$ 47,731,757	\$ 44,421,743	\$ 46,247,330	\$ 44,004,992	7.45%	\$ 3,310,014

**Peralta Community College District
Unrestricted General Fund Detail
2014-15 Tentative Budget
Laney College**

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Expenses							
1101	Instructor	\$ 8,987,468	\$ 8,286,650	\$ 8,292,918	\$ 6,444,584	8.46%	\$ 700,818
1102	Instructor - Long Term Subs	\$ -	\$ -	\$ -	\$ 89,998	0.00%	\$ -
Full Time Academic		\$ 8,987,468	\$ 8,286,650	\$ 8,292,918	\$ 6,534,582	8.46%	\$ 700,818
1201	Administrators	\$ 1,259,701	\$ 1,417,666	\$ 1,308,400	\$ 959,646	-11.14%	\$ (157,965)
Academic Admin		\$ 1,259,701	\$ 1,417,666	\$ 1,308,400	\$ 959,646	-11.14%	\$ (157,965)
1202	Department Chair	\$ -	\$ 10,231	\$ 10,231	\$ 477,110	-100.00%	\$ (10,231)
1203	Counselors	\$ 812,939	\$ 740,389	\$ 740,389	\$ 608,979	9.80%	\$ 72,550
1204	Librarians	\$ 382,647	\$ 322,231	\$ 322,231	\$ 181,973	18.75%	\$ 60,416
1205	Faculty - Special-Assigned	\$ 99,520	\$ 230,249	\$ 230,249	\$ 146,213	-56.78%	\$ (130,729)
1206	Nurse	\$ 94,422	\$ 67,346	\$ 67,346	\$ 74,800	40.20%	\$ 27,076
Other Faculty		\$ 1,389,528	\$ 1,370,446	\$ 1,370,446	\$ 1,489,074	1.39%	\$ 19,082
1351	Instructor-Temp/PTime & Ext-Se	\$ 2,990,619	\$ 2,820,460	\$ 2,828,335	\$ 4,650,188	6.03%	\$ 170,159
1352	Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ -	\$ 16,810	0.00%	\$ -
1353	Instructor - Retiree	\$ -	\$ -	\$ -	\$ 230,549	0.00%	\$ -
1356	Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ -	\$ 191,968	0.00%	\$ -
1357	Instructor-PT/Extra Serv Parit	\$ -	\$ 163,551	\$ 163,551	\$ 143,893	-100.00%	\$ (163,551)
1452	Department Chairs	\$ -	\$ -	\$ -	\$ 41,525	0.00%	\$ -
1453	Counselors	\$ 208,401	\$ 45,000	\$ 43,073	\$ 195,831	363.11%	\$ 163,401
1454	Librarians	\$ 48,975	\$ 78,145	\$ 76,129	\$ 158,329	-37.33%	\$ (29,170)
1455	Coaches	\$ 61,064	\$ 30,743	\$ 30,743	\$ 84,048	98.63%	\$ 30,321
1456	Other Non-Teaching Assignments	\$ 70,519	\$ 65,519	\$ 63,487	\$ 65,959	7.63%	\$ 5,000
1457	Non-Teaching Retirees	\$ -	\$ -	\$ -	\$ 34,549	0.00%	\$ -
1458	Parity Pay for Non-Teaching Fac	\$ -	\$ -	\$ -	\$ 21,951	0.00%	\$ -
1459	Staff-Developing Training Fac	\$ -	\$ -	\$ 8,000		0.00%	\$ -
Part Time Academic		\$ 3,379,578	\$ 3,203,418	\$ 3,213,318	\$ 5,835,601	5.50%	\$ 176,160
2101	Administrators	\$ 335,319	\$ 285,485	\$ 309,095	\$ 160,079	17.46%	\$ 49,834

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
2102	Clerical Tech & Support Staff	\$ 3,731,774	\$ 3,192,597	\$ 3,207,497	\$ 2,274,785	16.89%	\$ 539,177
2201	Instructional Aides	\$ 627,602	\$ 1,119,569	\$ 1,144,908	\$ 743,979	-43.94%	\$ (491,967)
2352	Cler Tech & Sup Stf (Repl)	\$ 85,711	\$ 92,711	\$ 94,860	\$ 236,483	-7.55%	\$ (7,000)
2353	Student Employee Assistants	\$ 64,935	\$ 64,935	\$ 124,883	\$ 71,460	0.00%	\$ -
2354	Overtime for perm & non-perm	\$ 25,119	\$ 28,119	\$ 52,712	\$ 54,600	-10.67%	\$ (3,000)
2357	Classified Retirees	\$ -	\$ -	\$ 404	\$ 17,170	0.00%	\$ -
2451	Instructional Aides (Replace)	\$ 321,213	\$ 81,010	\$ 79,249	\$ 306,857	296.51%	\$ 240,203
2452	Instructional Aides - Student	\$ 164,077	\$ 142,632	\$ 144,625	\$ 57,287	15.04%	\$ 21,445
2453	Instruct Aides-O/T/Perm & Non	\$ 5,500	\$ -	\$ -	\$ -	0.00%	\$ 5,500
	Classified Salary	\$ 5,361,250	\$ 5,007,058	\$ 5,158,233	\$ 3,922,700	7.07%	\$ 354,192
3110	STRS - Academic	\$ 1,033,416	\$ 913,089	\$ 901,539	\$ 875,822	13.18%	\$ 120,327
3140	STRS Cash Balance	\$ 119,625	\$ 118,941	\$ 119,092	\$ 97,002	0.58%	\$ 684
3220	PERS	\$ 552,646	\$ 526,837	\$ 521,172	\$ 437,065	4.90%	\$ 25,809
3320	OASDHI (FICA) Classified	\$ 291,119	\$ 285,520	\$ 282,450	\$ 256,688	1.96%	\$ 5,599
3340	Medicare - Academic	\$ 212,158	\$ 203,643	\$ 201,668	\$ 202,383	4.18%	\$ 8,515
3350	Medicare - Classified	\$ 68,124	\$ 66,949	\$ 66,231	\$ 52,609	1.76%	\$ 1,175
3411	Medical Coverage-Academic	\$ 2,287,806	\$ 2,200,849	\$ 2,136,628	\$ 1,685,419	3.95%	\$ 86,957
3412	Dental Coverage-Academic	\$ 169,535	\$ 200,445	\$ 199,928	\$ 150,807	-15.42%	\$ (30,910)
3415	Life Insurance-Academic	\$ 29,167	\$ 22,077	\$ 21,591	\$ 24,397	32.11%	\$ 7,090
3421	Medical Coverage-Classified	\$ 1,536,977	\$ 1,402,018	\$ 1,378,961	\$ 994,709	9.63%	\$ 134,959
3422	Dental Coverage-Classified	\$ 107,116	\$ 120,335	\$ 117,250	\$ 92,304	-10.99%	\$ (13,219)
3425	Life Insurance-CLASS	\$ 12,889	\$ 9,665	\$ 9,449	\$ 12,224	33.36%	\$ 3,224
3510	Unemployment Ins.-Academic	\$ 83,602	\$ 9,901	\$ 9,806	\$ 73,293	744.38%	\$ 73,701
3520	Unemployment Ins -Classified	\$ 32,643	\$ 3,309	\$ 3,275	\$ 38,247	886.49%	\$ 29,334
3610	Worker's Compensation-Academic	\$ 190,219	\$ 168,560	\$ 166,925	\$ 178,886	12.85%	\$ 21,659
3620	Worker's Compensation-Classfd	\$ 61,083	\$ 55,407	\$ 55,228	\$ 45,737	10.24%	\$ 5,676
3712	OPEB Instructional	\$ 1,105,540	\$ 1,051,433	\$ 1,038,133	\$ 1,111,973	5.15%	\$ 54,107
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ 352	\$ 352	\$ 12,229	-100.00%	\$ (352)
3722	OPEB Classified	\$ 446,033	\$ 437,474	\$ 432,771	\$ 396,460	1.96%	\$ 8,559
3930	Cash In-Lieu	\$ -	\$ 18,300	\$ 18,300	\$ -	-100.00%	\$ (18,300)
	Fringe Benefits	\$ 8,339,698	\$ 7,815,104	\$ 7,680,749	\$ 6,738,254	6.71%	\$ 524,594
4301	Instructional - (Classroom)	\$ 73,669	\$ 34,630	\$ 33,368	\$ 50,771	112.73%	\$ 39,039
4303	Subs Periodicals - Other	\$ 935	\$ 935	\$ 935	\$ -	0.00%	\$ -
4304	Supplies-office	\$ 159,846	\$ 155,877	\$ 194,199	\$ 134,535	2.55%	\$ 3,969
4306	Computer software/site lic.-cl	\$ -	\$ -	\$ 71	\$ -	0.00%	\$ -
4307	Computer software/site lic.-ad	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,830	0.00%	\$ -

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
5105	Independent Contractor/Consult	\$ 80,580	\$ 80,580	\$ 73,040	\$ 104,648	0.00%	\$ -
5106	Events/Programs-Outside Prod	\$ -	\$ 15,000	\$ 11,946	\$ 58,402	-100.00%	\$ (15,000)
5202	Travel Non-Local	\$ 22,290	\$ 21,905	\$ 34,732	\$ 14,999	1.76%	\$ 385
5203	Travel Local	\$ 9,893	\$ 9,893	\$ 19,554	\$ 1,220	0.00%	\$ -
5204	Student Transportation	\$ -	\$ -	\$ -	\$ 775	0.00%	\$ -
5205	Conference/Seminar Reg	\$ -	\$ 385	\$ 21,852	\$ 10,805	-100.00%	\$ (385)
5301	Dues and Membership	\$ 37,300	\$ 37,300	\$ 35,750	\$ 43,510	0.00%	\$ -
5501	Garbage and Trash	\$ 40,800	\$ -	\$ 40,000		0.00%	\$ 40,800
5502	Gas	\$ 131,663	\$ 129,081	\$ 311,154	\$ 227,514	2.00%	\$ 2,582
5503	Light and Power (Electricity)	\$ 881,983	\$ 864,689	\$ 684,689	\$ 831,482	2.00%	\$ 17,294
5504	Sewer Use	\$ 19,595	\$ 19,210	\$ 25,210	\$ 25,074	2.00%	\$ 385
5505	Telephone Services	\$ 57,663	\$ 56,532	\$ 59,942	\$ 29,726	2.00%	\$ 1,131
5506	Main Water System	\$ 98,318	\$ 96,390	\$ 96,390	\$ 111,246	2.00%	\$ 1,928
5507	Pest Control	\$ 25,500	\$ 25,000	\$ 25,595	\$ 25,066	2.00%	\$ 500
5605	Equipment Rentals - Mon-Mon	\$ 11,000	\$ 11,000	\$ 11,000	\$ 4,513	0.00%	\$ -
5607	Print & Dup. Equip Leases/Rent	\$ 52,000	\$ 52,000	\$ 52,000	\$ 42,522	0.00%	\$ -
5701	Athletics Meals and Lodging	\$ 20,200	\$ 20,200	\$ 27,781	\$ 6,713	0.00%	\$ -
5708	Athletic Transportation	\$ 31,800	\$ 31,800	\$ 27,400	\$ 31,539	0.00%	\$ -
5864	Instructional Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5865	Publishing/ Doc Publication	\$ 40,000	\$ 40,000	\$ 40,000	\$ 37,147	0.00%	\$ -
5867	Postage	\$ 15,000	\$ 15,000	\$ 10,061	\$ 15,000	0.00%	\$ -
5875	EMPLOYEE WAIVER	\$ -	\$ 12,818	\$ 12,818	\$ 16,244	-100.00%	\$ (12,818)
5882	Equip Repairs Maint. & Svc	\$ 28,100	\$ 21,600	\$ 16,626	\$ 8,138	30.09%	\$ 6,500
5885	Misc. Operational Exp.	\$ 41,509	\$ 41,509	\$ 72,159	\$ 24,644	0.00%	\$ -
5890	Service Contract-Equipment	\$ 85,200	\$ 88,700	\$ 83,615	\$ 91,017	-3.95%	\$ (3,500)
	Books, Supplies, Services	\$ 1,967,844	\$ 1,885,034	\$ 2,024,888	\$ 1,950,080	4.39%	\$ 82,810
6402	Inst Equipment and Furn	\$ -	\$ 3,000	\$ 3,000	\$ -	-100.00%	\$ (3,000)
6403	Non-Instructional Equip & Furn	\$ 2,000	\$ 2,000	\$ 2,980	\$ 1,352	0.00%	\$ -
6404	Telephone System Purchase	\$ -	\$ -	\$ -	\$ 210		
6406	PC,SERV, Other Comput,Peripher	\$ -	\$ -	\$ 2,800	\$ -	0.00%	\$ -
	Equipment Cap Outlay	\$ 2,000	\$ 5,000	\$ 8,780	\$ 1,562	-60.00%	\$ (3,000)
7920	PFT Leave Banking	\$ -	\$ -	\$ 63,136	\$ -	0.00%	\$ -
	Load Banking	\$ -	\$ -	\$ 63,136	\$ -	0.00%	\$ -
	Expense Total	\$ 30,687,067	\$ 28,990,376	\$ 29,120,868	\$ 27,431,497	5.85%	\$ 1,696,691

**Peralta Community College District
Unrestricted General Fund Detail
2014-15 Tentative Budget
Merritt College**

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Expenses							
1101	Instructor	\$ 5,120,576	\$ 4,945,560	\$ 4,878,614	\$ 3,924,120	3.54%	\$ 175,016
1102	Instructor - Long Term Subs	\$ 136,542	\$ -	\$ 52,382	\$ -		
Full Time Academic		\$ 5,257,118	\$ 4,945,560	\$ 4,930,996	\$ 3,924,120	6.30%	\$ 311,558
1201	Administrators	\$ 889,472	\$ 778,388	\$ 844,293	\$ 548,543	14.27%	\$ 111,084
Academic Admin		\$ 889,472	\$ 778,388	\$ 844,293	\$ 548,543	14.27%	\$ 111,084
1202	Department Chair	\$ -	\$ -	\$ -	\$ 267,391	0.00%	\$ -
1203	Counselors	\$ 631,191	\$ 530,403	\$ 530,403	\$ 521,433	19.00%	\$ 100,788
1204	Librarians	\$ 199,042	\$ 191,751	\$ 179,679	\$ 189,527	3.80%	\$ 7,291
1205	Faculty - Special-Assigned	\$ -	\$ 129,713	\$ 125,444	\$ 369,529	-100.00%	\$ (129,713)
Other Faculty		\$ 830,233	\$ 851,867	\$ 835,526	\$ 1,347,880	-2.54%	\$ (21,634)
1351	Instructor-Temp/PTime & Ext-Se	\$ 586,577	\$ 1,293,742	\$ 1,286,596	\$ 1,925,714	-54.66%	\$ (707,165)
1352	Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 7,081	\$ 21,085	0.00%	\$ -
1353	Instructor - Retiree	\$ -	\$ -	\$ -	\$ 187,466	0.00%	\$ -
1356	Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ -	\$ 34,585	0.00%	\$ -
1357	Instructor-PT/Extra Serv Parit	\$ -	\$ 81,774	\$ 81,774	\$ 59,192	-100.00%	\$ (81,774)
1452	Department Chairs	\$ -	\$ -	\$ 4,000	\$ 5,797	0.00%	\$ -
1453	Counselors	\$ 737	\$ 7,478	\$ 17,478	\$ -	-90.15%	\$ (6,741)
1454	Librarians	\$ 41,324	\$ 18,000	\$ 29,518	\$ 37,831	129.58%	\$ 23,324
1455	Coaches	\$ 14,822	\$ 12,288	\$ 24,576	\$ 17,133	20.62%	\$ 2,534
1456	Other Non-Teaching Assignments	\$ 23,760	\$ 29,055	\$ 24,891	\$ 20,120	-18.22%	\$ (5,295)
1457	Non-Teaching Retirees	\$ -	\$ -	\$ 4,000	\$ 4,613	0.00%	\$ -
1458	Parity Pay for Non-Teaching Fac	\$ -	\$ -	\$ -	\$ 18,132	0.00%	\$ -
1459	Staff-Development Training Fac	\$ -	\$ -	\$ 24,000	\$ -	0.00%	\$ -
Part Time Academic		\$ 667,220	\$ 1,442,337	\$ 1,503,914	\$ 2,331,668	-53.74%	\$ (775,117)
2101	Administrators	\$ 234,185	\$ 222,963	\$ 148,570	\$ 92,686	5.03%	\$ 11,222
2102	Clerical Tech & Support Staff	\$ 2,432,353	\$ 2,376,168	\$ 2,359,872	\$ 1,797,160	2.36%	\$ 56,185

