

Celebrating our 50TH ANNIVERSARY

PERALTA COMMUNITY COLLEGE DISTRICT **Final Budget** 2014 - 2015



BERKELEY CITY COLLEGE



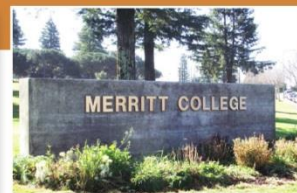
COLLEGE OF ALAMEDA



LANEY COLLEGE



MERRITT COLLEGE



DEPARTMENT OF FINANCE & ADMINISTRATION

DATE SUBMITTED: September 9, 2014

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PERALTA COMMUNITY COLLEGE DISTRICT

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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 Final Budget

The 2014-15 Final Budget that I am presenting to the Board of Trustees is the result of collaborative work within our shared governance process. Our Budget Allocation Model determines resource allocation across our four colleges and provides for transparency and equity in how our District's resources are spent.

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

Further, this Final Budget 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 Final Budget. As set out in the Budget Assumptions, this Final Budget is prudent, realistic and provides for ample reserves that allow Peralta to remain fiscally healthy now and for the foreseeable future.

I am pleased to present to you Peralta Community College District's 2014-15 Final Budget.

A handwritten signature in blue ink, appearing to read "Dr. José M. Ortiz", with a long horizontal flourish extending to the right.

Dr. José M. Ortiz
Chancellor



Peralta Community College District

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

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

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Office of Finance and Administration

Memorandum

To: Dr. José M. Ortiz, Chancellor

From: Susan Rinne, Interim Vice Chancellor

A handwritten signature in blue ink, appearing to read "Susan", is written over the printed name "Susan Rinne".

Date: September 4, 2014

Subject: 2014-15 Budget Summary

In preparing the 2014-15 Budget for the District, the goal is to develop a balanced budget that provides for programs and services that meet the need of the communities served by the Peralta Community College District (District). The foundation of the budget development process incorporates shared values, honesty, integrity, transparency and collaboration with the colleges and participatory governance committees. Fiscal prudence is exercise in the development and management of the budget. This budget has been developed and is being presented in accordance with Board Policy 6200 (Budget Preparation) and Administrative Procedure 6200 (Budget Management). It represents the culmination of work across the district over the past eight months beginning with the establishment of assumptions and principles within the Planning and Budgeting Council and the approval of the 2014-15 Budget Development Calendar by the Board of Trustees at their January 21, 2014 Board meeting.

In a year of double-digit Proposition 98 growth, the District would typically expect better budget news from the State. However, years of deferrals and unmet obligations continue to plague community college funding. With the passage of the State Budget, the Governor stressed the importance of investing in education, paying down the wall of debt and protecting the State of California from the boom and bust cycles it has experienced in the past. The District sees little relief in the State Budget to help offset increasing, ongoing costs. Similar to last year's budget, this budget contains constrained optimism. The sense of optimism stems from new revenues included in the 2014-15 budget, parcel tax revenue and enrollment growth (access) revenue, as well as the absence of workload reductions and threats of mid-year reductions. Below is a table of highlights of the State Budget and the effects it will have on the District.

Item	State	District
Access (Growth) Funding	\$140.4 million to fund 2.75% in access/restoration for the community college system	Potential to earn 511 resident FTES (Full Time Equivalent Student), valued at approximately \$2.3 million
Cost of Living Adjustment (COLA)	\$47.3 million to fund 0.85% COLA, raising the value of a resident FTES from \$4,636 to \$4,676	Approximately \$860,000 in additional apportionment revenue

Berkeley City College

College of Alameda

Laney College

Merritt College

Student Success and Support Program (formally Matriculation)	\$100 million in additional fund for the Community College System	Distribution is currently unknown
Student Equity Plans and DSPS	\$70 million and \$30 million allocated for these programs	Distribution is currently unknown
Paying Down Deferrals	\$498 million used for paying down the deferral, only \$94 million left	Assists the district with cash flow, no direct budget impact
Scheduled Maintenance and Instructional Equipment	\$148 million allocated, flexible locally, no match required and specified as one-time	\$2.3 million with no match for our schedule maintenance and instructional equipment

California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS)

One of the external factors, within the Governor's May revision, was a surprise announcement regarding California State Teachers' Retirement System (CalSTRS) contribution rates, which also became part of the State Budget. Unlike the California Public Employee's Retirement System (CalPERS) which can and does set its member contribution rates based on actuarial studies and assumptions, CalSTRS is controlled by the Governor and legislature, any increase in contribution rates for CalSTRS must be legislated.

The legislature raised the contribution rates for CalSTRS with this budget. The employer rate of 8.25 percent of salary was stagnant since 1986 and the employee contribution rate of 8 percent of salary had been unchanged since 1979. With CalSTRS possessing an unfunded liability of \$74 billion, the Governor decided the time to act on funding this deficit was to begin with the 2014-15 budget. The increase for the 2014-15 fiscal year for the employer contribution rate is .63 percent, bringing the contribution rate to 8.88 percent of salary. The employee contribution rate increased by .15 percent, bringing the contribution rate to 8.15 percent of salary. The rates are scheduled to increase through fiscal year 2020-21, with an employer contribution rate of 19.10 percent and employee contribution rate of 10.25 percent. The table below estimates the impact on the District over those years.

STRS Rate	Fiscal Year	Estimated STRS Salaries*	Estimated STRS cost	STRS cost if at 8.25%	Additional Cost over 8.25%
8.25%	2013-14	29,495,210.00	2,492,088.00	2,492,088.00	-
8.88%	2014-15	31,523,300.00	2,799,269.00	2,600,672.25	198,596.75
10.73%	2015-16	31,996,149.50	3,433,186.84	2,639,682.33	793,504.51
12.58%	2016-17	32,476,091.74	4,085,492.34	2,679,277.57	1,406,214.77
14.43%	2017-18	32,963,233.12	4,756,594.54	2,719,466.73	2,037,127.81
16.28%	2018-19	33,457,681.62	5,446,910.57	2,760,258.73	2,686,651.83
18.13%	2019-20	33,959,546.84	6,156,865.84	2,801,662.61	3,355,203.23
19.10%	2020-21	34,468,940.04	6,583,567.55	2,843,687.55	3,739,879.99

*Salaries are assumed to increase 1.5% each year, compounded.

CalPERS has also hinted of a large future employer contribution rate increase.

To put these increases into perspective, in order to "break-even" on the total contribution increased from \$2.5 million in 2013-14 to \$6.6 million in 2020-2021, the District would need to receive a .5 percent COLA ever year during that timeframe. This "break-even" COLA figure does not take into account other escalating costs (health

benefits, utilities, etc.). The increased contribution rates that employers are being asked to make are of major concern to the District.

Cost of Living Adjustment (COLA) and Full Time Equivalent Student (FTES) target

The COLA for 2014-15 is .85%, and is built into the Final Budget. This increase raises the value of a resident FTES from \$4,363 to \$4,676 and provides \$850,657 in additional revenue to the District. To be prudent, the District has chosen to budget 2.5 percent and not the full 2.75 percent access/restoration funding that is being made available to the community college systems. The District's 2013-14 annual resident FTES was 18,652. For 2014-15 the District has a resident FTES target of 19,355 with a funded targeted of 19,055. Below is the resident FTES target goals for the Colleges:

College	Funded Target	Target
College of Alameda	3,595	3,652
Berkeley City College	3,926	3,988
Laney College	7,759	7,881
Merritt College	<u>3,774</u>	<u>3,834</u>
District Total	19,055	19,355

Areas of Concerns

Although the last two State Budgets have made increased allocation for the Community College System, there are many concerns for the future. Three of the major concerns are:

- The eventual end of the Proposition 30 tax increases (2016 and 2018).
- Health benefit premium costs continue to rise, including the 20+% increase in the CoreSource rates for 2014-15. Expectations are that the Affordable Care Act requirements will push rates up further in fiscal year 2015-16.
- Increased cost in the retirement systems for our employees.

Conclusion

For a second consecutive year, the District has been able to focus its efforts on restoring access and improving services to our students and community due to both the new revenues included in the 2014-15 budget and the locally passed parcel tax revenue. We are confident that as the State's economy improves so will our ability to continue these restoration efforts.

PRINCIPLES OF SOUND FISCAL MANAGEMENT

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

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

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



Strategic Goals & Institutional Objectives 2014-2015

The following are the Peralta Community College District's Strategic Goals and Institutional Objectives for the Academic Year 2014-15 (July 1, 2014 – June 30, 2015)

which will be evaluated in Summer 2015.

Strategic Focus for 2014-2015: Our focus this year will be on student success in the core educational areas of basic skills/ESOL (English for speakers of other languages), transfer, and CTE (career technical education) by encouraging accountability, outcomes assessment, innovation and collaboration while spending within an established budget.

Strategic Goals	2014-2015 Institutional Objectives
A: Advance Student Access, Equity, and Success	A.1 Student Access: Increase enrollment for programs and course offerings in the essential areas of basic skills/ESOL, CTE and transfer to achieve the District target of 19,355 RES FTES. A.2 Student Success: Increase students' participation in SSSP eligible activities by 50%, with specific emphasis on expanding orientations, assessments, academic advising and student educational plans. A.3 Student Success: Using baseline data, increase student engagement in activities such as student governance, student life activities, Student leadership development, service learning programs, learning communities, student employment, etc. A.4 Student Equity Planning: Address the achievement gap through fully developing and implementing the student success and equity plans at each campus.
B: Engage and Leverage Partners	B.1 Partnerships: Develop a District-wide database that represents our current strategic partnerships and relationships. B.2 Partnerships: Expand partnerships with K-12 institutions, community based organizations, four-year institutions, local government, and regional industries and businesses.
C: Build Programs of Distinction	C.1 Student Success: Develop a District-wide first year experience/student success program. C.2 Student Success: Develop an innovative student success program at each college.
D: Strengthen Accountability, Innovation and Collaboration	D.1 Service Leadership: Provide professional development opportunities for faculty, staff and administrators that lead to better service to our students and colleagues. D.2 Institutional Leadership and Governance: Evaluate and update policies and administrative procedures and the PBIM participatory

	governance structure. D.3. Institutional Effectiveness: Update the PCCD Strategic Plan, College Educational Master Plans, District-wide Technology Plan, District-wide Facilities Plan, Comprehensive Program Reviews and Annual Program Updates to ensure that outcomes and assessments are aligned with PCCD Strategic Goals and Institutional Objectives. D.4. Expand the Use of Technology: Provide opportunities for training in Moodle, use of library databases, online teaching and learning resources, online student support services, web-based educational software/applications, smart classrooms, and administrative applications.
E: Develop and Manage Resources to Advance Our Mission	E.1 FTES/FTEF Target: Achieve the District target FTES/FTEF within budget. E.2 Budget to Improve Student Success: Increase alternative funding sources including, but not limited to, the Peralta Colleges Foundation, non-RES tuition, grants, etc. E.3 Fiscal Oversight: Enhance communication between the District and the colleges; prudently manage fiscal resources (general fund, bonds, benefits, OPEB, etc.); enhance processes contained in administrative procedures. E.4 Support Quality Instruction: Increase investments in materials, equipment, and teaching and learning resources to enhance student learning outcomes.

DESCRIPTION OF FUNDS

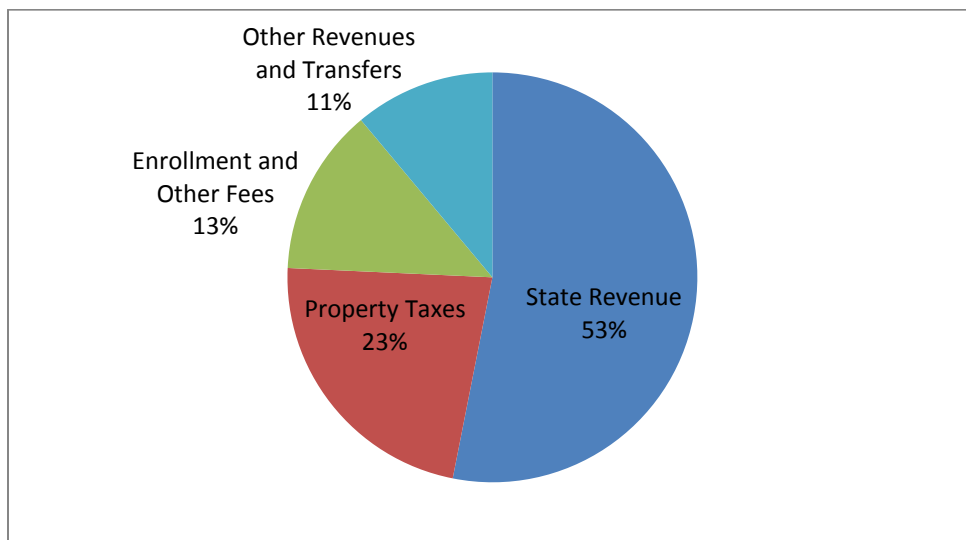
The following is a brief discussion of the funds included in the District's 2014-15 Final Budget:

DISTRICT OPERATING BUDGET – GENERAL FUND UNRESTRICTED (Pages 45-74)

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.

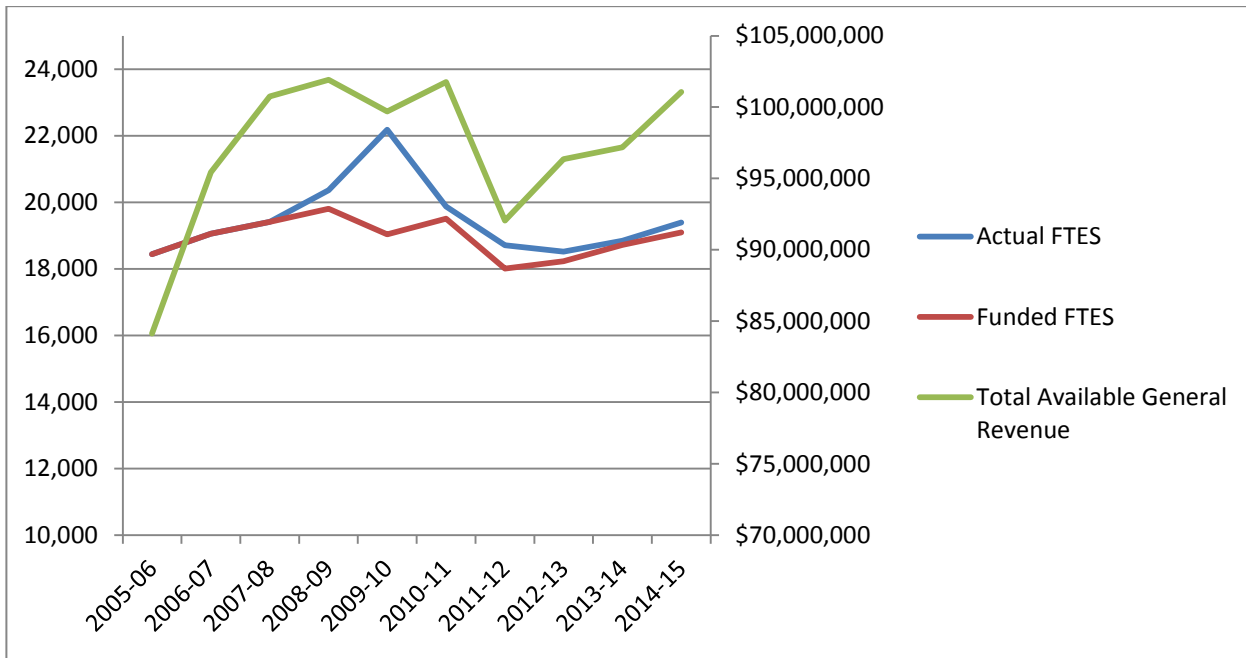
There are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are general apportionment, local property taxes, and enrollment fees and tuition that account for approximately 89% of the revenue received.

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 P1 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

Page 51
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GENERAL FUND RESTRICTED (Pages 75-81)

The 2014-15 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 82-92)

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 93)

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 94-95)

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 96-102)

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 103-105)

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 106)

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 107)

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 108)

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 109-112)

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 113-114)

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 115-118)

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.

Beginning in fiscal year 2014-15, allocations to support Peralta Accountability for Student Success (PASS) program are supported by the parcel tax revenues.

Peralta Community College District 2014-15 Final Budget Assumptions

2014-15 Budget Assumptions

These assumptions were used in developing the 2014-15 district and college adopted budgets.

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 19,355; funded base credit FTES of 19,055.
 - a. 2.5% increase from 2013-14 P1 Certified Funded 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 \$128,791,119. 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 \$110,036,322.

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 - \$20,994,479; Berkeley City College - \$21,876,414; Laney College – \$44,689,920; and Merritt College – \$22,475,510.

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, the College of Alameda (COA) generated 200.71 FTES for Out of State and International Students. This equates to approximately 14.81% of the total FTES generated district-wide. As a result, after subtracting the operational budget for the International Program, COA is allocated \$679,856. 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 \$21,231,765.

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 \$6,190,258.

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 - \$16,442,326; Berkeley City College - \$17,962,939; Laney College – \$35,400,036; and Merritt College – \$17,399,168.

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	\$ 3,219,325
Transfer in from other sources(funds)	\$ 13,128,094
Parcel Tax	\$ 8,055,785

Total Revenue Allocation \$ 128,791,119

Less:

OPEB Benefit Expenses	12,027,400
OPEB Debt Service	<u>6,727,397</u>

Total Exclusions \$ (18,754,797)

Applicable Revenue \$ 110,036,322

Three Year FTE Rolling Averages

	Alameda	Berkeley	Laney	Merritt
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	1,234,241
Board of Trustees	275,918
General Counsel	763,515
Information Tech	3,040,486
Public Information	979,781
Risk Management	519,896
Education Svs	1,754,280
Student Svs	1,447,457
Institutional Research	1,095,413
Human Resources	2,149,151
Finance	2,666,954
General Services	4,377,843
Purchasing	<u>926,830</u>
	21,231,765

Centralized Services Budgets

DSPS Contribution	1,157,655
Admissions & Records	916,182
Facilities	3,829,804
Financial Aid	<u>286,617</u>
	6,190,258

	Alameda	Berkeley	Laney	Merritt
Revenue Allocation by College	20,994,479	21,876,414	44,689,920	22,475,510
Out of State and Intl. Rev.	679,856	1,538,321	1,847,239	524,754
DO Service Center Budgets	(4,050,934)	(4,221,105)	(8,623,024)	(4,336,702)
Centralized Services Budgets	<u>(1,181,076)</u>	<u>(1,230,690)</u>	<u>(2,514,098)</u>	<u>(1,264,393)</u>
	16,442,326	17,962,939	35,400,036	17,399,168

Unrestricted Expenditure Budget by College

Full Time Academic	\$ 4,105,566	\$ 3,593,974	\$ 8,586,106	\$ 5,068,044
Academic Admin	\$ 869,510	\$ 743,229	\$ 1,259,701	\$ 889,472
Other Faculty	\$ 896,817	\$ 1,165,635	\$ 1,932,167	\$ 1,103,960
Part Time Academic	\$ 1,312,890	\$ 1,969,865	\$ 3,476,833	\$ 891,522
Classified Salary	\$ 2,965,969	\$ 2,840,352	\$ 5,362,381	\$ 3,164,524
Fringe Benefits	\$ 4,190,108	\$ 3,879,714	\$ 8,313,126	\$ 4,834,996
Books, Supplies, Services	\$ 1,173,815	\$ 1,466,933	\$ 2,029,031	\$ 1,492,038
Equipment Cap Outlay	\$ 8,860	\$ 24,554	\$ 2,000	\$ 30,956
Load Banking	\$ -	\$ -	\$ -	\$ -
Expenditure Totals	<u>\$ 15,523,535</u>	<u>\$ 15,684,256</u>	<u>\$ 30,961,345</u>	<u>\$ 17,475,512</u>
Difference w/o Parcel Tax	\$ 918,791	\$ 2,278,683	\$ 4,438,691	\$ (76,344)
Parcel Tax allocations	\$ 1,448,823	\$ 1,464,996	\$ 2,777,320	\$ 1,442,750
Expenditure Totals w/ Parcel	<u>\$ 16,972,358</u>	<u>\$ 17,149,252</u>	<u>\$ 33,738,665</u>	<u>\$ 18,918,262</u>
Difference with Parcel Tax	<u>\$ (530,032)</u>	<u>\$ 813,687</u>	<u>\$ 1,661,371</u>	<u>\$ (1,519,094)</u>

2014-15 Budget Allocation Model Worksheet

Non-Resident Enrollment Fees

	\$ 5,626,187	Gross Non-Resident Enrollment Fees
	\$ 5,626,187	Total Estimated Revenue
Less:	\$ 1,036,017	Central International Education
	-	
	\$ (1,036,017)	Total Exclusions

Applicable International Revenue \$ 4,590,170

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

	District	Alameda	Berkeley	Laney	Merritt
FTES	1,355.13	200.71	454.15	545.35	154.92
%		14.81%	33.51%	40.24%	11.43%

Allocation amount by College

	Alameda	Berkeley	Laney	Merritt	
	\$ 679,856	\$ 1,538,321	\$ 1,847,239	\$ 524,754	\$ 4,590,170

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

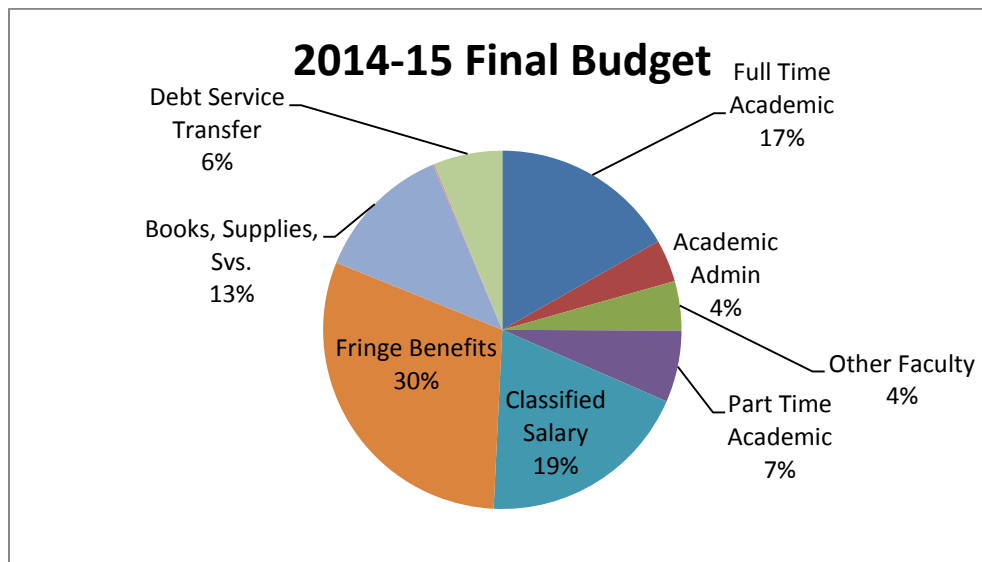
Final vs. Final Budget

	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue						
State Revenue	\$ 67,396,913	\$ 63,351,898	\$ 67,129,469	\$ 60,346,744	6.38%	\$4,045,015
Local Revenue	46,682,083	43,560,548	43,612,977	47,047,829	7.17%	3,121,535
Trans Res Revenue	13,128,094	12,691,939	11,179,274	9,152,116	3.44%	436,155
Revenue Total	\$ 127,207,090	\$119,604,385	\$121,921,720	\$116,546,689	6.36%	\$7,602,705

Expenses

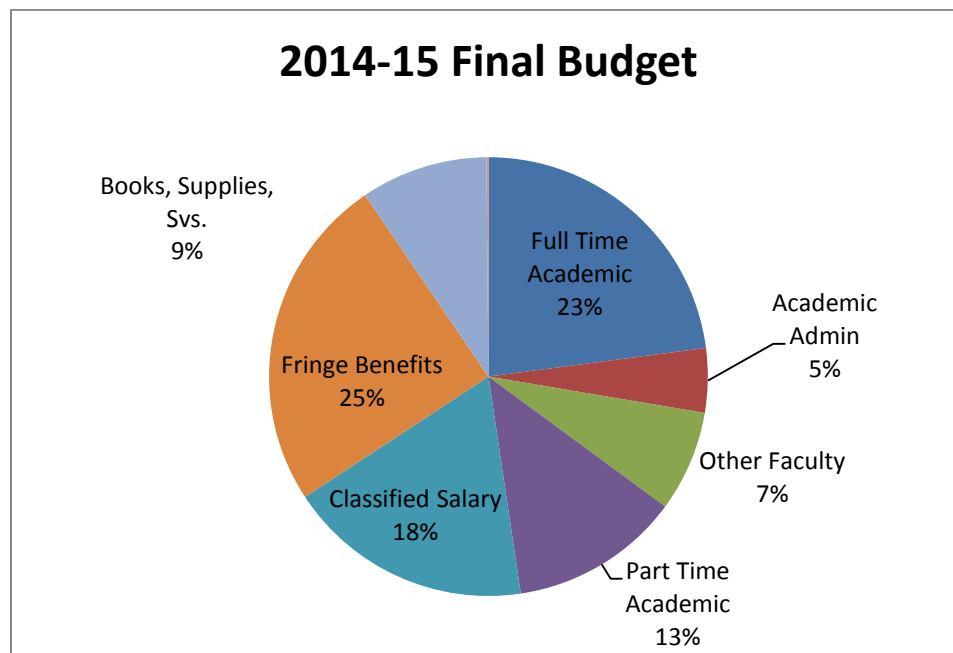
Full Time Academic	\$ 21,353,690	\$ 20,772,264	\$ 18,252,185	\$ 16,233,586	2.80%	\$ 581,426
Academic Admin	4,864,416	4,574,775	4,214,079	3,466,038	6.33%	289,641
Other Faculty	5,679,831	4,383,221	5,388,306	4,622,437	29.58%	1,296,610
Part Time Academic	8,226,114	7,495,220	12,310,320	13,792,619	9.75%	730,894
Classified Salary	24,464,869	23,092,656	21,974,336	20,070,279	5.94%	1,372,213
Fringe Benefits	38,598,080	38,096,321	36,409,122	37,217,038	1.32%	501,759
Books, Supplies, Svs.	15,958,462	14,816,000	14,637,890	12,545,940	7.71%	1,142,462
Equipment Cap Outlay	176,576	131,542	327,152	180,110	34.24%	45,034
Debt Service Transfer	7,885,052	6,242,386	7,053,604	5,613,258	26.31%	1,642,666
Expense Total	\$ 127,207,090	\$119,604,385	\$120,566,994	\$113,741,305	6.36%	\$7,602,705

Beginning Fund Balance	\$ 14,178,006		\$ 12,823,280	\$ 10,017,896
Revenues over Expenses	-		1,354,726	2,805,384
Ending Fund Balance	\$ 14,178,006		\$ 14,178,006	\$ 12,823,280



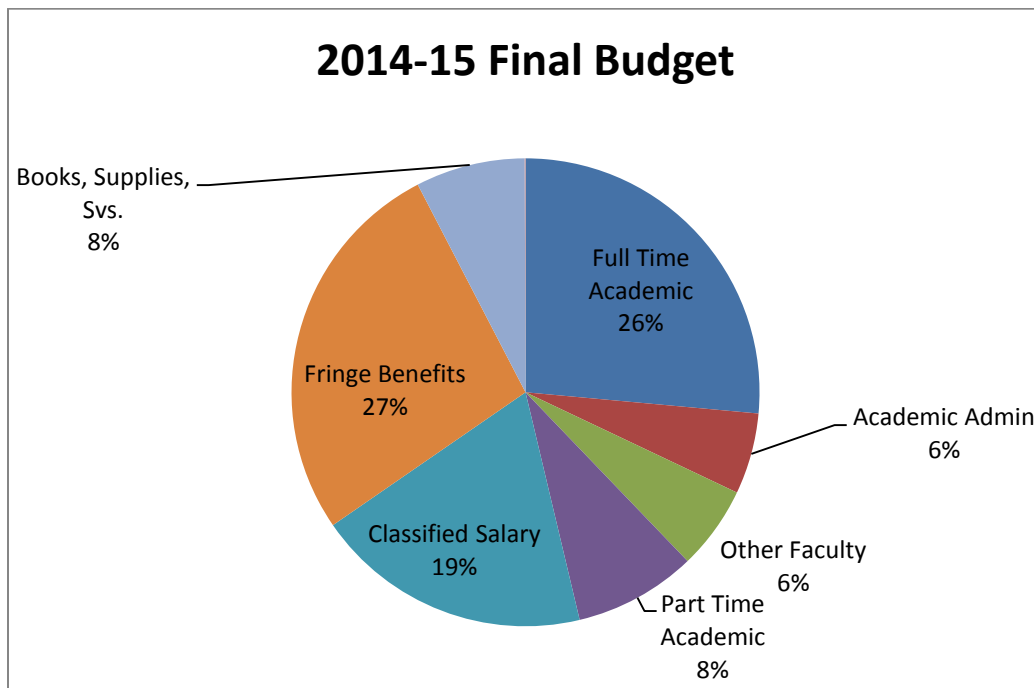
Peralta Community College District Unrestricted General Fund Summary 2014-15 Final Budget Berkeley City College

Expenses	Final vs. Final Budget					
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Full Time Academic	\$ 3,593,974	\$ 3,759,892	\$ 3,322,206	\$ 2,674,668	-4.41%	\$ (165,918)
Academic Admin	743,229	717,183	763,322	626,403	3.63%	26,046
Other Faculty	1,165,635	772,140	690,046	557,261	50.96%	393,495
Part Time Academic	1,969,865	1,506,957	2,874,105	2,758,503	30.72%	462,908
Classified Salary	2,840,352	2,596,385	2,495,787	1,972,762	9.40%	243,967
Fringe Benefits	3,879,714	3,876,399	3,525,724	3,199,018	0.09%	3,315
Books, Supplies, Svs.	1,466,933	1,272,439	1,188,568	950,165	15.29%	194,494
Equipment Cap Outlay	24,554	26,409	30,982	27,972	-7.02%	(1,855)
Leave Banking	-	-	-	-	0.00%	-
Expense Total	\$15,684,256	\$14,527,804	\$14,890,740	\$12,766,752	7.96%	\$ 1,156,452



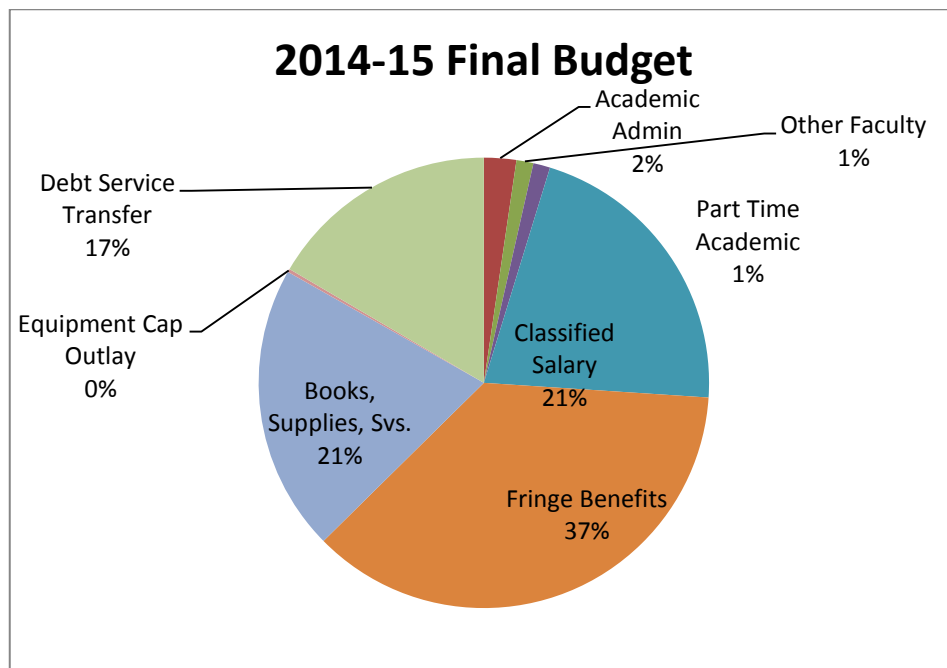
Peralta Community College District Unrestricted General Fund Summary 2014-15 Final Budget College of Alameda

Expenses	Final vs. Final Budget					
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Full Time Academic	\$ 4,105,566	\$ 3,780,162	\$ 3,458,098	\$ 3,100,217	8.61%	\$ 325,404
Academic Admin	869,510	824,057	867,716	585,084	5.52%	45,453
Other Faculty	896,817	1,001,319	1,000,576	746,350	-10.44%	(104,502)
Part Time Academic	1,312,890	1,272,877	2,281,599	2,755,801	3.14%	40,013
Classified Salary	2,965,969	2,695,638	2,513,650	1,952,433	10.03%	270,331
Fringe Benefits	4,190,108	4,097,291	3,624,021	3,262,538	2.27%	92,817
Books, Supplies, Svs.	1,173,815	1,045,693	940,554	1,021,943	12.25%	128,122
Equipment Cap Outlay	8,860	11,178	67,946	6,188	-20.74%	(2,318)
Leave Banking	-	-	-	-	0.00%	-
Expense Total	\$15,523,535	\$14,728,215	\$14,754,160	\$13,430,554	5.40%	\$ 795,320



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

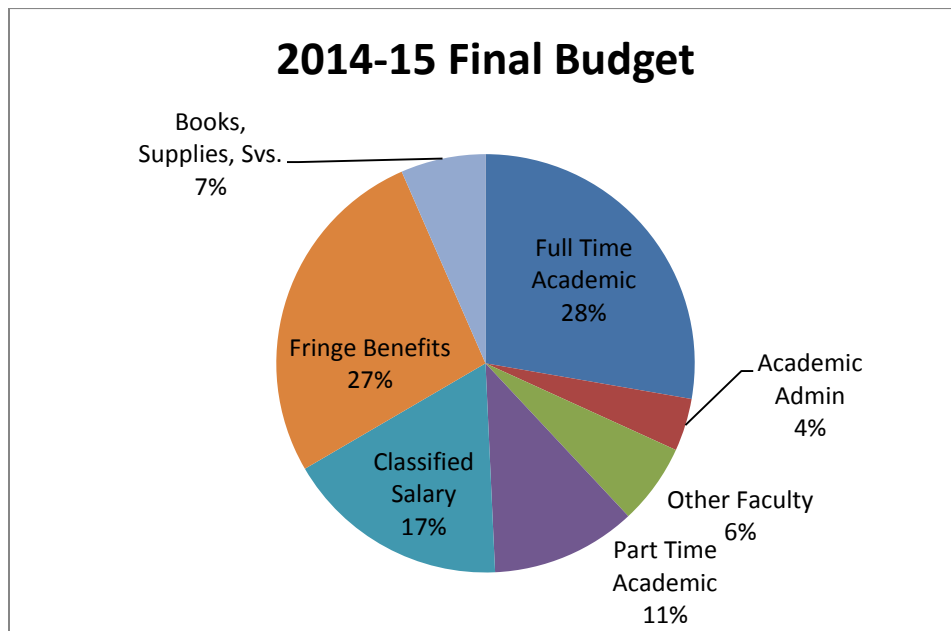
Expenses	Final vs. Final Budget					
	2014-15 Final Budget	2013-14 Adopted Final Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Full Time Academic	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Academic Admin	1,102,504	837,481	753,213	746,361	31.65%	265,023
Other Faculty	581,252	387,449	471,681	481,871	50.02%	193,803
Part Time Academic	575,004	69,631	89,202	110,774	725.79%	505,373
Classified Salary	10,131,643	9,714,138	9,620,780	9,868,652	4.30%	417,505
Fringe Benefits	17,402,249	17,741,859	18,210,680	19,833,101	-1.91%	(339,610)
Books, Supplies, Svs.	9,797,385	9,357,748	9,443,905	7,667,873	4.70%	439,637
Equipment Cap Outlay	109,466	71,051	151,685	135,380	54.07%	38,415
Debt Service Transfer	7,885,052	6,242,386	7,053,604	9,613,258	26.31%	1,642,666
Leave Banking	-	-	-	-	0.00%	-
Expense Total	\$ 47,584,555	\$ 44,421,743	\$ 45,794,750	\$ 48,457,270	7.12%	\$ 3,162,812



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

Final vs. Final Budget

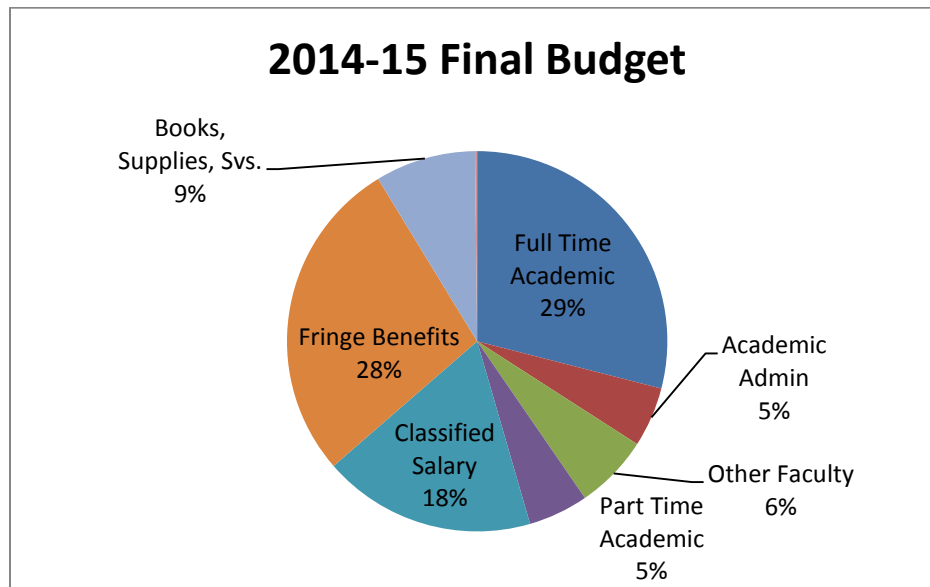
Expenses	2014-15 Final Budget	2013-14 Adopted Final Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Full Time Academic	\$ 8,586,106	\$ 8,286,650	\$ 7,294,594	\$ 6,534,582	3.61%	\$ 299,456
Academic Admin	1,259,701	1,417,666	986,885	959,646	-11.14%	(157,965)
Other Faculty	1,932,167	1,370,446	1,819,176	1,489,074	40.99%	561,721
Part Time Academic	3,476,833	3,203,418	5,248,204	5,835,875	8.54%	273,415
Classified Salary	5,362,381	5,007,058	4,432,962	3,922,700	7.10%	355,323
Fringe Benefits	8,313,126	7,815,104	6,898,184	6,738,261	6.37%	498,022
Books, Supplies, Svs.	2,029,031	1,885,034	1,868,140	1,949,820	7.64%	143,997
Equipment Cap Outlay	2,000	5,000	43,999	1,562	-60.00%	(3,000)
Expense Total	\$ 30,961,345	\$28,990,376	\$28,592,144	\$ 27,431,520	6.80%	\$1,970,969



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

Final vs. Final Budget

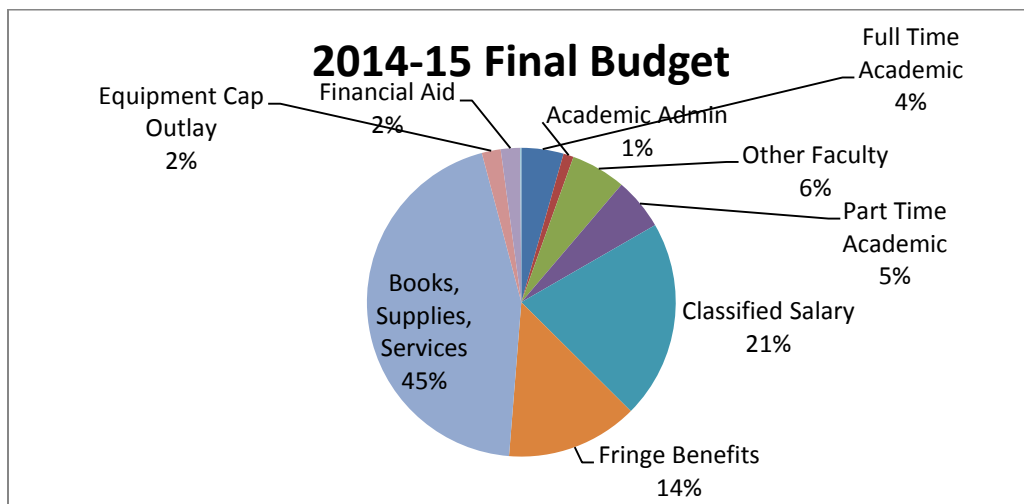
Expenses	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Full Time Academic	\$ 5,068,044	\$ 4,945,560	\$ 4,177,286	\$ 3,924,120	2.48%	\$ 122,484
Academic Admin	\$ 889,472	\$ 778,388	\$ 842,942	\$ 548,543	14.27%	111,084
Other Faculty	\$ 1,103,960	\$ 851,867	\$ 1,406,826	\$ 1,347,880	29.59%	\$ 252,093
Part Time Academic	\$ 891,522	\$ 1,442,337	\$ 1,817,210	\$ 2,331,668	-38.19%	\$ (550,815)
Classified Salary	\$ 3,164,524	\$ 3,079,437	\$ 2,910,939	\$ 2,353,734	2.76%	\$ 85,087
Fringe Benefits	\$ 4,834,996	\$ 4,562,440	\$ 4,150,510	\$ 4,184,119	5.97%	\$ 272,556
Books, Supplies, Svs.	\$ 1,492,038	\$ 1,258,514	\$ 1,198,176	\$ 956,138	18.56%	\$ 233,524
Equipment Cap Outlay	\$ 30,956	\$ 17,604	\$ 32,541	\$ 9,009	75.85%	\$ 13,352
Expense Total	\$ 17,475,512	\$ 16,936,147	\$ 16,536,430	\$ 15,655,211	3.18%	\$ 539,365



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

		Final vs. Final Budget				
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue						
Federal Revenue	\$ 9,163,858	\$ 7,193,079	\$ 4,767,638	\$ 8,129,683	27.40%	\$ 1,970,779
State Revenue	\$24,835,395	\$ 9,145,385	\$13,138,940	\$ 8,435,160	173.87%	\$15,901,012
Local Revenue	\$ 815,025	\$ 665,991	\$ 1,178,830	\$ 1,627,761	22.38%	\$ 149,034
Trans Res Revenue	\$ 1,157,665	\$ 1,157,665	\$ 1,157,665	\$ 1,361,311	0.00%	\$ 1
Revenue Total	\$35,971,943	\$18,162,120	\$20,243,073	\$19,553,915	99.22%	\$18,020,826
Expenses						
Full Time Academic	\$ 1,587,300	\$ 511,310	\$ 732,222	\$ 559,688	210.44%	\$ 1,075,990
Academic Admin	\$ 385,728	\$ 428,555	\$ 351,429	\$ 383,451	-9.99%	\$ (42,827)
Other Faculty	\$ 2,068,432	\$ 1,619,668	\$ 1,561,949	\$ 1,468,721	27.71%	\$ 448,764
Part Time Academic	\$ 1,957,709	\$ 2,419,530	\$ 2,540,081	\$ 2,841,528	-19.09%	\$ (461,821)
Classified Salary	\$ 7,475,147	\$ 5,260,554	\$ 6,057,787	\$ 5,435,011	42.10%	\$ 2,214,593
Fringe Benefits	\$ 4,969,368	\$ 3,283,475	\$ 2,842,266	\$ 2,984,818	51.34%	\$ 1,685,893
Books, Supplies, Services	\$16,044,953	\$ 3,253,343	\$ 3,901,899	\$ 3,439,245	393.18%	\$12,791,610
Equipment Cap Outlay	\$ 712,998	\$ 727,830	\$ 923,842	\$ 1,130,042	-2.04%	\$ (14,832)
Debt Service Transfers	\$ -	\$ -	\$ -	\$ 26,533	0.00%	\$ -
Financial Aid	\$ 727,308	\$ 856,626	\$ 1,331,598	\$ 1,182,392	-15.10%	\$ (129,318)
Unallocated	\$ 43,000	\$ -	\$ -	\$ -	0.00%	\$ 43,000
Expense Total	\$ 35,971,943	\$18,360,891	\$20,243,073	\$19,451,429	95.92%	\$17,611,052

Beginning Fund Balance	\$1,640,941	\$1,640,941	\$1,538,455
Revenues over Expenses	-		102,486
Ending Fund Balance	<u>\$1,640,941</u>	<u>\$1,640,941</u>	<u>\$1,640,941</u>

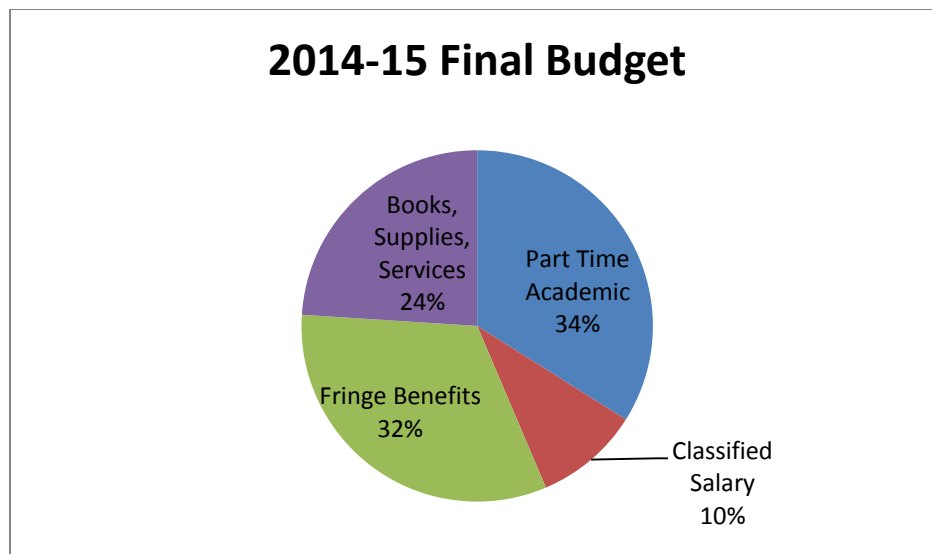


Peralta Community College District Fee Based Instruction Fund Summary 2014-15 Final Budget

Final vs. Final Budget

	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 180,057	\$ 107,258	\$ 123,313	\$ 164,582	70.53%	\$ 75,653
Revenue Total	\$ 180,057	\$ 107,258	\$ 123,313	\$ 164,582	70.53%	\$ 75,653
Expenses						
Part Time Academic	\$ 61,123	\$ 52,574	\$ 58,984	\$ 66,517	16.26%	\$ 8,549
Classified Salary	\$ 17,383	\$ 4,000	\$ 13,047	\$ 24,465	334.58%	\$ 13,383
Fringe Benefits	\$ 58,367	\$ 4,082	\$ 6,727	\$ 8,257	1329.86%	\$ 54,285
Books, Supplies, Services	\$ 43,184	\$ 43,602	\$ 25,386	\$ 34,248	-0.96%	\$ (418)
Equipment Cap Outlay	\$ -	\$ 3,000	\$ -	\$ -	-100.00%	\$ (3,000)
Expense Total	\$ 180,057	\$ 107,258	\$ 104,144	\$ 133,487	67.87%	\$ 72,799

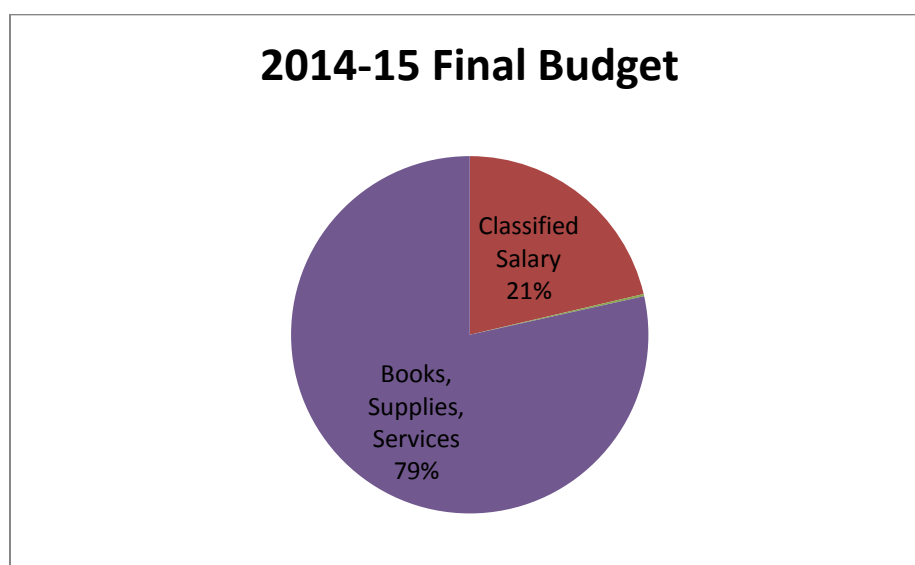
Beginning Fund Balance	\$91,860	\$72,691	\$ 41,596
Revenues over Expenses	-	19,169	31,095
Ending Fund Balance	<u>\$91,860</u>	<u>\$91,860</u>	<u>\$72,691</u>



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

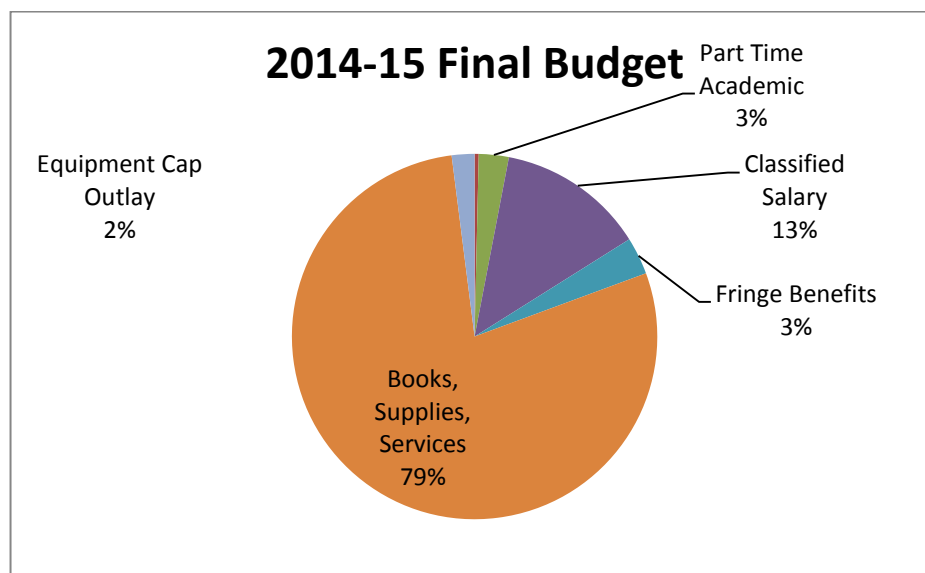
					Final vs. Final Budget	
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 163,341	\$ 181,591	\$ 205,608	\$ 211,644	-11.17%	\$ (18,250)
Revenue Total	\$ 163,341	\$ 181,591	\$ 205,608	\$ 211,644	-11.17%	\$ (18,250)
Expenses						
Part Time Academic	\$ -	\$ -	\$ 5,535	\$ -	0.00%	\$ -
Classified Salary	\$ 34,848	\$ 13,248	\$ 12,400	\$ 29,390	61.98%	\$ 21,600
Fringe Benefits	\$ 322	\$ 485	\$ 859	\$ 816	-50.62%	\$ (163)
Books, Supplies, Services	\$ 128,171	\$ 167,858	\$ 77,391	\$ 196,119	-30.96%	\$ (39,687)
Equipment Cap Outlay	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Financial Aid	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Expense Total	\$ 163,341	\$ 181,591	\$ 96,185	\$ 226,325	-11.17%	\$ (18,250)

Beginning Fund Balance	\$ 358,792	\$ 249,369	\$ 264,050
Revenues over Expenses	-	109,423	(14,681)
Ending Fund Balance	<u>\$ 358,792</u>	<u>\$ 358,792</u>	<u>\$ 249,369</u>



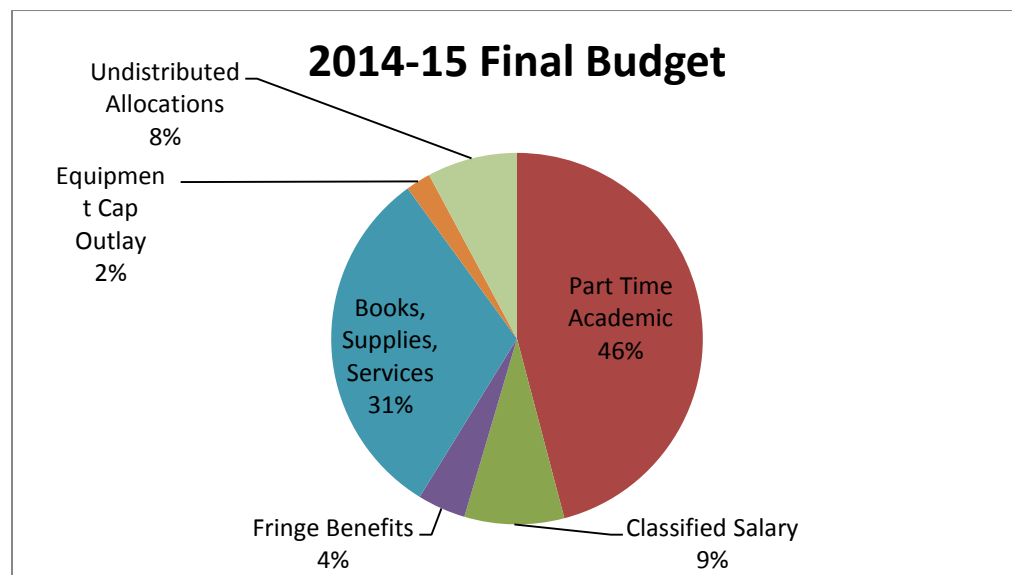
Peralta Community College District Facility Rental Fee Fund Summary 2014-15 Final Budget

	Final vs. Final Budget					
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 2,763,763	\$ 1,609,086	\$ 1,665,291	\$ 1,735,453	71.52%	\$ 1,150,756
Revenue Total	\$ 2,763,763	\$ 1,609,086	\$ 1,665,291	\$ 1,735,453	71.52%	\$ 1,150,756
Expenses						
Academic Admin	\$ -	\$ -	\$ -	\$ 118,796	0.00%	\$ -
Other Faculty	\$ 10,000	\$ 10,000	\$ -	\$ -	0.00%	\$ -
Part Time Academic	\$ 73,269	\$ 99,500	\$ 117,873	\$ 97,329	-26.36%	\$ (26,231)
Classified Salary	\$ 360,793	\$ 349,089	\$ 336,939	\$ 281,221	3.35%	\$ 11,704
Fringe Benefits	\$ 91,374	\$ 67,654	\$ 72,008	\$ 88,606	35.06%	\$ 23,720
Books, Supplies, Services	\$ 2,172,756	\$ 1,170,327	\$ 1,321,549	\$ 990,762	85.65%	\$ 1,002,429
Equipment Cap Outlay	\$ 55,571	\$ 72,650	\$ 111,089	\$ 50,547	-23.51%	\$ (17,079)
Financial Aid	\$ -	\$ -	\$ 800	\$ 100	0.00%	\$ -
Expense Total	\$ 2,763,763	\$ 1,769,220	\$ 1,960,258	\$ 1,627,361	56.21%	\$ 994,543
Beginning Fund Balance	\$ 1,484,465		\$ 1,779,432	\$ 1,671,340		
Revenues over Expenses	<u>-</u>		<u>(294,967)</u>	<u>108,092</u>		
Ending Fund Balance	<u>\$ 1,484,465</u>		<u>\$ 1,484,465</u>	<u>\$ 1,779,432</u>		



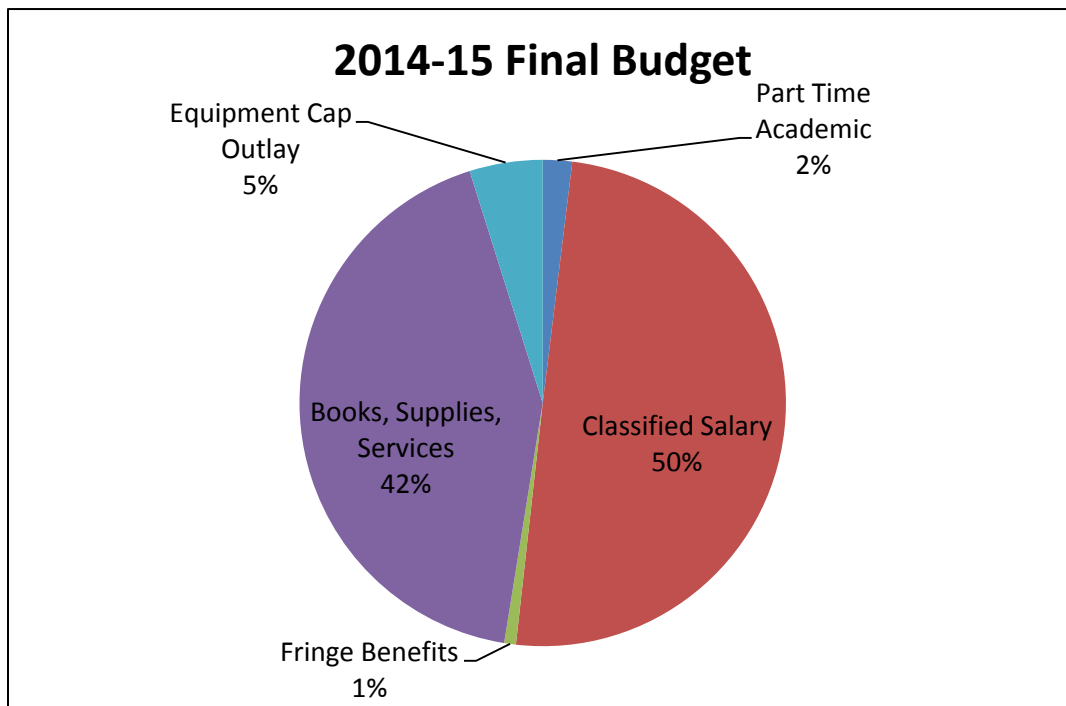
Peralta Community College District Contract Education Fund Summary 2014-15 Final Budget