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
2201	Instructional Aides	\$ 300,931	\$ 243,525	\$ 250,971	\$ 275,406	23.57%	\$ 57,406
2352	Cler Tech & Sup Stf (Repl)	\$ 32,495	\$ 44,864	\$ 62,252	\$ 39,549	-27.57%	\$ (12,369)
2353	Student Employee Assistants	\$ 45,396	\$ 53,941	\$ 67,538	\$ 54,802	-15.84%	\$ (8,545)
2354	Overtime for perm & non-perm	\$ 11,200	\$ 10,350	\$ 34,928	\$ 12,736	8.21%	\$ 850
2357	Classified Retirees	\$ -	\$ -	\$ 1,322	\$ 6,571	0.00%	\$ -
2451	Instructional Aides (Replace)	\$ 35,276	\$ 55,793	\$ 77,452	\$ 13,671	-36.77%	\$ (20,517)
2452	Instructional Aides - Student	\$ 41,842	\$ 71,833	\$ 81,288	\$ 60,899	-41.75%	\$ (29,991)
2454	Instructional Aides - Tutorial	\$ -	\$ -	\$ 1,100	\$ -		
	Classified Salary	\$ 3,133,678	\$ 3,079,437	\$ 3,085,293	\$ 2,353,479	1.76%	\$ 54,241
3110	STRS - Academic	\$ 619,088	\$ 553,333	\$ 553,333	\$ 496,709	11.88%	\$ 65,755
3140	STRS Cash Balance	\$ 23,463	\$ 49,360	\$ 50,387	\$ 31,558	-52.47%	\$ (25,897)
3220	PERS	\$ 350,389	\$ 324,936	\$ 299,398	\$ 295,465	7.83%	\$ 25,453
3320	OASDHI (FICA) Classified	\$ 184,564	\$ 176,097	\$ 176,097	\$ 167,079	4.81%	\$ 8,467
3340	Medicare - Academic	\$ 109,704	\$ 114,730	\$ 111,119	\$ 106,956	-4.38%	\$ (5,026)
3350	Medicare - Classified	\$ 43,187	\$ 41,339	\$ 40,807	\$ 32,552	4.47%	\$ 1,848
3411	Medical Coverage-Academic	\$ 1,227,882	\$ 1,161,435	\$ 1,121,803	\$ 1,010,501	5.72%	\$ 66,447
3412	Dental Coverage-Academic	\$ 96,021	\$ 93,293	\$ 93,293	\$ 92,959	2.92%	\$ 2,728
3415	Life Insurance-Academic	\$ 17,510	\$ 13,313	\$ 13,313	\$ 15,860	31.53%	\$ 4,197
3421	Medical Coverage-Classified	\$ 976,733	\$ 885,100	\$ 885,100	\$ 689,949	10.35%	\$ 91,633
3422	Dental Coverage-Classified	\$ 64,357	\$ 76,347	\$ 76,347	\$ 64,400	-15.70%	\$ (11,990)
3425	Life Insurance-CLASS	\$ 8,270	\$ 6,050	\$ 6,050	\$ 8,228	36.69%	\$ 2,220
3510	Unemployment Ins.-Academic	\$ 49,280	\$ 6,211	\$ 6,333	\$ 38,089	693.43%	\$ 43,069
3520	Unemployment Ins -Classified	\$ 92	\$ 2,027	\$ 2,041	\$ 17,943	-95.46%	\$ (1,935)
3610	Worker's Compensation-Academic	\$ 118,300	\$ 95,135	\$ 95,040	\$ 94,722	24.35%	\$ 23,165
3620	Worker's Compensation-Classfd	\$ 38,827	\$ 34,215	\$ 34,457	\$ 28,794	13.48%	\$ 4,612
3712	OPEB Instructional	\$ 662,832	\$ 639,871	\$ 639,871	\$ 721,328	3.59%	\$ 22,961
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ 337	\$ 1,310	\$ 1,731	-100.00%	\$ (337)
3722	OPEB Classified	\$ 282,792	\$ 269,811	\$ 269,811	\$ 269,276	4.81%	\$ 12,981
3930	Cash In-Lieu	\$ -	\$ 19,500	\$ 19,500	\$ -	-100.00%	\$ (19,500)
	Fringe Benefits	\$ 4,873,291	\$ 4,562,440	\$ 4,495,410	\$ 4,184,099	6.81%	\$ 310,851
4102	Book for Loan Student Prog	\$ -	\$ -	\$ -	\$ 224	0.00%	\$ -
4301	Instructional - (Classroom)	\$ 15,445	\$ 11,850	\$ 13,412	\$ 7,590	30.34%	\$ 3,595
4303	Subs Periodicals - Other	\$ 2,400	\$ 8,026	\$ 4,340	\$ 9,869	-70.10%	\$ (5,626)
4304	Supplies-office	\$ 73,730	\$ 51,735	\$ 74,039	\$ 78,271	42.52%	\$ 21,995
4305	Fuel - gasoline/petroleum	\$ 800	\$ 1,000	\$ 700	\$ 715	-20.00%	\$ (200)
4306	Computer software/site lic.-cl	\$ 1,844	\$ 3,428	\$ 505	\$ 1,284	-46.21%	\$ (1,584)

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
4307	Computer software/site lic.-ad	\$ -	\$ 3,428	\$ 460	\$ -	-100.00%	\$ (3,428)
5102	Guest Speakers Lectures-Non	\$ 360	\$ -	\$ 450	\$ 500	0.00%	\$ 360
5105	Independent Contractor/Consult	\$ 11,280	\$ 72,423	\$ 199,220	\$ 95,454	-84.42%	\$ (61,143)
5106	Events/Programs-Outside Prod	\$ 5,440	\$ 8,500	\$ 7,061	\$ (735)	-36.00%	\$ (3,060)
5110	Instructor Events-Personal Svs	\$ 3,880	\$ 4,850	\$ 4,850	\$ 4,850	-20.00%	\$ (970)
5202	Travel Non-Local	\$ 1,430	\$ 7,200	\$ 12,184	\$ 7,113	-80.14%	\$ (5,770)
5203	Travel Local	\$ 4,128	\$ 2,818	\$ 1,710	\$ 5,980	46.50%	\$ 1,310
5204	Student Transportation	\$ 3,244	\$ 2,069	\$ 2,043	\$ 1,034	56.79%	\$ 1,175
5205	Conference/Seminar Reg	\$ 15,220	\$ 12,025	\$ 9,885	\$ 6,895	26.57%	\$ 3,195
5206	Internal Training- Staff Dev	\$ -	\$ -	\$ 5,755	\$ -		
5301	Dues and Membership	\$ 27,383	\$ 40,113	\$ 40,616	\$ 42,252	-31.74%	\$ (12,730)
5501	Garbage and Trash	\$ 2,040	\$ 2,000	\$ 52,000	\$ 942	2.00%	\$ 40
5502	Gas	\$ 163,302	\$ 160,100	\$ 55,100	\$ 101,359	2.00%	\$ 3,202
5503	Light and Power (Electricity)	\$ 411,111	\$ 403,050	\$ 483,050	\$ 298,855	2.00%	\$ 8,061
5504	Sewer Use	\$ 25,755	\$ 25,250	\$ 11,250	\$ 24,736	2.00%	\$ 505
5505	Telephone Services	\$ 67,116	\$ 65,800	\$ 59,800	\$ 40,078	2.00%	\$ 1,316
5506	Main Water System	\$ 122,604	\$ 120,200	\$ 115,200	\$ 137,105	2.00%	\$ 2,404
5604	Equipment Lease - Annual	\$ 61,465	\$ 76,831	\$ 76,831	\$ 34,718	-20.00%	\$ (15,366)
5605	Equipment Rentals - Mon-Mon	\$ 20,121	\$ 25,152	\$ 23,648	\$ 16,545	-20.00%	\$ (5,031)
5701	Athletics Meals and Lodging	\$ 4,256	\$ 12,000	\$ 4,785	\$ 9,699	-64.53%	\$ (7,744)
5702	Graduation Expenses	\$ 17,196	\$ 20,445	\$ 20,174	\$ -	-15.89%	\$ (3,249)
5704	Health Services	\$ 3,576	\$ 5,850	\$ 4,470	\$ 6,090	-38.87%	\$ (2,274)
5708	Athletic Transportation	\$ 5,510	\$ 10,000	\$ 7,370	\$ 7,352	-44.90%	\$ (4,490)
5865	Publishing/ Doc Publication	\$ 12,800	\$ 7,000	\$ 8,433	\$ 4,546	82.86%	\$ 5,800
5866	Testing License and Material	\$ 400	\$ 2,100	\$ 2,100	\$ 2,772	-80.95%	\$ (1,700)
5867	Postage	\$ 894	\$ 1,100	\$ 67	\$ 106	-18.73%	\$ (206)
5870	Cross Enrollment Waiver	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5875	Employee Waiver	\$ -	\$ 6,112	\$ 6,112	\$ 8,334	-100.00%	\$ (6,112)
5882	Equip Repairs Maint. & Svc	\$ 25,841	\$ 45,649	\$ 31,996	\$ 11,942	-43.39%	\$ (19,808)
5883	Net Internet Fees and Subs.	\$ 10,181	\$ 10,628	\$ 11,914	\$ 5,487	-4.21%	\$ (447)
5885	Misc. Operational Exp.	\$ 310,972	\$ 27,252	\$ 49,044	\$ 10,452	1041.10%	\$ 283,720
5888	Advertising Print/ADS	\$ 664	\$ -	\$ 2,777	\$ 830	0.00%	\$ 664
5890	Service Contract-Equipment	\$ -	\$ 2,530	\$ -	\$ -	-100.00%	\$ (2,530)
5891	Service Contract-Software	\$ -	\$ -	\$ 1,050	\$ -	0.00%	\$ -
Books, Supplies, Services		\$ 1,432,389	\$ 1,258,514	\$ 1,404,401	\$ 983,243	13.82%	\$ 173,875
6303	College Library Periodicals	\$ 4,800		\$ 6,000	\$ -		

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actutals	% Change	\$ Change
6402 Inst Equipment and Furn	\$ 16,673	\$ 8,863	\$ 23,088	\$ 4,915	88.12%	\$ 7,810
6403 Non-Instructional Equip & Furn	\$ 8,193	\$ 8,741	\$ 7,313	\$ 2,843	-6.27%	\$ (548)
6406 Laptop Computers	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
6407 PC,SERV, Other Comput,Peripher	\$ 490	\$ -	\$ -	\$ 1,672	0.00%	\$ 490
Equipment Cap Outlay	\$ 30,156	\$ 17,604	\$ 36,400	\$ 9,430	71.30%	\$ 12,552
7920 PFT Leave Banking	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Leave Banking	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Expense Total	\$ 17,113,557	\$ 16,936,147	\$ 17,136,234	\$ 15,682,463	1.05%	\$ 177,410

**Position Listing - Full Time Equivalent
Unrestricted General Fund**

Position	District	COA	Laney	Merritt	BCC	Grand Total
Acad Support Services Special		1.00	1.00	1.00	1.00	4.00
Account Clerk I		1.00				1.00
Account Clerk II					1.00	1.00
Accounting Services Technician	5.00					5.00
Accounting Technician			1.00			1.00
Adm & Rclds Sys Technol Analyst	1.00					1.00
Admissions & Records Clerk	1.00	1.00	2.00	1.00		5.00
Admissions & Records Specialist		1.00	1.00	1.00	1.00	4.00
Admissions & Records Technical		1.00	1.00	1.00	2.00	5.00
Applications Software Analyst	3.00					3.00
Aquired Brain Injury Spec		0.50				0.50
Articulation Officer		1.10	1.00			2.10
Assoc VC For Stdtd Svcs/Registr	1.00					1.00
Assoc Vice Chancellor Finance	1.00					1.00
Assoc Vice Chancellor for IT	1.00					1.00
Asst Buyer	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
Asst Warehouse Supervisor	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	1.00					1.00
Career Counselor/Instructor					1.10	1.10
Cashier			2.60			2.60
Chancellor	1.00					1.00
Chief Stationary Engineer	1.00					1.00
Clerical Assistant II	1.00					1.00
College Network Coordinator			2.00	1.00	1.00	4.00
College President		1.00	1.00	1.00	1.00	4.00

Position	District	COA	Laney	Merritt	BCC	Grand Total
Computer Network Technician		1.00	3.00		1.00	5.00
Computer Operations Technician	1.00					1.00
Coord/Career & Transfer Center					1.00	1.00
Coord/Learning Resource Center				1.00		1.00
Coordinator/Grants & Spec Pgms	0.50					0.50
Coordinator/LRC					1.00	1.00
Coordinator/Marketing	1.00					1.00
Counselor		5.50	9.07	7.30	7.10	28.97
Counselor Additional Days			0.50	0.30	0.30	1.10
Curric & Systems Tech Analyst	1.00					1.00
Curriculum and Assessment Specialist				1.00		1.00
Curriculum Specialist		1.00				1.00
Curriculum/SLO Assessment Spec					1.00	1.00
Custodian	3.00	7.00	11.60	7.00	4.00	32.60
DAS President	0.60					0.60
Dean Academic Pathw & Stdt Suc		1.00		1.00	1.00	3.00
Dean of Academic & Student Affairs			6.00			6.00
Dean of Workforce Dev and Applied		1.00		1.00	1.00	3.00
Dean, Special Programs & Grant		1.00		1.00		2.00
Department Network Coordinator			2.00	1.00		3.00
Deputy Chancellor & COO	1.00					1.00
Dir of Bus & Admin Svcs		1.00	1.00	1.00	1.00	4.00
Dir Of Employee Relations	1.00					1.00
Dir of Facilities and Operatns	1.00					1.00
Dir Of Human Resources	1.00					1.00
Dir of Risk Management	1.00					1.00
Dir of Studt Activit Campus Life		1.00	1.00	1.00	1.00	4.00
Dir Of Technical Svcs IT	1.00					1.00
Dir, Intr'l Svcs & Studt Supt	1.00					1.00
Director Of Development	0.80					0.80
Director of Enterprise Svcs	1.00					1.00
Director of Financial Aid	1.00					1.00
Director of Fiscal Services	1.00					1.00
Director of Institutional Research	1.00					1.00
Director of Purchasing Svcs	1.00					1.00
Distance Ed. Coordinator	1.00				1.00	2.00
District Accounting Tech	2.50					2.50

Position	District	COA	Laney	Merritt	BCC	Grand Total
District Admissions Officer	1.00					1.00
District Student Support Service	1.00					1.00
District Trustee	0.00					0.00
DSPS Adapted Comp Learnng Tech		0.25				0.25
Duplicating Services Technicia		1.00	2.00		1.00	4.00
Energy & Environ Sustain Mgr	0.10					0.10
EOPS Coordinator			0.70			0.70
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. Asst., Vice Chan. Office	1.00					1.00
Exec.Dir, Marketing, Pub Rel.	1.00					1.00
Executive Assistant /Vice President			1.00			1.00
Executive Assistant/Legal	1.00					1.00
Facilities Project Coord	2.00					2.00
Facilities Services Specialist			1.00			1.00
Faculty Diversity Officer	0.25					0.25
Faculty Release/Negotiator	2.10					2.10
Faculty, Special Assignment	0.70					0.70
Faculty/Staff Development	0.55					0.55
Financial Aid Program Supervisor				1.00	1.00	2.00
Financial Aid Specialist		2.00	3.50	1.03	1.50	8.03
Financial Aid Supervisor		1.00	1.00			2.00
Financial Aid Systems Tech Ana	1.00					1.00
Financial Aids & Placemt Asst				1.00		1.00
Food Service Manager			1.00			1.00
Food Service Supervisor			1.00			1.00
Food Services Worker			1.00			1.00
General Counsel	1.00					1.00
Graphic Design Specialist	1.00					1.00
Groundswoker-Gardener	8.00					8.00
Head Custodian	1.00	1.00	1.00	1.00	1.00	5.00
Health Services Director	1.00					1.00
Help Desk Support Tech II	1.00					1.00
Human Resources Analyst (C)	2.00					2.00

Position	District	COA	Laney	Merritt	BCC	Grand Total
Human Resources Generalist	4.00					4.00
Instructional Assistant			11.75	2.00	0.44	14.19
Instructor	0.75	49.00	102.16	61.42	40.80	254.13
Instructor					5.00	5.00
Internal Auditor	1.00					1.00
International Student Support	3.00					3.00
Lead Custodian (B)		1.00	1.00	1.00	1.00	4.00
Lead Groundswoker-Gardener	1.00					1.00
Librarian		3.00	6.20	2.00	3.00	14.20
Library Network Coordinator			1.00			1.00
Library Technician II		1.00	4.00			5.00
Mail Room Clerk/Switchboard operat				1.00		1.00
Multimedia Services Specialist					1.00	1.00
Network Suppt Svcs Specialist		2.00		1.00	1.00	4.00
Nurse		1.00	1.00			2.00
Payroll Coordinator (C)	1.00					1.00
Payroll Manager	1.00					1.00
PE Instr/Asst Football Coach			1.05			1.05
Physical Education Attendant			2.00			2.00
Principal Accounting Technicia	1.00		1.00	1.00		3.00
Principal Clerk	1.00		1.00			2.00
Principal Library Technician		1.00	2.00	1.00		4.00
Program Specialist/CTE			1.00			1.00
Program Specialist/Outreach				1.00		1.00
Program Specialist/PCTV	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 Coordinator					1.00	1.00
Science Lab Tech/Biological Sc		1.00	1.00	1.00	1.00	4.00
Science Lab Tech/Chemistry		1.00	2.00	1.00		4.00
Science Lab Tech/Microbiology				1.00		1.00
Secretary		2.00	3.00	1.00	1.00	7.00
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	3.00	1.00	7.75

Position	District	COA	Laney	Merritt	BCC	Grand Total
Sr College Info Sys Analyst		1.00	1.00			2.00
Sr Duplicating & Supp Svcs Tec	1.00					1.00
Sr Duplicating Services Techni				1.00		1.00
Sr Library Technician		2.00	1.00	2.00	1.00	6.00
Sr PeopleSoft Database Admin	1.00					1.00
Sr Secretary	3.00					3.00
Sr Storesworker		1.00	1.00	1.00	1.00	4.00
Sr. Human Resources Analyst (C	1.00					1.00
Staff Assistant		1.00		1.00		2.00
Staff Assistant/Business Office				1.00		1.00
Staff Assistant/Facilities Services				0.29		0.29
Staff Assistant/Instruction			1.00	1.00		2.00
Staff Assistant/President's Office		1.00				1.00
Staff Assistant/Student Services				1.00		1.00
Staff Assistnat/Veterans		1.00				1.00
Staff Asst,Vice President's Of		2.00	1.00	2.00	3.00	8.00
Staff Asst/Admin - Intern'l Ed	1.00					1.00
Staff Asst/Admin (General)					1.00	1.00
Staff Asst/ASL & English					1.00	1.00
Staff Asst/Business Svcs		2.00				2.00
Staff Asst/Chanc Office (C)	1.00					1.00
Staff Asst/Dean			1.00			1.00
Staff Asst/Educational Service	1.00					1.00
Staff Asst/Finance (C)	1.00					1.00
Staff Asst/Gen Couns Rsk Mgmt	1.00					1.00
Staff Asst/Human Resources	1.00					1.00
Staff Asst/Human Resources (C)	1.00					1.00
Staff Asst/PACE					1.00	1.00
Staff Asst/Payroll	3.00					3.00
STAFF ASST/PRESIDENT'S OFFICE			1.00	1.00		2.00
Staff Asst/Purchasing	1.00					1.00
Staff Asst/Student Services		1.00				1.00
Staff Asst/Veteran Affairs			1.00			1.00
Staff Services Spec/Fiscal					1.00	1.00
Staff Svcs Spec/Fiscal			1.00	1.00	1.00	3.00
Staff Svcs Spec/IT	1.00					1.00
Stage & Production Supervisor			1.00			1.00

Position	District	COA	Laney	Merritt	BCC	Grand Total
Stationary Engineer	8.00					8.00
Student Employment Specialist			1.00			1.00
Student Personnel Services Spe				0.50		0.50
Student Services Spec					1.00	1.00
Student Services Specialist				1.00		1.00
Student Trustee	0.00					0.00
Superv, Admin & Bus Supp Svcs		1.00	1.00	1.00	1.00	4.00
Systems Analyst (Payroll/Finance)	1.00					1.00
Systems Analyst(Std/Fin Apps)	1.00					1.00
Toolroom Keeper I/Automotive		1.00				1.00
Toolroom Keeper I/Aviation Mai		1.00				1.00
Toolroom Keeper I/Welding			1.00			1.00
Tutorial Services Assistant		1.00				1.00
TV Broadcast Coordinator	1.00					1.00
Utility Engineer	3.00					3.00
Vice Chanc For General Svcs	1.00					1.00
Vice Chancellor For Human Reso	1.00					1.00
Vice Chancellor, Ed. Svcs.	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	1.00	1.00	1.00	4.00
Warehouse Supervisor (B)	1.00					1.00
Warehouse Worker-Driver (B)	3.00					3.00
Web Content Developer	1.00				0.50	1.50
Grand Total	144.85	116.35	221.87	132.34	105.74	721.15

**Peralta Community College District
Restricted General Fund Detail
2014-15 Tentative Budget**

		Tentative vs. Final Budget					
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue							
8121	Higher Education Act of 1965	\$ 310,244	\$ 588,149	\$ 588,149	\$ 860,717	-47.25%	\$ (277,905)
8153	Fin Adm. Ad. Allow. SEOG,PELL	\$ -	\$ 66,181	\$ 83,862	\$ 103,143	-100.00%	\$ (66,181)
8170	Vocational Tech. Educ. Act	\$ 266,378	\$ 863,316	\$ 1,013,966	\$ 1,007,535	-69.14%	\$ (596,938)
8191	Temp Assist Needy Families	\$ 218,686	\$ 188,730	\$ 215,856	\$ -	15.87%	\$ 29,956
8195	DEPARTMENT OF EDUCATION	\$ 411,492	\$ 1,097,892	\$ 2,810,839	\$ 1,543,241	-62.52%	\$ (686,400)
8199	Other Federal Income	\$ 2,058,779	\$ 4,388,811	\$ 5,170,678	\$ 4,615,047	-53.09%	\$ (2,330,032)
Federal Revenue		\$ 3,265,579	\$ 7,193,079	\$ 9,883,350	\$ 8,129,684	-54.60%	\$ (3,927,500)
8615	Board of Finan Assist Program	\$ 1,265,436	\$ 1,247,259	\$ 1,242,319	\$ 1,267,245	1.46%	\$ 18,177
8617	Basic Skills	\$ 15,060	\$ 360,000	\$ 681,473	\$ 332,784	-95.82%	\$ (344,940)
8621	Disabled Student Prg & Serv	\$ 1,446,865	\$ 1,542,211	\$ 1,950,605	\$ 1,549,804	-6.18%	\$ (95,346)
8623	Matriculation	\$ 605,002	\$ 1,004,345	\$ 1,751,509	\$ 970,692	-39.76%	\$ (399,343)
8625	Extended Opport. Program & Svc	\$ 1,666,987	\$ 1,955,993	\$ 2,387,039	\$ 1,844,885	-14.78%	\$ (289,006)
8626	Coop Agencies Resources Educ	\$ 205,849	\$ 1,151,604	\$ 846,624	\$ 361,312	-82.13%	\$ (945,755)
8629	CalWorks	\$ 378,504	\$ 613,961	\$ 771,855	\$ 605,290	-38.35%	\$ (235,457)
8654	Staff Diversity	\$ -	\$ -	\$ -	\$ 10,174	0.00%	\$ -
8656	Instruct. Equipt & Library Mat	\$ -	\$ 225,363	\$ 225,363	\$ (18,029)	-100.00%	\$ (225,363)
8681	State Lottery Proceeds	\$ 589,113	\$ 589,113	\$ 589,113	\$ 577,983	0.00%	\$ -
8699	Other State Revenue	\$ 15,156,507	\$ 455,536	\$ 2,612,529	\$ 983,553	3227.18%	\$14,700,971
State Revenue		\$ 21,329,323	\$ 9,145,385	\$13,058,429	\$ 8,485,693	133.22%	\$12,183,938
8831	Contract Instructional Service	\$ 142,269	\$ 159,920	\$ 501,771	\$ 345,999	-11.04%	\$ (17,651)
8861	Interest/Investment Income	\$ -	\$ -	\$ -	\$ 37,278	0.00%	\$ -
8897	Indirect	\$ -	\$ -	\$ 30,000	\$ -		
8899	Miscellaneous	\$ 474,546	\$ 506,071	\$ 880,617	\$ 1,230,088	-6.23%	\$ (31,525)
Local Revenue		\$ 616,815	\$ 665,991	\$ 1,412,388	\$ 1,613,366	-7.38%	\$ (49,176)
8982	Interfund Transfers-In		\$ -	\$ -	\$ 176,988	0.00%	\$ -
8983	Intrafund Transfers-In	\$ 1,157,666	\$ 1,157,665	\$ 1,157,666	\$ 1,184,323	0.00%	\$ 1
Trans Res Revenue		\$ 1,157,666	\$ 1,157,665	\$ 1,157,666	\$ 1,361,311	0.00%	\$ 1

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue Total	\$ 26,369,383	\$18,162,120	\$25,511,833	\$19,590,054	45.19%	\$ 8,207,263
Expenses						
1101 Instructor	\$ 1,635,919	\$ 511,310	\$ 516,109	\$ 533,422	219.95%	\$ 1,124,609
1102 Instructor - Long Term Subs	\$ -	\$ -	\$ -	\$ 26,266	0.00%	\$ -
Full Time Academic	\$ 1,635,919	\$ 511,310	\$ 516,109	\$ 559,688	219.95%	\$ 1,124,609
1201 Administrators	\$ 405,664	\$ 428,555	\$ 542,641	\$ 383,451	-5.34%	\$ (22,891)
Academic Admin	\$ 405,664	\$ 428,555	\$ 542,641	\$ 383,451	-5.34%	\$ (22,891)
1203 Counselors	\$ 1,371,595	\$ 1,219,590	\$ 1,219,259	\$ 1,047,991	12.46%	\$ 152,005
1205 Faculty - Special-Assigned	\$ 378,338	\$ 400,078	\$ 417,762	\$ 420,730	-5.43%	\$ (21,740)
Other Faculty	\$ 1,749,933	\$ 1,619,668	\$ 1,637,021	\$ 1,468,721	8.04%	\$ 130,265
1351 Instructor-Temp/PTime & Ext-Se	\$ 77,578	\$ 815,094	\$ 1,120,423	\$ 797,447	-90.48%	\$ (737,516)
1352 Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 2,637	\$ 917	0.00%	\$ -
1353 Instructor - Retiree	\$ -	\$ -	\$ 6,560	\$ 25,023	0.00%	\$ -
1357 Instructor-PT/Extra Serv Parit	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1452 Department Chairs	\$ -	\$ 18,000	\$ 18,000	\$ 7,842	-100.00%	\$ (18,000)
1453 Counselors	\$ 30,108	\$ 727,235	\$ 1,289,193	\$ 884,993	-95.86%	\$ (697,127)
1454 Librarians	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1456 Other Non-Teaching Assignments	\$ 20,192	\$ 772,883	\$ 1,431,962	\$ 952,103	-97.39%	\$ (752,691)
1457 Non-Teaching Retirees	\$ -	\$ 86,318	\$ 137,815	\$ 162,056	-100.00%	\$ (86,318)
Part Time Academic	\$ 127,878	\$ 2,419,530	\$ 4,006,590	\$ 2,830,382	-94.71%	\$ (2,291,652)
2101 Administrators	\$ 430,687	\$ 365,468	\$ 558,501	\$ 277,894	17.85%	\$ 65,219
2102 Clerical Tech & Support Staff	\$ 4,156,866	\$ 2,660,534	\$ 2,787,155	\$ 2,201,940	56.24%	\$ 1,496,332
2201 Instructional Aides	\$ 116,442	\$ 109,966	\$ 109,966	\$ 97,498	5.89%	\$ 6,476
2352 Cler Tech & Sup Stf (Repl)	\$ 38,000	\$ 376,253	\$ 698,467	\$ 447,314	-89.90%	\$ (338,253)
2353 Student Employee Assistants	\$ 257,107	\$ 755,171	\$ 899,583	\$ 1,391,638	-65.95%	\$ (498,064)
2354 Overtime for perm & non-perm	\$ 15,000	\$ 126,554	\$ 229,644	\$ 139,237	-88.15%	\$ (111,554)
2357 Classified Retirees	\$ -	\$ -	\$ -	\$ 26,673	0.00%	\$ -
2359 Instruct Aides(non-classroom)	\$ -	\$ -	\$ 9,000	\$ 1,740	0.00%	\$ -
2451 Instructional Aides (Replace)	\$ 86,673	\$ 674,399	\$ 1,090,349	\$ 592,860	-87.15%	\$ (587,726)
2452 Instructional Aides - Student	\$ 40,607	\$ 192,209	\$ 406,803	\$ 257,945	-78.87%	\$ (151,602)
Classified Salary	\$ 5,141,382	\$ 5,260,554	\$ 6,789,468	\$ 5,434,738	-2.27%	\$ (119,172)
3110 STRS - Academic	\$ 439,185	\$ 199,737	\$ 239,688	\$ 277,856	119.88%	\$ 239,448
3140 STRS Cash Balance	\$ 5,114	\$ 83,830	\$ 151,815	\$ 46,323	-93.90%	\$ (78,716)
3220 PERS	\$ 692,917	\$ 410,012	\$ 430,891	\$ 354,940	69.00%	\$ 282,905
3320 OASDHI (FICA) Classified	\$ 314,370	\$ 210,076	\$ 230,002	\$ 208,913	49.65%	\$ 104,294

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
3340	Medicare - Academic	\$ 74,021	\$ 68,224	\$ 102,010	\$ 77,902	8.50%	\$ 5,797
3350	Medicare - Classified	\$ 56,375	\$ 61,094	\$ 70,857	\$ 55,481	-7.72%	\$ (4,719)
3411	Medical Coverage-Academic	\$ 657,872	\$ 398,501	\$ 432,051	\$ 383,886	65.09%	\$ 259,371
3412	Dental Coverage-Academic	\$ 56,275	\$ 29,277	\$ 30,289	\$ 31,920	92.22%	\$ 26,998
3415	Life Insurance-Academic	\$ 7,638	\$ 7,064	\$ 8,604	\$ 5,972	8.13%	\$ 574
3421	Medical Coverage-Classified	\$ 978,329	\$ 937,474	\$ 895,159	\$ 713,025	4.36%	\$ 40,855
3422	Dental Coverage-Classified	\$ 73,581	\$ 72,737	\$ 74,958	\$ 68,180	1.16%	\$ 844
3425	Life Insurance-CLASS	\$ 10,756	\$ 8,880	\$ 9,564	\$ 9,304	21.13%	\$ 1,876
3510	Unemployment Ins.-Academic	\$ 18,048	\$ 44,869	\$ 45,482	\$ 20,027	-59.78%	\$ (26,821)
3520	Unemployment Ins -Classified	\$ 28,877	\$ 22,254	\$ 18,684	\$ 29,764	29.76%	\$ 6,623
3610	Worker's Compensation-Academic	\$ 48,794	\$ 53,672	\$ 86,073	\$ 67,251	-9.09%	\$ (4,878)
3620	Worker's Compensation-Classfd	\$ 79,790	\$ 52,247	\$ 64,120	\$ 58,316	52.72%	\$ 27,543
3712	OPEB Instructional	\$ 267,702	\$ 233,093	\$ 246,468	\$ 239,138	14.85%	\$ 34,609
3720	Apple-Transamerica NonPerm-CI	\$ 3,599	\$ 29,184	\$ 43,802	\$ 38,070	-87.67%	\$ (25,585)
3722	OPEB Classified	\$ 558,252	\$ 346,428	\$ 337,307	\$ 298,228	61.15%	\$ 211,824
3930	Cash In-Lieu	\$ -	\$ 14,822	\$ 14,822	\$ -	-100.00%	\$ (14,822)
	Fringe Benefits	\$ 4,371,495	\$ 3,283,475	\$ 3,532,645	\$ 2,984,494	33.14%	\$ 1,088,020
4101	Classroom-Books	\$ -	\$ 5,000	\$ 13,544	\$ 15,382	-100.00%	\$ (5,000)
4102	Book for Loan Student Program	\$ 2,000	\$ 18,144	\$ 113,434	\$ 40,476	-88.98%	\$ (16,144)
4103	Office Professional Refer/Dict	\$ -	\$ -	\$ -	\$ 74	0.00%	\$ -
4301	Instructional - (Classroom)	\$ 801,504	\$ 961,736	\$ 1,179,998	\$ 545,394	-16.66%	\$ (160,232)
4302	Supplies Outreach recruitment	\$ 1,000	\$ 1,295	\$ 15,388	\$ 1,294	-22.78%	\$ (295)
4303	Subs Periodicals - Other	\$ 2,339	\$ 2,400	\$ 14,488	\$ 3,318	-2.54%	\$ (61)
4304	Supplies-office	\$ 11,000	\$ 122,326	\$ 293,851	\$ 139,993	-91.01%	\$ (111,326)
4306	Computer software/site lic.-cl	\$ 2,000	\$ 24,622	\$ 87,329	\$ 63,329	-91.88%	\$ (22,622)
4307	Computer software/site lic.-ad	\$ -	\$ 10,606	\$ 47,657	\$ 39,764	-100.00%	\$ (10,606)
5102	Guest Speakers Lectures-Non	\$ -	\$ 4,300	\$ 8,800	\$ 2,500	-100.00%	\$ (4,300)
5105	Independent Contractor/Consult	\$ 10,943,909	\$ 1,179,489	\$ 2,996,627	\$ 1,886,233	827.85%	\$ 9,764,420
5106	Events/Programs-Outside Prod	\$ 8,543	\$ 44,965	\$ 146,786	\$ 73,245	-81.00%	\$ (36,422)
5202	Travel Non-Local	\$ 37,275	\$ 87,073	\$ 244,884	\$ 78,928	-57.19%	\$ (49,798)
5203	Travel Local	\$ 5,089	\$ 30,431	\$ 40,116	\$ 12,041	-83.28%	\$ (25,342)
5204	Student Transportation	\$ -	\$ 4,800	\$ 11,525	\$ 2,599	-100.00%	\$ (4,800)
5205	Conference/Seminar Reg	\$ 7,163	\$ 44,237	\$ 70,087	\$ 30,973	-83.81%	\$ (37,074)
5206	Internal Training- Staff Dev	\$ -	\$ 20,044	\$ 48,976	\$ 675	-100.00%	\$ (20,044)
5301	Dues and Membership	\$ -	\$ 10,069	\$ 14,979	\$ 13,858	-100.00%	\$ (10,069)

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
5503	Light and Power (Electricity)	\$ -	\$ -	\$ -	\$ 1,064	0.00%	\$ -
5505	Telephone Services	\$ -	\$ -	\$ 2,107	\$ 2,754	0.00%	\$ -
5602	Facility/Building Leases - Ann	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5603	Facility/Building Rentals-Mont	\$ -	\$ 432	\$ 310	\$ 3,920	-100.00%	\$ (432)
5604	Equipment Lease - Annual	\$ -	\$ 1,000	\$ 1,203	\$ 993	-100.00%	\$ (1,000)
5605	Equipment Rentals - Mon-Mon	\$ -	\$ 400	\$ 800	\$ 80	-100.00%	\$ (400)
5607	Print & Dup. Equip Leases/Rent	\$ -	\$ 2,447	\$ 46,464	\$ 1,052	-100.00%	\$ (2,447)
5702	Graduation Expenses	\$ -	\$ 1,161	\$ 1,161	\$ 3,050	-100.00%	\$ (1,161)
5704	Health Services	\$ -	\$ -	\$ 2,643	\$ 3,476	0.00%	\$ -
5706	Misc. Student Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5864	Instructional Services	\$ -	\$ -	\$ 107	\$ 100	0.00%	\$ -
5865	Publishing/ Doc Publication	\$ 1,300	\$ 21,817	\$ 129,131	\$ 13,833	-94.04%	\$ (20,517)
5866	Testing License and Material	\$ -	\$ 16,455	\$ 82,653	\$ 28,285	-100.00%	\$ (16,455)
5867	Postage	\$ -	\$ 8,896	\$ 11,029	\$ 9,926	-100.00%	\$ (8,896)
5871	Misc Fee Waivers	\$ -	\$ 7,945	\$ 1	\$ 3,932	-100.00%	\$ (7,945)
5882	Equip Repairs Maint. & Svc	\$ 2,000	\$ 5,993	\$ 28,802	\$ 8,512	-66.63%	\$ (3,993)
5883	Net Internet Fees and Subs.	\$ -	\$ 14,975	\$ 24,537	\$ 19,097	-100.00%	\$ (14,975)
5884	Laundry Services	\$ 2,500	\$ 231	\$ 3,232	\$ 1,391	982.25%	\$ 2,269
5885	Misc. Operational Exp.	\$ 85,864	\$ 291,964	\$ 616,569	\$ 154,408	-70.59%	\$ (206,100)
5886	Program TV License	\$ -	\$ 4,185	\$ 1,042	\$ -	-100.00%	\$ (4,185)
5887	Advertising/Radio/TV	\$ -	\$ -	\$ 503	\$ -	0.00%	\$ -
5888	Advertising Print/ADS	\$ 3,750	\$ 11,470	\$ 20,696	\$ 7,550	-67.31%	\$ (7,720)
5890	Service Contract-Equipment	\$ 1,500	\$ 13,259	\$ 22,940	\$ 9,338	-88.69%	\$ (11,759)
5891	Service Contract-Software-DP	\$ -	\$ 1,815	\$ 1,890	\$ 1,764	-100.00%	\$ (1,815)
5895	Indirect Costs	\$ 617,941	\$ 277,361	\$ 524,247	\$ 213,138	122.79%	\$ 340,580
	Books, Supplies, Services	\$ 12,536,677	\$ 3,253,343	\$ 6,870,535	\$ 3,437,740	285.35%	\$ 9,283,334
6120	Site Improvement	\$ -	\$ 25,000	\$ 25,000	\$ -	-100.00%	\$ (25,000)
6301	College Library Books	\$ -	\$ -	\$ 45,678	\$ 5,512	0.00%	\$ -
6302	Library Software (CD DVD etc)	\$ 160,000	\$ 160,000	\$ 177,857	\$ 142,142	0.00%	\$ -
6303	College Library Periodicals	\$ -	\$ -	\$ 7,000	\$ -	0.00%	\$ -
6306	Library Databases	\$ -	\$ -	\$ 15,817	\$ -	0.00%	\$ -
6402	Inst Equipment and Furn	\$ 32,022	\$ 398,841	\$ 862,167	\$ 566,928	-91.97%	\$ (366,819)
6403	Non-Instructional Equip & Furn	\$ -	\$ 82,189	\$ 140,561	\$ 318,161	-100.00%	\$ (82,189)
6406	Laptop Computers	\$ 532	\$ 35,782	\$ 85,473	\$ 34,968	-98.51%	\$ (35,250)
6407	PC,SERV, Other Comput,Peripher	\$ 970	\$ 26,018	\$ 107,808	\$ 62,208	-96.27%	\$ (25,048)
6432	Non-Ins Equip&Furn >\$49,999.99	\$ -	\$ -	\$ -	\$ 72	0.00%	\$ -