	Final vs. Final Budget					
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 184,306	\$ 31,950	\$247,377	\$352,941	80.45%	\$131,474
Revenue Total	\$ 184,306	\$ 31,950	\$247,377	\$352,941	80.45%	\$131,474
Expenses						
Academic Admin	\$ -	\$ -	\$ -	\$ -	0.00%	-
Part Time Academic	\$ 84,587	\$ 16,066	\$112,693	\$157,151	81.01%	\$ 68,521
Classified Salary	\$ 16,000	\$ 5,000	\$ 12,469	\$ 15,514	68.75%	\$ 11,000
Fringe Benefits	\$ 7,738	\$ 1,421	\$ 9,382	\$ 17,253	81.64%	\$ 6,317
Books, Supplies, Services	\$ 57,518	\$ 3,870	\$ 22,188	\$ 36,499	93.27%	\$ 53,648
Equipment Cap Outlay	\$ 4,000	\$ -	\$ 31,383	\$ 14,415	100.00%	\$ 4,000
Transfers Out	\$ -	\$ -	\$ -	\$176,988	0.00%	\$ -
Financial Aid	\$ -	\$ -	\$ 5,520	\$ -	0.00%	\$ -
Undistributed Allocations	\$ 14,463	\$ -	\$ -	\$ -	100.00%	\$ 14,463
Expense Total	\$ 184,306	\$ 26,357	\$193,635	\$417,820	85.70%	\$157,949
Beginning Fund Balance	\$ 304,120		\$250,378	\$315,257		
Revenues over Expenses	-		<u>53,742</u>	<u>(64,879)</u>		
Ending Fund Balance	\$ 304,120		\$304,120	\$250,378		



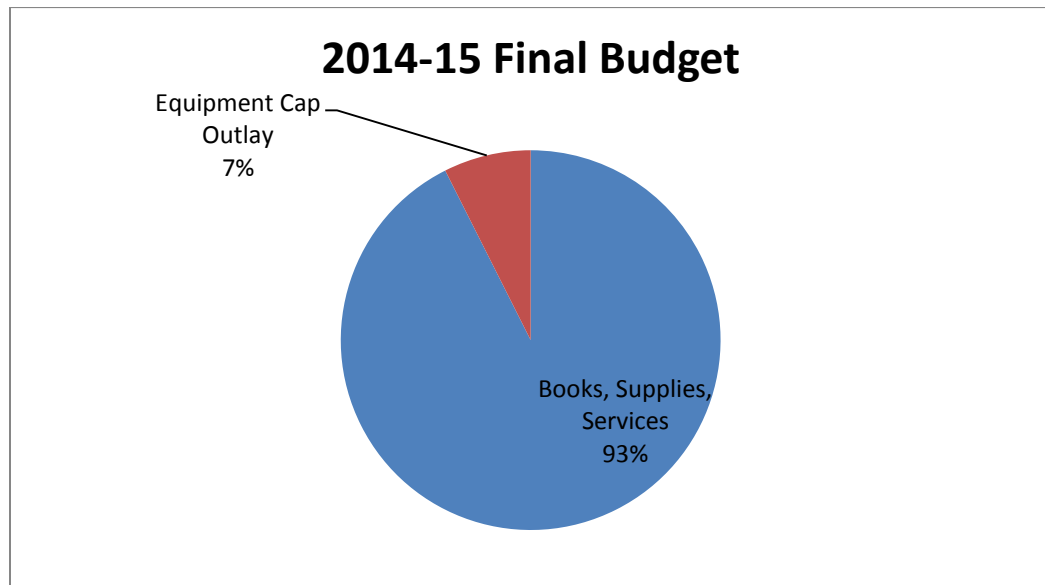
Peralta Community College District Parking Fee Fund Summary 2014-15 Final Budget

	Final vs. Final Budget					
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 411,496	\$ 244,600	\$ 461,808	\$ 478,230	60.24%	\$ 147,352
Revenue Total	\$ 411,496	\$ 244,600	\$ 461,808	\$ 478,230	60.24%	\$ 147,352
Expenses						
Part Time Academic	\$ 8,000	\$ 7,000	\$ 7,872	\$ 7,029	14.29%	\$ 1,000
Classified Salary	\$ 205,000	\$ 170,000	\$ 207,399	\$ 343,451	20.59%	\$ 35,000
Fringe Benefits	\$ 3,195	\$ 3,195	\$ 1,562	\$ 4,049	0.00%	\$ -
Books, Supplies, Services	\$ 175,301	\$ 64,405	\$ 136,520	\$ 131,763	172.19%	\$ 110,896
Equipment Cap Outlay	\$ 20,000	\$ -	\$ -	\$ -	0.00%	\$ 20,000
Expense Total	\$ 411,496	\$ 244,600	\$ 353,353	\$ 486,292	68.23%	\$ 166,896
Beginning Fund Balance	\$ 266,081		\$ 157,626	\$165,688		
Revenues over Expenses	-		108,455	(8,062)		
Ending Fund Balance	\$ 266,081		\$ 266,081	\$ 157,626		



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

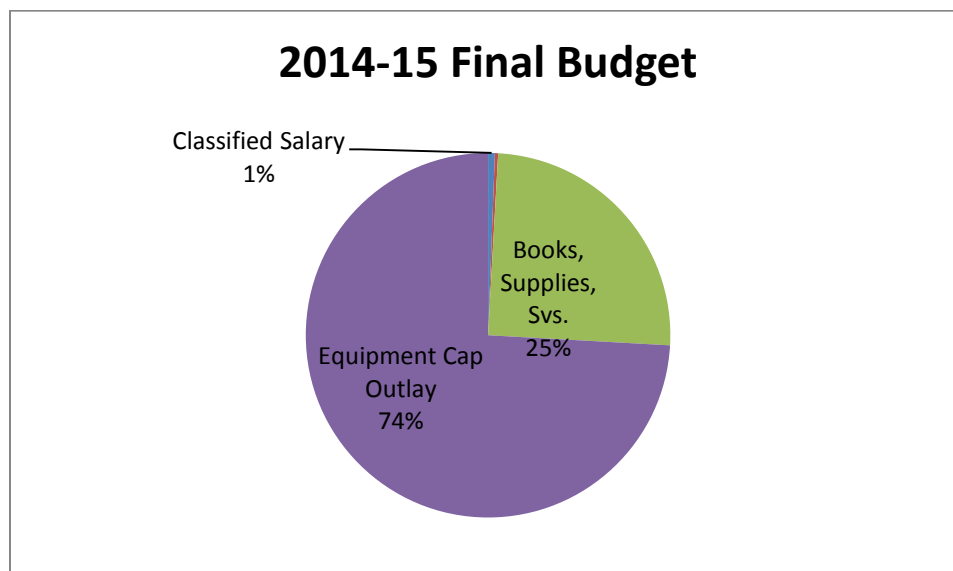
		Final vs. Final Budget				
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue						
State Revenue	\$ 1,480,302	\$ 225,359	\$ 884,111	\$ -	556.86%	\$1,254,943
Local Revenue	\$ 100,595	\$ 204,263	\$ (203,042)	\$3,893,826	-50.75%	\$ (103,668)
Revenue Total	\$ 1,580,897	\$ 429,622	\$ 681,069	\$3,893,826	267.97%	\$1,151,275
Expenses						
Books, Supplies, Services	\$ 1,459,489	\$ 413,622	\$ 594,122	\$ 324,241	265.69%	\$1,098,972
Equipment Cap Outlay	\$ 121,408	\$ 16,000	\$ 906,945	\$ 49,698	658.80%	\$ 105,408
Expense Total	\$ 1,580,897	\$ 429,622	\$1,501,067	\$ 373,939	280.33%	\$1,204,380
Beginning Fund Balance	\$ 4,496,461		\$5,316,459	\$1,796,572		
Revenues over Expenses	\$ -		\$ (819,998)	\$3,519,887		
Ending Fund Balance	\$ 4,496,461		\$4,496,461	\$5,316,459		



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

	Final vs. Final Budget					
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 125,000	\$ 180,000	\$ 127,570	\$ 758,817	-30.56%	\$ (55,000)
Revenue Total	\$ 125,000	\$ 180,000	\$ 127,570	\$ 758,817	-30.56%	\$ (55,000)
Expenses						
Other Faculty	\$ -	\$ -	\$ 10,509	\$ 10,139	0.00%	\$ -
Classified Salary	801,731	781,695	836,647	654,520	2.56%	20,036
Fringe Benefits	380,953	360,158	355,557	328,923	5.77%	20,795
Books, Supplies, Svs	33,448,560	1,111,430	3,000,837	2,094,692	2909.5%	32,337,130
Equip. Cap Outlay	99,157,228	84,403,990	21,059,241	20,338,414	17.48%	14,753,238
Expense Total	\$ 133,788,472	\$ 86,657,273	\$ 25,262,791	\$ 23,426,688	54.39%	\$ 47,131,199
Beginning Fund Balance	\$ 133,663,472		\$158,798,693	\$ 181,466,564		
Revenues over Expenses	<u>(133,663,472)</u>		<u>(25,135,221)</u>	<u>(22,667,871)</u>		
Ending Fund Balance	\$ -		\$133,663,472	\$ 158,798,693		

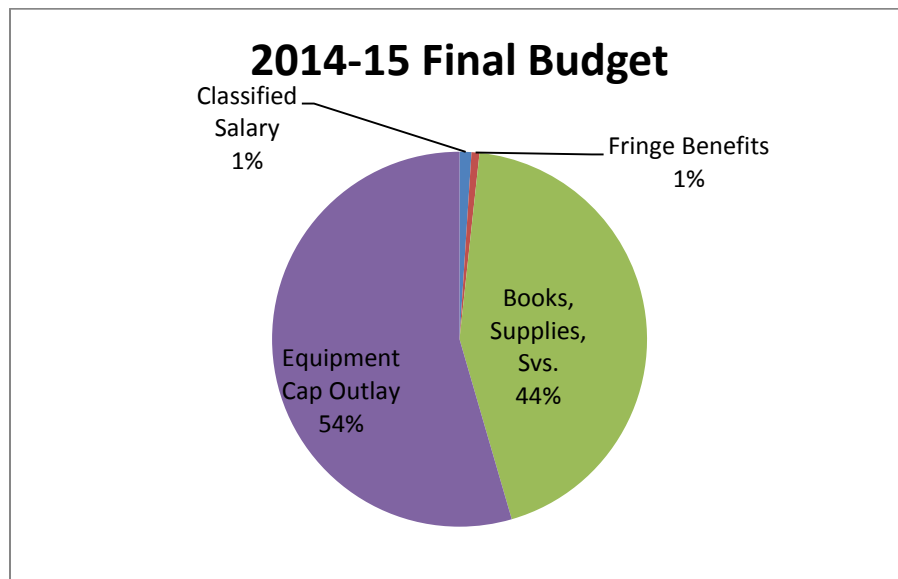
Fund Balance includes authorized unsold Bonds.



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

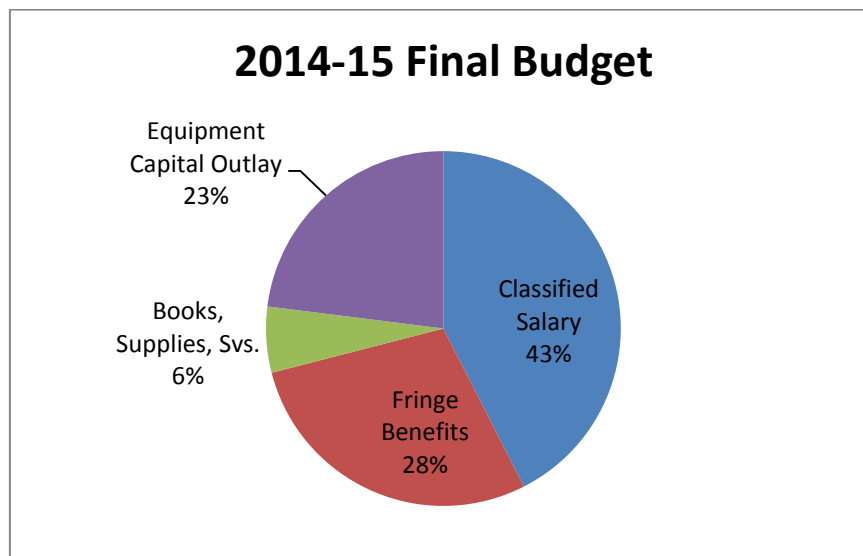
Final vs. Final Budget

	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 32,299	\$ 65,000	\$ 362,999	\$ 278,069	-50.3%	\$ (32,701)
Revenue Total	\$ 32,299	\$ 65,000	\$ 362,999	\$ 278,069	-50.3%	\$ (32,701)
Expenses						
Classified Salary	\$ 216,068	\$ 99,444	\$ 110,016	\$ 16,998	117.3%	\$ 116,624
Fringe Benefits	\$ 145,248	\$ 72,988	\$ 28,821	\$ 587	99.0%	72,260
Books, Supplies, Svs.	\$ 9,282,591	\$12,618,173	\$ 2,415,526	\$ 1,887,971	-26.4%	(3,335,582)
Equipment Cap Outlay	\$ 11,548,927	\$11,849,186	\$ 2,373,719	\$ 1,563,203	-2.5%	(300,259)
Expense Total	\$ 21,192,834	\$24,639,791	\$ 4,928,082	\$ 3,468,759	-14.0%	\$(3,446,957)
Beginning Fund Balance	\$ 50,871,982		\$55,437,065	\$58,627,755		
Revenues over Expenses	<u>(21,160,535)</u>		<u>(4,565,083)</u>	<u>(3,190,690)</u>		
Ending Fund Balance	\$ 29,711,447		\$50,871,982	\$55,437,065		



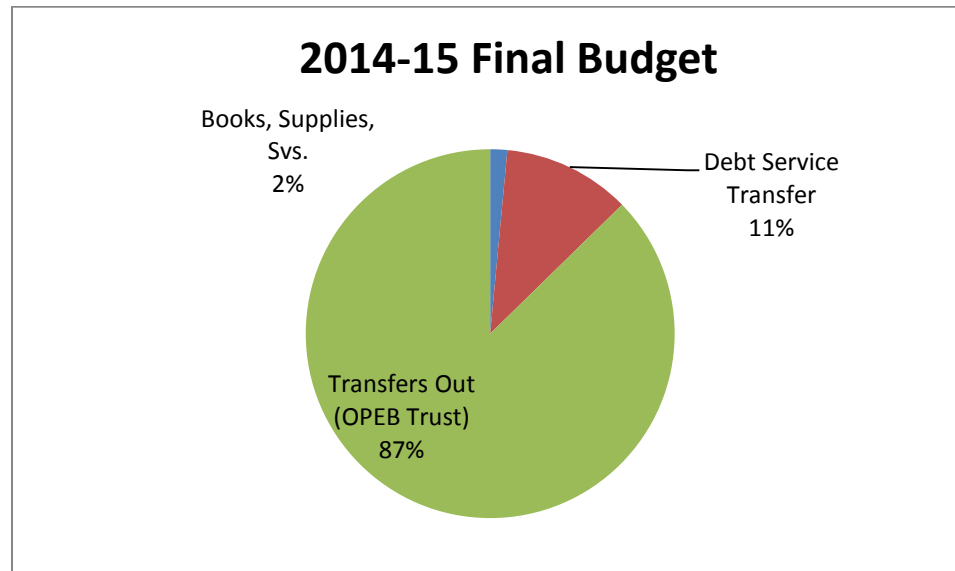
Peralta Community College District Child Development Fund Summary 2014-15 Final Budget

					Final vs. Final Budget	
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Federal Revenue	\$ -	\$ 63,474	\$ 79,335	\$ 81,666	-100.00%	\$ (63,474)
State Revenue	1,090,762	863,929	1,063,331	1,133,109	26.26%	226,833
Local Revenue	74,359	30,000	59,588	58,164	147.86%	44,359
Revenue Total	\$ 1,165,121	\$957,403	\$1,202,254	\$1,272,939	21.70%	\$ 207,718
Expenses						
Classified Salary	\$ 644,542	\$519,142	\$ 631,371	\$ 597,516	24.16%	\$ 125,400
Fringe Benefits	431,983	386,761	371,099	365,861	11.69%	45,222
Books, Supplies, Svs.	91,096	51,500	68,136	56,647	76.89%	39,596
Equipment Capital Outlay	348,957		54,807		0.00%	348,957
Expense Total	\$ 1,516,578	\$957,403	\$1,125,413	\$1,020,024	58.41%	\$ 559,175
Beginning Fund Balance	\$ 1,360,600		\$1,283,759	\$1,030,844		
Revenues over Expenses	<u>(351,457)</u>		<u>76,841</u>	<u>252,915</u>		
Ending Fund Balance	\$ 1,009,143		\$1,360,600	\$1,283,759		



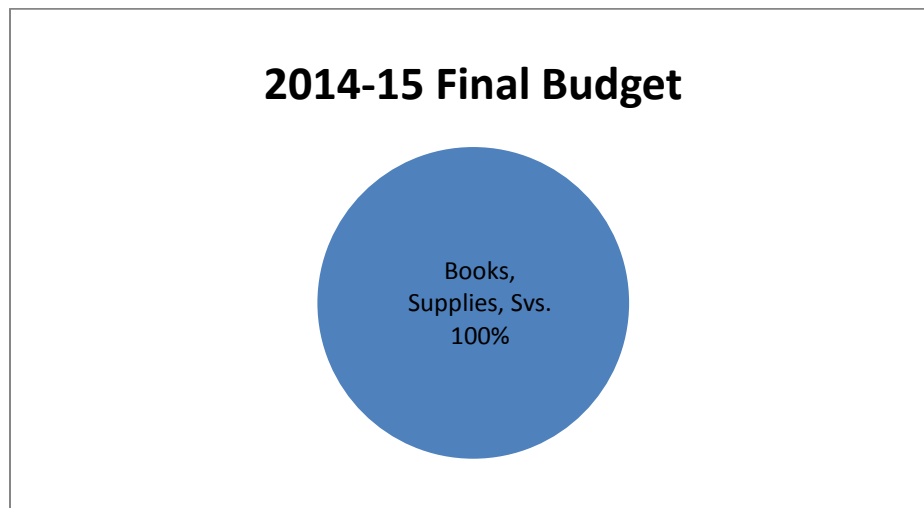
Peralta Community College District OPEB Reserve Fund Summary 2014-15 Final Budget

					Final vs. Final Budget	
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 6,011,179	\$ 6,994,001	\$ 5,894,608	\$ 7,550,546	-14.05%	\$(982,822)
Revenue Total	\$ 6,011,179	\$ 6,994,001	\$ 5,894,608	\$ 7,550,546	-14.05%	\$(982,822)
Expenses						
Books, Supplies, Svs.	\$ 100,000	\$ 700,000	\$ 42,213	\$ 629,349	-85.71%	\$(600,000)
Debt Service Transfer	752,781	1,150,000	752,781	1,101,268	-34.54%	(397,219)
Transfers Out (OPEB Trust)	5,872,464	5,149,420	5,872,464	7,073,912	14.04%	723,044
Expense Total	\$ 6,725,245	\$ 6,999,420	\$ 6,667,458	\$ 8,804,529	-3.92%	\$(274,175)
Beginning Fund Balance	\$ 10,970,645		\$ 11,743,495	\$ 12,997,478		
Revenues over Expenses	<u>(714,066)</u>		<u>(772,850)</u>	<u>(1,253,983)</u>		
Ending Fund Balance	\$ 10,256,579		\$ 10,970,645	\$ 11,743,495		



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

					Final vs. Final Budget	
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	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	<u>\$ 19,616</u>	<u>\$ -</u>	<u>\$ 45,656</u>	<u>\$ -</u>	0.00%	\$ 19,616



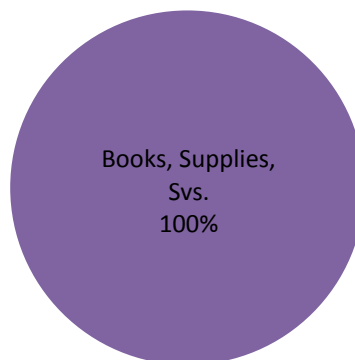
Peralta Community College District Self Insurance Fund Summary 2014-15 Final Budget

Final vs. Final Budget

	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenues						
Local Revenue	\$ 1,795,283	\$ 1,477,402	\$ 1,531,894	\$ 1,822,986	21.52%	\$ 317,881
Trans Res Revenue	-	-	\$ 353,185	\$ 29,312	0.00%	-
Revenue Total	\$ 1,795,283	\$ 1,477,402	\$ 1,885,079	\$ 1,852,298	21.52%	\$ 317,881
Expenses						
Classified Salary	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
430 Office Supplies	\$ -	\$ -	\$ 16,419	\$ -	0.00%	\$ -
Books, Supplies, Svs.	\$ 1,795,283	\$ 1,477,402	\$ 1,885,079	\$ 1,607,575	21.52%	\$ 317,881
Equipment Cap Outlay	-	-	\$ -	\$ 27,906	0.00%	-
Expense Total	\$ 1,795,283	\$ 1,477,402	\$ 1,885,079	\$ 1,635,481	21.52%	\$ 317,881

Beginning Fund Balance	\$(1,007,632)	\$(1,007,632)	\$(1,007,632)	\$ (1,224,448)
Revenues over Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>216,816</u>
Ending Fund Balance	\$(1,007,632)	\$(1,007,632)	\$(1,007,632)	\$ (1,007,632)

2014-15 Final Budget



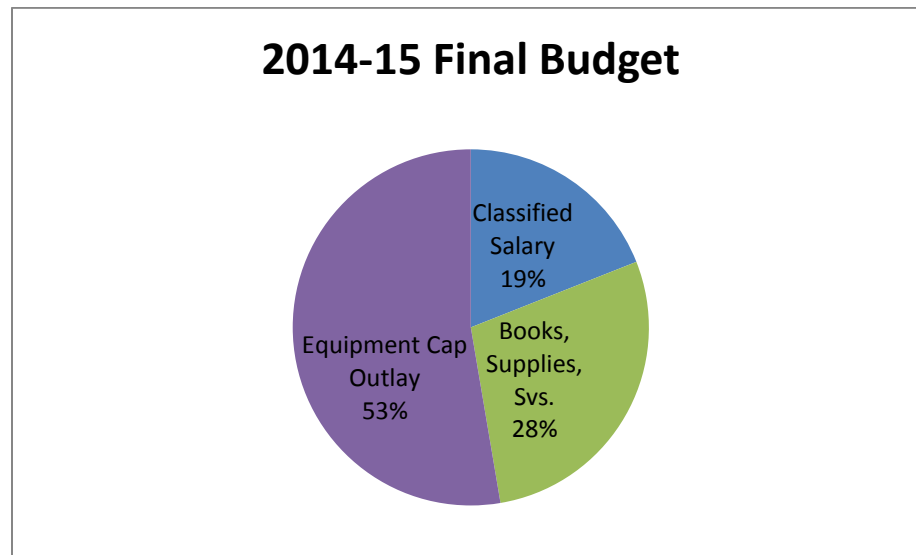
Peralta Community College District

College of Alameda Student Center Fund Summary

2014-15 Final Budget

Final vs. Final Budget

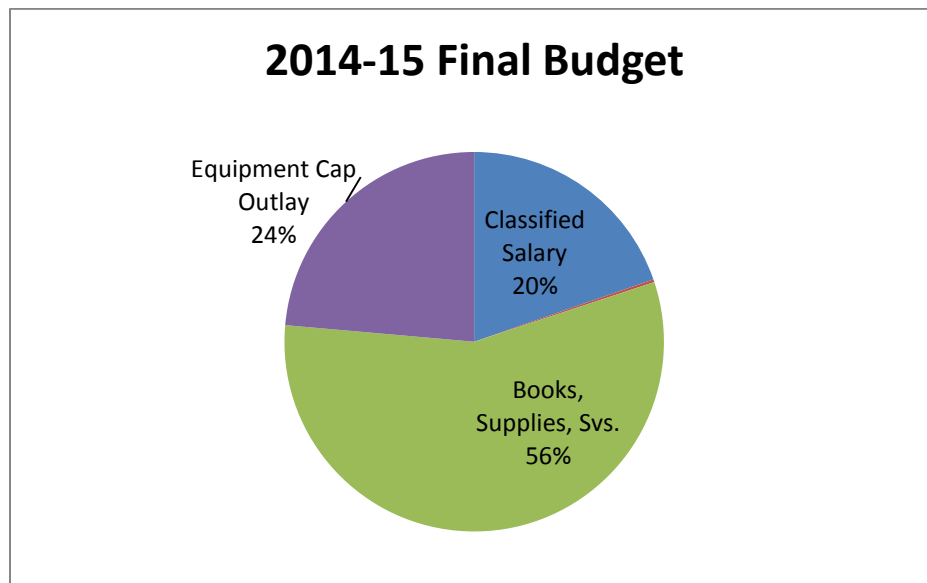
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenues						
Local Revenue	\$ 30,000	\$ 32,629	\$ 33,896	\$ 34,767	-8.06%	\$ (2,629)
Revenue Total	\$ 30,000	\$ 32,629	\$ 33,896	\$ 34,767	-8.06%	\$ (2,629)
Expenses						
Classified Salary	\$ 5,700	\$ -	\$ 15,000	\$ 15,000	0.00%	\$ 5,700
Fringe Benefits	-	-	-	-	0.00%	-
Books, Supplies, Svs.	8,500	22,990	21,204	11,017	-63.03%	(14,490)
Equipment Cap Outlay	15,800	9,639	7,823	47,659	63.92%	6,161
Expense Total	\$ 30,000	\$ 32,629	\$ 44,027	\$ 73,676	-8.06%	\$ (2,629)
Beginning Fund Balance	\$ 153,775		\$ 163,906	\$202,815		
Revenues over Expenses	<u>-</u>		<u>(10,131)</u>	<u>(38,909)</u>		
Ending Fund Balance	\$ 153,775		\$ 153,775	\$163,906		



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

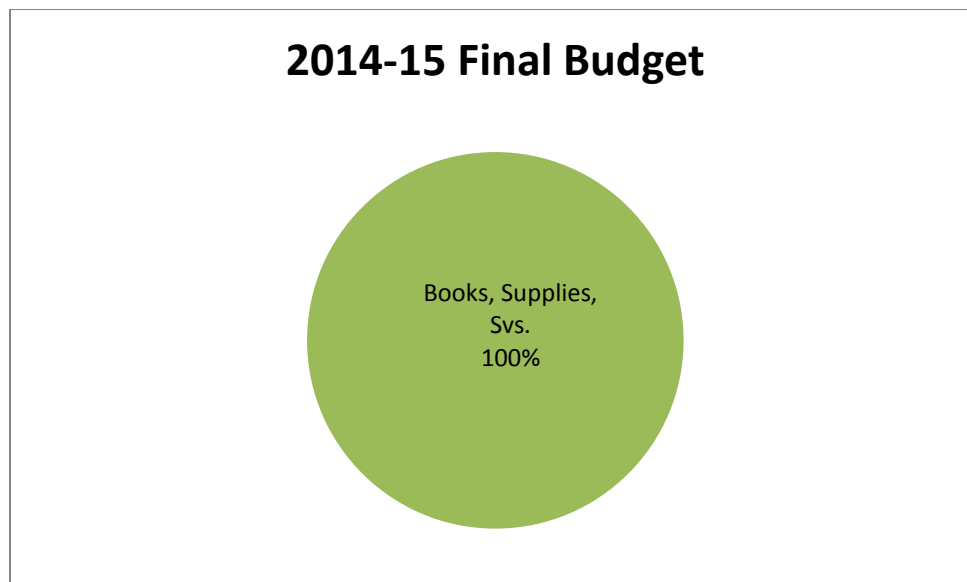
Final vs. Final Budget

	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenues						
Local Revenue	\$ 50,836	\$ 50,836	\$ 61,186	\$ 60,308	0.00%	\$ -
Revenue Total	\$ 50,836	\$ 50,836	\$ 61,186	\$ 60,308	0.00%	\$ -
Expenses						
Classified Salary	\$ 10,000	\$ 15,267	\$ 5,556	\$ -	-34.50%	\$ (5,267)
Fringe Benefits	120	625	-	-	-80.80%	(505)
Books, Supplies, Svs.	28,716	32,444	5,795	1,004	-11.49%	(3,728)
Equipment Cap Outlay	12,000	2,500	802	185	380.00%	9,500
Expense Total	\$ 50,836	\$ 50,836	\$ 12,153	\$ 1,189	0.00%	\$ -
Beginning Fund Balance	\$ 283,952		\$ 234,919	\$ 175,800		
Revenues over Expenses	<u>-</u>		<u>49,033</u>	<u>59,119</u>		
Ending Fund Balance	\$ 283,952		\$ 283,952	\$ 234,919		



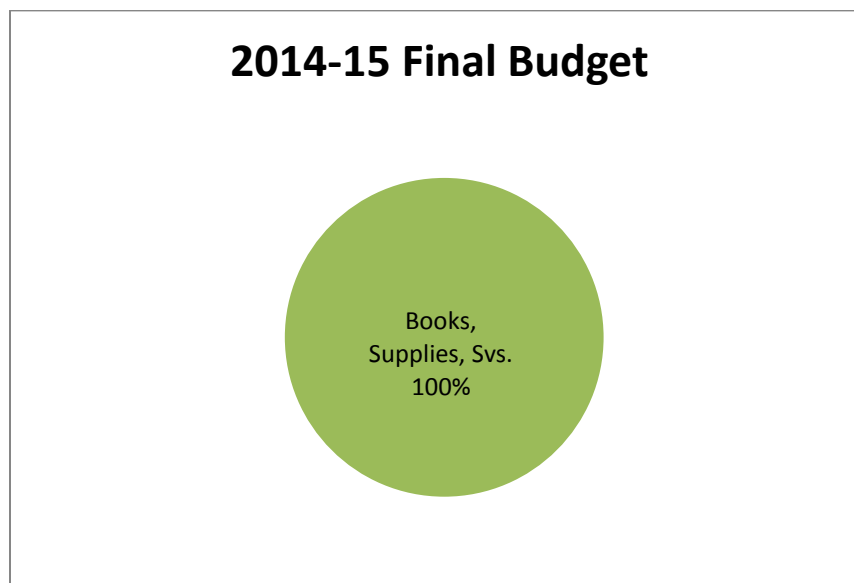
Peralta Community College District Merritt Student Center Fee Fund Summary 2014-15 Final Budget