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Equipment Cap Outlay	\$ 193,524	\$ 727,830	\$ 1,467,361	\$ 1,129,992	-73.41%	\$ (534,306)
7301 Transfer out to General Fund	\$ -			\$ 26,533	0.00%	\$ -
7515 FINAIDEOPG	\$ 20,000	\$ 34,299	\$ 34,599	\$ 42,286	-41.69%	\$ (14,299)
7516 FINAIDCARE	\$ -	\$ 67,674	\$ 82,421	\$ 99,816	-100.00%	\$ (67,674)
7530 Tuition Reduction	\$ -	\$ -	\$ 6,281	\$ 60,798	0.00%	\$ -
7610 Transportation Vouchers	\$ -	\$ 45,919	\$ 39,517	\$ 60,783	-100.00%	\$ (45,919)
7620 Child Care Vchrs or Child Care	\$ -	\$ 35,001	\$ 40,958	\$ 21,273	-100.00%	\$ (35,001)
7630 Book Vouchers	\$ 186,911	\$ 526,998	\$ 766,613	\$ 661,591	-64.53%	\$ (340,087)
7640 Supply Vouchers (Surv Kits)	\$ -	\$ 75,950	\$ 262,825	\$ 171,194	-100.00%	\$ (75,950)
7650 Meals for Students	\$ -	\$ 50,500	\$ 61,923	\$ 46,695	-100.00%	\$ (50,500)
7661 CARE Student Honor Society	\$ -	\$ 70	\$ 225	\$ 70	-100.00%	\$ (70)
7662 EOPS Graduation/Education Item	\$ -	\$ 10,000	\$ 2,900	\$ -	-100.00%	\$ (10,000)
7670 Direct Aid for Graduates	\$ -	\$ 6,400	\$ 12,617	\$ 5,458	-100.00%	\$ (6,400)
7680 Health Services	\$ -	\$ 1,050	\$ 5,080	\$ 5,613	-100.00%	\$ (1,050)
7681 Parking Permits	\$ -	\$ 2,765	\$ 1,816	\$ 2,280	-100.00%	\$ (2,765)
Financial Aid	\$ 206,911	\$ 856,626	\$ 1,317,775	\$ 1,204,390	-75.85%	\$ (649,715)
7902 Undistributed Allocations	\$ -	\$ -	\$ 76,610	\$ -	0.00%	\$ -
Unallocated	\$ -	\$ -	\$ 15,098	\$ -	0.00%	\$ -
Expense Total	\$ 26,369,383	\$18,360,891	\$26,695,242	\$19,433,596	43.62%	\$ 8,008,492

**Position Listing - Full Time Equivalent
Restricted General Fund**

Position	District	COA	Laney	Merritt	BCC	Total
Alternate Media Technology Spe			1.00	1.00	1.00	3.00
C2C Coordinator		1.00				1.00
CalWorks Clerical I		1.00				1.00
CalWorks Counselor/Full-time			1.00			1.00
Calworks Program Coordinator			1.00			1.00
CARE Program Specialist			1.00			1.00
Career Counselor				1.00		1.00
Classified - Job Developer		0.50				0.50
Clerical Assistant II			2.00		2.25	4.25
Coordinator/ATLAS Program		1.00				1.00
Coordinator/EOPS				1.00	1.00	2.00
Coordinator/Grants & Spec Pgms	0.50					0.50
Coordinator/Workability III		2.20				2.20
Counselor		1.20				1.20
Dean of DSPS/TRIO Stdt Success					1.00	1.00
Dean of Enrollment Services		1.00				1.00
Director of AANAPISI			1.00			1.00
Director Of Development	0.20					0.20
Director of Special Projects					1.00	1.00
Director, DSN Program		1.00				1.00
Director, Gateway To College P			1.00			1.00
District Interpreting Svcs Sup			1.00			1.00
DSPS Adapted Comp Learnng Tech		0.75	0.88			1.63
DSPS Coordinator		1.00				1.00
DSPS Counselor		2.00				2.00
DSPS Counselor/Coordinator					1.08	1.08
DSPS Instructor		0.50	1.00	0.50		2.00
EOPS Coordinator			0.30			0.30
EOPS Counselor		2.20	0.75	1.10		4.05
EOPS Program Specialist			1.00			1.00
EOPS/CALWORKs/CARE Counselor		1.00	1.00			2.00
Financial Aid Specialist		1.00	2.50	2.97	1.50	7.97
Financial Aids & Placement Asst		1.00	2.00			3.00
Instructor			1.00			1.00
Learning Disabilities Specialist		1.00	1.00	1.00	0.50	3.50
Prog Spec/First 5 Alameda Cty				1.00		1.00
Prog Specialist/Case Specialist		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
Position	District	COA	Laney	Merritt	BCC	Total
Program Specialist/EOPS		1.00				1.00
Project Manager		1.00				1.00
Project Manager - BEST			1.00			1.00
Secretary			1.00			1.00
Staff Assistant				1.00		1.00
Staff Asst/Admin (grants)					1.00	1.00
Staff Asst/DSPS				1.00	1.00	2.00
Staff Asst/Program (Enabler)		1.00				1.00
Staff Asst/Title III				1.00		1.00
Staff Asst/Vice Chanc, Ed Svcs	1.00					1.00
Staff Svcs Spec/Special Projec		1.00				1.00
Student Personnel Services Spe				0.50	1.00	1.50
Student Personnel Services Spec			1.00			1.00
Television Production Technici	4.00					4.00
TRIO Student Sup/Suc Director			1.00			1.00
Workability III Coordinator			1.00			1.00
Grand Total	5.70	24.35	27.43	14.07	12.33	83.88

Peralta Community College District Fee Based Instruction Fund Detail 2014-15 Tentative Budget

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue							
8872	Community Services Classes	\$ 167,907	\$ 112,265	\$ 139,866	\$ 164,582	49.56%	\$ 55,642
Local Revenue		\$ 167,907	\$ 112,265	\$ 139,866	\$ 164,582	49.56%	\$ 55,642
Revenue Total		\$ 167,907	\$ 112,265	\$ 139,866	\$ 164,582	49.56%	\$ 55,642
Expenses							
1351	Instructor-Temp/PTime & Ext-Se	\$ 5,045	\$ 597	\$ 5,045	\$ -	745.06%	\$ 4,448
1355	Instructor-Fee Based/Contract	\$ 55,328	\$ 41,842	\$ 83,223	\$ 65,840	32.23%	\$ 13,486
1456	Other Non-Teaching Assignments	\$ -		\$ 654	\$ 36	0.00%	\$ -
1457	Non-Teaching Retirees	\$ 1,500		\$ 1,500	\$ -		
Part Time Academic		\$ 61,873	\$ 42,439	\$ 90,422	\$ 65,875	45.79%	\$ 19,434
2352	Cler Tech & Sup Stf (Repl)	\$ 6,028	\$ 6,000	\$ 6,500	\$ 5,962	0.47%	\$ 28
2353	Student Employee Assistants	\$ 4,128	\$ 1,700	\$ 5,000	\$ 6,894	142.82%	\$ 2,428
2354	Overtime for perm & non-perm	\$ 2,027	\$ -	\$ 2,027	\$ 2,635	0.00%	\$ 2,027
2451	Instructional Aides (Replace)	\$ -	\$ 10,761	\$ 400	\$ 6,629	-100.00%	\$ (10,761)
2452	Instructional Aides - Student	\$ -	\$ 2,080	\$ -	\$ 2,345	-100.00%	\$ (2,080)
Classified Salary		\$ 12,183	\$ 20,541	\$ 13,927	\$ 24,464	-40.69%	\$ (8,358)
3110	STRS - Academic	\$ -	\$ 1,310	\$ -	\$ 3,250	-100.00%	\$ (1,310)
3140	STRS Cash Balance	\$ 1,542	\$ 670	\$ 2,931	\$ 937	130.15%	\$ 872
3220	PERS	\$ -	\$ 338	\$ 244	\$ -	-100.00%	\$ (338)
3320	OASDHI (FICA) Classified	\$ -	\$ -	\$ -	\$ 163	0.00%	\$ -
3340	Medicare - Academic	\$ 17,649	\$ 391	\$ 982	\$ 953	4413.81%	\$ 17,258
3350	Medicare - Classified	\$ 119	\$ 509	\$ 129	\$ 221	-76.62%	\$ (390)
3411	Medical Coverage-Academic	\$ -	\$ 815	\$ -	\$ 815	-100.00%	\$ (815)
3510	Unemployment Ins.-Academic	\$ 21,949	\$ 242	\$ 438	\$ 164	8969.83%	\$ 21,707
3520	Unemployment Ins -Classified	\$ 6	\$ 558	\$ 110	\$ 187	-98.92%	\$ (552)
3610	Worker's Compensation-Academic	\$ 16,418	\$ 527	\$ 917	\$ 823	3015.37%	\$ 15,891
3620	Worker's Compensation-Classfd	\$ 158	\$ 354	\$ 166	\$ 245	-55.37%	\$ (196)

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
3720 Apple-Transamerica NonPerm-CI	\$ 226	\$ 405	\$ 8	\$ 472	-44.20%	\$ (179)
Fringe Benefits	\$ 58,067	\$ 6,119	\$ 5,925	\$ 8,230	848.96%	\$ 51,948
4101 Classroom-Books	\$ 3,604	\$ -	\$ 3,604	\$ 2,318	0.00%	\$ 3,604
4301 Instructional - (Classroom)	\$ 580	\$ 7,058	\$ 2,709	\$ 786	-91.78%	\$ (6,478)
4304 Supplies-office	\$ 2,460	\$ 3,000	\$ 6,416	\$ 1,264	-18.00%	\$ (540)
5105 Independent Contractor/Consult	\$ 18,311	\$ 17,000	\$ 20,835	\$ 26,590	7.71%	\$ 1,311
5106 Events/Programs-Outside Prod	\$ 464	\$ -	\$ 1,319	\$ 600	0.00%	\$ 464
5202 Travel Non-Local	\$ 1,298	\$ 4,101	\$ 7,544	\$ 1,341	-68.35%	\$ (2,803)
5205 Conference/Seminar Reg	\$ 1,000	\$ 1,000	\$ 1,446	\$ 905	0.00%	\$ -
5301 Dues and Membership	\$ -	\$ 679	\$ 379	\$ 300	-100.00%	\$ (679)
5505 Telephone Services	\$ 282		\$ 350	\$ -		
5708 Athletic Transportation	\$ 7,500		\$ -	\$ -		
5866 Testing License and Material	\$ -	\$ 6,000	\$ -	\$ -	-100.00%	\$ (6,000)
5882 Equip Repairs Maint. & Svc	\$ 285	\$ 1,123	\$ 300	\$ -	-74.62%	\$ (838)
5885 Misc. Operational Exp.	\$ -	\$ -	\$ 10,008	\$ -	0.00%	\$ -
5890 Service Contract-Equipment	\$ -	\$ 3,205	\$ 2,197	\$ 144	-100.00%	\$ (3,205)
Books, Supplies, Services	\$ 35,784	\$ 43,166	\$ 57,107	\$ 34,247	-17.10%	\$ (7,382)
6402 Inst Equipment and Furn	\$ -	\$ -	\$ 2,500	\$ -	0.00%	\$ -
6403 Non-Instructional Equip & Furn	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Equipment Cap Outlay	\$ -	\$ -	\$ 2,500	\$ -	0.00%	\$ -
Expense Total	\$ 167,907	\$ 112,265	\$ 169,881	\$ 132,816	49.56%	\$ 55,642

**Peralta Community College District
Bookstore Commission Fee Fund Detail
2014-15 Tentative Budget**

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue						
8846 Commission	\$ 163,341	\$252,207	\$181,591	\$210,348	-54.41%	\$ (88,866)
8861 Interest/Investment Income	\$ -	\$ -	\$ -	\$ 896	0.00%	\$ -
8899 Miscellaneous	\$ -	\$ -	\$ -	\$ 400	0.00%	\$ -
Local Revenue	\$ 163,341	\$252,207	\$181,591	\$211,644	-54.41%	\$ (88,866)
Revenue Total	\$ 163,341	\$252,207	\$181,591	\$211,644	-54.41%	\$ (88,866)
Expenses						
1453 Counselors	\$ -	\$ 8,778	\$ 50,000	\$ -	0.00%	\$ (8,778)
1456 Other Non-Teaching Assignments	\$ -	\$ 3,964	\$ 5,535	\$ -	0.00%	\$ (3,964)
Part Time Academic	\$ -	\$ 12,742	\$ 55,535	\$ -	0.00%	\$ (12,742)
2352 Cler Tech & Sup Stf (Repl)	\$ 10,000	\$ -	\$ 5,000	\$ 7,683	100.00%	\$ 10,000
2353 Student Employee Assistants	\$ 25,848	\$ 12,982	\$ 27,344	\$ 14,125	49.78%	\$ 12,866
2354 Overtime for perm & non-perm	\$ -	\$ 200	\$ 5,000	\$ -	0.00%	\$ (200)
2451 Instructional Aides (Replace)	\$ -	\$ -	\$ 700	\$ -	0.00%	\$ -
2452 Instructional Aides - Student	\$ 9,000	\$ -	\$ 3,849	\$ 7,582	100.00%	\$ 9,000
Classified Salary	\$ 44,848	\$ 13,182	\$ 41,893	\$ 29,390	70.61%	\$ 31,666
3140 STRS Cash Balance	\$ -	\$ -	\$ 2,000	\$ -		
3220 PERS	\$ -	\$ 7	\$ -	\$ -	0.00%	\$ (7)
3320 OASDHI (FICA) Classified	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
3340 Medicare - Academic	\$ -	\$ 3	\$ 725	\$ -	0.00%	\$ (3)
3350 Medicare - Classified	\$ -	\$ -	\$ 146	\$ 111	0.00%	\$ -
3510 Unemployment Ins.-Academic	\$ -	\$ 3	\$ 35	\$ -	0.00%	\$ (3)
3520 Unemployment Ins -Classified	\$ 12	\$ 32	\$ 20	\$ 85	-166.67%	\$ (20)
3610 Worker's Compensation-Academic	\$ -	\$ 2	\$ 600	\$ -	0.00%	\$ (2)
3620 Worker's Compensation-Classfd	\$ 310	\$ 24	\$ 557	\$ 332	92.26%	\$ 286
3720 Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ 188	\$ 288	0.00%	\$ -
Fringe Benefits	\$ 322	\$ 71	\$ 4,271	\$ 816	77.95%	\$ 251

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
4101 Classroom-Books	\$ -	\$ 1,000	\$ -	\$ -	0.00%	\$ (1,000)
4102 Book for Loan Student Program	\$ -	\$ -	\$ -	\$ 3,247	0.00%	\$ -
4301 Instructional - (Classroom)	\$ -	\$ 2,000	\$ -	\$ -	0.00%	\$ (2,000)
4304 Supplies-office	\$ 6,450	\$ 11,429	\$ 20,000	\$ 2,848	-77.19%	\$ (4,979)
4306 Computer software/site lic.-cl	\$ -	\$ 175	\$ -	\$ -	0.00%	\$ (175)
4307 Computer software/site lic.-ad	\$ -	\$ 500	\$ -	\$ -	0.00%	\$ (500)
5105 Independent Contractor/Consult	\$ -	\$ 10,743	\$ 25,613	\$ 8,064	0.00%	\$ (10,743)
5106 Events/Programs-Outside Prod	\$ 33,958	\$ 32,205	\$ 38,876	\$ 21,060	5.16%	\$ 1,753
5202 Travel Non-Local	\$ 1,650	\$ 293	\$ -	\$ 175	82.24%	\$ 1,357
5204 Student Transportation	\$ 1,918	\$ 5,200	\$ 1,004	\$ 1,832	-171.12%	\$ (3,282)
5205 Conference/Seminar Reg	\$ -	\$ 800	\$ 340	\$ 460	0.00%	\$ (800)
5206 Internal Training- Staff Dev	\$ -	\$ -	\$ -	\$ 5,902	0.00%	\$ -
5301 Dues and Membership	\$ 2,000	\$ -	\$ 75	\$ 2,655	100.00%	\$ 2,000
5701 Athletics Meals and Lodging	\$ 4,000	\$ 5,168	\$ 4,000	\$ 4,033	-29.20%	\$ (1,168)
5702 Graduation Expenses	\$ -	\$ 6,919	\$ 23,346	\$ 7,155	0.00%	\$ (6,919)
5708 Athletic Transportation	\$ 11,650	\$ 9,996	\$ 11,650	\$ 11,329	14.20%	\$ 1,654
5865 Publishing/ Doc Publication	\$ -	\$ 1,850	\$ -	\$ -	0.00%	\$ (1,850)
5866 Testing License and Materials	\$ -	\$ -	\$ 14,000	\$ -		
5882 Equip Repairs Maint. & Svc	\$ -	\$ 2,000	\$ -	\$ -	0.00%	\$ (2,000)
5883 Net Internet Fees and Subs	\$ -		\$ 7,000			
5885 Misc. Operational Exp.	\$ 56,545	\$127,853	\$ 87,362	\$127,359	-126.11%	\$ (71,308)
5891 Service Contract - Software	\$ -		\$ 3,150			
Books, Supplies, Services	\$ 118,171	\$218,131	\$236,416	\$196,120	-84.59%	\$ (99,960)
6403 Non-Instructional Equip & Furn	\$ -	\$ 1,581	\$ -	\$ -	0.00%	\$ (1,581)
Equipment Cap Outlay	\$ -	\$ 1,581	\$ -	\$ -	0.00%	\$ (1,581)
7630 Book Vouchers	\$ -	\$ 6,500	\$ -	\$ -	0.00%	\$ (6,500)
Financial Aid	\$ -	\$ 6,500	\$ -	\$ -	0.00%	\$ (6,500)
Expense Total	\$ 163,341	\$252,207	\$338,115	\$226,326	-54.41%	\$ (88,866)

**Peralta Community College District
Facility Rental Fee Fund Detail
2014-15 Tentative Budget**

							Tentative vs. Final Budget	
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change	
Revenue								
8831	Contract Instructional Services	\$ -	\$ -	\$ -	\$ 4,725			
8835	Other Contract Services	\$ 58,435	\$ 110,000	\$ 56,820	\$ 63,166	-46.88%	\$ (51,565)	
8851	Facility & Athletic Field Rent	\$ 736,832	\$ 702,323	\$ 863,682	\$ 977,243	4.91%	\$ 34,509	
8861	Interest/Investment Income	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	
8879	Student Records	\$ -	\$ -	\$ -	\$ 952	0.00%	\$ -	
8891	Food Service Revenue	\$ 808,300	\$ 765,717	\$ 782,991	\$ 547,658	5.56%	\$ 42,583	
8899	Miscellaneous	\$ 192,459	\$ 50,400	\$ 242,621	\$ 141,709	281.86%	\$ 142,059	
Local Revenue		\$ 1,796,026	\$ 1,628,440	\$ 1,946,114	\$ 1,735,453	10.29%	\$ 167,586	
Revenue Total		\$ 1,796,026	\$ 1,628,440	\$ 1,946,114	\$ 1,735,453	10.29%	\$ 167,586	
Expenses								
1201	Administrators	\$ -	\$ -	\$ -	\$ 118,796	0.00%	\$ -	
Academic Admin		\$ -	\$ -	\$ -	\$ 118,796	0.00%	\$ -	
1205	Faculty - Special-Assigned	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	
Other Faculty		\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	
1453	Counselors	\$ 9,361	\$ -	\$ -	\$ -			
1455	Coaches	\$ -	\$ 6,290	\$ 16,979	\$ 14,391	-100.00%	\$ (6,290)	
1456	Other Non-Teaching Assignments	\$ 73,908	\$ 28,450	\$ 138,907	\$ 82,938	159.78%	\$ 45,458	
Part Time Academic		\$ 83,269	\$ 34,740	\$ 155,886	\$ 97,329	139.69%	\$ 48,529	
2102	Clerical Tech & Support Staff	\$ 47,294	\$ 74,722	\$ 42,025	\$ 16,851	-36.71%	\$ (27,428)	
2352	Cler Tech & Sup Stf (Repl)	\$ 212,284	\$ 136,624	\$ 197,204	\$ 101,964	55.38%	\$ 75,660	
2353	Student Employee Assistants	\$ 29,790	\$ 56,451	\$ 51,224	\$ 81,385	-47.23%	\$ (26,661)	
2354	Overtime for perm & non-perm	\$ 80,097	\$ 78,971	\$ 108,055	\$ 73,392	1.43%	\$ 1,126	
2357	Classified Retirees	\$ -	\$ -	\$ -	\$ 1,373			
2451	Instructional Aides (Replace)	\$ 4,628	\$ 15,135	\$ 6,212	\$ 6,256	-69.42%	\$ (10,507)	
2452	Instructional Aides - Student	\$ 1,700	\$ -	\$ 3,150	\$ -			
Classified Salary		\$ 375,793	\$ 361,903	\$ 407,870	\$ 281,222	3.84%	\$ 13,890	