	Final vs. Final Budget					
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenues						
Local Revenue	\$ 20,290	\$ 31,804	\$ 32,362	\$ 32,688	-36.20%	\$(11,514)
Revenue Total	\$ 20,290	\$ 31,804	\$ 32,362	\$ 32,688	-36.20%	\$(11,514)
Expenses						
Classified Salary	\$ -	\$ -	\$ 415	\$ -	0.00%	\$ -
Fringe Benefits	\$ -	\$ -	\$ 32	\$ -	0.00%	\$ -
Books, Supplies, Svs.	\$ 20,290	\$ 31,804	\$ 9,062	\$ 5,734	-36.20%	\$(11,514)
Expense Total	\$ 20,290	\$ 31,804	\$ 9,509	\$ 5,734	-36.20%	\$(11,514)
Beginning Fund Balance	\$ 122,600		\$ 99,747	\$ 72,793		
Revenues over Expenses	<u>-</u>		<u>22,853</u>	<u>26,954</u>		
Ending Fund Balance	\$ 122,600		\$ 122,600	\$ 99,747		



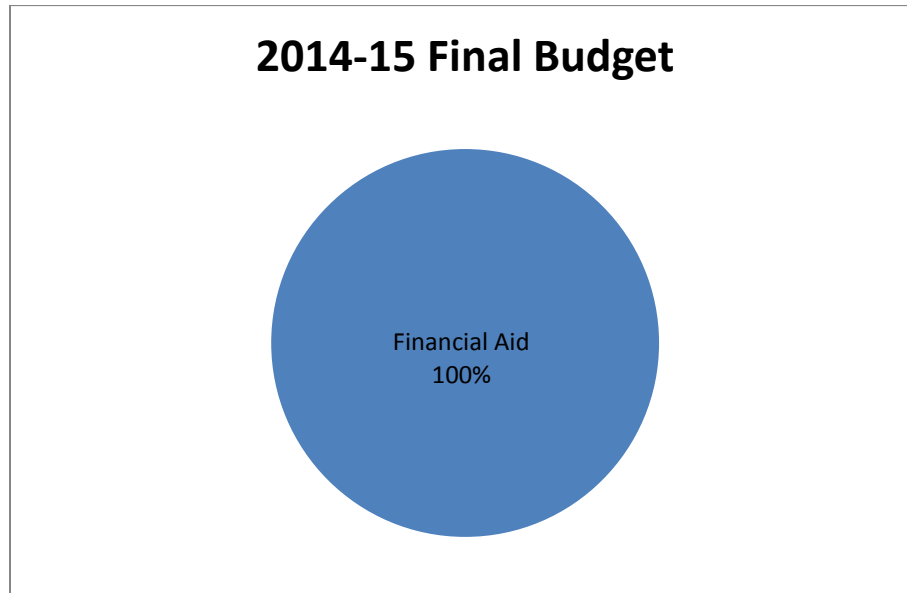
Peralta Community College District Berkeley City Student Center Fee Fund Summary 2014-15 Final Budget

		Final vs. Final Budget				
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenues						
Local Revenue	\$ 21,092	\$ 33,080	\$ 35,270	\$ 34,314	-36.24%	\$ (11,988)
Revenue Total	\$ 21,092	\$ 33,080	\$ 35,270	\$ 34,314	-36.24%	\$ (11,988)
Expenses						
Classified Salary	\$ -	\$ 16,053	\$ 40,828	\$ 21,756	-100.00%	\$ (16,053)
Fringe Benefits	-	1,722	5,532	1,480	-100.00%	\$ (1,722)
Books, Supplies, Svs.	21,092	15,305	13,243	1,958	37.81%	\$ 5,787
Equipment Cap Outlay	-	-	-	-		
Expense Total	\$ 21,092	\$ 33,080	\$ 59,603	\$ 25,194	-36.24%	\$ (11,988)
Beginning Fund Balance	\$ 44,685		\$ 69,018	\$ 59,898		
Revenues over Expenses	-		(24,333)	9,120		
Ending Fund Balance	\$ 44,685		\$ 44,685	\$ 69,018		



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

		Final vs. Final Budget				
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue						
Federal Revenue	\$ 39,155,753	\$ 36,144,080	\$ 39,421,566	\$ 36,900,539	8.33%	\$ 3,011,673
State Revenue	1,578,313	1,413,443	1,580,707	1,425,947	11.66%	164,870
Local Revenue	\$ -	\$ -	\$ -	\$ -	0.00%	-
Transfers In	\$ -	\$ -	\$ -	\$ -	0.00%	-
Revenue Total	\$ 40,734,066	\$ 37,557,523	\$ 41,002,273	\$ 38,326,486	8.46%	\$ 3,176,543
Expenses						
Financial Aid	\$ 40,734,066	\$ 37,557,523	\$ 41,002,273	\$ 38,326,486	8.46%	\$ 3,176,543
Expense Total	\$ 40,734,066	\$ 37,557,523	\$ 41,002,273	\$ 38,326,486	8.46%	\$ 3,176,543

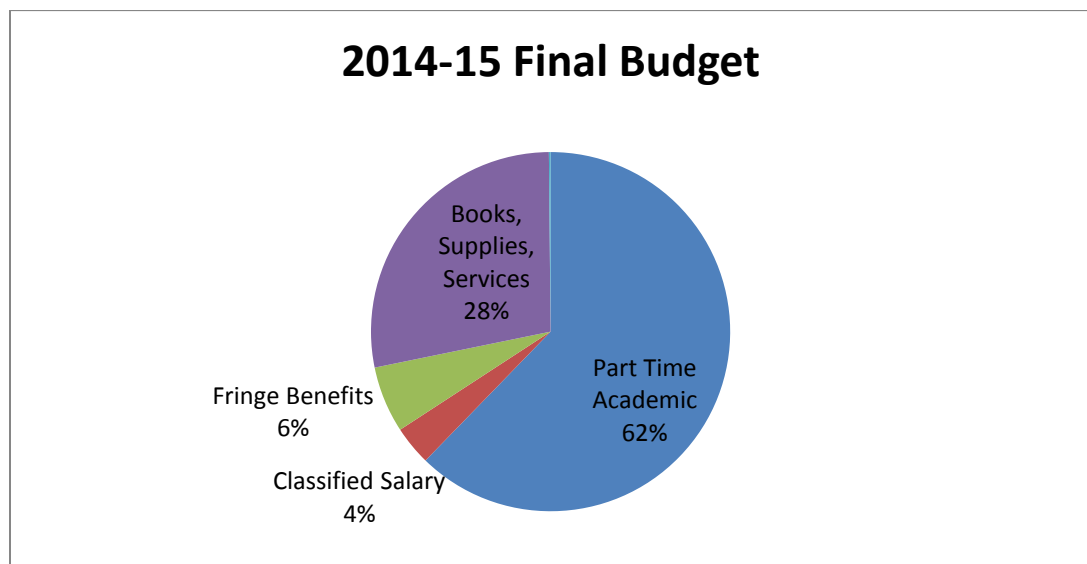


Peralta Community College District

Measure B - Parcel Tax Summary

2014-15 Final Budget

	Final vs. Final Budget					
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 8,055,785	\$ 7,581,153	\$ 8,056,882	\$ 7,683,197	6.26%	\$ 474,632
Revenue Total	\$ 8,055,785	\$ 7,581,153	\$ 8,056,882	\$ 7,683,197	6.26%	\$ 474,632
Expenses						
Part Time Academic	\$ 6,500,000	\$ 6,018,604	\$ 5,586,365	\$ 3,222,024	8.00%	\$ 481,396
Classified Salary	\$ 369,702	\$ 753,472	\$ 747,078	\$ 247,510	-50.93%	\$ (383,770)
Fringe Benefits	\$ 624,511	\$ 600,734	\$ 738,165	\$ 610,739	3.96%	\$ 23,777
Books, Supplies, Svcs	\$ 2,929,000	\$ 185,343	\$ 369,470	\$ 1,372,129	1480.31%	\$ 2,743,657
Equipment Cap Outlay	\$ 16,000	\$ 23,000	\$ 135,601	\$ 55,166	-30.43%	\$ (7,000)
Expense Total	\$ 10,439,213	\$ 7,581,153	\$ 7,576,679	\$ 5,507,568	37.70%	\$ 2,858,060
Beginning Fund Balance	\$ 2,655,832		\$ 2,175,629	\$ -		
Revenues over Expenses	(2,383,428)		480,203	2,175,629		
Ending Fund Balance	\$ 272,404		\$ 2,655,832	\$ 2,175,629		



Peralta Community College District

Unrestricted General Fund Detail

2014-15 Final Budget

		2014-15	2013-14	2013-14		Final vs. Final Budget	
		Final Budget	Final Adopted Budget	Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue							
8611	State General	\$ 50,471,783	\$ 44,551,928	\$ 49,113,456	\$ 41,073,803	13.29%	\$ 5,919,855
8613	2% Enrollment Fees	\$ 151,497	\$ 130,000	\$ 277,404	\$ 253,966	16.54%	\$ 21,497
8618	Apprenticeship	\$ 32,198	\$ 32,198	\$ 32,327	\$ 32,327	0.00%	\$ -
8630	Education Protection Acct.	\$ 13,285,340	\$ 15,325,161	\$ 14,425,273	\$ 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	\$ -	\$ -	2.00%	\$ 3,350
8681	State Lottery Proceeds	\$ 2,372,580	\$ 2,232,446	\$ 2,486,121	\$ 2,316,077	6.28%	\$ 140,134
8682	State Mandated Cost	\$ 503,771	\$ 503,771	\$ 510,428	\$ 503,771	0.00%	\$ -
8619	State Prior Year	\$ -	\$ -	\$ (124,413)	\$ 432,766	0.00%	\$ -
State Revenue		\$ 67,396,913	\$ 63,351,898	\$ 67,129,469	\$ 60,346,744	6.38%	\$ 4,045,015
8811	Tax Secured Roll	\$ 16,381,988	\$ 16,060,773	\$ 18,235,338	\$ 17,417,774	2.00%	\$ 321,215
8812	Tax Supplement Roll	\$ 208,317	\$ 204,233	\$ 283,053	\$ 223,939	2.00%	\$ 4,084
8813	Tax Unsecured	\$ 1,135,660	\$ 1,113,392	\$ 1,049,065	\$ 1,118,298	2.00%	\$ 22,268
8814	PY Tax Secured Roll	\$ -	\$ -	\$ (432,023)	\$ (27,856)	0.00%	\$ -
8815	PY Tax Supplemental Roll	\$ -	\$ -	\$ (9,140)	\$ (10,510)	0.00%	\$ -
8816	PY Tax Unsecured RL	\$ -	\$ -	\$ (809)	\$ 438	0.00%	\$ -
8818	ERAF	\$ 10,748,806	\$ 10,538,045	\$ 8,500,437	\$ 14,713,049	2.00%	\$ 210,761
8831	Contract Service	\$ -	\$ -		\$ -	0.00%	\$ -
8861	Interest/Investment Inc	\$ -	\$ 310,000	\$ (956)	\$ 111,623	-100.00%	\$ (310,000)
8874	Enrollment	\$ 8,644,557	\$ 8,475,057	\$ 7,726,426	\$ 6,807,754	2.00%	\$ 169,500
8877	Instruct Matl Fees & Sales	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
8879	Student Records	\$ 65,000	\$ 80,000	\$ 96,667	\$ 105,301	-18.75%	\$ (15,000)
8880	Tuition Out of St	\$ 1,800,864	\$ 1,125,125	\$ 1,757,717	\$ 1,119,540	60.06%	\$ 675,739
8881	Parking Servcs	\$ -	\$ -	\$ 390	\$ 1,075	0.00%	\$ -
8882	F-1 VisaTuition	\$ 3,825,323	\$ 3,554,000	\$ 3,852,654	\$ 3,546,834	7.63%	\$ 271,323
8883	Student Center	\$ -	\$ -	\$ -	\$ 834	0.00%	\$ -
8884	Student AC Transit	\$ 1,249,934	\$ 594,493	\$ 921,249	\$ 596,005	110.25%	\$ 655,441
8886	Application Fee	\$ 5,600	\$ 15,000	\$ 13,944	\$ 20,188	-62.67%	\$ (9,400)

		2014-15	2013-14	2013-14	Final vs. Final Budget		
		Final Budget	Final Adopted Budget	Estimated Actuals	2012-13 Actuals	% Change	\$ Change
8887	Capital Outlay Fee	\$ -	\$ -	\$ -	\$ (1,471)	0.00%	\$ -
8895	St Drop Fees	\$ 5,300	\$ 6,000	\$ 5,680	\$ 6,730	-11.67%	\$ (700)
8896	Student Health Fees	\$ 1,108,706	\$ 855,746	\$ 1,112,264	\$ 1,103,103	29.56%	\$ 252,960
8897	Indirect Income	\$ 845,569	\$ 28,684	\$ 149,045	\$ 209,523	2847.88%	\$ 816,885
8899	Miscellaneous	\$ 656,459	\$ 600,000	\$ 351,976	\$ (14,342)	9.41%	\$ 56,459
Local Revenue		\$ 46,682,083	\$ 43,560,548	\$ 43,612,977	\$ 47,047,829	7.17%	\$ 3,121,535
8983	Intrafund Transfers-In	\$ 13,128,094	\$ 12,691,939	\$ 11,179,274	\$ 9,152,116	3.44%	\$ 436,155
Trans Res Revenue		\$ 13,128,094	\$ 12,691,939	\$ 11,179,274	\$ 9,152,116	3.44%	\$ 436,155
Revenue Total		\$ 127,207,090	\$ 119,604,385	\$ 121,921,720	\$ 116,546,689	6.36%	\$ 7,602,705

Expenses

1101	Instructor	\$ 21,217,148	\$ 20,719,882	\$ 18,138,900	\$ 16,093,716	2.40%	\$ 497,266
1102	Instructor -Subs	\$ 136,542	\$ 52,382	\$ 113,285	\$ 139,870	160.67%	\$ 84,160
Full Time Academic		\$ 21,353,690	\$ 20,772,264	\$ 18,252,185	\$ 16,233,586	2.80%	\$ 581,426
1201	Administrators	\$ 4,864,416	\$ 4,574,775	\$ 4,214,079	\$ 3,466,038	6.33%	\$ 289,641
Academic Admin		\$ 4,864,416	\$ 4,574,775	\$ 4,214,079	\$ 3,466,038	6.33%	\$ 289,641
1202	Department Chair	\$ 998,623	\$ 172,263	\$ 1,091,575	\$ 965,037	479.71%	\$ 826,360
1203	Counselors	\$ 2,599,622	\$ 2,259,697	\$ 2,225,306	\$ 1,654,011	15.04%	\$ 339,925
1204	Librarians	\$ 1,126,596	\$ 1,022,711	\$ 843,080	\$ 802,564	10.16%	\$ 103,885
1205	Faculty-Reassign	\$ 787,116	\$ 770,549	\$ 1,066,216	\$ 1,089,538	2.15%	\$ 16,567
1206	Nurse	\$ 167,874	\$ 158,001	\$ 106,900	\$ 74,800	6.25%	\$ 9,873
1209	Counselors/Librarian-Lts	\$ -	\$ -	\$ 55,229	\$ 36,487	0.00%	\$ -
Other Faculty		\$ 5,679,831	\$ 4,383,221	\$ 5,388,306	\$ 4,622,437	29.58%	\$ 1,296,610
1351	Instructor-PTime & Ext-Se	\$ 6,786,415	\$ 6,530,352	\$ 9,553,768	\$ 10,704,836	3.92%	\$ 256,063
1352	Instructor-Sub-Daily/Sick	\$ -	\$ 8,500	\$ 64,630	\$ 90,889	-100.00%	\$ (8,500)
1353	Instructor - Retiree	\$ -	\$ -	\$ 595,281	\$ 736,049	0.00%	\$ -
1356	Instructor-Pt-Office Hour	\$ -	\$ -	\$ 406,830	\$ 393,279	0.00%	\$ -
1357	Instructor-Parity	\$ 408,873	\$ 408,873	\$ 507,144	\$ 343,080	0.00%	\$ -
1452	Department Chairs	\$ 17,242	\$ 9,690	\$ 48,917	\$ 86,027	77.94%	\$ 7,552
1453	Counselors	\$ 400,434	\$ 239,109	\$ 393,087	\$ 567,770	67.47%	\$ 161,325
1454	Librarians	\$ 126,799	\$ 132,495	\$ 233,936	\$ 286,539	-4.30%	\$ (5,696)
1455	Coaches	\$ 89,576	\$ 43,031	\$ 104,835	\$ 104,802	108.17%	\$ 46,545
1456	Other Non-Teaching	\$ 272,756	\$ 111,790	\$ 270,924	\$ 311,735	143.99%	\$ 160,966
1457	Non-Teaching Retirees	\$ 4,019	\$ 11,380	\$ 65,966	\$ 99,750	-64.68%	\$ (7,361)
1458	Partity Pay for Non Teaching Fac	\$ -	\$ -	\$ 65,002	\$ 67,863	0.00%	\$ -
1459	Staff Developing Training Fac	\$ 120,000	\$ -	\$ -	\$ -	0.00%	\$ 120,000

		2014-15	2013-14	2013-14	Final vs. Final Budget		
		Final Budget	Final Adopted Budget	Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Part Time Academic		\$ 8,226,114	\$ 7,495,220	\$ 12,310,320	\$ 13,792,619	9.75%	\$ 730,894
2101	Administrators	\$ 3,960,810	\$ 3,520,696	\$ 3,586,324	\$ 2,792,877	12.50%	\$ 440,114
2102	Clerical Tech & Sup Staff	\$ 17,338,711	\$ 16,277,605	\$ 15,042,254	\$ 14,057,036	6.52%	\$ 1,061,106
2201	Instructional Aides	\$ 1,326,582	\$ 1,835,432	\$ 1,110,539	\$ 1,248,890	-27.72%	\$ (508,850)
2351	Trustee Members - Board	\$ 84,180	\$ 84,180	\$ 88,438	\$ 87,980	0.00%	\$ -
2352	Cler Tech & Sup Stf	\$ 449,365	\$ 464,756	\$ 886,102	\$ 563,970	-3.31%	\$ (15,391)
2353	Student Employee Asst.	\$ 345,830	\$ 286,309	\$ 468,252	\$ 303,870	20.79%	\$ 59,521
2354	Overtime	\$ 114,544	\$ 89,665	\$ 231,654	\$ 142,886	27.75%	\$ 24,879
2357	Classified Retirees	\$ 8,000	\$ 21,034	\$ 163,838	\$ 169,012	-61.97%	\$ (13,034)
2451	Instructional Aides	\$ 413,614	\$ 224,076	\$ 150,237	\$ 405,803	84.59%	\$ 189,538
2452	Inst. Aides - Student	\$ 417,733	\$ 288,903	\$ 246,698	\$ 297,955	44.59%	\$ 128,830
2453	Inst. Aides-O/T/Perm	\$ 5,500	\$ -	\$ -	\$ -	0.00%	\$ 5,500
Classified Salary		\$ 24,464,869	\$ 23,092,656	\$ 21,974,336	\$ 20,070,279	5.94%	\$ 1,372,213
3110	STRS - Academic	\$ 2,812,854	\$ 2,477,145	\$ 2,560,349	\$ 2,309,260	13.55%	\$ 335,709
3140	STRS Cash Balance	\$ 260,649	\$ 276,570	\$ 227,866	\$ 211,327	-5.76%	\$ (15,921)
3220	PERS	\$ 2,669,954	\$ 2,470,875	\$ 2,473,529	\$ 2,183,943	8.06%	\$ 199,079
3320	OASDHI Classified	\$ 1,403,960	\$ 1,338,065	\$ 1,394,165	\$ 1,239,896	4.92%	\$ 65,895
3340	Medicare - Academic	\$ 555,860	\$ 532,774	\$ 553,958	\$ 503,078	4.33%	\$ 23,086
3350	Medicare - Classified	\$ 331,407	\$ 321,538	\$ 320,724	\$ 282,802	3.07%	\$ 9,869
3411	Medical -Academic	\$ 6,686,584	\$ 5,733,373	\$ 7,635,963	\$ 7,834,669	16.63%	\$ 953,211
3412	Dental - Academic	\$ 455,669	\$ 464,269	\$ 395,794	\$ 377,471	-1.85%	\$ (8,600)
3415	Life Ins. -Academic	\$ 78,975	\$ 70,963	\$ 72,393	\$ 64,787	11.29%	\$ 8,012
3421	Medical -Classified	\$ 6,301,365	\$ 6,026,459	\$ 5,201,767	\$ 5,083,201	4.56%	\$ 274,906
3422	Dental -Classified	\$ 479,558	\$ 482,105	\$ 459,351	\$ 441,255	-0.53%	\$ (2,547)
3425	Life Insurance-Class	\$ 61,427	\$ 43,659	\$ 68,823	\$ 64,959	40.70%	\$ 17,768
3431	Medical reimbursement	\$ (120,000)	\$ (66,561)	\$ (93,554)	\$ (114,774)	0.00%	\$ (53,439)
3432	Dental reimbursement	\$ (2,000)	\$ (1,917)	\$ (954)	\$ (1,917)	0.00%	\$ (83)
3435	Life ins. reimbursement	\$ (300)	\$ (123)	\$ (105)	\$ (123)	0.00%	\$ (177)
3510	Unemployment Ins.-Aca	\$ 23,386	\$ 27,522	\$ 20,040	\$ 725,078	-15.03%	\$ (4,136)
3520	Unemployment Ins -Class	\$ 12,059	\$ 16,152	\$ 11,313	\$ 141,129	-25.34%	\$ (4,093)
3610	Work Comp-Academic	\$ 535,653	\$ 450,184	\$ 498,922	\$ 1,496,440	18.99%	\$ 85,469
3620	Work Comp-Classfd	\$ 299,480	\$ 257,295	\$ 265,163	\$ 242,525	16.40%	\$ 42,185
3712	OPEB Instructional	\$ 2,830,530	\$ 3,967,355	\$ 3,693,515	\$ 4,160,296	-28.65%	\$ (1,136,825)
3720	Apple Ret.	\$ 2,487	\$ 3,048	\$ 21,754	\$ 26,836	-18.41%	\$ (561)
3722	OPEB Classified	\$ 1,783,377	\$ 2,065,569	\$ 1,866,776	\$ 2,252,864	-13.66%	\$ (282,192)
3912	Retiree Benefits-Acad.	\$ 11,135,146	\$ 11,041,577	\$ 8,761,570	\$ 7,692,036	0.85%	\$ 93,569
3922	Retiree Benefit - Class	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -

		2014-15	2013-14	2013-14	Final vs. Final Budget		
		Final Budget	Final Adopted Budget	Estimated Actuals	2012-13 Actuals	% Change	\$ Change
3930	Cash In-Lieu	\$ -	\$ 98,425	\$ -	\$ -	0.00%	\$ (98,425)
Fringe Benefits		\$ 38,598,080	\$ 38,096,321	\$ 36,409,122	\$ 37,217,038	1.32%	\$ 501,759
4101	Classroom-Books	\$ 5,000	\$ 9,000	\$ 7,023	\$ 3,827	-44.44%	\$ (4,000)
4102	Book for Student Program	\$ -	\$ -	\$ -	\$ 224	0.00%	\$ -
4103	Office Refer/Dict	\$ -	\$ -	\$ -	\$ 170	0.00%	\$ -
4301	Instructional Supplies	\$ 87,489	\$ 52,914	\$ 38,518	\$ 64,597	65.34%	\$ 34,575
4303	Subs Periodicals	\$ 34,962	\$ 36,577	\$ 16,270	\$ 23,588	-4.42%	\$ (1,615)
4304	Supplies-office	\$ 598,307	\$ 525,561	\$ 531,385	\$ 481,376	13.84%	\$ 72,746
4305	Fuel - gasoline/petroleum	\$ 16,550	\$ 16,750	\$ 12,642	\$ 7,478	-1.19%	\$ (200)
4306	Computer software/site lic.-cl	\$ 39,714	\$ 17,617	\$ 11,059	\$ 20,043	125.43%	\$ 22,097
4307	Computer software/site lic.-ad	\$ 47,000	\$ 50,428	\$ 28,053	\$ 50,048	-6.80%	\$ (3,428)
5102	Guest Speakers Lectures-Non	\$ 5,320	\$ 4,960	\$ 450	\$ 2,500	7.26%	\$ 360
5103	Legal	\$ 340,946	\$ 340,946	\$ 119,943	\$ 176,539	0.00%	\$ -
5104	Audit	\$ 142,447	\$ 142,447	\$ 173,826	\$ 117,867	0.00%	\$ -
5105	Independent Contractor/Consult	\$ 5,007,426	\$ 5,489,638	\$ 5,817,627	\$ 4,383,149	-8.78%	\$ (482,212)
5106	Events/Programs-Outside Prod	\$ 67,576	\$ 51,330	\$ 31,865	\$ 75,694	31.65%	\$ 16,246
5107	Election Cost	\$ 76,758	\$ 76,758	\$ -	\$ 42,326	0.00%	\$ -
5109	Legal Settlements	\$ 5,000	\$ 5,000	\$ 53,529	\$ 53,415	0.00%	\$ -
5110	Instructor Events-Personal Svs	\$ 8,880	\$ 9,850	\$ 10,142	\$ 8,957	-9.85%	\$ (970)
5202	Travel Non-Local	\$ 175,680	\$ 166,891	\$ 156,513	\$ 104,215	5.27%	\$ 8,789
5203	Travel Local	\$ 35,751	\$ 32,371	\$ 10,553	\$ 12,459	10.44%	\$ 3,380
5204	Student Transportation	\$ 3,244	\$ 2,069	\$ 1,985	\$ 1,809	56.79%	\$ 1,175
5205	Conference/Seminar Reg	\$ 95,897	\$ 85,444	\$ 76,376	\$ 50,266	12.23%	\$ 10,453
5206	Internal Training- Staff Dev	\$ 11,550	\$ 2,550	\$ 8,653	\$ -	352.94%	\$ 9,000
5301	Dues and Membership	\$ 359,338	\$ 218,783	\$ 279,213	\$ 264,577	64.24%	\$ 140,555
5407	Student Accident Insurance	\$ 114,847	\$ 114,847	\$ 106,231	\$ 105,437	0.00%	\$ -
5501	Garbage and Trash	\$ 281,681	\$ 151,350	\$ 230,388	\$ 149,188	86.11%	\$ 130,331
5502	Gas	\$ 566,113	\$ 438,211	\$ 521,639	\$ 445,773	29.19%	\$ 127,902
5503	Light and Power (Electricity)	\$ 2,006,089	\$ 2,120,025	\$ 1,878,415	\$ 2,038,188	-5.37%	\$ (113,936)
5504	Sewer Use	\$ 163,050	\$ 163,283	\$ 81,939	\$ 144,230	-0.14%	\$ (233)
5505	Telephone Services	\$ 514,466	\$ 358,556	\$ 243,404	\$ 269,747	43.48%	\$ 155,910
5506	Main Water System	\$ 370,306	\$ 353,995	\$ 415,736	\$ 419,037	4.61%	\$ 16,311
5507	Pest Control	\$ 43,533	\$ 41,012	\$ 39,985	\$ 28,230	6.15%	\$ 2,521
5602	Facility/Building Leases - Ann	\$ 537,806	\$ 534,000	\$ 516,120	\$ 271,853	0.71%	\$ 3,806
5603	Facility/Building Rentals-Mont	\$ 25,494	\$ 32,277	\$ 40,040	\$ 19,846	-21.01%	\$ (6,783)
5604	Equipment Lease - Annual	\$ 128,880	\$ 151,178	\$ 106,553	\$ 86,948	-14.75%	\$ (22,298)
5605	Equipment Rentals - Mon-Mon	\$ 51,731	\$ 45,152	\$ 27,075	\$ 22,100	14.57%	\$ 6,579