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
3110 STRS - Academic	\$ 2,191	\$ 1,219	\$ 2,191	\$ 12,680	79.74%	\$ 972
3140 STRS Cash Balance	\$ 1,175	\$ 1,384	\$ 2,177	\$ 2,503	-15.10%	\$ (209)
3220 PERS	\$ 13,149	\$ 11,331	\$ 6,188	\$ 2,407	16.04%	\$ 1,818
3320 OASDHI (FICA) Classified	\$ 8,509	\$ 11,110	\$ 4,126	\$ 6,319	-23.41%	\$ (2,601)
3340 Medicare - Academic	\$ 1,720	\$ 1,068	\$ 2,084	\$ 3,129	61.05%	\$ 652
3350 Medicare - Classified	\$ 5,570	\$ 4,777	\$ 7,226	\$ 3,113	16.60%	\$ 793
3421 Medical Coverage-Classified	\$ 29,176	\$ 32,466	\$ 23,221	\$ 28,824	-10.13%	\$ (3,290)
3422 Dental Coverage-Classified	\$ 2,177	\$ 2,192	\$ 789	\$ 1,107	-0.68%	\$ (15)
3425 Life Insurance-CLASS	\$ 302	\$ 285	\$ 103	\$ 316	5.96%	\$ 17
3510 Unemployment Ins.-Academic	\$ 867	\$ 232	\$ 1,107	\$ 965	273.71%	\$ 635
3520 Unemployment Ins -Classified	\$ 946	\$ 4,514	\$ 3,604	\$ 873	-79.04%	\$ (3,568)
3610 Worker's Compensation-Academic	\$ 1,663	\$ 1,167	\$ 1,734	\$ 2,704	42.50%	\$ 496
3620 Worker's Compensation-Classfd	\$ 4,764	\$ 3,272	\$ 4,647	\$ 2,375	45.60%	\$ 1,492
3712 OPEB Instructional	\$ -	\$ -	\$ -	\$ 14,849	0.00%	\$ -
3720 Apple-Transamerica NonPerm-Cl	\$ 9,156	\$ 314	\$ 10,068	\$ 4,429	2815.92%	\$ 8,842
3722 OPEB Classified	\$ 10,009	\$ 11,549	\$ 4,943	\$ 2,013	-13.33%	\$ (1,540)
Fringe Benefits	\$ 91,374	\$ 86,880	\$ 74,208	\$ 88,607	5.17%	\$ 4,494
4101 Classroom Books	\$ -	\$ -	\$ 282	\$ -		
4102 Book for Loan Student Program	\$ 2,000	\$ 2,000	\$ 4,576	\$ 2,425	0.00%	\$ -
4301 Instructional - (Classroom)	\$ 623,716	\$ 640,776	\$ 842,646	\$ 644,193	-2.66%	\$ (17,060)
4303 Subs Periodicals - Other	\$ -	\$ 64,393	\$ -	\$ -	-100.00%	\$ (64,393)
4304 Supplies-office	\$ 75,908	\$ -	\$ 89,554	\$ 40,253	0.00%	\$ 75,908
4306 Computer software/site lic.-cl	\$ 2,600	\$ -	\$ 2,600	\$ 2,313	0.00%	\$ 2,600
4307 Computer software/site lic.-ad	\$ 2,500	\$ 2,500	\$ 16,000	\$ 2,807	0.00%	\$ -
5102 Guest Speakers Lectures-Non	\$ -	\$ 300	\$ 400	\$ 1,000	-100.00%	\$ (300)
5105 Independent Contractor/Consult	\$ 139,310	\$ 67,513	\$ 259,549	\$ 138,156	106.35%	\$ 71,797
5106 Events/Programs-Outside Prod	\$ 43,747	\$ 56,219	\$ 81,364	\$ 42,969	-22.18%	\$ (12,472)
5109 Legal Settlements	\$ -	\$ 6,000	\$ -	\$ -	-100.00%	\$ (6,000)
5202 Travel Non-Local	\$ 12,000	\$ 17,186	\$ 9,455	\$ 7,366	-30.18%	\$ (5,186)
5203 Travel Local	\$ 1,000	\$ 500	\$ 2,000	\$ -	100.00%	\$ 500
5205 Conference/Seminar Reg	\$ -	\$ 4,233	\$ 14,550	\$ 3,528	-100.00%	\$ (4,233)
5301 Dues and Membership	\$ 2,500	\$ 11,350	\$ 16,650	\$ 8,490	-77.97%	\$ (8,850)
5501 Garbage and Trash	\$ 5,000	\$ 5,000	\$ 4,800	\$ 4,039	0.00%	\$ -
5502 Gas	\$ 6,000		\$ 2,400	\$ -		
5503 Light and Power (Electricity)	\$ -	\$ 6,000	\$ -	\$ -	-100.00%	\$ (6,000)
5505 Telephone Service	\$ -	\$ -	\$ -	\$ 210	0.00%	\$ -

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
5605 Equipment Rentals - Mon-Mon	\$ -	\$ -	\$ 918	\$ 5,182	0.00%	\$ -
5607 Print & Dup. Equip Leases/Rent	\$ 19,000	\$ -	\$ 19,000	\$ 11,849	0.00%	\$ 19,000
5701 Athletics Meals and Lodging	\$ 2,585	\$ 13,001	\$ 23,060	\$ 11,845	-80.12%	\$ (10,416)
5702 Graduation Expenses	\$ -	\$ -	\$ -	\$ 49	0.00%	\$ -
5708 Athletic Transportation	\$ 3,945	\$ 5,562	\$ 28,849	\$ 9,901	-29.07%	\$ (1,617)
5865 Publishing/Doc Publication	\$ 7,000		\$ 4,000	\$ -		
5866 Testing License and Materials	\$ -	\$ -	\$ 1,500	\$ -		
5867 Postage	\$ 50		\$ 50	\$ 117		
5881 Building Repairs & Services	\$ -	\$ 9,500	\$ -	\$ -	-100.00%	\$ (9,500)
5882 Equip Repairs Maint. & Svc	\$ 5,925	\$ 6,189	\$ 16,143	\$ 19,242	-4.27%	\$ (264)
5884 Laundry Services	\$ -	\$ -	\$ 200	\$ -		
5885 Misc. Operational Exp.	\$ 221,704	\$ 179,877	\$ 813,580	\$ 28,251	23.25%	\$ 41,827
5888 Advertising Print/ADS	\$ -	\$ 2,000	\$ 3,000	\$ 395	-100.00%	\$ (2,000)
5890 Service Contract-Equipment	\$ 2,950	\$ 1,000	\$ 6,641	\$ 3,804	195.00%	\$ 1,950
5891 Service Contract-Software-DP	\$ 3,500	\$ 3,500	\$ 3,336	\$ 3,278	0.00%	\$ -
Books, Supplies, Services	\$ 1,182,940	\$ 1,104,599	\$ 2,267,102	\$ 991,661	7.09%	\$ 78,341
6206 Building Improvement	\$ -	\$ -	\$ 6,933	\$ 1,080	0.00%	\$ -
6301 College Library Books	\$ 14,000	\$ 4,000	\$ 16,156	\$ 3,253	250.00%	\$ 10,000
6303 College Library Periodicals	\$ 10,000	\$ -	\$ 11,000	\$ 9,687	0.00%	\$ 10,000
6304 Library Videos and DVD's	\$ 500	\$ -	\$ 500	\$ 79	0.00%	\$ 500
6402 Inst Equipment and Furn	\$ 25,550	\$ 10,900	\$ 71,493	\$ 10,230	134.40%	\$ 14,650
6403 Non-Instructional Equip & Furn	\$ 2,600	\$ 15,418	\$ 37,100	\$ 26,218	-83.14%	\$ (12,818)
6406 Laptop Computers			\$ 25,000	\$ -		
6407 PC Servers			\$ 24,000	\$ -		
Equipment Cap Outlay	\$ 52,650	\$ 30,318	\$ 192,182	\$ 50,548	73.66%	\$ 22,332
7670 Direct Aid for Graduates	\$ -	\$ -	\$ 1,000	\$ 100	0.00%	\$ -
Financial Aid	\$ -	\$ -	\$ 1,000	\$ 100	0.00%	\$ -
Expense Total	\$ 1,796,026	\$ 1,628,440	\$ 3,108,248	\$ 1,628,263	10.29%	\$ 167,586

Position Listing - Full Time Equivalent
Facility Rental Fee Fund

Position Title	Laney	Merritt	Total
Custodian	0.40		0.40
Staff Assistant/Facilities Services		0.71	0.71
Grand Total	0.40	0.71	1.11

Peralta Community College District Contract Education Fund Detail 2014-15 Tentative Budget

					Tentative vs. Final Budget		
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue							
8831	Contract Instructional Services	\$ 131,699	\$483,915	\$185,649	\$316,539	-267.44%	(352,216)
8899	Food Service Revenue	\$ 8,100		\$207,786	\$ 36,401		
Local Revenue		\$ 139,799	\$483,915	\$393,435	\$352,941	-246.15%	\$ (344,116)
Revenue Total		\$ 139,799	\$483,915	\$393,435	\$352,941	-246.15%	\$ (344,116)
Expenses							
1201	Administrators	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Academic Admin		\$ -	\$ -	\$ -	\$ -	0.00%	-
1351	Instructor-Temp/PTime & Ext-Se	\$ 66,911	\$182,029	\$146,947	\$126,669	-172.05%	\$ (115,118)
1355	Instructor-Fee Based/Contract	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1456	Other Non-Teaching Assignments	\$ -	\$ 82,950	\$ 20,872	\$ 30,482	0.00%	\$ (82,950)
Part Time Academic		\$ 66,911	\$264,979	\$167,819	\$157,151	-296.02%	\$ (198,068)
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ -	\$ 7,500	\$ -	0.00%	\$ -
2353	Student Employee Assistants	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
2354	Overtime for perm & non-perm	\$ -	\$ 5,000	\$ 5,000	\$ 7,601	0.00%	\$ (5,000)
2451	Instructional Aides (Replace)	\$ 12,000	\$ 13,000	\$ 21,131	\$ 4,803	-8.33%	\$ (1,000)
2452	Instructional Aides - Student	\$ -	\$ 10,000	\$ 3,780	\$ 3,110	0.00%	\$ (10,000)
Classified Salary		\$ 12,000	\$ 28,000	\$ 37,411	\$ 15,514	-133.33%	\$ (16,000)
3110	STRS - Academic	\$ 304	\$ 2,850	\$ 304	\$ 4,140	-837.50%	\$ (2,546)
3140	STRS Cash Balance	\$ 2,676	\$ 8,054	\$ 13,244	\$ 3,943	-200.97%	\$ (5,378)
3220	PERS	\$ -	\$ 385	\$ 960	\$ 616	0.00%	\$ (385)
3320	OASDHI (FICA) Classified	\$ -	\$ 750	\$ 40	\$ 806	0.00%	\$ (750)
3340	Medicare - Academic	\$ 975	\$ 3,725	\$ 4,662	\$ 2,232	-282.05%	\$ (2,750)
3350	Medicare - Classified	\$ 177	\$ 891	\$ 720	\$ 179	-403.39%	\$ (714)
3411	Medical Coverage-Academic	\$ -	\$ 1,312	\$ 2,460	\$ 2,225	0.00%	\$ (1,312)

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
3421	Medical Coverage - Classified	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
3422	Dental Coverage - Classified	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
3425	Life Insurance - Classified	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
3510	Unemployment Ins.-Academic	\$ 147	\$ 3,332	\$ 2,489	\$ 735	-2166.67%	\$ (3,185)
3520	Unemployment Ins -Classified	\$ 25	\$ 1,035	\$ 827	\$ 334	-4040.00%	\$ (1,010)
3610	Worker's Compensation-Academic	\$ 768	\$ 3,548	\$ 4,066	\$ 1,967	-361.98%	\$ (2,780)
3620	Worker's Compensation-Classfd	\$ 144	\$ 291	\$ 370	\$ 99	-102.08%	\$ (147)
3712	OPEB Instructional	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
3720	Apple-Transamerica NonPerm-CI	\$ 453	\$ 76	\$ 978	\$ (23)	83.22%	\$ 377
Fringe Benefits		\$ 5,669	\$ 26,249	\$ 31,120	\$ 17,253	-363.03%	\$ (20,580)
4101	Classroom-Books	\$ -	\$ -	\$ 4,000	\$ 5,810	0.00%	\$ -
4301	Instructional - (Classroom)	\$ 7,000	\$ 34,796	\$ 41,204	\$ 630	-397.09%	\$ (27,796)
4304	Supplies-office	\$ 3,321	\$ 826	\$ 3,988	\$ -	75.13%	\$ 2,495
5102	Guest Speakers Lectures	\$ 306		\$ 306	\$ -		
5105	Independent Contractor/Consult	\$ 4,897	\$ 81,100	\$ 53,707	\$ 17,500	-1556.12%	\$ (76,203)
5106	Events/Programs-Outside Prod	\$ 594	\$ -	\$ 2,462	\$ 868	100.00%	\$ 594
5202	Travel Non-Local	\$ 1,887	\$ 12,738	\$ 3,368	\$ 2,552	-575.04%	\$ (10,851)
5203	Travel Local	\$ -	\$ -	\$ -	\$ 246		
5205	Conference/Seminar Reg	\$ 693	\$ 225	\$ 693	\$ 2,333	67.53%	\$ 468
5206	Internal Training Staff De.	\$ -	\$ -	\$ -	\$ 607	0.00%	\$ -
5301	Dues and Membership	\$ -	\$ -	\$ 199	\$ -	0.00%	\$ -
5505	Telephone Services	\$ 1,279		\$ 1,279	\$ -		
5865	Publishing/Doc Publication	\$ -		\$ 5,450	\$ -	0.00%	\$ -
5867	Postage	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5866	Testing License and Material	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5882	Equip Repairs Maint. & Svc	\$ -	\$ -	\$ -	\$ 3,746	0.00%	\$ -
5885	Misc. Operational Exp.	\$ 8,064	\$ 2,420	\$ 12,740	\$ 2,207	69.99%	\$ 5,644
5890	Services Contract - Equipment	\$ -		\$ 690	\$ -	0.00%	\$ -
5895	Indirect Costs	\$ 810	\$ 9,938	\$ 810	\$ -	-1126.91%	\$ (9,128)
Books, Supplies, Services		\$ 28,851	\$142,043	\$130,896	\$ 36,498	-392.33%	\$ (113,192)
6120	Site Improvements	\$ -	\$ -	\$ -	\$ 8,825	0.00%	\$ -
6402	Inst Equipment and Furn	\$ 2,980	\$ 7,700	\$ 34,240	\$ 5,590	-158.39%	\$ (4,720)
6403	Non-Instructional Equip & Furn	\$ 20	\$ -	\$ 370	\$ -	100.00%	\$ 20
6406	Laptop Computers	\$ 1,000		\$ 1,000	\$ -		
Equipment Cap Outlay		\$ 4,000	\$ 7,700	\$ 35,610	\$ 14,415	-92.50%	\$ (3,700)
7301	Transfer to General Fund	\$ -	\$ 86,434	\$ -	\$176,988	0.00%	\$ (86,434)

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Transfers Out	\$ -	\$ 86,434	\$ -	\$176,988	0.00%	\$ (86,434)
7610 Bus Vouchers	\$ -	\$ 12,656	\$ 5,520	\$ -	0.00%	\$ (12,656)
7630 Book Vouchers	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
7681 Parking Permits	\$ -	\$ 2,288	\$ -	\$ -	0.00%	\$ (2,288)
Financial Aid	\$ -	\$ 14,944	\$ 5,520	\$ -	0.00%	\$ (14,944)
7902 Undistributed Allocation	\$ 22,368		\$ 84,944	\$ -		
Reserves	\$ 22,368	\$ -	\$ 84,944	\$ -		
Expense Total	\$ 139,799	\$570,349	\$493,320	\$417,819	-307.98%	\$ (430,550)

**Peralta Community College District
Parking Fee Fund Detail
2014-15 Tentative Budget**

						Tentative vs. Final Budget	
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue							
8881	Parking Servcs & Public Transp	\$ 334,527	\$ 244,600	\$334,526	\$310,986	36.76%	\$ 89,927
8892	Fines & Citations	\$ 57,425	\$ -	\$ -	\$ 85,182	0.00%	\$ 57,425
Local Revenue		\$ 391,952	\$ 244,600	\$334,526	\$396,168	60.24%	\$ 147,352
Revenue Total		\$ 391,952	\$ 244,600	\$334,526	\$396,168	60.24%	\$ 147,352
Expenses							
1456	Other Non-Teaching Assignments	\$ 8,000	\$ 7,000	\$ 7,000	\$ 7,029	14.29%	\$ 1,000
Part Time Academic		\$ 8,000	\$ 7,000	\$ 7,000	\$ 7,029	14.29%	\$ 1,000
2353	Student Employee Assistants	\$ 205,000	\$ 170,000	\$195,000	\$343,451	20.59%	\$ 35,000
2354	Overtime for perm & non-perm	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Classified Salary		\$ 205,000	\$ 170,000	\$195,000	\$343,451	20.59%	\$ 35,000
3110	STRS - Academic	\$ 760	\$ 600	\$ 600	\$ 580	26.67%	\$ 160
3340	Medicare - Academic	\$ 116	\$ 105	\$ 105	\$ 102	10.48%	\$ 11
3510	Unemployment Ins.-Academic	\$ 6	\$ -	\$ -	\$ 77	0.00%	\$ 6
3610	Worker's Compensation-Academic	\$ 104	\$ 90	\$ 90	\$ 88	15.56%	\$ 14
3620	Worker's Compensation-Classfd	\$ 2,665	\$ 2,400	\$ 2,400	\$ 3,202	11.04%	\$ 265
Fringe Benefits		\$ 3,651	\$ 3,195	\$ 3,195	\$ 4,049	14.27%	\$ 456
4304	Supplies-office	\$ 6,000	\$ 14,000	\$ 11,000	\$ 13,448	-57.14%	\$ (8,000)
5105	Independent Contractor/Consult	\$ 75,405	\$ 20,405	\$ 75,405	\$ 64,952	269.54%	\$ 55,000
5301	Dues and Membership	\$ 17,472	\$ -	\$ 16,572	\$ 14,044	0.00%	\$ 17,472
5882	Equipment Repairs Maint and Service	\$ 3,000		\$ 3,000	\$ -		
5885	Misc. Operational Exp.	\$ 60,488	\$ 30,000	\$ 34,784	\$ 27,439	101.63%	\$ 30,488
5890	Service Contract-Equipment	\$ 12,936	\$ -	\$ 11,880	\$ 11,880	0.00%	\$ 12,936
Books, Supplies, Services		\$ 175,301	\$ 64,405	\$152,641	\$131,762	172.19%	\$ 110,896
Equipment Cap Outlay		\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Expense Total		\$ 391,952	\$ 244,600	\$357,836	\$486,291	60.24%	\$ 147,352