		2014-15	2013-14	2013-14				Final vs. Final Budget	
		Final Budget	Final Adopted Budget	Estimated Actuals	2012-13 Actuals			% Change	\$ Change
5607	Print & Dup. Equip Leases/Rent	\$ 90,419	\$ 98,419	\$ 78,174	\$ 83,701			-8.13%	\$ (8,000)
5701	Athletics Meals and Lodging	\$ 25,456	\$ 32,200	\$ 26,760	\$ 16,412			-20.94%	\$ (6,744)
5702	Graduation Exprenses	\$ 25,196	\$ 28,445	\$ 25,824	\$ 22,150			-11.42%	\$ (3,249)
5704	Health Services	\$ 3,576	\$ 5,850	\$ 2,140	\$ 6,090			-38.87%	\$ (2,274)
5708	Athletic Transportation	\$ 37,810	\$ 41,800	\$ 29,903	\$ 38,892			-9.55%	\$ (3,990)
5864	Instructional Services	\$ -	\$ -	\$ -	\$ -			0.00%	\$ -
5865	Publishing/ Doc Publication	\$ 185,114	\$ 170,505	\$ 117,266	\$ 120,505			8.57%	\$ 14,609
5866	Testing License and Material	\$ 1,400	\$ 5,100	\$ 452	\$ 10,239			-72.55%	\$ (3,700)
5867	Postage	\$ 100,181	\$ 103,851	\$ 69,643	\$ 81,377			-3.53%	\$ (3,670)
5870	CROSS ENROLLMENT WAIVER	\$ -	\$ -	\$ 184	\$ -			0.00%	\$ -
5875	EMPLOYEE WAIVER	\$ -	\$ 29,274	\$ 47,781	\$ 37,958			-100.00%	\$ (29,274)
5877	Payment of Fines -OSHA & Misc	\$ 1,500	\$ 1,500	\$ -	\$ -			0.00%	\$ -
5881	Building Repairs & Services	\$ 130,867	\$ 251,185	\$ 233,877	\$ 208,211			-47.90%	\$ (120,318)
5882	Equip Repairs Maint. & Svc	\$ 118,470	\$ 217,697	\$ 163,248	\$ 161,149			-45.58%	\$ (99,227)
5883	Net Internet Fees and Subs.	\$ 33,177	\$ 38,228	\$ 82,472	\$ 15,715			-13.21%	\$ (5,051)
5884	Laundry Services	\$ 7,960	\$ -	\$ -	\$ 7,975			0.00%	\$ 7,960
5885	Misc. Operational Exp.	\$ 2,340,013	\$ 1,037,866	\$ 1,207,480	\$ 1,237,919			125.46%	\$ 1,302,147
5886	Program TV License	\$ 18,000	\$ 19,551	\$ 19,870	\$ 6,430			-7.93%	\$ (1,551)
5887	Advertising/Radio/TV	\$ 11,573	\$ 67,116	\$ 205,568	\$ 5,990			0.00%	\$ (55,543)
5888	Advertising Print/ADS	\$ 58,795	\$ 69,560	\$ 62,705	\$ 48,349			-15.48%	\$ (10,765)
5889	Grounds Maintenance	\$ -	\$ -	\$ -	\$ 27,005			0.00%	\$ -
5890	Service Contract-Equipment	\$ 141,278	\$ 139,081	\$ 103,917	\$ 130,208			1.58%	\$ 2,197
5891	Service Contract-Software-DP	\$ 511,432	\$ 444,932	\$ 473,020	\$ 270,284			14.95%	\$ 66,500
5892	Service Contract-Hardware-DP	\$ 135,414	\$ 160,070	\$ 82,151	\$ 53,690			-15.40%	\$ (24,656)
5893	Permits & Fees - Risk Mgmt	\$ 12,000	\$ 12,000	\$ 12,305	\$ 9,990			0.00%	\$ -
Books, Supplies, Services		\$ 15,958,462	\$ 14,816,000	\$ 14,637,890	\$ 12,545,940			7.71%	\$ 1,142,462
6130	Special Assessments	\$ 8,745	\$ 2,693	\$ -	\$ -			224.73%	\$ 6,052
6206	Building Improvement	\$ 2,693	\$ -	\$ -	\$ 31,865			0.00%	\$ 2,693
6301	College Library Books	\$ -	\$ -	\$ 12,812	\$ -			0.00%	\$ -
6303	College Library Periodicals	\$ 4,800	\$ -	\$ 12,899	\$ -			0.00%	\$ 4,800
6305	Library Textbooks	\$ -	\$ -	\$ 3,093	\$ -			0.00%	\$ -
6306	Library Databases	\$ -	\$ -	\$ 14,788	\$ -			0.00%	\$ -
6402	Inst Equipment and Furn	\$ 32,913	\$ 11,863	\$ 46,880	\$ 28,533			177.44%	\$ 21,050
6403	Non-Instructional Equip & Furn	\$ 91,269	\$ 94,520	\$ 100,237	\$ 68,414			-3.44%	\$ (3,251)
6406	Laptop Computers	\$ 3,500	\$ -	\$ 20,969	\$ 31,766			0.00%	\$ 3,500
6407	PC,SERV, Other Comput,Periphe	\$ 32,656	\$ 22,466	\$ 115,474	\$ 19,532			45.36%	\$ 10,190
Equipment Cap Outlay		\$ 176,576	\$ 131,542	\$ 327,152	\$ 180,110			34.24%	\$ 45,034

		2014-15	2013-14	2013-14	Final vs. Final Budget		
		Final Budget	Final Adopted Budget	Estimated Actuals	2012-13 Actuals	% Change	\$ Change
7120	Debt Interest - Bonds	\$ 6,727,397	\$ 5,084,731	\$ 5,895,949	\$ 4,428,935	32.31%	\$ 1,642,666
7301	Transfer Out to General Fund	\$ 1,157,655	\$ 1,157,655	\$ 1,157,655	\$ 1,184,323	0.00%	\$ -
7302	Special Reserve #1	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Debt Service Transfer		\$ 7,885,052	\$ 6,242,386	\$ 7,053,604	\$ 5,613,258	26.31%	\$ 1,642,666
7920	PFT Leave Banking	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Leave Banking		\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
		\$					
Expense Total		\$ 127,207,090	119,604,385	\$ 120,566,994	\$ 113,741,305	6.36%	\$ 7,602,705

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

						Final vs. Final Budget	
		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012- 13Actuals	% Change	\$ Change
Expenses							
1101	Instructor	\$ 3,593,974	\$ 3,759,892	\$ 3,322,206	\$ 2,674,668	-4.41%	\$ (165,918)
Full Time Academic		\$ 3,593,974	\$ 3,759,892	\$ 3,322,206	\$ 2,674,668	-4.41%	\$ (165,918)
1201	Administrators	\$ 743,229	\$ 717,183	\$ 763,322	\$ 626,403	3.63%	\$ 26,046
Academic Admin		\$ 743,229	\$ 717,183	\$ 763,322	\$ 626,403	3.63%	\$ 26,046
1202	Department Chair	\$ 287,832	\$ -	\$ 39,777	\$ 38,376	0.00%	\$ 287,832
1203	Counselors	\$ 674,075	\$ 521,025	\$ 502,369	\$ 338,774	29.37%	\$ 153,050
1204	Librarians	\$ 203,728	\$ 251,115	\$ 147,901	\$ 180,111	-18.87%	\$ (47,387)
Other Faculty		\$ 1,165,635	\$ 772,140	\$ 690,047	\$ 557,261	50.96%	\$ 393,495
1351	Instructor-Temp/PTime & Ext-Se	\$ 1,756,598	\$ 1,316,468	\$ 2,196,264	\$ 2,048,956	33.43%	\$ 440,130
1352	Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 31,618	\$ 41,998	0.00%	\$ -
1353	Instructor - Retiree	\$ -	\$ -	\$ 143,366	\$ 126,214	0.00%	\$ -
1356	Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ 130,717	\$ 108,081	0.00%	\$ -
1357	Instructor-PT/Extra Serv Parit	\$ -	\$ 81,774	\$ 98,949	\$ 76,986	-100.00%	\$ (81,774)
1452	Department Chairs	\$ 17,242	\$ 9,690	\$ 8,353	\$ 30,526	77.94%	\$ 7,552
1453	Counselors	\$ 98,000	\$ 80,000	\$ 102,863	\$ 152,062	22.50%	\$ 18,000
1454	Librarians	\$ 6,500	\$ 6,500	\$ 34,990	\$ 42,325	0.00%	\$ -
1456	Other Non-Teaching Assignments	\$ 67,525	\$ 12,525	\$ 115,211	\$ 117,558	439.12%	\$ 55,000
1458	Parity Pay for Non-Teaching Fac	\$ -	\$ -	\$ 11,774	\$ 13,797	0.00%	\$ -
1459	Staff Developing Training	\$ 24,000	\$ -	\$ -	\$ -	0.00%	\$ 24,000
Part Time Academic		\$ 1,969,865	\$ 1,506,957	\$ 2,874,105	\$ 2,758,503	30.72%	\$ 462,908
2101	Administrators	\$ 236,945	\$ 205,356	\$ 214,659	\$ 109,379	15.38%	\$ 31,589
2102	Clerical Tech & Support Staff	\$ 2,141,900	\$ 1,863,589	\$ 1,884,769	\$ 1,541,766	14.93%	\$ 278,311
2201	Instructional Aides	\$ 169,067	\$ 295,418	\$ 65,715	\$ 66,247	-42.77%	\$ (126,351)
2352	Cler Tech & Sup Stf (Repl)	\$ 65,022	\$ 65,368	\$ 64,379	\$ 41,871	-0.53%	\$ (346)
2353	Student Employee Assistants	\$ 48,977	\$ 25,377	\$ 41,960	\$ 21,596	93.00%	\$ 23,600

						Final vs. Final Budget	
		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012- 13Actuals	% Change	\$ Change
2354	Overtime for perm & non-perm	\$ 15,500	\$ 7,500	\$ 32,917	\$ 6,458	106.67%	\$ 8,000
2357	Classified Retirees	\$ -	\$ 5,000	\$ 44,955	\$ 38,398	-100.00%	\$ (5,000)
2451	Instructional Aides (Replace)	\$ 77,000	\$ 54,339	\$ 76,576	\$ 85,275	41.70%	\$ 22,661
2452	Instructional Aides - Student	\$ 85,941	\$ 74,438	\$ 69,857	\$ 61,772	15.45%	\$ 11,503
Classified Salary		\$ 2,840,352	\$ 2,596,385	\$ 2,495,787	\$ 1,972,762	9.40%	\$ 243,967
3110	STRS - Academic	\$ 488,680	\$ 433,083	\$ 473,995	\$ 391,326	12.84%	\$ 55,597
3140	STRS Cash Balance	\$ 66,229	\$ 58,375	\$ 60,059	\$ 52,506	13.45%	\$ 7,854
3220	PERS	\$ 299,890	\$ 270,371	\$ 272,341	\$ 206,028	10.92%	\$ 29,519
3320	OASDHI (FICA) Classified	\$ 154,047	\$ 146,543	\$ 150,774	\$ 113,711	5.12%	\$ 7,504
3340	Medicare - Academic	\$ 103,826	\$ 97,297	\$ 108,127	\$ 88,425	6.71%	\$ 6,529
3350	Medicare - Classified	\$ 36,048	\$ 34,288	\$ 35,482	\$ 27,144	5.13%	\$ 1,760
3411	Medical Coverage-Academic	\$ 898,596	\$ 1,042,745	\$ 776,735	\$ 748,315	-13.82%	\$ (144,149)
3412	Dental Coverage-Academic	\$ 71,739	\$ 78,670	\$ 70,358	\$ 61,159	-8.81%	\$ (6,931)
3415	Life Insurance-Academic	\$ 12,656	\$ 10,370	\$ 12,760	\$ 10,703	22.04%	\$ 2,286
3421	Medical Coverage-Classified	\$ 763,596	\$ 767,235	\$ 699,997	\$ 586,246	-0.47%	\$ (3,639)
3422	Dental Coverage-Classified	\$ 62,685	\$ 62,736	\$ 62,630	\$ 52,338	-0.08%	\$ (51)
3425	Life Insurance-CLASS	\$ 7,506	\$ 5,036	\$ 7,916	\$ 6,432	49.05%	\$ 2,470
3510	Unemployment Ins.-Academic	\$ 3,985	\$ 4,727	\$ 4,391	\$ 34,783	-15.70%	\$ (742)
3520	Unemployment Ins -Classified	\$ -	\$ 1,575	\$ 1,381	\$ 15,012	-100.00%	\$ (1,575)
3610	Worker's Compensation-Academic	\$ 110,508	\$ 80,541	\$ 94,880	\$ 78,761	37.21%	\$ 29,967
3620	Worker's Compensation-Classfd	\$ 32,544	\$ 28,380	\$ 30,120	\$ 23,888	14.67%	\$ 4,164
3712	OPEB Instructional	\$ 522,806	\$ 498,704	\$ 450,890	\$ 485,343	4.83%	\$ 24,102
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ 4,912	\$ 4,486	0.00%	\$ -
3722	OPEB Classified	\$ 244,373	\$ 224,529	\$ 207,976	\$ 212,412	8.84%	\$ 19,844
3930	Cash In-Lieu	\$ -	\$ 31,194	\$ -	\$ -	-100.00%	\$ (31,194)
Fringe Benefits		\$ 3,879,714	\$ 3,876,399	\$ 3,525,724	\$ 3,199,018	0.09%	\$ 3,315
4101	Classroom-Books	\$ 5,000	\$ 9,000	\$ 7,023	\$ 3,827	-44.44%	\$ (4,000)
4301	Instructional - (Classroom)	\$ 6,000	\$ 3,509	\$ 5,294	\$ 3,022	70.99%	\$ 2,491
4303	Subs Periodicals - Other	\$ 3,344	\$ 344	\$ 113	\$ 112	872.09%	\$ 3,000
4304	Supplies-office	\$ 75,632	\$ 76,923	\$ 81,675	\$ 59,760	-1.68%	\$ (1,291)
4306	Computer software/site lic.-cl	\$ 14,430	\$ 9,000	\$ 7,731	\$ 12,232	60.33%	\$ 5,430
5102	Guest Speakers Lectures-Non	\$ 4,960	\$ 4,960	\$ -	\$ 2,000	0.00%	\$ -
5105	Independent Contractor/Consult	\$ 301,100	\$ 235,123	\$ 290,802	\$ 244,652	28.06%	\$ 65,977
5106	Events/Programs-Outside Prod	\$ 14,013	\$ 7,513	\$ 176	\$ -	86.52%	\$ 6,500
5110	Instructor Events-Personal Svs	\$ 5,000	\$ 5,000	\$ 5,292	\$ 4,107	0.00%	\$ -
5202	Travel Non-Local	\$ 7,192	\$ 6,441	\$ 9,514	\$ 810	11.66%	\$ 751

		Final vs. Final Budget					
		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012- 13Actuals	% Change	\$ Change
5203	Travel Local	\$ 1,278	\$ 1,463	\$ 1,386	\$ 331	-12.65%	\$ (185)
5205	Conference/Seminar Reg	\$ 17,543	\$ 17,692	\$ 5,369	\$ 1,235	-0.84%	\$ (149)
5301	Dues and Membership	\$ 33,399	\$ 43,029	\$ 13,259	\$ 20,307	-22.38%	\$ (9,630)
5501	Garbage	\$ 46,504	\$ -	\$ 25,433	\$ -	0.00%	\$ 46,504
5502	Gas	\$ 17,748	\$ 17,400	\$ 18,760	\$ 16,153	2.00%	\$ 348
5503	Light and Power (Electricity)	\$ 228,480	\$ 224,000	\$ 133,006	\$ 220,410	2.00%	\$ 4,480
5504	Sewer Use	\$ 8,760	\$ 8,000	\$ 13,277	\$ 11,281	9.50%	\$ 760
5505	Telephone Services	\$ 19,820	\$ 16,000	\$ 13,967	\$ 14,532	23.88%	\$ 3,820
5506	Main Water System	\$ 10,424	\$ 11,200	\$ 13,280	\$ 11,887	-6.93%	\$ (776)
5602	Facility/Building Leases - Ann	\$ 490,000	\$ 466,000	\$ 478,097	\$ 233,239	5.15%	\$ 24,000
5603	Facility/Building Rentals-Mont	\$ -	\$ 1,610	\$ -	\$ 100	-100.00%	\$ (1,610)
5604	Equipment Lease - Annual	\$ -	\$ 1,100	\$ -	\$ -	-100.00%	\$ (1,100)
5605	Equipment Rentals - Mon-Mon	\$ 10,610	\$ 9,000	\$ 2,958	\$ 1,042	17.89%	\$ 1,610
5607	Print & Dup. Equip Leases/Rent	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5702	Graduation Expenses	\$ 8,000	\$ 8,000	\$ 8,190	\$ 13,798	0.00%	\$ -
5864	Instructional Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5865	Publishing/ Doc Publication	\$ 30,285	\$ 26,285	\$ 15,620	\$ 14,637	15.22%	\$ 4,000
5866	Testing License and Material	\$ 1,000	\$ 3,000	\$ 452	\$ 7,467	-66.67%	\$ (2,000)
5867	Postage	\$ 5,000	\$ 5,200	\$ 199	\$ 1,178	-3.85%	\$ (200)
5870	CROSS ENROLLMENT WAIVER	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5875	EMPLOYEE WAIVER	\$ -	\$ 3,420	\$ 4,798	\$ 4,869	-100.00%	\$ (3,420)
5881	Building Repairs & Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5882	Equip Repairs Maint. & Svc	\$ 8,437	\$ 9,737	\$ 4,492	\$ 1,917	-13.35%	\$ (1,300)
5883	Net Internet Fees and Subs.	\$ 1,000	\$ 3,000	\$ -	\$ -	-66.67%	\$ (2,000)
5885	Misc. Operational Exp.	\$ 64,974	\$ 13,490	\$ 8,132	\$ 23,102	381.65%	\$ 51,484
5890	Service Contract-Equipment	\$ 26,000	\$ 26,000	\$ 20,273	\$ 22,158	0.00%	\$ -
Books, Supplies, Services		\$ 1,465,933	\$ 1,272,439	\$ 1,188,568	\$ 950,165	15.21%	\$ 193,494
6302	Library Software (CD DVD etc)	\$ -	\$ -	\$ 3,093		0.00%	\$ -
6402	Inst Equipment and Furn	\$ 15,000	\$ -	\$ 25,341	\$ 7,995	0.00%	\$ 15,000
6403	Non-Instructional Equip & Furn	\$ 10,554	\$ 26,409	\$ 1,290	\$ 5,136	-60.04%	\$ (15,855)
6406	Laptop Computers	\$ -	\$ -	\$ 1,258	\$ 14,841	0.00%	\$ -
6407	PC,SERV, Other Comput,Peripher	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Equipment Cap Outlay		\$ 25,554	\$ 26,409	\$ 30,982	\$ 27,972	-3.24%	\$ (855)
7920	PFT Leave Banking	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Leave Banking		\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Expense Total		\$ 15,684,256	\$ 14,527,804	\$14,890,741	\$12,766,752	7.96%	\$ 1,156,452

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

Final vs. Final Budget

	2014-15 Final Budget	2013-14 Adopted Final Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Expenses						
1101 Instructor	\$ 4,105,566	\$ 3,780,162	\$ 3,458,098	\$ 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	\$ 3,458,098	\$ 3,100,217	8.61%	\$ 325,404
1201 Administrators	\$ 869,510	\$ 824,057	\$ 867,716	\$ 585,084	5.52%	\$ 45,453
Academic Admin	\$ 869,510	\$ 824,057	\$ 867,716	\$ 585,084	5.52%	\$ 45,453
1202 Department Chair	\$ -	\$ 162,032	\$ 242,276	\$ 182,160	-100.00%	\$ (162,032)
1203 Counselors	\$ 507,061	\$ 467,880	\$ 382,028	\$ 184,825	8.37%	\$ 39,181
1204 Librarians	\$ 271,190	\$ 257,614	\$ 267,016	\$ 250,954	5.27%	\$ 13,576
1205 Faculty - Special-Assigned	\$ 45,114	\$ 45,587	\$ 72,158	\$ 91,925	-1.04%	\$ (473)
1206 Nurse	\$ 73,452	\$ 68,206	\$ 37,098	\$ -	7.69%	\$ 5,246
1209 Counselors-Lts	\$ -	\$ -	\$ -	\$ 36,486	0.00%	\$ -
Other Faculty	\$ 896,817	\$ 1,001,319	\$ 1,000,576	\$ 746,350	-10.44%	\$ (104,502)
1351 Instructor-Temp/PTime & Ext-Se	\$ 1,215,752	\$ 1,099,682	\$ 1,683,482	\$ 2,079,978	10.55%	\$ 116,070
1352 Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 15,306	\$ 10,996	0.00%	\$ -
1353 Instructor - Retiree	\$ -	\$ -	\$ 148,760	\$ 191,546	0.00%	\$ -
1356 Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ 72,666	\$ 58,645	0.00%	\$ -
1357 Instructor-PT/Extra Serv Parit	\$ -	\$ 81,774	\$ 88,989	\$ 63,009	-100.00%	\$ (81,774)
1452 Department Chairs	\$ -	\$ -	\$ 9,888	\$ 8,180	0.00%	\$ -
1453 Counselors	\$ 32,765	\$ 45,500	\$ 125,958	\$ 140,387	-27.99%	\$ (12,735)
1454 Librarians	\$ 30,000	\$ 29,850	\$ 80,308	\$ 48,054	0.50%	\$ 150
1455 Coaches	\$ 10,373	\$ -	\$ 25,571	\$ 3,620	0.00%	\$ 10,373
1456 Other Non-Teaching Assignments	\$ -	\$ 4,691	\$ 20,275	\$ 81,105	-100.00%	\$ (4,691)
1457 Non-Teaching Retirees	\$ -	\$ 11,380	\$ -	\$ 58,612	-100.00%	\$ (11,380)

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Adopted Final Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
1458	Parity Pay for Non-Teaching Fac	\$ -	\$ -	\$ 10,396	\$ 11,669	0.00%	\$ -
1459	Staff Developing Training	\$ 24,000	\$ -	\$ -	\$ -	0.00%	\$ 24,000
Part Time Academic		\$ 1,312,890	\$ 1,272,877	\$ 2,281,599	\$ 2,755,801	3.14%	\$ 40,013
2101	Administrators	\$ 229,626	\$ 205,356	\$ 188,132	\$ 110,579	11.82%	\$ 24,270
2102	Clerical Tech & Support Staff	\$ 2,219,653	\$ 2,205,865	\$ 1,985,417	\$ 1,477,716	0.63%	\$ 13,788
2201	Instructional Aides	\$ 228,982	\$ 176,920	\$ 153,493	\$ 163,259	29.43%	\$ 52,062
2352	Cler Tech & Sup Stf (Repl)	\$ 54,387	\$ 29,960	\$ 95,838	\$ 54,130	81.53%	\$ 24,427
2353	Student Employee Assistants	\$ 49,582	\$ 16,907	\$ 28,674	\$ 8,620	193.26%	\$ 32,675
2354	Overtime for perm & non-perm	\$ 39,589	\$ 22,696	\$ 24,372	\$ 5,915	74.43%	\$ 16,893
2357	Classified Retirees	\$ 5,000	\$ 5,000	\$ 16,954	\$ 14,217	0.00%	\$ -
2451	Instructional Aides (Replace)	\$ -	\$ 32,934	\$ 20,770	\$ -	-100.00%	\$ (32,934)
2452	Instructional Aides - Student	\$ 139,150	\$ -	\$ -	\$ 117,997	0.00%	\$ 139,150
Classified Salary		\$ 2,965,969	\$ 2,695,638	\$ 2,513,650	\$ 1,952,433	10.03%	\$ 270,331
3110	STRS - Academic	\$ 509,979	\$ 462,484	\$ 494,638	\$ 432,773	10.27%	\$ 47,495
3140	STRS Cash Balance	\$ 48,887	\$ 49,894	\$ 35,186	\$ 28,175	-2.02%	\$ (1,007)
3220	PERS	\$ 315,283	\$ 296,615	\$ 316,289	\$ 227,772	6.29%	\$ 18,668
3320	OASDHI (FICA) Classified	\$ 167,561	\$ 159,760	\$ 173,485	\$ 125,932	4.88%	\$ 7,801
3340	Medicare - Academic	\$ 102,895	\$ 99,398	\$ 100,535	\$ 88,678	3.52%	\$ 3,497
3350	Medicare - Classified	\$ 39,835	\$ 37,324	\$ 40,539	\$ 27,267	6.73%	\$ 2,511
3411	Medical Coverage-Academic	\$ 1,028,071	\$ 1,153,452	\$ 767,972	\$ 702,652	-10.87%	\$ (125,381)
3412	Dental Coverage-Academic	\$ 105,277	\$ 88,153	\$ 74,173	\$ 64,046	19.43%	\$ 17,124
3415	Life Insurance-Academic	\$ 14,919	\$ 10,880	\$ 13,987	\$ 11,583	37.12%	\$ 4,039
3421	Medical Coverage-Classified	\$ 806,789	\$ 742,991	\$ 676,991	\$ 567,316	8.59%	\$ 63,798
3422	Dental Coverage-Classified	\$ 88,324	\$ 65,332	\$ 63,982	\$ 51,497	35.19%	\$ 22,992
3425	Life Insurance-CLASS	\$ 7,259	\$ 5,307	\$ 8,571	\$ 6,961	36.78%	\$ 1,952
3510	Unemployment Ins.-Academic	\$ 4,928	\$ 5,822	\$ 4,180	\$ 33,236	-15.36%	\$ (894)
3520	Unemployment Ins -Classified	\$ 1,928	\$ 2,817	\$ 1,583	\$ 15,261	-31.56%	\$ (889)
3610	Worker's Compensation-Academic	\$ 92,232	\$ 82,385	\$ 94,719	\$ 80,625	11.95%	\$ 9,847
3620	Worker's Compensation-Classfd	\$ 36,423	\$ 32,171	\$ 31,049	\$ 24,367	13.22%	\$ 4,252
3712	OPEB Instructional	\$ 557,859	\$ 532,557	\$ 502,520	\$ 549,041	4.75%	\$ 25,302
3720	Apple-Transamerica NonPerm-CI	\$ 1,587	\$ 2,359	\$ 1,839	\$ 1,672	-32.73%	\$ (772)
3722	OPEB Classified	\$ 260,072	\$ 243,559	\$ 221,783	\$ 223,684	6.78%	\$ 16,513
3930	Cash In-Lieu	\$ -	\$ 24,031	\$ -	\$ -	-100.00%	\$ (24,031)
Fringe Benefits		\$ 4,190,108	\$ 4,097,291	\$ 3,624,021	\$ 3,262,538	2.27%	\$ 92,817
4103	Office Professional Refer/Dict	\$ -	\$ -	\$ 168	\$ 170	0.00%	\$ -
4301	Instructional - (Classroom)	\$ 3,000	\$ -	\$ 80,245	\$ 3,214	0.00%	\$ 3,000

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Adopted Final Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
4303	Subs Periodicals - Other	\$ 2,486	\$ 4,200	\$ -	\$ 140	-40.81%	\$ (1,714)
4304	Supplies-office	\$ 67,527	\$ 71,180	\$ -	\$ 70,691	-5.13%	\$ (3,653)
4306	Computer software/site lic.-cl	\$ 1,585	\$ 1,465	\$ 1,519	\$ 1,440	8.19%	\$ 120
5103	Legal	\$ -	\$ -	\$ -	\$ 550	0.00%	\$ -
5105	Independent Contractor/Consult	\$ 27,147	\$ 19,250	\$ 71,889	\$ 54,170	41.02%	\$ 7,897
5106	Events/Programs-Outside Prod	\$ 30,843	\$ 3,692	\$ 6,537	\$ 2,373	735.40%	\$ 27,151
5202	Travel Non-Local	\$ 10,289	\$ 16,183	\$ 6,323	\$ 8,918	-36.42%	\$ (5,894)
5203	Travel Local	\$ 3,710	\$ 2,210	\$ 407	\$ 767	67.87%	\$ 1,500
5205	Conference/Seminar Reg	\$ 3,450	\$ 4,422	\$ 5,800	\$ 5,847	-21.98%	\$ (972)
5301	Dues and Membership	\$ 54,662	\$ 47,790	\$ 41,621	\$ 22,092	14.38%	\$ 6,872
5501	Garbage and Trash	\$ 30,000	\$ -	\$ 7,720	\$ -	0.00%	\$ 30,000
5502	Gas	\$ 100,000	\$ 110,000	\$ 84,777	\$ 84,798	-9.09%	\$ (10,000)
5503	Light and Power (Electricity)	\$ 405,960	\$ 398,000	\$ 367,197	\$ 398,234	2.00%	\$ 7,960
5504	Sewer Use	\$ 87,720	\$ 86,000	\$ 28,932	\$ 72,252	2.00%	\$ 1,720
5505	Telephone Services	\$ 47,374	\$ 34,750	\$ 34,918	\$ 42,083	36.33%	\$ 12,624
5506	Main Water System	\$ 104,040	\$ 102,000	\$ 123,732	\$ 131,015	2.00%	\$ 2,040
5507	Pest Control	\$ 1,530	\$ 1,500	\$ -	\$ 99	2.00%	\$ 30
5603	Facility/Building Rentals - Month	\$ -	\$ -	\$ 100	\$ -	0.00%	\$ -
5605	Equipment Rentals - Month	\$ -	\$ -	\$ 2,979	\$ -	0.00%	\$ -
5607	Print & Dup. Equip Leases/Rent	\$ 30,000	\$ 38,000	\$ 26,026	\$ 35,567	-21.05%	\$ (8,000)
5701	Athletics Meals and Lodging	\$ 1,000	\$ -	\$ -	\$ -	0.00%	\$ 1,000
5702	Graduation Expenses	\$ -	\$ -	\$ -	\$ 8,352	0.00%	\$ -
5708	Athletic Transportation	\$ 500	\$ -	\$ 485	\$ -	0.00%	\$ 500
5865	Publishing/ Doc Publication	\$ 17,100	\$ 20,000	\$ 18,825	\$ 22,870	-14.50%	\$ (2,900)
5867	Postage	\$ 2,540	\$ 9,043	\$ 2,820	\$ 4,738	-71.91%	\$ (6,503)
5875	EMPLOYEE WAIVER	\$ -	\$ 6,924	\$ 11,797	\$ 8,511	-100.00%	\$ (6,924)
5882	Equip Repairs Maint. & Svc	\$ 19,885	\$ 5,900	\$ 4,555	\$ 14,756	237.03%	\$ 13,985
5883	Net Internet Fees and Subs.	\$ 2,600	\$ 2,600	\$ 3,071	\$ 2,579	0.00%	\$ -
5884	Laundry Services	\$ 7,960	\$ -	\$ -	\$ 7,975	0.00%	\$ 7,960
5885	Misc. Operational Exp.	\$ 99,816	\$ 28,067	\$ 3,017	\$ 4,174	255.63%	\$ 71,749
5888	Advertising Print/ADS	\$ 2,800	\$ 24,000	\$ 1,301	\$ 3,878	-88.33%	\$ (21,200)
5890	Service Contract-Equipment	\$ 7,551	\$ 8,517	\$ 3,793	\$ 9,690	-11.34%	\$ (966)
Books, Supplies, Services		\$ 1,173,075	\$ 1,045,693	\$ 940,554	\$ 1,021,943	12.18%	\$ 127,382
6402	Inst Equipment & Furn	\$ 740	\$ -	\$ 1,439	\$ -	0.00%	\$ 740
6403	Non-Instructional Equip & Furn	\$ 8,860	\$ 11,178	\$ 9,764	\$ 541	-20.74%	\$ (2,318)
6406	Laptop Computers	\$ -	\$ -	\$ 13,384	\$ 5,647	0.00%	\$ -