Peralta Community College District Capital Outlay Fund Detail 2014-15 Tentative Budget

						Tentative vs. Final Budget	
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue							
8652	Scheduled Maintenance	\$ 1,352,154	\$ 225,359	\$ 225,359	\$ (18,029)	500.00%	\$1,126,795
8699	Other State Revnue	\$ 128,148		\$ 658,748			
State Revenue		\$ 1,480,302	\$ 225,359	\$ 884,107	\$ (18,029)	556.86%	\$1,254,943
8811	Tax Allocation Secured Roll	\$ -		\$ -	\$3,472,598		
8861	Interest/Investment Income	\$ 6,500	\$ -	\$ -	\$ 4,407	0.00%	\$ 6,500
8887	Capital Outlay Fee	\$ 94,095	\$ 100,000	\$ 100,000	\$ 96,084	-5.91%	\$ (5,905)
8889	Student fees	\$ -	\$ -	\$ -	\$ 29,263	0.00%	\$ -
8899	Miscellaneous	\$ -	\$ 104,263	\$ 104,263	\$ 273,561	-100.00%	\$ (104,263)
Local Revenue		\$ 100,595	\$ 204,263	\$ 204,263	\$3,875,913	-50.75%	\$ (103,668)
Revenue Total		\$ 1,580,897	\$ 429,622	\$ 1,088,370	\$3,857,884	267.97%	\$1,151,275
Expenses							
4304	Supplies	\$ -		\$ 14,004			
5103	Legal	\$ 3,000		\$ 3,000			
5105	Independent Contractor/Consult	\$ -	\$ 150,763	\$ 218,930	\$ 151,416	-100.00%	\$ (150,763)
5205	Conference/Seminar Reg	\$ -		\$ 80			
5505	Telephone Services	\$ 100,595		\$ 144,000			
5604	Equipment Lease - Annual	\$ -	\$ 2,000	\$ 2,000	\$ 1,408	-100.00%	\$ (2,000)
5605	Equipment Rentals	\$ -		\$ 2,500			
5865	Publishing/Doc Publication	\$ 1,340		\$ 1,400			
5881	Building Repairs & Services	\$ 1,352,154	\$ 235,359	\$ 562,996	\$ 84,938	474.51%	\$1,116,795
5882	Equip Repairs Maint. & Svc	\$ -	\$ 15,000	\$ 41,906	\$ 77,329	-100.00%	\$ (15,000)

					Tentative vs. Final Budget		
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
5885	Misc. Operating Expenses	\$ -		\$ 5,700			
5888	Advertising Print/Ads	\$ 1,400		\$ 1,400			
5889	Grounds Maintenance	\$ -	\$ 10,500	\$ 10,500	\$ 9,150	-100.00%	\$ (10,500)
5890	Service Contract Equipment	\$ -		\$ 18,000			
Books, Supplies, Services		\$ 1,458,489	\$ 413,622	\$ 1,026,416	\$ 324,241	252.61%	\$1,044,867
6120	Site Improvement	\$ -		\$ 530,540			
6206	Building Improvement	\$ 122,408	\$ 7,500	\$ 133,118	\$ 4,381	1532.11%	\$ 114,908
6402	Inst Equipment and Furn	\$ -	\$ 3,500	\$ 15,440	\$ -	-100.00%	\$ (3,500)
6403	Non-Instructional Equip & Furn	\$ -	\$ 5,000	\$ 10,149	\$ 45,317	-100.00%	\$ (5,000)
Equipment Cap Outlay		\$ 122,408	\$ 16,000	\$ 689,247	\$ 49,698	665.05%	\$ 106,408
Expense Total		\$ 1,580,897	\$ 429,622	\$ 1,715,663	\$ 373,939	267.97%	\$1,151,275

**Peralta Community College District
Measure A Bond Fund Detail
2014-15 Tentative Budget**

							Tentative vs. Final Budget	
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change	
Revenue								
8861	Interest/Investment Income	\$ 125,000	\$ 180,000	\$ -	\$ 258,817	-30.56%	\$ (55,000)	
8899	Miscellaneous	\$ -	\$ -	\$ -	\$ 500,000			
Local Revenue		\$ 125,000	\$ 180,000	\$ -	\$ 758,817	-30.56%	\$ (55,000)	
Revenue Total		\$ 125,000	\$ 180,000	\$ -	\$ 758,817	-30.56%	\$ (55,000)	
Expenses								
1204	Librarians	\$ -	\$ -	\$ -	\$ 10,139	0.00%	\$ -	
Other Faculty		\$ -	\$ -	\$ -	\$ 10,139	0.00%	\$ -	
2101	Administrators	\$ 549,746	\$ 543,190	\$ 547,676	\$ 450,334	1.21%	\$ 6,556	
2102	Clerical Tech & Support Staff	\$ 251,985	\$ 238,505	\$ 238,505	\$ 197,442	5.65%	\$ 13,480	
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ -	\$ -	\$ 6,744	0.00%	\$ -	
Classified Salary		\$ 801,731	\$ 781,695	\$ 786,181	\$ 654,520	2.56%	\$ 20,036	
3110	STRS - Academic	\$ -	\$ -	\$ -	\$ 848	0.00%	\$ -	
3220	PERS	\$ 94,377	\$ 89,251	\$ 89,446	\$ 73,302	5.74%	\$ 5,126	
3320	OASDHI (FICA) Classified	\$ 49,712	\$ 48,469	\$ 48,469	\$ 40,135	2.56%	\$ 1,243	
3340	Medicare - Academic	\$ -	\$ -	\$ -	\$ 147	0.00%	\$ -	
3350	Medicare - Classified	\$ 11,630	\$ 11,339	\$ 11,339	\$ 9,484	2.57%	\$ 291	
3411	Medical Coverage-Academic	\$ -	\$ -	\$ -	\$ 706	0.00%	\$ -	
3412	Dental Coverage-Academic	\$ -	\$ -	\$ -	\$ 74	0.00%	\$ -	
3415	Life Insurance-Academic	\$ -	\$ -	\$ -	\$ 21	0.00%	\$ -	
3421	Medical Coverage-Classified	\$ 123,196	\$ 116,508	\$ 116,313	\$ 100,145	5.74%	\$ 6,688	
3422	Dental Coverage-Classified	\$ 7,789	\$ 8,854	\$ 8,854	\$ 8,470	-12.03%	\$ (1,065)	
3425	Life Insurance-CLASS	\$ 2,032	\$ 1,532	\$ 1,532	\$ 1,879	32.64%	\$ 500	
3510	Unemployment Ins.-Academic	\$ -	\$ -	\$ -	\$ 49	0.00%	\$ -	
3520	Unemployment Ins -Classified	\$ 5,618	\$ 554	\$ 554	\$ 3,038	914.08%	\$ 5,064	
3610	Worker's Compensation-Academic	\$ -	\$ -	\$ -	\$ 127	0.00%	\$ -	
3620	Worker's Compensation-Classfd	\$ 10,429	\$ 9,386	\$ 9,386	\$ 8,182	11.11%	\$ 1,043	
3712	OPEB Instructional	\$ -	\$ -	\$ -	\$ 1,267	0.00%	\$ -	

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ -	\$ 253	0.00%	\$ -
3722	OPEB Classified	\$ 76,170	\$ 74,265	\$ 74,265	\$ 80,795	2.57%	\$ 1,905
Fringe Benefits		\$ 380,953	\$ 360,158	\$ 360,158	\$ 328,923	5.77%	\$ 20,795
4101	Classroom Books	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
4102	Book for Loan Student Program				\$ -		
4303	Subs Periodicals - Other	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
4304	Supplies-office	\$ 4,920	\$ 20,000	\$ 20,000	\$ -	-75.40%	\$ (15,080)
4306	Computer software/site lic.-ad			\$ 1,800	\$ -		
4307	Computer software/site lic.-ad	\$ -	\$ 6,900	\$ 6,900	\$ -	-100.00%	\$ (6,900)
5103	Legal	\$ 25,400	\$ 449,750	\$ 511,750	\$ 244,131	-94.35%	\$ (424,350)
5104	Audit	\$ -	\$ -	\$ 27,000	\$ 27,000	0.00%	\$ -
5105	Independent Contractor/Consult	\$ 28,177,089	\$ 520,518	\$ 39,739,471	\$ 1,659,259	5313.28%	\$ 27,656,571
5406	Other Insurance	\$ 2,465		\$ -	\$ -		
5603	Facility/Building Rentals-Mont	\$ 38,647	\$ -	\$ 49,159	\$ 24,110	0.00%	\$ 38,647
5604	Equipment Lease - Annual	\$ 1,352,515	\$ -	\$ 1,695,554	\$ 8,068	0.00%	\$ 1,352,515
5605	Equipment Rentals - Mon-Mon	\$ -	\$ 3,681	\$ 6,421	\$ 2,690	-100.00%	\$ (3,681)
5708	Athletic Transportation			\$ 1,290	\$ -		
5840	Fund63-Measure A Facility Main	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5865	Publishing/ Doc Publication	\$ 3,898,879	\$ -	\$ 4,889,164	\$ 21,207	0.00%	\$ 3,898,879
5881	Building Repairs & Services			\$ 9,750	\$ -		
5883	Net Internet Fees and Subs.	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5885	Misc. Operational Exp.	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5888	Advertising Print/ADS	\$ 1,234	\$ 500	\$ 16,669	\$ 10,051	146.80%	\$ 734
5891	Service Contract - Software	\$ 14,016	\$ 20,000	\$ 20,000	\$ -		
5894	Moving/Relocation Expenses	\$ 44,235	\$ 90,081	\$ 208,740	\$ 98,177	-50.89%	\$ (45,846)
Books, Supplies, Services		\$ 33,559,400	\$ 1,111,430	\$ 47,203,668	\$ 2,094,692	2919.48%	\$ 32,447,970
6110	Land/Sites Purchase	\$ 4,618,033	\$ -	\$ 5,776,791	\$ 100,000	0.00%	\$ 4,618,033
6120	Site Improvement	\$ 1,671,076	\$ 34,063,515	\$ 8,741,231	\$ 1,277,132	-95.09%	\$ (32,392,439)
6201	New Building Construction	\$ 32,891,870	\$ 42,744,003	\$ 72,909,202	\$ 3,906,342	-23.05%	\$ (9,852,133)
6206	Building Improvement	\$ 30,333,885	\$ 1,316,393	\$ 47,873,644	\$ 11,253,821	2204.32%	\$ 29,017,492
6301	College Library Books	\$ 82,982	\$ 6,104	\$ 189,051	\$ 68,349	1259.47%	\$ 76,878
6302	Library Software (CD DVD etc)	\$ 4,000	\$ 778	\$ 5,778	\$ 490	414.14%	\$ 3,222
6303	College Library Periodicals	\$ 4,062	\$ 3,929	\$ 17,279	\$ 7,631	3.39%	\$ 133
6304	Library Videos and DVD's	\$ 4,000	\$ -	\$ 15,000	\$ 3,568	0.00%	\$ 4,000
6305	Library Textbooks	\$ 9,791	\$ 4,921	\$ 9,921	\$ 1,331	98.96%	\$ 4,870

						Tentative vs. Final Budget	
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
6306	Library Databases	\$ 4,000		\$ 20,000	\$ -		
6402	Inst Equipment and Furn	\$ 3,721,614	\$ 446,949	\$ 5,257,042	\$ 1,268,329	732.67%	\$ 3,274,665
6403	Non-Instructional Equip & Furn	\$ 3,689,552	\$ 3,553,742	\$ 6,182,540	\$ 1,047,876	3.82%	\$ 135,810
6404	Library Videos and DVD's			\$ 41,482	\$ -		
6406	Laptop Computers	\$ 134,913	\$ 248,616	\$ 640,716	\$ 192,241	-45.73%	\$ (113,703)
6407	PC,SERV, Other Comput,Peripher	\$ 3,834,539	\$ 2,015,040	\$ 7,736,456	\$ 1,211,304	90.30%	\$ 1,819,499
6435	Com,Prnter,Srv,Etc.>\$49,999.99	\$ 228,296	\$ -	\$ 296,468	\$ -	0.00%	\$ 228,296
Equipment Cap Outlay		\$ 81,232,613	\$ 84,403,990	\$ 155,712,600	\$ 20,338,414	-3.76%	\$ (3,171,377)
Expense Total		\$ 115,974,697	\$ 86,657,273	\$ 204,062,607	\$ 23,426,688	33.83%	\$ 29,317,424

Position Listing - Full Time Equivalent		
Measure A Bond Fund		
Position	District Office	Total
Buyer	1.00	1.00
Clerical Assistant II	1.00	1.00
Director of Capital Projects	1.00	1.00
District Accounting Tech	0.50	0.50
Energy & Environ Sustain Mgr	0.90	0.90
Facilities Plan. & Dev. Mngr	1.00	1.00
Facilities Project Manager	1.00	1.00
Moving Manager	1.00	1.00
Staff Asst/Admin (General)	1.00	1.00
Staff Svcs Spec/General Servic	1.00	1.00
Grand Total	9.40	9.40

**Peralta Community College District
Measure E Bond Fund Detail
2014-15 Tentative Budget**

		Tentative vs. Final Budget					
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue							
8861	Interest/Investment Income	\$ 32,299	\$ 65,000	\$ 38,000	\$ 67,706	-50.3%	\$ (32,701)
8899	Miscellaneous	\$ -	\$ -	\$ 325,000	\$ 210,363	0.0%	\$ -
Local Revenue		\$ 32,299	\$ 65,000	\$ 363,000	\$ 278,068	-50.3%	\$ (32,701)
Revenue Total		\$ 32,299	\$ 65,000	\$ 363,000	\$ 278,068	-50.3%	\$ (32,701)
Expenses							
2102	Clerical Tech & Support Staff	\$ 216,068		74,444	0		
2354	Overtime for Perm & Non-Perm	\$ -	\$ 99,444	\$ 30,000	\$ 16,998	-100.0%	\$ (99,444)
Classified Salary		\$ 216,068	\$ 99,444	\$ 104,444	\$ 16,998	117.3%	\$ 116,624
3220	PERS	\$ 28,273	\$ 11,360	\$ 11,360	\$ -	148.9%	\$ 16,913
3320	OASDHI (FICA) Classified	\$ 14,999	\$ 6,156	\$ 6,156	\$ 1,054	143.6%	\$ 8,843
3350	Medicare - Classified	\$ 3,508	\$ 1,440	\$ 1,440	\$ 246	143.6%	\$ 2,068
3421	Medical Coverage-Classified	\$ 68,064	\$ 41,382	\$ 41,382	\$ -	64.5%	\$ 26,682
3422	Dental Coverage-Classified	\$ 2,174	\$ 1,576	\$ 1,576	\$ -	37.9%	\$ 598
3425	Life Insurance-CLASS	\$ 750	\$ 380	\$ 380	\$ -	97.4%	\$ 370
3520	Unemployment Ins -Classified	\$ 1,509	\$ 70	\$ 70	\$ (713)	2055.7%	\$ 1,439
3620	Worker's Compensation-Classfd	\$ 3,070	\$ 1,192	\$ 1,192	\$ -	157.6%	\$ 1,878
3722	OPEB Classified	\$ 22,901	\$ 9,432	\$ 9,432	\$ -	142.8%	\$ 13,469
Fringe Benefits		\$ 145,248	\$ 72,988	\$ 72,988	\$ 587	99.0%	\$ 72,260
4304	Supplies-office	\$ 8	\$ -	\$ 650	\$ 386	0.0%	\$ 8
4305	Fuel - gasoline/petroleum	\$ -	\$ -	\$ -	\$ 493	0.0%	\$ -
5103	Legal	\$ 273,307	\$ 437,137	\$ 438,037	\$ 316,402	-37.5%	\$ (163,830)
5105	Independent Contractor/Consult	\$ 2,655,338	\$ 4,837,504	\$ 4,701,615	\$1,069,303	-45.1%	\$ (2,182,166)
5203	Travel Local	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
5505	Telephone Svs	\$ 932	\$ -	\$ 88,000	\$ -	0.0%	\$ 932
5865	Publishing/ Doc Publication	\$ -	\$ -	\$ -	\$ 923	0.0%	\$ -
5885	Misc. Operational Exp.	\$ 6,190,879	\$ 7,343,532	\$ 7,243,618	\$ -	-15.7%	\$(1,152,653)
5888	Advertising Print/ADS	\$ 6	\$ -	\$ 530	\$ 1,621	0.0%	\$ 6
5891	Service Contract-Software-DP	\$ 30,057	\$ -	\$ 295,484	\$ 498,843	0.0%	\$ 30,057
Books, Supplies, Services		\$ 9,150,527	\$ 12,618,173	\$12,767,934	\$1,887,971	-27.5%	\$(3,467,646)
6120	Site Improvement	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
6201	New Building Construction	\$ 1,355,405	\$ 1,252,293	\$ 8,124,166	\$ 760,030	8.2%	\$ 103,112
6206	Building Improvement	\$ 6,795,395	\$ 10,596,893	\$ 3,681,537	\$ 296,294	-35.9%	\$(3,801,498)
6403	Non-Instructional Equip & Furn	\$ 159	\$ -	\$ 5,500	\$ -	0.0%	\$ 159
6407	PC,SERV, Other Comput,Peripher	\$ 32	\$ -	\$ 4,800	\$ 139,140	0.0%	\$ 32
6435	Com,Prnter,Srv,Etc.>\$49,999.99	\$ -	\$ -	\$ -	\$ 367,739	0.0%	\$ -
Equipment Cap Outlay		\$ 8,150,991	\$ 11,849,186	\$11,816,002	\$1,563,203	-31.2%	\$(3,698,195)
Expense Total		\$ 17,662,834	\$ 24,639,791	\$24,761,368	\$3,468,758	-28.3%	\$(6,976,957)

Position Listing - Full Time Equivalent

Measure E Bond Fund

Position Title	District Office	Grand Total
ERP Project Manager	1.00	1.00
Sr Appl Software Prog/Analyst	1.00	1.00
Grand Total	2.00	2.00

Peralta Community College District Child Development Fund Detail 2014-15 Tentative Budget

					Tentative vs. Final Budget		
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue							
8199	Other Federal Income	\$ -	\$ 63,474	\$ 63,474	\$ 81,666	-100.00%	\$ (63,474)
Federal Revenue		\$ -	\$ 63,474	\$ 63,474	\$ 81,666	-100.00%	\$ (63,474)
8622	Child Development - Dept of Ed	\$ 370,194	\$314,665	\$ 370,194	\$ -	17.65%	\$ 55,529
8699	Other State Revenue	\$ 612,772	\$549,264	\$ 584,018	\$ 762,915	11.56%	\$ 63,508
State Revenue		\$ 982,966	\$863,929	\$ 954,212	\$ 762,915	13.78%	\$ 119,037
8861	Interest/Investment Income	\$ 30,000	\$ 30,000	\$ 2,002	\$ 6,556	0.00%	\$ -
8871	Child Development Services	\$ 44,359	\$ -	\$ 39,179	\$ 51,608	0.00%	\$ 44,359
Local Revenue		\$ 74,359	\$ 30,000	\$ 41,181	\$ 58,164	147.86%	\$ 44,359
Revenue Total		\$ 1,057,325	\$957,403	\$1,058,867	\$ 902,745	10.44%	\$ 99,922
Expenses							
2102	Clerical Tech & Support Staff	\$ 542,818	\$509,142	\$ 509,142	\$ 426,979	6.61%	\$ 33,676
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ 10,000	\$ 65,529	\$ 147,941	-100.00%	\$ (10,000)
2357	Classified Retirees	\$ -	\$ -	\$ 12,428	\$ 22,596	0.00%	\$ -
Classified Salary		\$ 542,818	\$519,142	\$ 587,099	\$ 597,516	4.56%	\$ 23,676
3220	PERS	\$ 63,902	\$ 58,228	\$ 45,800	\$ 55,103	9.74%	\$ 5,674
3320	OASDHI (FICA) Classified	\$ 33,662	\$ 35,036	\$ 35,036	\$ 28,916	-3.92%	\$ (1,374)
3350	Medicare - Classified	\$ 7,876	\$ 8,199	\$ 8,199	\$ 8,620	-3.94%	\$ (323)
3421	Medical Coverage-Classified	\$ 233,599	\$209,419	\$ 209,419	\$ 186,432	11.55%	\$ 24,180
3422	Dental Coverage-Classified	\$ 18,055	\$ 18,882	\$ 18,882	\$ 17,676	-4.38%	\$ (827)
3425	Life Insurance-CLASS	\$ 1,541	\$ 1,143	\$ 1,143	\$ 1,780	34.82%	\$ 398
3520	Unemployment Ins -Classified	\$ 2,262	\$ 404	\$ 404	\$ 3,110	459.90%	\$ 1,858
3620	Worker's Compensation-Classfd	\$ 8,608	\$ 6,788	\$ 6,788	\$ 7,468	26.81%	\$ 1,820
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ 2,000	\$ 3,384	0.00%	\$ -
3722	OPEB Classified	\$ 51,572	\$ 48,362	\$ 46,362	\$ 53,372	6.64%	\$ 3,210

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
3930 Cash In-Lieu	\$ -	\$ 300	\$ 300	\$ -	-100.00%	\$ (300)
Fringe Benefits	\$ 421,077	\$386,761	\$ 374,333	\$ 365,861	8.87%	\$ 34,316
4304 Supplies-office	\$ 50,000	\$ 49,000	\$ 50,000	\$ 54,447	2.04%	\$ 1,000
5105 Independent Contractor/Consult	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5202 Travel Non-Local	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5203 Travel Local	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5502 Gas	\$ 4,200		\$ 4,200	\$ -		
5503 Light and Power	\$ 9,600		\$ 9,600	\$ -		
5885 Misc. Operational Exp.	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,200	0.00%	\$ -
Books, Supplies, Services	\$ 66,300	\$ 51,500	\$ 66,300	\$ 56,647	28.74%	\$ 14,800
6206 Building Improvement	\$ -	\$ -	\$ 513,500	\$ -		
Equipment Capital Outlay	\$ -	\$ -	\$ 513,500	\$ -		
Expense Total	\$ 1,030,195	\$957,403	\$1,541,232	\$ 1,020,024	7.60%	\$ 72,792

Position Listing - Full Time Equivalent

Child Development Fund

Position Title	District	Laney	Merritt	Total
Child Care Assistant II		3.00	2.00	5.00
Child Care Specialist		2.00	2.00	4.00
Clerical Assistant II			1.00	1.00
Cook		0.75	0.75	1.50
District Child Care Prog Coord	1.00			1.00
Grand Total	1.00	5.75	5.75	12.50

**Peralta Community College District
OPEB Reserve Fund Detail
2014-15 Tentative Budget**

		Tentative vs. Final Budget					
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue							
8861	Interest/Investment Income	\$ 25,000	\$ 50,000	\$ -	\$ 5,287	-50.00%	\$ (25,000)
8899	Miscellaneous	\$ 5,986,179	\$ 6,944,001	\$ 5,149,420	\$ 6,045,259	-13.79%	\$ (957,822)
8982	Transfer In	\$ -	\$ -	\$ -	\$ 1,500,000		
Local Revenue		\$ 6,011,179	\$ 6,994,001	\$ 5,149,420	\$ 7,550,546	-14.05%	\$ (982,822)
Revenue Total		\$ 6,011,179	\$ 6,994,001	\$ 5,149,420	\$ 7,550,546	-14.05%	\$ (982,822)
Expenses							
5105	Independent Contractor/Consult	\$ 150,000	\$ 700,000	\$ 698,250	\$ 629,349	-78.57%	\$ (550,000)
5885	Misc. Operational Expenses	\$ -	\$ -	\$ 1,750	\$ -	0.00%	\$ -
Books, Supplies, Services		\$ 150,000	\$ 700,000	\$ 700,000	\$ 629,349	-78.57%	\$ (550,000)
7120	Debt Interest - Bonds	\$ 1,050,000	\$ 1,150,000	\$ 1,150,000	\$ 1,101,268	-8.70%	\$ (100,000)
Debt Service Transfer		\$ 1,050,000	\$ 1,150,000	\$ 1,150,000	\$ 1,101,268	-8.70%	\$ (100,000)
Transfers Out (OPEB Trust)		\$ 5,977,519	\$ 5,149,420	\$ 5,149,420	\$ 7,271,113	16.08%	\$ 828,099
Expense Total		\$ 7,177,519	\$ 6,999,420	\$ 6,999,420	\$ 9,001,730	2.54%	\$ 178,099

**Peralta Community College District
College of Alameda Trust and Agency Fund
2014-15 Tentative Budget**

							Tentative vs. Final Budget	
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change	
Revenues								
8846	Commission	\$ 18,250	\$ -	\$ -	\$ -	0.00%	\$ 18,250	
8899	Miscellaneous	\$ 1,366	\$ -	\$ 50,056	\$ -	0.00%	\$ 1,366	
Local Revenue		\$ 19,616	\$ -	\$ 50,056	\$ -	0.00%	\$ 19,616	
Revenue Total		\$ 19,616	\$ -	\$ 50,056	\$ -	0.00%	\$ 19,616	
Expenses								
4304	Supplies-office	\$ 1,000	\$ -	\$ 1,250	\$ -	0.00%	\$ 1,000	
5106	Events/Programs Outside	\$ 5,500	\$ -	\$ 5,500	\$ -	0.00%	\$ 5,500	
5202	Travel Non_local	\$ 1,000	\$ -	\$ 750	\$ -	0.00%	\$ 1,000	
5205	Conference/Seminar Registration	\$ 4,000	\$ -	\$ 8,100	\$ -	0.00%	\$ 4,000	
5885	Misc Operational Exp	\$ 8,116	\$ -	\$ 30,056	\$ -	0.00%	\$ 8,116	
5890	Service Contract	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	
Books, Supplies, Services		\$ 19,616	\$ -	\$ 45,656	\$ -	0.00%	\$ 19,616	
Expense Total		\$ 19,616	\$ -	\$ 45,656	\$ -	0.00%	\$ 19,616	

Peralta Community College District Self Insurance Fund Detail 2014-15 Tentative Budget

		Tentative vs. Final Budget					
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenues							
8831	Contract Instructional Service	\$ 1,786,783	\$ 1,430,402	\$ 1,430,402	\$ 1,777,431	24.91%	\$ 356,381
8835	Other Contract Services	\$ -		\$ -	\$ -		
8861	Interest/Investment Income	\$ 8,500	\$ -	\$ -	\$ (805)	0.00%	\$ 8,500
8899	Miscellaneous	\$ -	\$ 47,000	\$ 110,260	\$ 46,360	-100.00%	\$ (47,000)
Local Revenue		\$ 1,795,283	\$ 1,477,402	\$ 1,540,662	\$ 1,822,986	21.52%	\$ 317,881
8911	Compensation-Fixed Assets Loss	\$ -	\$ -	\$ -	\$ 29,312	0.00%	\$ -
8982	Interfund Transfers In	\$ -	\$ -	\$ 117,018	\$ 2,500,000	0.00%	
Trans Res Revenue		\$ -	\$ -	\$ 117,018	\$ 2,529,312	0.00%	\$ -
<hr/>							
Revenue Total		\$ 1,795,283	\$ 1,477,402	\$ 1,657,680	\$ 4,352,298	21.52%	\$ 317,881
<hr/>							
Expenses							
4304	Supplies			63,260			
5105	Independent Contractor/Consult	\$ -	\$ 19,902	\$ 19,902	\$ 17,660	-100.00%	\$ (19,902)
5108	Liability Insurance Claims	\$ 580,000	\$ 414,500	\$ 414,500	\$ 562,001	39.93%	\$ 165,500
5402	Property Insurance	\$ 217,345	\$ 206,995	\$ 206,995	\$ 197,586	5.00%	\$ 10,350
5403	Workers Comp Insurance	\$ 485,931	\$ 322,330	\$ 434,298	\$ 344,465	50.76%	\$ 163,601
5405	Liability Insurance	\$ 366,366	\$ 348,920	\$ 348,920	\$ 279,033	5.00%	\$ 17,446
5406	Other Insurance	\$ 130,641	\$ 124,755	\$ 129,805	\$ 175,336	4.72%	\$ 5,886
5885	Misc. Operational Exp.	\$ 15,000	\$ 40,000	\$ 40,000	\$ 31,494	-62.50%	\$ (25,000)
Books, Supplies, Services		\$ 1,795,283	\$ 1,477,402	\$ 1,657,680	\$ 1,607,575	21.52%	\$ 317,881
6402	Inst Equipment and Furn	\$ -	\$ -	\$ -	\$ 19,144	0.00%	\$ -
6403	Non-Instructional Equip & Furn	\$ -	\$ -	\$ -	\$ 8,762	0.00%	\$ -
Equipment Cap Outlay		\$ -	\$ -	\$ -	\$ 27,906	0.00%	\$ -
<hr/>							
Expense Total		\$ 1,795,283	\$ 1,477,402	\$ 1,657,680	\$ 1,635,481	21.52%	\$ 317,881

**Peralta Community College District
College of Alameda Student Center Fund Detail
2014-15 Tentative Budget**

		Tentative vs. Final Budget					
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenues							
8861	Interest/Investment Income	\$ -	\$ -	\$ -	\$ 1,389	0.00%	\$ -
8883	Student Center Use Fee(R,R)	\$ 30,000	\$ 32,629	\$ 32,629	\$ 29,032	-8.06%	\$ (2,629)
Local Revenue		\$ 30,000	\$ 32,629	\$ 32,629	\$ 30,421	-8.06%	\$ (2,629)
Revenue Total		\$ 30,000	\$ 32,629	\$ 32,629	\$ 30,421	-8.06%	\$ (2,629)
Expenses							
2352	Clerical Tech & Support Staff	\$ 15,000		\$ 15,000	\$ 15,000	0.00%	\$ 15,000
2354	Overtime for perm & non-perm	\$ -	\$ -	\$ 5,000	\$ -	0.00%	\$ -
Classified Salary		\$ 15,000	\$ -	\$ 20,000	\$ 15,000	0.00%	\$ 15,000
4304	Supplies-office	\$ 2,500	\$ 3,500	\$ 5,500	\$ 4,359	-28.57%	\$ (1,000)
5105	Independent Contractor	\$ 1,000	\$ 14,490	\$ 29,490	\$ 3,910	-93.10%	\$ (13,490)
5106	Events/Programs Outside	\$ -		\$ 3,000	\$ -	0.00%	\$ -
5501	Garbage and Trash	\$ 3,500	\$ -	\$ -	\$ -	0.00%	\$ 3,500
5507	Pest Control	\$ 2,000	\$ 2,000	\$ 4,000	\$ 2,748	0.00%	\$ -
5882	Equip Repairs Maint. & Svc	\$ -	\$ 3,000	\$ 22,355	\$ -	-100.00%	\$ (3,000)
5890	Service Contract Equipment	\$ 2,000	\$ -	\$ 1,645	\$ -	0.00%	\$ 2,000
Books, Supplies, Services		\$ 11,000	\$ 22,990	\$ 65,990	\$ 11,017	-52.15%	\$ (11,990)
6403	Non-Instructional Equip & Furn	\$ 4,000	\$ 4,510	\$ 32,200	\$ 47,659	-11.31%	\$ (510)
6407	PC,SERV, Other Comput,Peripher	\$ -	\$ 5,129	\$ 47,400	\$ -	-100.00%	\$ (5,129)
Equipment Cap Outlay		\$ 4,000	\$ 9,639	\$ 79,600	\$ 47,659	-58.50%	\$ (5,639)
Expense Total		\$ 30,000	\$ 32,629	\$ 165,590	\$ 73,675	-8.06%	\$ (2,629)

**Peralta Community College District
Laney Student Center Fee Fund Detail
2014-15 Tentative Budget**

					Tentative vs. Final Budget		
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenues							
8861	Interest/Investment Income	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
8883	Student Center Use Fee(R,R)	\$ 50,836	\$ 50,836	\$ 50,836	\$ 50,836	0.00%	\$ -
Local Revenue		\$ 50,836	\$ 50,836	\$ 50,836	\$ 50,836	0.00%	\$ -
Revenue Total		\$ 50,836	\$ 50,836	\$ 50,836	\$ 50,836	0.00%	\$ -
Expenses							
2353	Student Employee Assistants	\$ 10,000	\$ 15,267	\$ 11,767	\$ -	-34.50%	\$ (5,267)
Classified Salary		\$ 10,000	\$ 15,267	\$ 11,767	\$ -	-34.50%	\$ (5,267)
3520	Unemployment Ins -Classified	\$ -	\$ 250	\$ 250	\$ -	-100.00%	\$ (250)
3620	Worker's Compensation-Classfd	\$ 120	\$ 375	\$ 375	\$ -	-68.00%	\$ (255)
Fringe Benefits		\$ 120	\$ 625	\$ 625	\$ -	-80.80%	\$ (505)
4304	Supplies-office	\$ 6,877	\$ 18,105	\$ 18,105	\$ 504	-62.02%	\$ (11,228)
5105	Indepenendent Contractor		\$ 3,401	\$ 1,888			
5106	Events/Programs-Outside Prod	\$ 3,401	\$ 10,938	\$ 6,901	\$ 500	-68.91%	\$ (7,537)
5881	Building Repairs & Services	\$ 8,000		\$ -	\$ -		
5885	Misc. Operational Exp.	\$ 7,938		\$ 4,050	\$ -	217.52%	\$ 5,438
5891	Service Contracts	\$ 2,500		\$ -	\$ -		
Books, Supplies, Services		\$ 28,716	\$ 32,444	\$ 30,944	\$ 1,004	0.00%	\$ 28,716
6403	Non-Instructional Equip & Furn	\$ 12,000	\$ 2,500	\$ 7,500	\$ 185	-76.39%	\$ (38,836)
Equipment Cap Outlay		\$ 12,000	\$ 2,500	\$ 7,500	\$ 185	0.00%	\$ 12,000
Expense Total		\$ 50,836	\$ 50,836	\$ 50,836	\$ 1,189	0.00%	\$ 50,836

**Peralta Community College District
Merritt Student Center Fee Fund Detail
2014-15 Tentative Budget**

						Tentative vs. Final Budget	
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenues							
8861	Interest/Investment Income	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
8883	Student Center Use Fee(R,R)	\$ 20,290	\$ 31,804	\$ 31,804	\$ 27,888	-36.20%	\$(11,514)
Local Revenue		\$ 20,290	\$ 31,804	\$ 31,804	\$ 27,888	-36.20%	\$(11,514)
Revenue Total		\$ 20,290	\$ 31,804	\$ 31,804	\$ 27,888	-36.20%	\$(11,514)
Expenses							
4304	Supplies-office	\$ 10,804	\$ 20,804	\$ 10,804	\$ 4,081	-48.07%	\$(10,000)
5105	Independent Contractor	\$ 7,500		\$ 7,500	\$ -		
5205	Conference/Seminar Reg	\$ 500	\$ 500	\$ 500	\$ -	0.00%	\$ -
5604	Equipment Lease - Annual	\$ -	\$ 10,500	\$ 10,500	\$ 1,653	-100.00%	\$(10,500)
5885	Misc Operational Exp	\$ 1,486		\$ 2,500	\$ -		
Books, Supplies, Services		\$ 20,290	\$ 31,804	\$ 31,804	\$ 5,735	-36.20%	\$(11,514)
Expense Total		\$ 20,290	\$ 31,804	\$ 31,804	\$ 5,735	-36.20%	\$(11,514)