							Final vs. Final Budget	
		2014-15 Final Budget	2013-14 Adopted Final Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change	
6407	PC SERV other Computer Periphe	\$ -	\$ -	\$ 43,359	\$ -	0.00%	\$ -	
Equipment Cap Outlay		\$ 9,600	\$ 11,178	\$ 67,946	\$ 6,188	-14.12%	\$ (1,578)	
Expense Total		\$15,523,535	\$ 14,728,215	\$ 14,754,160	\$ 13,430,554	5.40%	\$ 795,320	

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

Final vs. Final Budget

	2014-15 Final Budget	2013-14 Adopted Final Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Expenses						
1101 Instructor	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Full Time Academic	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1201 Administrators	\$ 1,102,504	\$ 837,481	\$ 753,213	\$ 746,361	31.65%	\$ 265,023
Academic Admin	\$ 1,102,504	\$ 837,481	\$ 753,213	\$ 746,361	31.65%	\$ 265,023
1205 Faculty - Special-Assigned	\$ 581,252	\$ 365,000	\$ 471,681	\$ 481,871	59.25%	\$ 216,252
1206 Nurse	\$ -	\$ 22,449	\$ -	\$ -	-100.00%	\$ (22,449)
Other Faculty	\$ 581,252	\$ 387,449	\$ 471,681	\$ 481,871	50.02%	\$ 193,803
1352 Instructor-Sub-Daily/Sick	\$ -	\$ 8,500	\$ -	\$ -	-100.00%	\$ (8,500)
1357 Instructor PT/Parity	\$ 408,873	\$ -	\$ -	\$ -	0.00%	\$ 408,873
1453 Counselors	\$ 61,131	\$ 61,131	\$ 57,469	\$ 79,491	0.00%	\$ -
1456 Other Non-Teaching Assignments	\$ 105,000	\$ -	\$ 30,163	\$ 26,992	0.00%	\$ 105,000
1457 Non-Teaching Retirees	\$ -	\$ -	\$ -	\$ 1,977	0.00%	\$ -
1458 Parity Pay for Non-Teaching Faculty	\$ -	\$ -	\$ 1,570	\$ 2,314	0.00%	\$ -
Part Time Academic	\$ 575,004	\$ 69,631	\$ 89,202	\$ 110,774	725.79%	\$ 505,373
2101 Administrators	\$ 2,924,735	\$ 2,601,536	\$ 2,717,804	\$ 2,320,155	12.42%	\$ 323,199
2102 Clerical Tech & Support Staff	\$ 6,843,225	\$ 6,639,386	\$ 6,042,477	\$ 6,965,611	3.07%	\$ 203,839
2351 Trustee Members - Board	\$ 84,180	\$ 84,180	\$ 88,438	\$ 87,980	0.00%	\$ -
2352 Cler Tech & Sup Stf (Repl)	\$ 174,714	\$ 231,853	\$ 415,861	\$ 191,937	-24.64%	\$ (57,139)
2353 Student Employee Assistants	\$ 93,789	\$ 125,149	\$ 229,094	\$ 147,392	-25.06%	\$ (31,360)
2354 Overtime for perm & non-perm	\$ 8,000	\$ 21,000	\$ 61,943	\$ 62,923	-61.90%	\$ (13,000)
2357 Classified Retirees	\$ 3,000	\$ 11,034	\$ 65,163	\$ 92,654	-72.81%	\$ (8,034)
Classified Salary	\$ 10,131,643	\$ 9,714,138	\$ 9,620,780	\$ 9,868,652	4.30%	\$ 417,505
3110 STRS - Academic	\$ 149,156	\$ 115,156	\$ 95,905	\$ 112,629	29.53%	\$ 34,000
3140 STRS Cash Balance	\$ 2,445	\$ -	\$ 303	\$ 2,087	0.00%	\$ 2,445
3220 PERS	\$ 1,154,815	\$ 1,052,116	\$ 1,009,799	\$ 1,017,613	9.76%	\$ 102,699
3320 OASDHI (FICA) Classified	\$ 608,286	\$ 570,145	\$ 560,856	\$ 576,470	6.69%	\$ 38,141

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Adopted Final Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
3340	Medicare - Academic	\$ 25,230	\$ 17,706	\$ 16,886	\$ 16,766	42.49%	\$ 7,524
3350	Medicare - Classified	\$ 144,591	\$ 141,638	\$ 138,514	\$ 143,091	2.08%	\$ 2,953
3411	Medical Coverage-Academic	\$ 1,198,274	\$ 174,892	\$ 3,480,834	\$ 3,687,781	585.15%	\$ 1,023,382
3412	Dental Coverage-Academic	\$ 12,289	\$ 3,708	\$ (129)	\$ 8,501	231.42%	\$ 8,581
3415	Life Insurance-Academic	\$ 4,207	\$ 14,323	\$ 2,123	\$ 2,245	-70.63%	\$ (10,116)
3421	Medical Coverage-Classified	\$ 2,217,270	\$ 2,229,115	\$ 1,893,888	\$ 2,244,981	-0.53%	\$ (11,845)
3422	Dental Coverage-Classified	\$ 156,799	\$ 157,355	\$ 152,786	\$ 180,716	-0.35%	\$ (556)
3425	Life Insurance-CLASS	\$ 25,513	\$ 17,601	\$ 28,221	\$ 31,115	44.95%	\$ 7,912
3431	Medical reimbursement	\$ (120,000)	\$ (66,561)	\$ (93,554)	\$ (114,774)	80.29%	\$ (53,439)
3432	Dental reimbursement	\$ (2,000)	\$ (1,917)	\$ (954)	\$ (1,917)	4.33%	\$ (83)
3435	Life insurance reimbursement	\$ (300)	\$ (123)	\$ (105)	\$ (123)	143.90%	\$ (177)
3510	Unemployment Ins.-Academic	\$ 1,136	\$ 861	\$ 931	\$ 545,676	31.94%	\$ 275
3520	Unemployment Ins -Classified	\$ 6,885	\$ 6,324	\$ 1,396	\$ 54,666	8.87%	\$ 561
3610	Worker's Compensation-Academic	\$ 22,559	\$ 23,563	\$ 16,237	\$ 1,063,441	-4.26%	\$ (1,004)
3620	Worker's Compensation-Classfd	\$ 130,468	\$ 107,122	\$ 116,004	\$ 119,739	21.79%	\$ 23,346
3711	Employee Reimb.-Medicare Part	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
3712	OPEB Instructional	\$ 1,794,083	\$ 1,241,662	\$ 1,197,632	\$ 1,292,612	44.49%	\$ 552,421
3720	Apple-Transamerica NonPerm-CI	\$ 900	\$ -	\$ 7,129	\$ 6,718	0.00%	\$ 900
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
3722	OPEB Classified	\$ 538,384	\$ 890,196	\$ 824,408	\$ 1,151,031	-39.52%	\$ (351,812)
3912	Retiree Benefits - Academic	\$ 9,331,259	\$ 11,041,577	\$ 8,761,570	\$ 7,692,037	-15.49%	\$ (1,710,318)
3922	Retiree Benefit - Classified	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
3930	Cash In-Lieu	\$ -	\$ 5,400	\$ -	\$ -	-100.00%	\$ (5,400)
Fringe Benefits		\$ 17,402,249	\$ 17,741,859	\$ 18,210,680	\$ 19,833,101	-1.91%	\$ (339,610)
4301	Instructional - (Classroom)	\$ 2,500	\$ 2,925	\$ -	\$ -	-14.53%	\$ (425)
4303	Subs Periodicals - Other	\$ 23,757	\$ 23,072	\$ 11,231	\$ 13,467	2.97%	\$ 685
4304	Supplies-office	\$ 220,223	\$ 169,846	\$ 144,889	\$ 138,118	29.66%	\$ 50,377
4305	Fuel - gasoline/petroleum	\$ 15,750	\$ 15,750	\$ 11,992	\$ 6,763	0.00%	\$ -
4306	Computer software/site lic.-cl	\$ 11,855	\$ 7,152	\$ 1,232	\$ 5,087	65.76%	\$ 4,703
4307	Computer software/site lic.-ad	\$ 44,000	\$ 44,000	\$ 24,954	\$ 47,218	0.00%	\$ -
5103	Legal	\$ 340,946	\$ 340,946	\$ 119,943	\$ 175,989	0.00%	\$ -
5104	Audit	\$ 142,447	\$ 142,447	\$ 173,826	\$ 117,867	0.00%	\$ -
5105	Independent Contractor/Consult	\$ 4,558,719	\$ 5,082,262	\$ 5,240,531	\$ 3,884,225	-10.30%	\$ (523,543)
5106	Events/Programs-Outside Prod	\$ 16,625	\$ 16,625	\$ 4,892	\$ 15,655	0.00%	\$ -
5107	Election Cost	\$ 76,758	\$ 76,758	\$ -	\$ 42,326	0.00%	\$ -
5109	Legal Settlements	\$ 5,000	\$ 5,000	\$ 53,529	\$ 53,415	0.00%	\$ -

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Adopted Final Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
5202	Travel Non-Local	\$ 128,948	\$ 115,162	\$ 113,474	\$ 72,374	11.97%	\$ 13,786
5203	Travel Local	\$ 17,317	\$ 15,987	\$ 3,666	\$ 4,161	8.32%	\$ 1,330
5205	Conference/Seminar Reg	\$ 62,615	\$ 50,920	\$ 47,566	\$ 25,484	22.97%	\$ 11,695
5206	Internal Training- Staff Dev	\$ 11,550	\$ 2,550	\$ 2,899	\$ -	352.94%	\$ 9,000
5301	Dues and Membership	\$ 186,920	\$ 50,551	\$ 155,982	\$ 136,415	269.77%	\$ 136,369
5407	Student Accident Insurance	\$ 114,847	\$ 114,847	\$ 106,231	\$ 105,437	0.00%	\$ -
5501	Garbage and Trash	\$ 122,337	\$ 149,350	\$ 121,722	\$ 148,245	-18.09%	\$ (27,013)
5502	Gas	\$ 22,063	\$ 21,630	\$ 13,671	\$ 15,950	2.00%	\$ 433
5503	Light and Power (Electricity)	\$ 234,892	\$ 230,286	\$ 249,895	\$ 305,634	2.00%	\$ 4,606
5504	Sewer Use	\$ 15,320	\$ 24,823	\$ 10,547	\$ 10,918	-38.28%	\$ (9,503)
5505	Telephone Services	\$ 322,493	\$ 185,474	\$ 86,828	\$ 143,328	73.88%	\$ 137,019
5506	Main Water System	\$ 34,690	\$ 24,205	\$ 24,417	\$ 36,952	43.32%	\$ 10,485
5507	Pest Control	\$ 14,803	\$ 14,512	\$ 12,527	\$ 3,065	2.01%	\$ 291
5602	Facility/Building Leases - Ann	\$ 47,806	\$ 68,000	\$ 38,023	\$ 38,614	-29.70%	\$ (20,194)
5603	Facility/Building Rentals-Mont	\$ 19,650	\$ 30,667	\$ 28,540	\$ 19,746	-35.92%	\$ (11,017)
5604	Equipment Lease - Annual	\$ 77,415	\$ 73,247	\$ 70,266	\$ 52,247	5.69%	\$ 4,168
5607	Print & Dup. Equip Leases/Rent	\$ 8,419	\$ 8,419	\$ 5,270	\$ 5,612	0.00%	\$ -
5865	Publishing/ Doc Publication	\$ 81,929	\$ 77,220	\$ 59,175	\$ 41,306	6.10%	\$ 4,709
5867	Postage	\$ 76,747	\$ 73,508	\$ 56,510	\$ 60,355	4.41%	\$ 3,239
5877	Payment of Fines -OSHA & Misc	\$ 1,500	\$ 1,500	\$ -	\$ -	0.00%	\$ -
5881	Building Repairs & Services	\$ 130,867	\$ 251,185	\$ 229,322	\$ 208,211	-47.90%	\$ (120,318)
5882	Equip Repairs Maint. & Svc	\$ 51,407	\$ 134,811	\$ 114,623	\$ 124,396	-61.87%	\$ (83,404)
5883	Net Internet Fees and Subs.	\$ 22,000	\$ 22,000	\$ 71,863	\$ 7,648	0.00%	\$ -
5885	Misc. Operational Exp.	\$ 1,768,164	\$ 927,548	\$ 1,175,942	\$ 1,177,269	90.63%	\$ 840,616
5886	Program TV License	\$ 18,000	\$ 19,551	\$ 19,870	\$ 6,430	-7.93%	\$ (1,551)
5887	Advertising/Radio/TV	\$ 11,573	\$ 67,116	\$ 205,563	\$ 5,990	-82.76%	\$ (55,543)
5888	Advertising Print/ADS	\$ 55,330	\$ 43,030	\$ 59,198	\$ 43,641	28.58%	\$ 12,300
5889	Grounds Maintenance	\$ -	\$ -	\$ -	\$ 27,005	0.00%	\$ -
5890	Service Contract-Equipment	\$ 20,357	\$ 15,864	\$ 6,870	\$ 7,343	28.32%	\$ 4,493
5891	Service Contract-Software-DP	\$ 511,432	\$ 444,932	\$ 471,970	\$ 270,284	14.95%	\$ 66,500
5892	Service Contract-Hardware-DP	\$ 135,414	\$ 160,070	\$ 82,151	\$ 53,690	-15.40%	\$ (24,656)
5893	Permits & Fees - Risk Mgmt	\$ 12,000	\$ 12,000	\$ 12,305	\$ 9,993	0.00%	\$ -
Books, Supplies, Services		\$ 9,797,385	\$ 9,357,748	\$ 9,443,905	\$ 7,667,873	4.70%	\$ 439,637
6120	Site Improvement	\$ 8,745	\$ -	\$ -	\$ -	0.00%	\$ 8,745
6130	Special Assessments	\$ 2,693	\$ 2,693	\$ -	\$ -	0.00%	\$ -
6206	Building Improvement	\$ -	\$ -	\$ -	\$ 31,865	0.00%	\$ -

							Final vs. Final Budget
		2014-15 Final Budget	2013-14 Adopted Final Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
6402	Inst Equipment and Furn	\$ 500	\$ -	\$ (6,779)	\$ 15,623	0.00%	\$ 500
6403	Non-Instructional Equip & Furn	\$ 61,862	\$ 46,192	\$ 82,700	\$ 58,753	33.92%	\$ 15,670
6406	Laptop Computers	\$ 3,500	\$ -	\$ 4,906	\$ 11,279	0.00%	\$ 3,500
6407	PC,SERV, Other Comput,Peripher	\$ 32,166	\$ 22,166	\$ 70,858	\$ 17,860	45.11%	\$ 10,000
Equipment Cap Outlay		\$ 109,466	\$ 71,051	\$ 151,685	\$ 135,380	54.07%	\$ 38,415
7120	Debt Interest - Bonds	\$ 6,727,397	\$ 5,084,731	\$ 5,895,949	\$ 4,428,935	32.31%	\$ 1,642,666
7301	Transfer Out to General Fund	\$ 1,157,655	\$ 1,157,655	\$ 1,157,655	\$ 5,184,323	0.00%	\$ -
Debt Service Transfer		\$ 7,885,052	\$ 6,242,386	\$ 7,053,604	\$ 9,613,258	26.31%	\$ 1,642,666
Expense Total		\$ 47,584,555	\$ 44,421,743	\$ 45,794,750	\$ 48,457,270	7.12%	\$ 3,162,812

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

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Adopted Final Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Expenses							
1101	Instructor	\$ 8,586,106	\$ 8,286,650	\$ 7,239,396	\$ 6,444,584	3.61%	\$ 299,456
1102	Instructor - Long Term Subs	\$ -	\$ -	\$ 55,199	\$ 89,998	0.00%	\$ -
Full Time Academic		\$ 8,586,106	\$ 8,286,650	\$ 7,294,595	\$ 6,534,582	3.61%	\$ 299,456
1201	Administrators	\$ 1,259,701	\$ 1,417,666	\$ 986,885	\$ 959,646	-11.14%	\$ (157,965)
Academic Admin		\$ 1,259,701	\$ 1,417,666	\$ 986,885	\$ 959,646	-11.14%	\$ (157,965)
1202	Department Chair	\$ 481,968	\$ 10,231	\$ 511,596	\$ 477,110	4610.86%	\$ 471,737
1203	Counselors	\$ 803,621	\$ 740,389	\$ 791,249	\$ 608,979	8.54%	\$ 63,232
1204	Librarians	\$ 452,636	\$ 322,231	\$ 235,385	\$ 181,973	40.47%	\$ 130,405
1205	Faculty - Special-Assigned	\$ 99,520	\$ 230,249	\$ 155,914	\$ 146,212	-56.78%	\$ (130,729)
1206	Nurse	\$ 94,422	\$ 67,346	\$ 69,803	\$ 74,800	40.20%	\$ 27,076
1207	Nurse LTS	\$ -	\$ -	\$ 55,229	\$ -	0.00%	\$ -
Other Faculty		\$ 1,932,167	\$ 1,370,446	\$ 1,819,176	\$ 1,489,074	40.99%	\$ 561,721
1351	Instructor-Temp/PTime & Ext-Se	\$ 3,026,186	\$ 2,820,460	\$ 4,254,172	\$ 4,650,188	7.29%	\$ 205,726
1352	Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 5,944	\$ 16,810	0.00%	\$ -
1353	Instructor - Retiree	\$ -	\$ -	\$ 172,119	\$ 230,823	0.00%	\$ -
1356	Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ 160,251	\$ 191,968	0.00%	\$ -
1357	Instructor-PT/Extra Serv Parit	\$ -	\$ 163,551	\$ 236,138	\$ 143,893	-100.00%	\$ (163,551)
1452	Department Chairs	\$ -	\$ -	\$ 26,986	\$ 41,525	0.00%	\$ -
1453	Counselors	\$ 207,801	\$ 45,000	\$ 96,074	\$ 195,831	361.78%	\$ 162,801
1454	Librarians	\$ 48,975	\$ 78,145	\$ 85,944	\$ 158,329	-37.33%	\$ (29,170)
1455	Coaches	\$ 71,352	\$ 30,743	\$ 76,298	\$ 84,048	132.09%	\$ 40,609
1456	Other Non-Teaching Assignments	\$ 74,519	\$ 65,519	\$ 73,584	\$ 65,959	13.74%	\$ 9,000
1457	Non-Teaching Retirees	\$ -	\$ -	\$ 39,896	\$ 34,549	0.00%	\$ -
1458	Parity Pay for Non-Teaching Faculty	\$ -	\$ -	\$ 20,798	\$ 21,952	0.00%	\$ -
1459	Staff Developing Training	\$ 48,000	\$ -	\$ -	\$ -	0.00%	\$ 48,000

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Adopted Final Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Part Time Academic		\$ 3,476,833	\$ 3,203,418	\$ 5,248,204	\$ 5,835,875	8.54%	\$ 273,415
2101	Administrators	\$ 335,319	\$ 285,485	\$ 307,679	\$ 160,079	17.46%	\$ 49,834
2102	Clerical Tech & Support Staff	\$ 3,705,780	\$ 3,192,597	\$ 2,958,593	\$ 2,274,785	16.07%	\$ 513,183
2201	Instructional Aides	\$ 627,602	\$ 1,119,569	\$ 641,822	\$ 743,979	-43.94%	\$ (491,967)
2352	Cler Tech & Sup Stf (Repl)	\$ 107,577	\$ 92,711	\$ 199,893	\$ 236,483	16.03%	\$ 14,866
2353	Student Employee Assistants	\$ 89,885	\$ 64,935	\$ 102,574	\$ 71,460	38.42%	\$ 24,950
2354	Overtime for perm & non-perm	\$ 38,580	\$ 28,119	\$ 75,504	\$ 54,600	37.20%	\$ 10,461
2357	Classified Retirees	\$ -	\$ -	\$ 35,559	\$ 17,170	0.00%	\$ -
2451	Instructional Aides (Replace)	\$ 301,338	\$ 81,010	\$ 6,175	\$ 306,857	271.98%	\$ 220,328
2452	Instructional Aides - Student	\$ 150,800	\$ 142,632	\$ 105,162	\$ 57,287	5.73%	\$ 8,168
2453	Instruct Aides-O/T/Perm & Non	\$ 5,500	\$ -	\$ -	\$ -	0.00%	\$ 5,500
Classified Salary		\$ 5,362,381	\$ 5,007,058	\$ 4,432,961	\$ 3,922,700	7.10%	\$ 355,323
3110	STRS - Academic	\$ 1,045,951	\$ 913,089	\$ 943,867	\$ 875,822	14.55%	\$ 132,862
3140	STRS Cash Balance	\$ 119,625	\$ 118,941	\$ 96,887	\$ 97,002	0.58%	\$ 684
3220	PERS	\$ 549,577	\$ 526,837	\$ 539,647	\$ 437,065	4.32%	\$ 22,740
3320	OASDHI (FICA) Classified	\$ 289,502	\$ 285,520	\$ 310,918	\$ 256,688	1.39%	\$ 3,982
3340	Medicare - Academic	\$ 214,205	\$ 203,643	\$ 215,189	\$ 202,383	5.19%	\$ 10,562
3350	Medicare - Classified	\$ 67,746	\$ 66,949	\$ 61,849	\$ 52,613	1.19%	\$ 797
3411	Medical Coverage-Academic	\$ 2,333,761	\$ 2,200,849	\$ 1,689,355	\$ 1,685,419	6.04%	\$ 132,912
3412	Dental Coverage-Academic	\$ 170,343	\$ 200,445	\$ 158,005	\$ 150,807	-15.02%	\$ (30,102)
3415	Life Insurance-Academic	\$ 29,683	\$ 22,077	\$ 27,007	\$ 24,397	34.45%	\$ 7,606
3421	Medical Coverage-Classified	\$ 1,536,977	\$ 1,402,018	\$ 1,156,470	\$ 994,709	9.63%	\$ 134,959
3422	Dental Coverage-Classified	\$ 107,393	\$ 120,335	\$ 107,262	\$ 92,304	-10.75%	\$ (12,942)
3425	Life Insurance-CLASS	\$ 12,879	\$ 9,665	\$ 14,604	\$ 12,224	33.25%	\$ 3,214
3510	Unemployment Ins.-Academic	\$ 8,393	\$ 9,901	\$ 8,802	\$ 73,293	-15.23%	\$ (1,508)
3520	Unemployment Ins -Classified	\$ 3,236	\$ 3,309	\$ 2,484	\$ 38,247	-2.21%	\$ (73)
3610	Worker's Compensation-Academic	\$ 192,054	\$ 168,560	\$ 191,537	\$ 178,890	13.94%	\$ 23,494
3620	Worker's Compensation-Classfd	\$ 61,095	\$ 55,407	\$ 52,877	\$ 45,737	10.27%	\$ 5,688
3712	OPEB Instructional	\$ 1,118,950	\$ 1,051,433	\$ 948,876	\$ 1,111,973	6.42%	\$ 67,517
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ 352	\$ 3,731	\$ 12,228	-100.00%	\$ (352)
3722	OPEB Classified	\$ 451,756	\$ 437,474	\$ 368,817	\$ 396,460	3.26%	\$ 14,282
3930	Cash In-Lieu	\$ -	\$ 18,300	\$ -	\$ -	-100.00%	\$ (18,300)
Fringe Benefits		\$ 8,313,126	\$ 7,815,104	\$ 6,898,184	\$ 6,738,261	6.37%	\$ 498,022
4301	Instructional - (Classroom)	\$ 60,544	\$ 34,630	\$ 23,330	\$ 50,771	74.83%	\$ 25,914
4303	Subs Periodicals - Other	\$ 935	\$ 935	\$ 801	\$ -	0.00%	\$ -
4304	Supplies-office	\$ 158,866	\$ 155,877	\$ 166,740	\$ 134,535	1.92%	\$ 2,989

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Adopted Final Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
4306	Computer software/site lic.-cl	\$ 10,000	\$ -	\$ 71	\$ -	0.00%	\$ 10,000
4307	Computer software/site lic.-ad	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,830	0.00%	\$ -
5105	Independent Contractor/Consult	\$ 70,580	\$ 80,580	\$ 63,113	\$ 104,648	-12.41%	\$ (10,000)
5106	Events/Programs-Outside Prod	\$ 655	\$ 15,000	\$ 14,266	\$ 58,402	-95.63%	\$ (14,345)
5202	Travel Non-Local	\$ 22,391	\$ 21,905	\$ 17,612	\$ 14,999	2.22%	\$ 486
5203	Travel Local	\$ 8,818	\$ 9,893	\$ 4,051	\$ 1,220	-10.87%	\$ (1,075)
5204	Student Transportation	\$ -	\$ -	\$ -	\$ 775	0.00%	\$ -
5205	Conference/Seminar Reg	\$ 999	\$ 385	\$ 14,791	\$ 10,805	159.48%	\$ 614
5301	Dues and Membership	\$ 37,300	\$ 37,300	\$ 27,910	\$ 43,510	0.00%	\$ -
5501	Garbage and Trash	\$ 40,800	\$ -	\$ 36,977	\$ -	0.00%	\$ 40,800
5502	Gas	\$ 303,000	\$ 129,081	\$ 282,118	\$ 227,514	134.74%	\$ 173,919
5503	Light and Power (Electricity)	\$ 725,646	\$ 864,689	\$ 765,692	\$ 831,482	-16.08%	\$ (139,043)
5504	Sewer Use	\$ 25,495	\$ 19,210	\$ 25,087	\$ 25,074	32.72%	\$ 6,285
5505	Telephone Services	\$ 57,663	\$ 56,532	\$ 57,080	\$ 29,726	2.00%	\$ 1,131
5506	Main Water System	\$ 98,548	\$ 96,390	\$ 96,609	\$ 111,246	2.24%	\$ 2,158
5507	Pest Control	\$ 27,200	\$ 25,000	\$ 27,457	\$ 25,066	8.80%	\$ 2,200
5605	Equipment Rentals - Mon-Mon	\$ 11,000	\$ 11,000	\$ 3,810	\$ 4,513	0.00%	\$ -
5607	Print & Dup. Equip Leases/Rent	\$ 52,000	\$ 52,000	\$ 46,878	\$ 42,522	0.00%	\$ -
5701	Athletics Meals and Lodging	\$ 20,200	\$ 20,200	\$ 22,600	\$ 6,713	0.00%	\$ -
5708	Athletic Transportation	\$ 31,800	\$ 31,800	\$ 23,308	\$ 31,539	0.00%	\$ -
5864	Instructional Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5865	Publishing/ Doc Publication	\$ 40,000	\$ 40,000	\$ 21,333	\$ 37,147	0.00%	\$ -
5867	Postage	\$ 15,000	\$ 15,000	\$ 10,061	\$ 15,000	0.00%	\$ -
5875	EMPLOYEE WAIVER	\$ -	\$ 12,818	\$ 19,405	\$ 16,244	-100.00%	\$ (12,818)
5882	Equip Repairs Maint. & Svc	\$ 13,100	\$ 21,600	\$ 11,439	\$ 8,138	-39.35%	\$ (8,500)
5885	Misc. Operational Exp.	\$ 106,121	\$ 41,509	\$ 11,743	\$ 24,384	155.66%	\$ 64,612
5890	Service Contract-Equipment	\$ 87,370	\$ 88,700	\$ 70,858	\$ 91,017	-1.50%	\$ (1,330)
	Books, Supplies, Services	\$ 2,029,031	\$ 1,885,034	\$ 1,868,140	\$ 1,949,820	7.64%	\$ 143,997
6301	College Library Books	\$ -	\$ -	\$ 12,812	\$ -	0.00%	\$ -
6303	College Library Periodicals	\$ -	\$ -	\$ 6,994	\$ -	0.00%	\$ -
6303	Library Databases	\$ -	\$ -	\$ 14,788	\$ -	0.00%	\$ -
6402	Inst Equipment and Furn	\$ -	\$ 3,000	\$ 4,395	\$ -	-100.00%	\$ (3,000)
6403	Non-Instructional Equip & Furn	\$ 2,000	\$ 2,000	\$ 2,333	\$ 1,352	0.00%	\$ -
6406	Laptop Computers	\$ -	\$ -	\$ 2,677	\$ -	0.00%	\$ -
6407	PC,SERV, Other Comput,Peripher	\$ -	\$ -	\$ -	\$ 210	0.00%	\$ -
	Equipment Cap Outlay	\$ 2,000	\$ 5,000	\$ 43,999	\$ 1,562	-60.00%	\$ (3,000)

						Final vs. Final Budget	
	2014-15 Final Budget	2013-14 Adopted Final Budget	2013-14 Estimated Actuals	2012-13 Actuals		% Change	\$ Change
Expense Total	\$ 30,961,345	\$ 28,990,376	\$ 28,592,144	\$ 27,431,520		6.80%	\$ 1,970,969