**Peralta Community College District
Berkeley City Student Center Fee Fund Detail
2014-15 Tentative Budget**

							Tentative vs. Final Budget		
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	%	\$	Change	Change
Revenues									
8861	Interest/Investment Income	\$ 50	\$ 50	\$ 50	\$ -	0.00%	\$ -		
8883	Student Center Use Fee(R,R)	\$ 21,042	\$ 33,030	\$ 33,030	\$ 29,914	-36.29%	\$(11,988)		
Local Revenue		\$ 21,092	\$ 33,080	\$ 33,080	\$ 29,914	-36.24%	\$(11,988)		
Revenue Total		\$ 21,092	\$ 33,080	\$ 33,080	\$ 29,914	-36.24%	\$(11,988)		
Expenses									
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ 16,053	\$ 33,422	\$ 21,756	-100.00%	\$(16,053)		
Classified Salary		\$ -	\$ 16,053	\$ 33,422	\$ 21,756	-100.00%	\$(16,053)		
3220	PERS	\$ -	\$ 750	\$ 750	\$ -	-100.00%	\$ (750)		
3350	Medicare - Classified	\$ -	\$ 290	\$ 290	\$ 315	-100.00%	\$ (290)		
3520	Unemployment Ins -Classified	\$ -	\$ 322	\$ 322	\$ 77	-100.00%	\$ (322)		
3620	Worker's Compensation-Classfd	\$ -	\$ 240	\$ 240	\$ 272	-100.00%	\$ (240)		
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ 120	\$ 120	\$ 816	-100.00%	\$ (120)		
Fringe Benefits		\$ -	\$ 1,722	\$ 1,722	\$ 1,480	-100.00%	\$(1,722)		
4304	Supplies-office	\$ -	\$ 9,827	\$ 13,327	\$ 1,958	-100.00%	\$ (9,827)		
5885	Misc. Operational Exp.	\$ 21,092	\$ 5,478	\$ 49,237	\$ -	285.03%	\$ 15,614		
Books, Supplies, Services		\$ 21,092	\$ 15,305	\$ 62,564	\$ 1,958	37.81%	\$ 5,787		
6403	Non-Instructional Equipment	\$ -	\$ -	\$ -	\$ -				
Equipment Cap Outlay		\$ -	\$ -	\$ -	\$ -				
Expense Total		\$ 21,092	\$ 33,080	\$ 97,708	\$ 25,194	-36.24%	\$(11,988)		

**Peralta Community College District
Student Financial Aid Fund Detail
2014-15 Tentative Budget**

						Tentative vs. Final Budget	
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue							
8151	FInAid-PELL	\$ 29,377,869	\$ 30,492,189	\$ 30,492,189	\$ 30,398,336	-3.65%	\$ (1,114,320)
8152	FINAID-SEOG	\$ 1,332,842	\$ 1,333,528	\$ 1,333,528	\$ 1,255,878	-0.05%	\$ (686)
8153	FINAID Adm Allowance	\$ -	\$ -	\$ -	\$ (146)	0.00%	\$ -
8154	FINAIDACG	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
8155	Americo (was a/c 8633)	\$ 105,327	\$ 123,484	\$ 123,484	\$ 110,419	-14.70%	\$ (18,157)
8156	DLUSU FED	\$ 1,911,903	\$ 1,911,903	\$ 1,911,903	\$ 2,283,422	0.00%	\$ -
8157	DLSUB 0910 FED LOAN	\$ 2,282,976	\$ 2,282,976	\$ 2,282,976	\$ 2,852,630	0.00%	\$ -
8199	Other Federal Income	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Federal Revenue		\$ 35,010,917	\$ 36,144,080	\$ 36,144,080	\$ 36,900,540	-3.14%	\$ (1,133,163)
8625	Extended Opport. Program & Svc	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
8626	Coop Agencies Resources Educ	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
8631	FINAIDCALB	\$ 1,264,568	\$ 1,383,503	\$ 1,383,503	\$ 1,425,947	-8.60%	\$ (118,935)
8632	FINAIDCALC	\$ 45,221	\$ 29,940	\$ 45,221	\$ -	51.04%	\$ 15,281
State Revenue		\$ 1,309,789	\$ 1,413,443	\$ 1,428,724	\$ 1,425,947	-7.33%	\$ (103,654)
8861	Interest/Investment Income	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
8879	Student Records	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
8899	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Local Revenue		\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
8983	Interfund Transfer In	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Transfers In		\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Revenue Total		\$ 36,320,706	\$ 37,557,523	\$ 37,572,804	\$ 38,326,487	-3.29%	\$ (1,236,817)
Expenses							
5885	Misc Operational Expense	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Books,Supplies, Services		\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
7511	FINAIDPELL	\$ 29,377,869	\$ 30,492,189	\$ 30,492,189	\$ 30,398,336	-3.65%	\$ (1,114,320)
7512	FINAIDSEOG	\$ 1,332,842	\$ 1,333,528	\$ 1,333,528	\$ 1,255,878	-0.05%	\$ (686)

Tentative vs. Final Budget

		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
7513	FINAIDCALB	\$ 1,264,568	\$ 1,383,503	\$ 1,383,503	\$ 1,393,011	-8.60%	\$ (118,935)
7514	FINAIDCALC	\$ 45,221	\$ 29,940	\$ 45,221	\$ 35,062	51.04%	\$ 15,281
7515	FINAIDEOPG	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
7516	FINAIDCARE	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
7517	FINAIDAMERICORP	\$ 105,327	\$ 123,484	\$ 123,484	\$ 108,147	-14.70%	\$ (18,157)
7518	FINAIDACG	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
7519	DLSUB -FED	\$ 2,282,976	\$ 2,282,976	\$ 2,282,976	\$ 2,852,630	0.00%	\$ -
7525	DLUSU -FED	\$ 1,911,903	\$ 1,911,903	\$ 1,911,903	\$ 2,283,422	0.00%	\$ -
Financial Aid		\$ 36,320,706	\$ 37,557,523	\$ 37,572,804	\$ 38,326,487	-3.29%	\$ (1,236,817)
Expense Total		\$ 36,320,706	\$ 37,557,523	\$ 37,572,804	\$ 38,326,487	-3.29%	\$ (1,236,817)

**Peralta Community College District
Measure B - Parcel Tax Detail
2014-15 Tentative Budget**

						Tentative vs. Final Budget	
		2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
Revenue							
8811	Tax Allocation Secured Roll	\$ 8,053,385	\$ 7,581,153	\$ 7,716,059	\$ 7,682,155	6.23%	\$ 472,232
8861	Interest	\$ 2,400		\$ -	\$ 1,042		
Local Revenue		\$ 8,055,785	\$ 7,581,153	\$ 7,716,059	\$ 7,683,197	6.26%	\$ 474,632
Revenue Total		\$ 8,055,785	\$ 7,581,153	\$ 7,716,059	\$ 7,683,197	6.26%	\$ 474,632
Expenses							
1205	Faculty - Reassign	\$ -	\$ -	\$ 36,000	\$ -		
Other Faculty		\$ -	\$ -	\$ 36,000	\$ -		
1351	Instructor-Temp/PTime & Ext-Se	\$ 6,500,000	\$ 5,741,811	\$ 4,668,927	\$ 3,175,181	13.20%	\$ 758,189
1352	Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 8,526	\$ -	0.00%	\$ -
1453	Counselors	\$ -	\$ 189,954	\$ 166,719	\$ 10,998	-100.00%	\$ (189,954)
1454	Librarians	\$ -	\$ 31,500	\$ 31,500	\$ 6,931	-100.00%	\$ (31,500)
1455	Coaches	\$ -	\$ 5,339	\$ 16,339	\$ -	-100.00%	\$ (5,339)
1456	Other Non-Teaching Assignments	\$ -	\$ 50,000	\$ 176,696	\$ 24,244	-100.00%	\$ (50,000)
1457	Non Teaching Retirees	\$ -	\$ -	\$ 4,800	\$ -	0.00%	\$ -
Part Time Academic		\$ 6,500,000	\$ 6,018,604	\$ 5,073,507	\$ 3,217,354	8.00%	\$ 481,396
2102	Clerical Tech & Support Staff	\$ 231,911	\$ 85,165	\$ 164,694	\$ 24,015	172.31%	\$ 146,746
2201	Instructional Aides	\$ 82,791	\$ 157,783	\$ 87,549	\$ 5,066	-47.53%	\$ (74,992)
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ 21,100	\$ 152,185	\$ 3,580	-100.00%	\$ (21,100)
2353	Student Employee Assistants	\$ -	\$ 27,813	\$ 69,640	\$ 13,725	-100.00%	\$ (27,813)
2354	Overtime for perm & non-perm	\$ -	\$ 5,000	\$ 6,221	\$ 8,901	-100.00%	\$ (5,000)
2451	Instructional Aides (Replace)	\$ -	\$ 244,774	\$ 312,549	\$ 76,763	-100.00%	\$ (244,774)
2452	Instructional Aides - Student	\$ -	\$ 211,837	\$ 252,802	\$ 115,460	-100.00%	\$ (211,837)
Classified Salary		\$ 314,702	\$ 753,472	\$ 1,045,640	\$ 247,511	-58.23%	\$ (438,770)
3110	STRS - Academic	\$ -	\$ -	\$ -	\$ 204,409	0.00%	\$ -
3140	STRS Cash Balance	\$ 260,000	\$ 253,475	\$ 253,852	\$ 102,191	2.57%	\$ 6,525

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
3220 PERS	\$ 37,046	\$ 27,800	\$ 33,779	\$ 6,784	33.26%	\$ 9,246
3320 OASDHI (FICA) Classified	\$ 19,514	\$ 15,066	\$ 18,448	\$ 7,537	29.52%	\$ 4,448
3340 Medicare - Academic	\$ 94,250	\$ 91,885	\$ 92,022	\$ 73,307	2.57%	\$ 2,365
3350 Medicare - Classified	\$ 4,565	\$ 3,555	\$ 4,689	\$ 1,631	28.41%	\$ 1,010
3411 Medical Coverage-Academic	\$ -	\$ -	\$ -	\$ 144,789	0.00%	\$ -
3412 Dental Coverage-Academic	\$ -	\$ -	\$ -	\$ 149	0.00%	\$ -
3415 Life Insurance-Academic	\$ -	\$ -	\$ -	\$ 40	0.00%	\$ -
3421 Medical Coverage-Classified	\$ 80,511	\$ 103,238	\$ 126,459	\$ 1,245	-22.01%	\$ (22,727)
3422 Dental Coverage-Classified	\$ 2,481	\$ 4,971	\$ 5,759	\$ 149	-50.09%	\$ (2,490)
3425 Life Insurance-CLASS	\$ 897	\$ 407	\$ 613	\$ 64	120.39%	\$ 490
3510 Unemployment Ins.-Academic	\$ 4,550	\$ 4,491	\$ 4,498	\$ (17,298)	1.31%	\$ 59
3520 Unemployment Ins -Classified	\$ 1,921	\$ 1,110	\$ 1,157	\$ 12,195	73.06%	\$ 811
3610 Worker's Compensation-Academic	\$ 84,783	\$ 76,294	\$ 76,407	\$ 65,536	11.13%	\$ 8,489
3620 Worker's Compensation-Classfd	\$ 4,094	\$ 3,151	\$ 4,090	\$ 2,332	29.93%	\$ 943
3720 Apple-Transamerica NonPerm-CI	\$ -	\$ 79	\$ 1,209	\$ 2,095	-100.00%	\$ (79)
3722 OPEB Classified	\$ 29,899	\$ 15,212	\$ 20,394	\$ 3,584	96.55%	\$ 14,687
Fringe Benefits	\$ 624,511	\$ 600,734	\$ 643,376	\$ 610,737	3.96%	\$ 23,777
4301 Instructional - (Classroom)	\$ -	\$ 38,203	\$ 76,420	\$ 26,803	-100.00%	\$ (38,203)
4304 Supplies-office	\$ -	\$ 44,365	\$ 50,160	\$ 13,641	-100.00%	\$ (44,365)
4306 Computer software/site lic.-cl	\$ -	\$ -	\$ 72,375	\$ 6,452	0.00%	\$ -
4307 Computer software/site lic.-ad	\$ -	\$ 3,000	\$ 166	\$ -	-100.00%	\$ (3,000)
5105 Independent Contractor/Consult	\$ -	\$ 11,747	\$ 732,883	\$ 85,260	-100.00%	\$ (11,747)
5106 Events/Programs-Outside Prod	\$ -	\$ -	\$ 273	\$ 9,659	0.00%	\$ -
5107 Election Cost	\$ -	\$ -	\$ -	\$ 1,168,351	0.00%	\$ -
5202 Travel Non-Local	\$ -	\$ 11,500	\$ 5,600	\$ 126	-100.00%	\$ (11,500)
5203 Travel Local	\$ -	\$ 658	\$ 8,669	\$ 97	-100.00%	\$ (658)
5205 Conference/Seminar Reg	\$ -	\$ 2,000	\$ 3,655	\$ 1,200	-100.00%	\$ (2,000)
5301 Dues and Membership	\$ -	\$ 14,729	\$ 37,835	\$ -	-100.00%	\$ (14,729)
5505 Telephone Services	\$ -	\$ 350	\$ 860	\$ -	-100.00%	\$ (350)
5702 Graduation Expense	\$ -	\$ -	\$ 2,320	\$ 23,016	0.00%	\$ -
5704 Health Services	\$ -	\$ -	\$ 1,560	\$ -	0.00%	\$ -
5864 Instructional Services	\$ -	\$ 1,415	\$ -	\$ -	-100.00%	\$ (1,415)
5865 Publishing/ Doc Publication	\$ -	\$ -	\$ -	\$ 9,960	0.00%	\$ -
5866 Testing License and Material	\$ -	\$ -	\$ -	\$ 2,030	0.00%	\$ -
5867 Postage	\$ -	\$ -	\$ -	\$ 354	0.00%	\$ -
5881 Building Repairs & Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -

Tentative vs. Final Budget

	2014-15 Tentative Budget	2013-14 Final Budget	2013-14 Working Budget	2012-13 Actuals	% Change	\$ Change
5882 Equip Repairs Maint. & Svc	\$ -	\$ 8,311	\$ 10,599	\$ 15,915	-100.00%	\$ (8,311)
5884 Laundry Services	\$ -	\$ 9,453	\$ 9,021	\$ -	-100.00%	\$ (9,453)
5885 Misc. Operational Exp.	\$ -	\$ 34,100	\$ 232,604	\$ 1,212	-100.00%	\$ (34,100)
5888 Advertising Print	\$ -	\$ -	\$ -	\$ 320		
5890 Service Contract-Equipment	\$ -	\$ 5,512	\$ 2,144	\$ 750	-100.00%	\$ (5,512)
5894 Moving/Relocation Expenses	\$ -	\$ -	\$ -	\$ 5,503	0.00%	\$ -
Books, Supplies, Services	\$ -	\$ 185,343	\$ 1,247,143	\$ 1,370,649	-100.00%	\$ (185,343)
6301 College Library Books	\$ -	\$ -	\$ 500	\$ 15,000	0.00%	\$ -
6302 Library Software	\$ -	\$ -	\$ 18,743	\$ -	0.00%	\$ -
6402 Inst Equipment and Furn	\$ -	\$ 20,000	\$ 123,520	\$ 5,114	-100.00%	\$ (20,000)
6403 Non-Instructional Equip & Furn	\$ -	\$ 3,000	\$ 5,460	\$ 12,095	-100.00%	\$ (3,000)
6406 Laptop Computers	\$ -	\$ -	\$ 1,700	\$ 21,699	0.00%	\$ -
6407 PC,SERV, Other Comput,Peripher	\$ -	\$ -	\$ 20,650	\$ 1,258	0.00%	\$ -
Equipment Cap Outlay	\$ -	\$ 23,000	\$ 170,573	\$ 55,165	-100.00%	\$ (23,000)
7630 Tuition Reduction	\$ -	\$ -	\$ 9,362	\$ -		
Financial Aid	\$ -	\$ -	\$ 9,362	\$ -		
Expense Total	\$ 7,439,213	\$ 7,581,153	\$ 8,225,602	\$ 5,501,416	-1.87%	\$ (141,940)

Position Listing - Full Time Equivalent

Measure B - Parcel Tax Fund

Position	District	COA	BCC	Total
Curric & Systems Tech Analyst	1.00			1.00
Educ. Web Technology Analyst	1.00			1.00
Instructional Assistant		0.50	1.00	1.50
Research Data Specialist	1.00			1.00
Grand Total	3.00	0.50	1.00	4.50

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
February 28, 2014**

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Part I: Introduction and Background

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

Why develop an allocation model?

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

The 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

A. 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.

The Parcel Tax will be reviewed at the close of the prior fiscal year as part of the closing process by the district Office of Finance. If the amount collected does not accurately reflect the projected budget amounts for the current fiscal year, the information will be updated within the College allocations.

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.

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

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)

The enrollment fee revenue will be reviewed at the close of the prior fiscal year as part of the closing process by the district Office of Finance. If the gross Non-Resident Enrollment Fees are not in alignment with the projected budget amounts for the current fiscal year, the information will be updated and College Non-resident Enrollment Fee Allocations will be adjusted.

Productivity:

Approximately 70% of Peralta’s Unrestricted General Fund revenue is received in the form of state apportionment. Under the provisions of Senate Bill 361 (SB 361), state apportionment is primarily driven by the Full-Time Equivalent Student (FTES) workload measure. It is therefore necessary for the Colleges and the District as a whole to remain cognizant of certain internal workload measures to track efficiency and productivity. One such workload measure used is productivity. Productivity is generally defined by the number of FTES generated per Full-Time Equivalent Faculty (FTEF). For the fiscal year 2011-12, each college’s productivity targets are 17.5 FTES/FTEF.

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

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

- Meet or exceed their productivity targets in the current fiscal year
- Meet or exceed their FTES targets in the current fiscal year
- Did not deficit spend in their respective fund 01 budget in the past and current fiscal years
- These allocations will then become incorporated into the colleges’ base budgets for subsequent fiscal years.

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

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

Prior Year Carry Over:

At the recommendation of the Vice Chancellor for Finance and approval of the Chancellor, unspent budgeted funds within discretionary accounts from the prior fiscal year may be carried over for discretionary purposes. Examples of such endeavors would include campus computer replacement cycle (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.”

Facility, Maintenance and Operation Expenditures Planning

“Due to the State’s economic environment and imposed budget reductions the District has had very little ongoing discretionary funding to support the operating needs for maintenance and operations. It is the intent and desire to begin to rebuild budgets within the unrestricted general fund that will support the ongoing maintenance needs of the entire district. This can only be accomplished as the District receives additional revenue and as those funds are identified through the planning and budget integration model (PBIM).

To begin to support this effort, no later than January 1st on an annual basis, the Chancellor will announce a restricted allocation of one-time funds within the Unrestricted General Fund that will be used to support maintenance needs district-wide.

Identified and prioritized needs and projects will be forwarded to the District Facilities Committee (DFC) for their review and consideration. To the extent that there are one-time funds available, and allocated by the Chancellor, the DFC will review all requests submitted for consideration and will forward its recommendations to the PBC no later than February 1st.

The PBC will review the requests and provide recommendations to the Chancellor no later than March 1 of each year”.

B. 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.

C. 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)

D. Regulatory Costs: Other Post Employment Benefits (OPEB)

The District has a very complex OPEB program that services the contractual commitments contained within the collective bargaining agreements. The current structure calls for the payment of the annual debt service (annual principal and interest payments) and the current expense of retiree medical costs to be made out of the unrestricted general fund. To the extent permissible, the OPEB Trust then reimburses the unrestricted general fund for the annual expense of the retiree medical cost. These are administered centrally because retiree costs are not associated with the annual operations of an individual college.

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

E. Reserves

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.