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

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Expense							
1101	Instructor	\$ 4,931,502	\$ 4,945,560	\$ 4,119,200	\$ 3,924,120	-0.28%	\$ (14,058)
1102	Instructor Long Term Sub	\$ 136,542	\$ -	\$ 58,086	\$ -	0.00%	\$ 136,542
Full Time Academic		\$ 5,068,044	\$ 4,945,560	\$ 4,177,286	\$ 3,924,120	2.48%	\$ 122,484
1201	Administrators	\$ 889,472	\$ 778,388	\$ 842,942	\$ 548,543	14.27%	\$ 111,084
Academic Admin		\$ 889,472	\$ 778,388	\$ 842,942	\$ 548,543	14.27%	\$ 111,084
1202	Department Chair	\$ 228,823	\$ -	\$ 297,926	\$ 267,391	0.00%	\$ 228,823
1203	Counselors	\$ 614,865	\$ 530,403	\$ 549,660	\$ 521,433	15.92%	\$ 84,462
1204	Librarians	\$ 199,042	\$ 191,751	\$ 198,748	\$ 189,527	3.80%	\$ 7,291
1205	Faculty - Special-Assigned	\$ 61,230	\$ 129,713	\$ 360,492	\$ 369,529	-52.80%	\$ (68,483)
Other Faculty		\$ 1,103,960	\$ 851,867	\$ 1,406,826	\$ 1,347,880	29.59%	\$ 252,093
1351	Instructor-Temp/PTime & Ext-Se	\$ 787,879	\$ 1,293,742	\$ 1,419,850	\$ 1,925,714	-39.10%	\$ (505,863)
1352	Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 11,763	\$ 21,085	0.00%	\$ -
1353	Instructor - Retiree	\$ -	\$ -	\$ 131,036	\$ 187,466	0.00%	\$ -
1356	Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ 43,196	\$ 34,585	0.00%	\$ -
1357	Instructor-PT/Extra Serv Parit	\$ -	\$ 81,774	\$ 83,068	\$ 59,192	-100.00%	\$ (81,774)
1452	Department Chairs	\$ -	\$ -	\$ 3,690	\$ 5,797	0.00%	\$ -
1453	Counselors	\$ 737	\$ 7,478	\$ 10,724	\$ -	-90.14%	\$ (6,741)
1454	Librarians	\$ 41,324	\$ 18,000	\$ 32,694	\$ 37,831	129.58%	\$ 23,324
1455	Coaches	\$ 7,851	\$ 12,288	\$ 28,537	\$ 17,133	-36.11%	\$ (4,437)
1456	Other Non-Teaching Assignments	\$ 25,712	\$ 29,055	\$ 26,396	\$ 20,120	-11.51%	\$ (3,343)
1457	Non-Teaching Retirees	\$ 4,019	\$ -	\$ 4,857	\$ 4,613	0.00%	\$ 4,019
1458	Parity Pay for Non Teaching Fac	\$ -	\$ -	\$ 21,399	\$ 18,132	0.00%	\$ -
1459	Staff Developing Training	\$ 24,000	\$ -	\$ -	\$ -	0.00%	\$ 24,000
Part Time Academic		\$ 891,522	\$ 1,442,337	\$ 1,817,210	\$ 2,331,668	-38.19%	\$ (550,815)
2101	Administrators	\$ 234,185	\$ 222,963	\$ 158,051	\$ 92,686	5.03%	\$ 11,222
2102	Clerical Tech & Support Staff	\$ 2,428,153	\$ 2,376,168	\$ 2,170,997	\$ 1,797,160	2.19%	\$ 51,985

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
2201	Instructional Aides	\$ 300,931	\$ 243,525	\$ 249,509	\$ 275,406	23.57%	\$ 57,406
2352	Cler Tech & Sup Stf (Repl)	\$ 47,665	\$ 44,864	\$ 110,132	\$ 39,549	6.24%	\$ 2,801
2353	Student Employee Assistants	\$ 63,597	\$ 53,941	\$ 65,729	\$ 54,802	17.90%	\$ 9,656
2354	Overtime for perm & non-perm	\$ 12,875	\$ 10,350	\$ 36,918	\$ 12,990	24.40%	\$ 2,525
2357	Classified Retirees	\$ -	\$ -	\$ 1,208	\$ 6,571	0.00%	\$ -
2451	Instructional Aides (Replace)	\$ 35,276	\$ 55,793	\$ 46,717	\$ 13,671	-36.77%	\$ (20,517)
2452	Instructional Aides - Student	\$ 41,842	\$ 71,833	\$ 71,678	\$ 60,899	-41.75%	\$ (29,991)
	Classified Salary	\$ 3,164,524	\$ 3,079,437	\$ 2,910,939	\$ 2,353,734	2.76%	\$ 85,087
3110	STRS - Academic	\$ 619,088	\$ 553,333	\$ 551,945	\$ 496,709	11.88%	\$ 65,755
3140	STRS Cash Balance	\$ 23,463	\$ 49,360	\$ 35,432	\$ 31,558	-52.47%	\$ (25,897)
3220	PERS	\$ 350,389	\$ 324,936	\$ 335,453	\$ 295,465	7.83%	\$ 25,453
3320	OASDHI (FICA) Classified	\$ 184,564	\$ 176,097	\$ 198,131	\$ 167,095	4.81%	\$ 8,467
3340	Medicare - Academic	\$ 109,704	\$ 114,730	\$ 113,220	\$ 106,826	-4.38%	\$ (5,026)
3350	Medicare - Classified	\$ 43,187	\$ 41,339	\$ 44,339	\$ 32,686	4.47%	\$ 1,848
3411	Medical Coverage-Academic	\$ 1,227,882	\$ 1,161,435	\$ 921,067	\$ 1,010,501	5.72%	\$ 66,447
3412	Dental Coverage-Academic	\$ 96,021	\$ 93,293	\$ 93,387	\$ 92,959	2.92%	\$ 2,728
3415	Life Insurance-Academic	\$ 17,510	\$ 13,313	\$ 16,517	\$ 15,860	31.53%	\$ 4,197
3421	Medical Coverage-Classified	\$ 976,733	\$ 885,100	\$ 774,421	\$ 689,949	10.35%	\$ 91,633
3422	Dental Coverage-Classified	\$ 64,357	\$ 76,347	\$ 72,690	\$ 64,400	-15.70%	\$ (11,990)
3425	Life Insurance-CLASS	\$ 8,270	\$ 6,050	\$ 9,510	\$ 8,228	36.69%	\$ 2,220
3510	Unemployment Ins.-Academic	\$ 4,944	\$ 6,211	\$ 4,461	\$ 38,089	-20.40%	\$ (1,267)
3520	Unemployment Ins -Classified	\$ 10	\$ 2,027	\$ 1,745	\$ 17,943	-99.51%	\$ (2,017)
3610	Worker's Compensation-Academic	\$ 118,300	\$ 95,135	\$ 101,550	\$ 94,722	24.35%	\$ 23,165
3620	Worker's Compensation-Classfd	\$ 38,950	\$ 34,215	\$ 35,111	\$ 28,794	13.84%	\$ 4,735
3712	OPEB Instructional	\$ 662,832	\$ 639,871	\$ 593,598	\$ 721,328	3.59%	\$ 22,961
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ 337	\$ 4,142	\$ 1,731	-100.00%	\$ (337)
3722	OPEB Classified	\$ 288,792	\$ 269,811	\$ 243,791	\$ 269,276	7.03%	\$ 18,981
3930	Cash In-Lieu	\$ -	\$ 19,500	\$ -	\$ -	-100.00%	\$ (19,500)
	Fringe Benefits	\$ 4,834,996	\$ 4,562,440	\$ 4,150,510	\$ 4,184,119	5.97%	\$ 272,556
4101	Classroom Books	\$ -	\$ -	\$ -	\$ 224	0.00%	\$ -
4301	Instructional - (Classroom)	\$ 15,445	\$ 11,850	\$ 9,896	\$ 7,590	30.34%	\$ 3,595
4303	Subs Periodicals - Other	\$ 4,440	\$ 8,026	\$ 3,957	\$ 9,869	-44.68%	\$ (3,586)
4304	Supplies-office	\$ 75,059	\$ 51,735	\$ 57,836	\$ 78,271	45.08%	\$ 23,324
4305	Fuel - gasoline/petroleum	\$ 800	\$ 1,000	\$ 651	\$ 715	-20.00%	\$ (200)
4306	Computer software/site lic.-cl	\$ 1,844	\$ 3,428	\$ 505	\$ 1,284	-46.21%	\$ (1,584)
4307	Computer software/site lic.-ad	\$ -	\$ 3,428	\$ 99	\$ -	-100.00%	\$ (3,428)

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
5102	Guest Speakers Lectures-Non	\$ 360	\$ -	\$ 450	\$ 500	0.00%	\$ 360
5105	Independent Contractor/Consult	\$ 85,880	\$ 72,423	\$ 151,293	\$ 95,454	18.58%	\$ 13,457
5106	Events/Programs-Outside Prod	\$ 5,440	\$ 8,500	\$ 5,994	\$ (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	\$ 6,860	\$ 7,200	\$ 9,591	\$ 7,113	-4.72%	\$ (340)
5203	Travel Local	\$ 4,628	\$ 2,818	\$ 1,044	\$ 5,980	64.23%	\$ 1,810
5204	Student Transportation	\$ 3,244	\$ 2,069	\$ 1,985	\$ 1,034	56.79%	\$ 1,175
5205	Conference/Seminar Reg	\$ 11,290	\$ 12,025	\$ 2,850	\$ 6,895	-6.11%	\$ (735)
5206	Internal Training Staff Dev	\$ -	\$ -	\$ 5,754	\$ -	0.00%	\$ -
5301	Dues and Membership	\$ 47,057	\$ 40,113	\$ 40,441	\$ 42,252	17.31%	\$ 6,944
5501	Garbage and Trash	\$ 42,040	\$ 2,000	\$ 38,536	\$ 942	2002.00%	\$ 40,040
5502	Gas	\$ 123,302	\$ 160,100	\$ 122,314	\$ 101,359	-22.98%	\$ (36,798)
5503	Light and Power (Electricity)	\$ 411,111	\$ 403,050	\$ 362,626	\$ 282,428	2.00%	\$ 8,061
5504	Sewer Use	\$ 25,755	\$ 25,250	\$ 4,096	\$ 24,706	2.00%	\$ 505
5505	Telephone Services	\$ 67,116	\$ 65,800	\$ 50,612	\$ 40,078	2.00%	\$ 1,316
5506	Main Water System	\$ 122,604	\$ 120,200	\$ 157,699	\$ 127,937	2.00%	\$ 2,404
5603	Facility/Building Rentals	\$ 5,844		\$ 11,400	\$ -		
5604	Equipment Lease - Annual	\$ 51,465	\$ 76,831	\$ 36,287	\$ 34,701	-33.02%	\$ (25,366)
5605	Equipment Rentals - Mon-Mon	\$ 30,121	\$ 25,152	\$ 17,328	\$ 16,545	19.76%	\$ 4,969
5701	Athletics Meals and Lodging	\$ 4,256	\$ 12,000	\$ 4,160	\$ 9,699	-64.53%	\$ (7,744)
5702	Graduation Expenses	\$ 17,196	\$ 20,445	\$ 17,634	\$ -	-15.89%	\$ (3,249)
5704	Health Services	\$ 3,576	\$ 5,850	\$ 2,140	\$ 6,090	-38.87%	\$ (2,274)
5708	Athletic Transportation	\$ 5,510	\$ 10,000	\$ 6,109	\$ 7,352	-44.90%	\$ (4,490)
5865	Publishing/ Doc Publication	\$ 15,800	\$ 7,000	\$ 2,313	\$ 4,546	125.71%	\$ 8,800
5866	Testing License and Material	\$ 400	\$ 2,100	\$ -	\$ 2,772	-80.95%	\$ (1,700)
5867	Postage	\$ 894	\$ 1,100	\$ 52	\$ 106	-18.73%	\$ (206)
5870	CROSS ENROLLMENT WAIVER	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5875	EMPLOYEE WAIVER	\$ -	\$ 6,112	\$ 11,965	\$ 8,334	-100.00%	\$ (6,112)
5882	Equip Repairs Maint. & Svc	\$ 26,841	\$ 45,649	\$ 29,624	\$ 11,942	-41.20%	\$ (18,808)
5883	Net Internet Fees and Subs.	\$ 7,577	\$ 10,628	\$ 10,608	\$ 5,487	-28.71%	\$ (3,051)
5885	Misc. Operational Exp.	\$ 263,738	\$ 27,252	\$ 10,601	\$ 8,988	867.77%	\$ 236,486
5888	Advertising Print/ADS	\$ 664	\$ -	\$ 1,706	\$ 830	0.00%	\$ 664
5890	Service Contract-Equipment	\$ -	\$ 2,530	\$ 3,170	\$ -	-100.00%	\$ (2,530)
Books, Supplies, Services		\$ 1,492,037	\$ 1,258,514	\$ 1,198,176	\$ 956,138	18.56%	\$ 233,523
6303	College Library Periodicals	\$ 4,800	\$ -	\$ 5,905	\$ -	0.00%	\$ 4,800
6402	Inst Equipment and Furn	\$ 16,674	\$ 8,863	\$ 22,485	\$ 4,915	88.13%	\$ 7,811

							Final vs. Final Budget
		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
6403	Non-Instructional Equip & Furn	\$ 8,993	\$ 8,741	\$ 4,151	\$ 2,422	2.88%	\$ 252
6406	Laptop Computers	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
6407	PC,SERV, Other Comput,Peripher	\$ 490	\$ -	\$ -	\$ 1,672	0.00%	\$ 490
Equipment Cap Outlay		\$ 30,957	\$ 17,604	\$ 32,541	\$ 9,009	75.85%	\$ 13,353
Expense Total		\$ 17,475,512	\$ 16,936,147	\$ 16,536,430	\$ 15,655,211	3.18%	\$ 539,365

Position Listing - Full Time Equivalent

Unrestricted General Fund

Position Description	District Office	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Acad Support Services Special		1.00	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 & Rcds Sys Technol Analyst	1.00					1.00
Admissions & Records Clerk	1.00	1.00	2.00	1.00		5.00
Admissions & Records Specialis		1.00	1.00	1.00	1.00	4.00
Admissions & Records Technicia		1.00	1.00		2.00	4.00
Admissions & Records Technician					1.00	1.00
Applications Software Analyst	3.00					3.00
Articulation Officer		1.10	1.00			2.10
Assoc VC For Std't Svcs/Registr	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
AVC/Special Asst to the Chancellor	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
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
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		4.20	7.15	7.00	5.20	23.55
Counselor - additional days		0.30		0.30		0.60
Counselor (General)			1.00		3.00	4.00
Counselor (Student Success)		1.00				1.00
Counselor Additional Days			0.41		0.30	0.71
Counselor Trans Ctr			1.00			1.00
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 & Stdtd Suc		1.00		1.00	1.00	3.00
Dean of Academic & Stdtd Affair			1.00			1.00
Dean of Academic & Student Aff			5.00			5.00
Dean of Enrollment Services		1.00				1.00
Dean of Workforce Dev and Applied					1.00	1.00
Dean Workf Dev & Applied Scie				1.00		1.00
Dean Workforce Development		1.00				1.00
Dean, Special Programs & Grant		1.00		1.00		2.00
Department Chair			6.44	2.84	3.28	12.56
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 Li		1.00	1.00	1.00	1.00	4.00
Dir Of Technical Svcs IT	1.00					1.00
Dir, Intn'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
District Admissions Officer	1.00					1.00
District Student Support Servi	1.00					1.00

District Trustee	0.00					0.00
DSPS Adapted Comp Learng 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.Dir, Marketing, Pub Rel.	1.00					1.00
Executive Assistant	7.00	1.00	2.00	1.00	1.00	12.00
Facilities Project Coord	2.00					2.00
Facilities Services Specialist			1.00			1.00
Faculty Diversity Officer	0.25					0.25
Faculty Release/Negotiator	2.40					2.40
Faculty, Special Assignment	0.70					0.70
Faculty/Staff Development	0.55					0.55
Financial Aid Program Supervis					1.00	1.00
Financial Aid Program Supervisor				1.00		1.00
Financial Aid Specialist		2.00	2.00	1.03	1.50	6.53
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
Human Resources Generalist	4.00					4.00
Instr Asst/Comput Assist Instr				1.00		1.00
Instrucation Asst/LRC					0.00	0.00
Instruct Asst./Child Developme				0.50		0.50
Instruct Asst/Computer Info Sy			1.00			1.00
Instruct Asst/Stud Cntr Cafete			1.00			1.00
Instructional Asst./Culinary A			4.00			4.00
Instructional Asst/Accompanist			0.75			0.75
Instructional Asst/Art			1.00	0.50		1.50
Instructional Asst/Cosmetology			1.00			1.00
Instructional Asst/LRC			1.00			1.00
Instructional Asst/Mathematics			1.00		0.44	1.44
Instructional Asst/Writing Ctr			1.00			1.00
Instructor	0.75	49.00	100.72	58.58	43.52	252.57
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	3.20	2.00	3.00	11.20
Librarian (Intra-Dist Xfer)			1.00			1.00
Librarian Ref Inst			1.00			1.00
Librarian/Long-Term Substitute			1.00			1.00
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 Tech		1.00	1.00	1.00		3.00
Principal Library Technician			1.00			1.00
Program Specialist/CTE			1.00			1.00
Program Specialist/Outreach				1.00		1.00
Program Specialist/PCTV	1.00					1.00
Public Informaitons Officer					1.00	1.00
Research & Sys Tech Analyst	1.00					1.00
Research Data Specialist	1.00					1.00
Scien Lab Tech/Landscape Horti				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		6.00
Secretary (Y)					1.00	1.00
Senior Clerical Asst				0.29		0.29
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	2.50	1.00	7.25
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	10.00	8.00	6.00	7.00	6.00	37.00
Staff Services Specialist	1.00		1.00	1.00	2.00	5.00
Stage & Production Supervisor			1.00			1.00
Stationary Engineer	8.00					8.00
Student Employment Specialist			1.00			1.00
Student Personnel Services Spe				0.50		0.50
Student Services Spec (BCC)					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 Chancellor/Finance & Admi	1.00					1.00
Vice President Of Instruction		1.00	1.00	1.00	1.00	4.00
Vice President of Student 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	146.15	116.85	226.37	130.54	108.74	728.65

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

		Final vs. Final Budget					
		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue							
8121	Higher Education Act of 1965	\$ 1,184,831	\$ 588,149	\$ 313,850	\$ 860,717	101.45%	\$ 596,682
8153	Fin Adm. Ad. Allow. SEOG,PELL	\$ 126,454	\$ 66,181	\$ 45,260	\$ 103,143	91.07%	\$ 60,273
8170	Vocational Tech. Educ. Act	\$ 912,686	\$ 863,316	\$ 567,858	\$ 1,007,535	5.72%	\$ 49,370
8191	Temp Assist Needy Families	\$ 273,158	\$ 188,730	\$ 188,621	\$ -	44.73%	\$ 84,428
8195	DEPARTMENT OF EDUCATION	\$ 1,259,470	\$ 1,097,892	\$ 73,270	\$ 1,543,241	14.72%	\$ 161,578
8199	Other Federal Income	\$ 5,407,259	\$ 4,388,811	\$ 3,578,779	\$ 4,615,047	23.21%	\$ 1,018,448
Federal Revenue		\$ 9,163,858	\$ 7,193,079	\$ 4,767,638	\$ 8,129,683	27.40%	\$ 1,970,779
8615	Board of Finan Assist Program	\$ 1,292,210	\$ 1,247,259	\$ 1,236,232	\$ 1,267,245	3.60%	\$ 44,951
8617	Basic Skills	\$ 90,660	\$ 360,000	\$ 360,000	\$ 332,784	-74.82%	\$ (269,340)
8621	Disabled Student Prg & Serv	\$ 1,773,015	\$ 1,542,211	\$ 1,961,246	\$ 1,549,804	14.97%	\$ 230,804
8623	Matriculation	\$ 1,271,746	\$ 1,004,345	\$ 1,751,509	\$ 902,130	26.62%	\$ 267,401
8625	Extended Opport. Program & Svc	\$ 2,124,283	\$ 1,955,993	\$ 2,275,406	\$ 1,844,885	8.60%	\$ 168,290
8626	Coop Agencies Resources Educ	\$ 302,741	\$ 1,151,604	\$ 362,619	\$ 361,312	-73.71%	\$ (848,863)
8629	CalWorks	\$ 608,016	\$ 613,961	\$ 797,244	\$ 605,290	-0.97%	\$ (5,945)
8654	Staff Diversity	\$ -	\$ -	\$ 8,477	\$ 10,174	0.00%	\$ -
8656	Instruct. Equipt & Library Mat	\$ 9,369	\$ 225,363	\$ 225,359	\$ -	-95.84%	\$ (215,994)
8681	State Lottery Proceeds	\$ 589,113	\$ 589,113	\$ 683,117	\$ 577,983	0.00%	\$ -
8699	Other State Revenue	\$ 16,774,242	\$ 455,536	\$ 3,477,731	\$ 983,553	3628.63%	\$16,529,708
State Revenue		\$ 24,835,395	\$ 9,145,385	\$13,138,940	\$ 8,435,160	173.87%	\$15,901,012
8831	Contract Instructional Service	\$ 340,479	\$ 159,920	\$ 382,597	\$ 345,999	112.91%	\$ 180,559
8861	Interest/Investment Income	\$ -	\$ -	\$ 8,209	\$ 37,278	0.00%	\$ -
8874	Enrollment	\$ -	\$ -	\$ -	\$ 14,396	0.00%	\$ -
8899	Miscellaneous	\$ 474,546	\$ 506,071	\$ 788,024	\$ 1,230,088	-6.23%	\$ (31,525)
Local Revenue		\$ 815,025	\$ 665,991	\$ 1,178,830	\$ 1,627,761	22.38%	\$ 149,034
8982	Interfund Transfers-In	\$ -	\$ -	\$ -	\$ 176,988	0.00%	\$ -
8983	Intrafund Transfers-In	\$ 1,157,666	\$ 1,157,665	\$ 1,157,665	\$ 1,184,323	0.00%	\$ 1

Final vs. Final Budget						
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Trans Res Revenue	\$ 1,157,666	\$ 1,157,665	\$ 1,157,665	\$ 1,361,311	0.00%	\$ 1
Revenue Total	\$ 35,971,943	\$ 18,162,120	\$ 20,243,073	\$19,553,915	99.22%	\$18,020,826
Expenses						
1101 Instructor	\$ 1,587,300	\$ 511,310	\$ 732,222	\$ 533,422	210.44%	\$ 1,075,990
1102 Instructor - Long Term Subs	\$ -	\$ -	\$ -	\$ 26,266	0.00%	\$ -
Full Time Academic	\$ 1,587,300	\$ 511,310	\$ 732,222	\$ 559,688	210.44%	\$ 1,075,990
1201 Administrators	\$ 385,728	\$ 428,555	\$ 351,429	\$ 383,451	-9.99%	\$ (42,827)
Academic Admin	\$ 385,728	\$ 428,555	\$ 351,429	\$ 383,451	-9.99%	\$ (42,827)
1202 Department Chairs	\$ 3,000	\$ -	\$ -	\$ -	0.00%	\$ 3,000
1203 Counselors	\$ 1,655,170	\$ 1,219,590	\$ 1,204,210	\$ 1,047,991	35.72%	\$ 435,580
1205 Faculty - Special-Assigned	\$ 410,262	\$ 400,078	\$ 357,739	\$ 420,730	2.55%	\$ 10,184
Other Faculty	\$ 2,068,432	\$ 1,619,668	\$ 1,561,949	\$ 1,468,721	27.71%	\$ 448,764
1351 Instructor-Temp/PTime & Ext-Se	\$ 567,254	\$ 815,094	\$ 590,259	\$ 797,447	-30.41%	\$ (247,840)
1352 Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 3,375	\$ 917	0.00%	\$ -
1353 Instructor - Retiree	\$ -	\$ -	\$ 4,058	\$ 25,023	0.00%	\$ -
1357 Instructor-PT/Extra Serv Parit	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1452 Department Chairs	\$ -	\$ 18,000	\$ 3,690	\$ 7,842	-100.00%	\$ (18,000)
1453 Counselors	\$ 763,975	\$ 727,235	\$ 1,006,073	\$ 884,993	5.05%	\$ 36,740
1454 Librarians	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1456 Other Non-Teaching Assignments	\$ 583,650	\$ 772,883	\$ 814,464	\$ 952,103	-24.48%	\$ (189,233)
1457 Non-Teaching Retirees	\$ 42,830	\$ 86,318	\$ 117,986	\$ 173,203	-50.38%	\$ (43,488)
1458 Parity Pay for Non-Teaching Faculty	\$ -	\$ -	\$ 176		0.00%	\$ -
Part Time Academic	\$ 1,957,709	\$ 2,419,530	\$ 2,540,081	\$ 2,841,528	-19.09%	\$ (461,821)
2101 Administrators	\$ 528,537	\$ 365,468	\$ 422,320	\$ 277,894	44.62%	\$ 163,069
2102 Clerical Tech & Support Staff	\$ 4,494,743	\$ 2,660,534	\$ 2,097,528	\$ 2,201,940	68.94%	\$ 1,834,209
2201 Instructional Aides	\$ 116,442	\$ 109,966	\$ 101,246	\$ 97,498	5.89%	\$ 6,476
2352 Cler Tech & Sup Stf (Repl)	\$ 311,401	\$ 376,253	\$ 598,303	\$ 447,314	-17.24%	\$ (64,852)
2353 Student Employee Assistants	\$ 1,295,135	\$ 755,171	\$ 1,391,636	\$ 1,391,638	71.50%	\$ 539,964
2354 Overtime for perm & non-perm	\$ 69,830	\$ 126,554	\$ 143,533	\$ 139,509	-44.82%	\$ (56,724)
2357 Classified Retirees	\$ 21,659	\$ -	\$ 5,254	\$ 26,673	0.00%	\$ 21,659
2359 Instruct Aides(non-classroom)	\$ 24,961	\$ -	\$ -	\$ 1,740	0.00%	\$ 24,961
2451 Instructional Aides (Replace)	\$ 428,490	\$ 674,399	\$ 1,047,648	\$ 592,860	-36.46%	\$ (245,909)
2452 Instructional Aides - Student	\$ 183,949	\$ 192,209	\$ 250,319	\$ 257,945	-4.30%	\$ (8,260)
Classified Salary	\$ 7,475,147	\$ 5,260,554	\$ 6,057,787	\$ 5,435,011	42.10%	\$ 2,214,593

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
3110	STRS - Academic	\$ 473,782	\$ 199,737	\$ 308,186	\$ 277,856	137.20%	\$ 274,045
3140	STRS Cash Balance	\$ 83,064	\$ 83,830	\$ 40,983	\$ 46,323	-0.91%	\$ (766)
3220	PERS	\$ 752,968	\$ 410,012	\$ 398,562	\$ 354,940	83.65%	\$ 342,956
3320	OASDHI (FICA) Classified	\$ 346,252	\$ 210,076	\$ 225,155	\$ 208,930	64.82%	\$ 136,176
3340	Medicare - Academic	\$ 105,997	\$ 68,224	\$ 73,927	\$ 77,902	55.37%	\$ 37,773
3350	Medicare - Classified	\$ 72,252	\$ 61,094	\$ 63,047	\$ 55,647	18.26%	\$ 11,158
3411	Medical Coverage-Academic	\$ 749,827	\$ 398,501	\$ 388,654	\$ 383,886	88.16%	\$ 351,326
3412	Dental Coverage-Academic	\$ 58,725	\$ 29,277	\$ 37,036	\$ 31,920	100.58%	\$ 29,448
3415	Life Insurance-Academic	\$ 8,695	\$ 7,064	\$ 7,836	\$ 5,972	23.09%	\$ 1,631
3421	Medical Coverage-Classified	\$ 1,116,973	\$ 937,474	\$ 622,564	\$ 713,025	19.15%	\$ 179,499
3422	Dental Coverage-Classified	\$ 78,444	\$ 72,737	\$ 59,634	\$ 68,180	7.85%	\$ 5,707
3425	Life Insurance-CLASS	\$ 13,079	\$ 8,880	\$ 9,011	\$ 9,304	47.29%	\$ 4,199
3510	Unemployment Ins.-Academic	\$ 17,438	\$ 44,869	\$ 2,995	\$ 20,027	-61.14%	\$ (27,431)
3520	Unemployment Ins -Classified	\$ 26,699	\$ 22,254	\$ 2,579	\$ 29,764	19.97%	\$ 4,445
3610	Worker's Compensation-Academic	\$ 76,237	\$ 53,672	\$ 67,228	\$ 67,390	42.04%	\$ 22,565
3620	Worker's Compensation-Classfd	\$ 96,699	\$ 52,247	\$ 58,591	\$ 58,316	85.08%	\$ 44,452
3712	OPEB Instructional	\$ 264,267	\$ 233,093	\$ 209,484	\$ 239,138	13.37%	\$ 31,174
3720	Apple-Transamerica NonPerm-CI	\$ 27,122	\$ 29,184	\$ 37,028	\$ 38,070	-7.07%	\$ (2,062)
3722	OPEB Classified	\$ 600,848	\$ 346,428	\$ 229,766	\$ 298,228	73.44%	\$ 254,420
3930	Cash In-Lieu	\$ -	\$ 14,822	\$ -	\$ -	-100.00%	\$ (14,822)
	Fringe Benefits	\$ 4,969,368	\$ 3,283,475	\$ 2,842,266	\$ 2,984,818	51.34%	\$ 1,685,893
4101	Classroom-Books	\$ 6,300	\$ 5,000	\$ 5,562	\$ 15,882	26.00%	\$ 1,300
4102	Book for Loan Student Program	\$ 12,100	\$ 18,144	\$ 92,082	\$ 40,476	-33.31%	\$ (6,044)
4103	Office Professional Refer/Dict	\$ -	\$ -	\$ -	\$ 74	0.00%	\$ -
4301	Instructional - (Classroom)	\$ 1,026,139	\$ 961,736	\$ 710,921	\$ 547,566	6.70%	\$ 64,403
4302	Supplies Outreach recruitment	\$ 5,000	\$ 1,295	\$ 15,304	\$ 1,294	286.10%	\$ 3,705
4303	Subs Periodicals - Other	\$ 2,469	\$ 2,400	\$ 14,462	\$ 3,318	2.88%	\$ 69
4304	Supplies-office	\$ 93,453	\$ 122,326	\$ 201,461	\$ 139,754	-23.60%	\$ (28,873)
4306	Computer software/site lic.-cl	\$ 45,565	\$ 24,622	\$ 66,143	\$ 63,329	85.06%	\$ 20,943
4307	Computer software/site lic.-ad	\$ 17,965	\$ 10,606	\$ 37,166	\$ 39,764	69.39%	\$ 7,359
5102	Guest Speakers Lectures-Non	\$ 15,303	\$ 4,300	\$ 5,300	\$ 2,275	255.88%	\$ 11,003
5105	Independent Contractor/Consult	\$ 13,199,908	\$ 1,179,489	\$ 1,829,880	\$ 1,886,233	1019.12%	\$12,020,419
5106	Events/Programs-Outside Prod	\$ 95,439	\$ 44,965	\$ 98,703	\$ 73,245	112.25%	\$ 50,474
5202	Travel Non-Local	\$ 124,113	\$ 87,073	\$ 76,026	\$ 81,422	42.54%	\$ 37,040
5203	Travel Local	\$ 18,173	\$ 30,431	\$ 11,754	\$ 12,041	-40.28%	\$ (12,258)
5204	Student Transportation	\$ 5,690	\$ 4,800	\$ 10,056	\$ 2,599	18.54%	\$ 890

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
5205	Conference/Seminar Reg	\$ 21,750	\$ 44,237	\$ 36,963	\$ 31,392	-50.83%	\$ (22,487)
5206	Internal Training- Staff Dev	\$ 1,649	\$ 20,044	\$ -	\$ 675	-91.77%	\$ (18,395)
5301	Dues and Membership	\$ 18,900	\$ 10,069	\$ 8,411	\$ 13,858	87.70%	\$ 8,831
5503	Light and Power (Electricity)	\$ -	\$ -	\$ -	\$ 1,064	0.00%	\$ -
5505	Telephone Services	\$ 370	\$ -	\$ 1,605	\$ 2,754	0.00%	\$ 370
5602	Facility/Building Leases - Ann	\$ 6,200	\$ -	\$ -	\$ -	0.00%	\$ 6,200
5603	Facility/Building Rentals-Mont	\$ -	\$ 432	\$ 310	\$ 3,920	-100.00%	\$ (432)
5604	Equipment Lease - Annual	\$ -	\$ 1,000	\$ 922	\$ 993	-100.00%	\$ (1,000)
5605	Equipment Rentals - Mon-Mon	\$ -	\$ 400	\$ 160	\$ 80	-100.00%	\$ (400)
5607	Print & Dup. Equip Leases/Rent	\$ 3,000	\$ 2,447	\$ 43,228	\$ 1,052	22.60%	\$ 553
5702	Graduation Expenses	\$ -	\$ 1,161	\$ 1,141	\$ 3,050	-100.00%	\$ (1,161)
5704	Health Services	\$ -	\$ -	\$ 2,635	\$ 3,476	0.00%	\$ -
5706	Misc. Student Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5864	Instructional Services	\$ -	\$ -	\$ -	\$ 100	0.00%	\$ -
5865	Publishing/ Doc Publication	\$ 34,301	\$ 21,817	\$ 104,397	\$ 13,833	57.22%	\$ 12,484
5866	Testing License and Material	\$ 13,734	\$ 16,455	\$ 75,772	\$ 28,285	-16.54%	\$ (2,721)
5867	Postage	\$ 1,650	\$ 8,896	\$ 8,987	\$ 9,926	-81.45%	\$ (7,246)
5871	Misc Fee Waivers	\$ -	\$ 7,945	\$ 3,922	\$ 3,932	-100.00%	\$ (7,945)
5882	Equip Repairs Maint. & Svc	\$ 2,550	\$ 5,993	\$ 18,357	\$ 8,512	-57.45%	\$ (3,443)
5883	Net Internet Fees and Subs.	\$ 6,606	\$ 14,975	\$ 11,791	\$ 19,097	-55.89%	\$ (8,369)
5884	Laundry Services	\$ 2,500	\$ 231	\$ 3,456	\$ 1,391	982.25%	\$ 2,269
5885	Misc. Operational Exp.	\$ 346,684	\$ 291,964	\$ 228,149	\$ 154,408	18.74%	\$ 54,720
5886	Program TV License	\$ 1,042	\$ 4,185	\$ -	\$ -	-75.10%	\$ (3,143)
5887	Advertising/Radio/TV	\$ 600	\$ -	\$ 503	\$ -	0.00%	\$ 600
5888	Advertising Print/ADS	\$ 8,285	\$ 11,470	\$ 9,135	\$ 7,550	-27.77%	\$ (3,185)
5890	Service Contract-Equipment	\$ 5,450	\$ 13,259	\$ 16,383	\$ 9,338	-58.90%	\$ (7,809)
5891	Service Contract-Software-DP	\$ 1,615	\$ 1,815	\$ 1,807	\$ 1,764	-11.02%	\$ (200)
5895	Indirect Costs	\$ 900,450	\$ 277,361	\$ 149,045	\$ 209,523	224.65%	\$ 623,089
	Books, Supplies, Services	\$ 16,044,953	\$ 3,253,343	\$ 3,901,899	\$ 3,439,245	393.18%	\$12,791,610
6120	Site Improvement	\$ 25,000	\$ 25,000	\$ -	\$ -	0.00%	\$ -
6301	College Library Books	\$ 4,000	\$ -	\$ 28,170	\$ 5,512	0.00%	\$ 4,000
6302	Library Software (CD DVD etc)	\$ 160,000	\$ 160,000	\$ 157,246	\$ 142,142	0.00%	\$ -
6305	Library Textbooks	\$ 5,000	\$ -	\$ -	\$ -	0.00%	\$ 5,000
6402	Inst Equipment and Furn	\$ 477,791	\$ 398,841	\$ 507,605	\$ 566,979	19.79%	\$ 78,950
6403	Non-Instructional Equip & Furn	\$ 19,969	\$ 82,189	\$ 56,365	\$ 318,161	-75.70%	\$ (62,220)
6406	Laptop Computers	\$ 2,414	\$ 35,782	\$ 75,405	\$ 34,968	-93.25%	\$ (33,368)

							Final vs. Final Budget
		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
6407	PC,SERV, Other Comput,Peripher	\$ 18,824	\$ 26,018	\$ 99,051	\$ 62,208	-27.65%	\$ (7,194)
6432	Non-Ins Equip&Furn >\$49,999.99	\$ -	\$ -	\$ -	\$ 72	0.00%	\$ -
	Equipment Cap Outlay	\$ 712,998	\$ 727,830	\$ 923,842	\$ 1,130,042	-2.04%	\$ (14,832)
7301	Interfund Transfers	\$ -	\$ -	\$ -	\$ 26,533	0.00%	\$ -
	Debt Service Transfers	\$ -	\$ -	\$ -	\$ 26,533	0.00%	\$ -
7515	FINAIDEOPG	\$ 39,299	\$ 34,299	\$ 34,599	\$ 42,286	14.58%	\$ 5,000
7516	FINAIDCARE	\$ 37,771	\$ 67,674	\$ 79,995	\$ 99,816	-44.19%	\$ (29,903)
7530	Tuition Reduction	\$ -	\$ -	\$ 6,214	\$ 65,333	0.00%	\$ -
7610	Transportion Vouchers	\$ 8,173	\$ 45,919	\$ 35,875	\$ 60,783	-82.20%	\$ (37,746)
7620	Child Care Vchrs or Child Care	\$ -	\$ 35,001	\$ 42,320	\$ 21,273	-100.00%	\$ (35,001)
7630	Book Vouchers	\$ 568,611	\$ 526,998	\$ 772,071	\$ 661,591	7.90%	\$ 41,613
7640	Supply Vouchers (Surv Kits)	\$ 33,090	\$ 75,950	\$ 298,403	\$ 171,194	-56.43%	\$ (42,860)
7650	Meals for Students	\$ 34,574	\$ 50,500	\$ 48,472	\$ 46,695	-31.54%	\$ (15,926)
7661	CARE Student Honor Society	\$ 225	\$ 70	\$ 225	\$ 70	221.43%	\$ 155
7662	EOPS Graduation/Education Item	\$ -	\$ 10,000	\$ 2,596	\$ -	-100.00%	\$ (10,000)
7670	Direct Aid for Graduates	\$ 2,900	\$ 6,400	\$ 5,820	\$ 5,458	-54.69%	\$ (3,500)
7680	Health Services	\$ 1,100	\$ 1,050	\$ 3,192	\$ 5,613	4.76%	\$ 50
7681	Parking Permits	\$ 1,565	\$ 2,765	\$ 1,816	\$ 2,280	-43.40%	\$ (1,200)
	Financial Aid	\$ 727,308	\$ 856,626	\$ 1,331,598	\$ 1,182,392	-15.10%	\$ (129,318)
7902	Undistributed Allocations	\$ 43,000	\$ -	\$ -	\$ -	0.00%	\$ 43,000
	Unallocated	\$ 43,000	\$ -	\$ -	\$ -	0.00%	\$ 43,000
	Expense Total	\$ 35,971,943	\$ 18,360,891	\$20,243,073	\$19,451,429	95.92%	\$17,611,052

Position Listing - Full Time Equivalent Restricted General Fund

Position Description	District Office	College of Alameda	Laney College	Merritt College	Berkeley City College	Totals
Alternate Media Technology Spe			1.00	1.00	1.00	3.00
Aquired Brain Injury Spec		0.50				0.50
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 (Categorical)		1.20				1.20
Dean of DSPS/TRIO Stdtd Success					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 of Workforce Systems		1.00				1.00
Director, DSN Program		1.00				1.00
Director, Gateway To College P			1.00			1.00
District Accounting Tech	0.50					0.50
District Interpreting Svcs Sup			1.00			1.00
DSPS Adapted Comp Learng 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
East Bay Career Pathway Consortium Director	1.00					1.00
EOPS Coordinator			0.30			0.30
EOPS Counselor		2.10	1.75	1.10		4.95
EOPS Program Specialist			1.00			1.00
EOPS/CALWORKS/CARE Counselor			1.00			1.00
EOPS/CARE/CALworks Counselor		1.00				1.00
Financial Aid Specialist		1.00	2.00	2.97	1.50	7.47
Financial Aids & Placemt Asst		1.00	2.00			3.00

Instructor		0.50	2.04	0.50		3.04
Learning Disabilities Speciali		1.00	1.00	1.00	0.50	3.50
Prog Spec/First 5 Alameda Cty				1.00		1.00
Prog Specialist/Career Tech		1.00				1.00
Prog Specialist/Case Specialis		2.00				2.00
Prog Specialist/Placement		2.00				2.00
Prog Specialist/Placement (.8 FTE)		1.00				1.00
Program Coordinator BEST			1.00			1.00
Program Director - BEST			1.00			1.00
Program Specialist/C.A.R.E.				1.00		1.00
Program Specialist/EOPS		1.00				1.00
Project Manager		1.00				1.00
Project Manager - BEST			1.00			1.00
Research Data Specialist	0.50					0.50
Secretary			1.00			1.00
Senior Clerical Assistant		1.00				1.00
Senior Clerical Assistant (.8 FTE)		1.00				1.00
Sr Clerical Assistant				0.50		0.50
Staff Assistant	1.00	1.00		3.00	2.00	7.00
Staff Services Specialist		1.00				1.00
Student Pers Svcs Spec/Matricu					1.00	1.00
Student Personnel Services Spe			1.00	0.50		1.50
Student Personnel Services Specialist		0.50				0.50
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	7.70	32.25	27.97	14.57	12.33	94.82

Peralta Community College District

Fee Based Instruction Fund Detail

2014-15 Final Budget

						Final vs. Final Budget	
		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue							
8846	Commission	\$ 75,653	\$ -	\$ -	\$ -	0.00%	\$ 75,653
8872	Community Services Classes	\$ 104,404	\$107,258	\$123,313	\$ 164,582	0.00%	\$ -
Local Revenue		\$ 180,057	\$107,258	\$123,313	\$ 164,582	70.53%	\$ 75,653
Revenue Total		\$ 180,057	\$107,258	\$123,313	\$ 164,582	70.53%	\$ 75,653
Expenses							
1351	Instructor-Temp/PTime & Ext-Se	\$ 5,045	\$ 7,745	\$ -	\$ -	-34.86%	\$ (2,700)
1355	Instructor-Fee Based/Contract	\$ 53,578	\$ 44,829	\$ 57,477	\$ 66,481	19.52%	\$ 8,749
1456	Other Non-Teaching Assignments	\$ -	\$ -	\$ -	\$ 36		
1457	Non-Teaching Retirees	\$ 2,500	\$ -	\$ 1,507	\$ -	0.00%	\$ 2,500
Part Time Academic		\$ 61,123	\$ 52,574	\$ 58,984	\$ 66,517	16.26%	\$ 8,549
2352	Cler Tech & Sup Stf (Repl)	\$ 6,028	\$ -	\$ 6,028	\$ 5,962	0.00%	\$ 6,028
2353	Student Employee Assistants	\$ 4,128	\$ 4,000	\$ 4,129	\$ 6,894	3.20%	\$ 128
2354	Overtime for perm & non-perm	\$ 2,027	\$ -	\$ 2,642	\$ 2,635	0.00%	\$ 2,027
2451	Instructional Aides (Replace)	\$ 200	\$ -	\$ -	\$ 6,629	0.00%	\$ 200
2452	Instructional Aides - Student	\$ 5,000	\$ -	\$ 248	\$ 2,345	0.00%	\$ 5,000
Classified Salary		\$ 17,383	\$ 4,000	\$ 13,047	\$ 24,465	334.58%	\$ 13,383
3110	STRS - Academic	\$ -	\$ -	\$ 2,122	\$ 3,250	0.00%	\$ -
3140	STRS Cash Balance	\$ 1,712	\$ 2,356	\$ 937	\$ 937	-27.33%	\$ (644)
3220	PERS	\$ -	\$ -	\$ 476	\$ -	0.00%	\$ -
3320	OASDHI (FICA) Classified	\$ -	\$ -	\$ 422	\$ 163	0.00%	\$ -
3340	Medicare - Academic	\$ 17,711	\$ 731	\$ 855	\$ 953	2322.85%	\$ 16,980
3350	Medicare - Classified	\$ 122	\$ -	\$ 126	\$ 230	0.00%	\$ 122
3411	Medical Coverage-Academic	\$ -	\$ -	\$ 815	\$ 815	0.00%	\$ -
3510	Unemployment Ins.-Academic	\$ 21,952	\$ 242	\$ 40	\$ 164	8971.07%	\$ 21,710
3520	Unemployment Ins -Classified	\$ 7	\$ -	\$ 4	\$ 197	0.00%	\$ 7

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
3610	Worker's Compensation-Academic	\$ 16,469	\$ 705	\$ 737	\$ 831	2236.03%	\$ 15,764
3620	Worker's Compensation-Classfd	\$ 161	\$ 48	\$ 123	\$ 245	235.42%	\$ 113
3720	Apple-Transamerica NonPerm-CI	\$ 233	\$ -	\$ 70	\$ 472	0.00%	\$ 233
Fringe Benefits		\$ 58,367	\$ 4,082	\$ 6,727	\$ 8,257	1329.86%	\$ 54,285
4101	Classroom-Books	\$ 5,481	\$ -	\$ 1,104	\$ 2,318	0.00%	\$ 5,481
4301	Instructional - (Classroom)	\$ 870	\$ 1,500	\$ -	\$ 786	-42.00%	\$ (630)
4304	Supplies-office	\$ 2,460	\$ 7,402	\$ 3,764	\$ 1,264	-66.77%	\$ (4,942)
5105	Independent Contractor/Consult	\$ 18,311	\$ 27,200	\$ 16,389	\$ 26,590	-32.68%	\$ (8,889)
5106	Events/Programs-Outside Prod	\$ 464	\$ -	\$ 464	\$ 600	0.00%	\$ 464
5202	Travel Non-Local	\$ 1,598	\$ 5,500	\$ 1,874	\$ 1,341	-70.95%	\$ (3,902)
5205	Conference/Seminar Reg	\$ 1,242	\$ 1,000	\$ 1,225	\$ 905	24.20%	\$ 242
5301	Dues and Membership	\$ -	\$ -	\$ -	\$ 300	0.00%	\$ -
5505	Telephone Services	\$ 282	\$ -	\$ -	\$ -	0.00%	\$ 282
5708	Athletic Transportation	\$ 7,500	\$ -	\$ -	\$ -	0.00%	\$ 7,500
5866	Testing License and Material	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5882	Equip Repairs Maint. & Svc	\$ 285	\$ -	\$ 281	\$ -	0.00%	\$ 285
5885	Misc. Operational Exp.	\$ 4,691	\$ 1,000	\$ 285	\$ -	369.10%	\$ 3,691
5890	Service Contract-Equipment	\$ -	\$ -	\$ -	\$ 144	0.00%	\$ -
Books, Supplies, Services		\$ 43,184	\$ 43,602	\$ 25,386	\$ 34,248	-0.96%	\$ (418)
6402	Inst Equipment and Furn	\$ -	\$ 2,500		\$ -	-100.00%	\$ (2,500)
6403	Non-Instructional Equip & Furn	\$ -	\$ 500	\$ -	\$ -	-100.00%	\$ (500)
Equipment Cap Outlay		\$ -	\$ 3,000	\$ -	\$ -	-100.00%	\$ (3,000)
Expense Total		\$ 180,057	\$107,258	\$104,144	\$133,487	67.87%	\$ 72,799

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

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue							
8846	Commission	\$ 163,341	\$ 181,591	\$ 205,127	\$ 210,348	-11.17%	\$ (18,250)
8861	Interest/Investment Income	\$ -	\$ -	\$ 481	\$ 896	0.00%	\$ -
8899	Miscellaneous	\$ -	\$ -	\$ -	\$ 400	0.00%	\$ -
Local Revenue		\$ 163,341	\$ 181,591	\$ 205,608	\$ 211,644	-11.17%	\$ (18,250)
Revenue Total		\$ 163,341	\$ 181,591	\$ 205,608	\$ 211,644	-11.17%	\$ (18,250)
Expenses							
1453	Counselors	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1456	Other Non-Teaching Assignments	\$ -	\$ -	\$ 5,535	\$ -	0.00%	\$ -
Part Time Academic		\$ -	\$ -	\$ 5,535	\$ -	0.00%	\$ -
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ -	\$ -	\$ 7,683	0.00%	\$ -
2353	Student Employee Assistants	\$ 25,848	\$ 9,848	\$ 9,026	\$ 14,125	61.90%	\$ 16,000
2354	Overtime for perm & non-perm	\$ -	\$ -	\$ 2,318	\$ -	0.00%	\$ -
2451	Instructional Aides (Replace)	\$ -	\$ -	\$ 1,056	\$ -	0.00%	\$ -
2452	Instructional Aides - Student	\$ 9,000	\$ 3,400	\$ -	\$ 7,582	62.22%	\$ 5,600
Classified Salary		\$ 34,848	\$ 13,248	\$ 12,400	\$ 29,390	61.98%	\$ 21,600
3110	STRS - Academic	\$ -	\$ -	\$ 457	\$ -	0.00%	\$ -
3220	PERS	\$ -	\$ -	\$ 11	\$ -	0.00%	\$ -
3320	OASDHI (FICA) Classified	\$ -	\$ -	\$ 140	\$ -	0.00%	\$ -
3340	Medicare - Academic	\$ -	\$ 116	\$ 80	\$ -	0.00%	\$ (116)
3350	Medicare - Classified	\$ -	\$ -	\$ 49	\$ 111	0.00%	\$ -
3510	Unemployment Ins.-Academic	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
3520	Unemployment Ins -Classified	\$ 12	\$ 12	\$ 2	\$ 85	0.00%	\$ -
3610	Worker's Compensation-Academic	\$ -	\$ -	\$ 69	\$ -	0.00%	\$ -
3620	Worker's Compensation-Classfd	\$ 310	\$ 357	\$ 15	\$ 332	-15.16%	\$ (47)
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ 36	\$ 288	0.00%	\$ -

Final vs. Final Budget						
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Fringe Benefits	\$ 322	\$ 485	\$ 859	\$ 816	-50.62%	\$ (163)
4102 Book for Loan Student Program	\$ 4,000	\$ -	\$ -	\$ 3,247	100.00%	\$ 4,000
4304 Supplies-office	\$ 6,950	\$ 1,500	\$ 1,739	\$ 2,848	78.42%	\$ 5,450
5105 Independent Contractor/Consult	\$ -	\$ 20,700	\$ 22,068	\$ 8,064	0.00%	\$ (20,700)
5106 Events/Programs-Outside Prod	\$ 33,958	\$ 30,395		\$ 21,060	10.49%	\$ 3,563
5202 Travel Non-Local	\$ 1,650	\$ -	\$ 12,092	\$ 175	100.00%	\$ 1,650
5204 Student Transportation	\$ 1,918	\$ -	\$ -	\$ 1,832	100.00%	\$ 1,918
5205 Conference/Seminar Reg	\$ -	\$ -	\$ -	\$ 460	0.00%	\$ -
5206 Internal Training- Staff Dev	\$ -	\$ -	\$ -	\$ 5,902	0.00%	\$ -
5301 Dues and Membership	\$ 2,000	\$ 1,375	\$ -	\$ 2,655	31.25%	\$ 625
5701 Athletics Meals and Lodging	\$ 4,000	\$ 4,000	\$ 3,288	\$ 4,033	0.00%	\$ -
5702 Graduation Expenses	\$ 4,000	\$ 9,125	\$ 20,809	\$ 7,155	-128.13%	\$ (5,125)
5708 Athletic Transportation	\$ 11,650	\$ 9,750	\$ 4,336	\$ 11,329	16.31%	\$ 1,900
5885 Misc. Operational Exp.	\$ 55,045	\$ 91,013	\$ 9,909	\$ 127,359	-65.34%	\$ (35,968)
5888 Advertising Print/Ads	\$ 3,000	\$ -	\$ -	\$ -	100.00%	\$ 3,000
5891 Service Contract - Software	\$ -	\$ -	\$ 3,150	\$ -	0.00%	\$ -
Books, Supplies, Services	\$ 128,171	\$ 167,858	\$ 77,391	\$ 196,119	-30.96%	\$ (39,687)
6403 Non-Instructional Equip & Furn	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Equipment Cap Outlay	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
7630 Book Vouchers	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Financial Aid	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Expense Total	\$ 163,341	\$ 181,591	\$ 96,185	\$ 226,325	-11.17%	\$ (18,250)

Peralta Community College District

Facility Rental Fee Fund Detail

2014-15 Final Budget

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue							
8835	Other Contract Services	\$ 58,435	\$ 32,320	\$ 76,923	\$ 67,891	80.80%	\$ 26,115
8851	Facility & Athletic Field Rent	\$ 760,546	\$ 628,275	\$ 807,916	\$ 977,243	21.05%	\$ 132,271
8879	Student Records	\$ -	\$ -	\$ -	\$ 952	0.00%	\$ -
8891	Food Service Revenue	\$ 808,300	\$ 782,991	\$ 639,473	\$ 547,658	3.23%	\$ 25,309
8899	Miscellaneous	\$ 1,136,482	\$ 165,500	\$ 140,979	\$ 141,709	584.33%	\$ 967,061
Local Revenue		\$ 2,763,763	\$ 1,609,086	\$ 1,665,291	\$ 1,735,453	71.52%	\$ 1,150,756
Revenue Total		\$ 2,763,763	\$ 1,609,086	\$ 1,665,291	\$ 1,735,453	71.52%	\$ 1,150,756
Expenses							
1201	Administrators	\$ -	\$ -	\$ -	\$ 118,796	0.00%	\$ -
Academic Admin		\$ -	\$ -	\$ -	\$ 118,796	0.00%	\$ -
1205	Faculty - Special-Assigned	\$ 10,000	\$ 10,000	\$ -	\$ -	0.00%	\$ -
Other Faculty		\$ 10,000	\$ 10,000	\$ -	\$ -	0.00%	\$ -
1351	Instructor-Temp/Ptime & Ext-Se	\$ -	\$ -	\$ 701	\$ -	0.00%	\$ -
1453	Counselors	\$ 9,361	\$ -	\$ -	\$ -	0.00%	\$ 9,361
1455	Coaches	\$ -	\$ -	\$ 10,480	\$ 14,391	0.00%	\$ -
1456	Other Non-Teaching Assignments	\$ 63,908	\$ 99,500	\$ 106,692	\$ 82,938	-35.77%	\$ (35,592)
Part Time Academic		\$ 73,269	\$ 99,500	\$ 117,873	\$ 97,329	-26.36%	\$ (26,231)
2102	Clerical Tech & Support Staff	\$ 47,294	\$ 52,025	\$ 41,560	\$ 16,851	-9.09%	\$ (4,731)
2352	Cler Tech & Sup Stf (Repl)	\$ 212,284	\$ 159,640	\$ 154,273	\$ 101,964	32.98%	\$ 52,644
2353	Student Employee Assistants	\$ 29,790	\$ 48,224	\$ 41,499	\$ 81,385	-38.23%	\$ (18,434)
2354	Overtime for perm & non-perm	\$ 65,097	\$ 89,200	\$ 90,827	\$ 73,392	-27.02%	\$ (24,103)
2357	Classified Retirees	\$ -	\$ -	\$ -	\$ 1,373		
2451	Instructional Aides (Replace)	\$ 4,628	\$ -	\$ 5,986	\$ 6,256	0.00%	\$ 4,628
2452	Instructional Aides - Students	\$ 1,700	\$ -	\$ 2,794	\$ -	0.00%	\$ 1,700

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Classified Salary		\$ 360,793	\$ 349,089	\$ 336,939	\$ 281,221	3.35%	\$ 11,704
3110	STRS - Academic	\$ 2,191	\$ 400	\$ 5,097	\$ 12,680	447.75%	\$ 1,791
3140	STRS Cash Balance	\$ 1,175	\$ 1,360	\$ 1,961	\$ 2,503	-13.60%	\$ (185)
3220	PERS	\$ 13,149	\$ 5,963	\$ 13,245	\$ 2,407	120.51%	\$ 7,186
3320	OASDHI (FICA) Classified	\$ 8,509	\$ 4,094	\$ 12,693	\$ 6,319	107.84%	\$ 4,415
3340	Medicare - Academic	\$ 1,720	\$ 1,472	\$ 1,764	\$ 3,129	16.85%	\$ 248
3350	Medicare - Classified	\$ 5,570	\$ 6,619	\$ 4,289	\$ 3,113	-15.85%	\$ (1,049)
3411	Meical Coverage-Academic	\$ -	\$ -	\$ 959	\$ -	0.00%	\$ -
3421	Medical Coverage-Classified	\$ 29,176	\$ 23,221	\$ 17,989	\$ 28,824	25.64%	\$ 5,955
3422	Dental Coverage-Classified	\$ 2,177	\$ 789	\$ 1,781	\$ 1,107	175.92%	\$ 1,388
3425	Life Insurance-CLASS	\$ 302	\$ 103	\$ 164	\$ 316	193.20%	\$ 199
3510	Unemployment Ins.-Academic	\$ 867	\$ 1,071	\$ 79	\$ 965	-19.05%	\$ (204)
3520	Unemployment Ins -Classified	\$ 946	\$ 3,425	\$ 180	\$ 873	-72.38%	\$ (2,479)
3610	Worker's Compensation-Academic	\$ 1,663	\$ 1,218	\$ 1,385	\$ 2,704	36.54%	\$ 445
3620	Worker's Compensation-Classfd	\$ 4,764	\$ 4,187	\$ 2,921	\$ 2,375	13.78%	\$ 577
3712	OPEB Instructional	\$ -	\$ -	\$ -	\$ 14,849	0.00%	\$ -
3720	Apple-Transamerica NonPerm-CI	\$ 9,156	\$ 8,789	\$ 3,537	\$ 4,429	4.18%	\$ 367
3722	OPEB Classified	\$ 10,009	\$ 4,943	\$ 3,964	\$ 2,013	102.49%	\$ 5,066
Fringe Benefits		\$ 91,374	\$ 67,654	\$ 72,008	\$ 88,606	35.06%	\$ 23,720
4101	Classroom-Books	\$ -	\$ -	\$ 278		0.00%	\$ -
4102	Book for Loan Student Program	\$ 4,000	\$ -	\$ 4,411	\$ 2,425	0.00%	\$ 4,000
4301	Instructional - (Classroom)	\$ 624,716	\$ 646,870	\$ 683,752	\$ 644,193	-3.42%	\$ (22,154)
4304	Supplies-office	\$ 71,502	\$ 60,640	\$ 48,319	\$ 40,253	17.91%	\$ 10,862
4306	Computer software/site lic.-cl	\$ 2,600	\$ 2,600	\$ 973	\$ 2,313	0.00%	\$ -
4307	Computer software/site lic.-ad	\$ 2,500	\$ 3,000	\$ 5,366	\$ 2,807	-16.67%	\$ (500)
5102	Guest Speakers Lectures-Non	\$ -	\$ -	\$ 400	\$ 1,000	0.00%	\$ -
5105	Independent Contractor/Consult	\$ 139,310	\$ 159,113	\$ 192,984	\$ 137,256	-12.45%	\$ (19,803)
5106	Events/Programs-Outside Prod	\$ 43,747	\$ 80,900	\$ 88,727	\$ 42,969	-45.92%	\$ (37,153)
5202	Travel Non-Local	\$ 12,000	\$ 13,697	\$ 2,927	\$ 7,366	-12.39%	\$ (1,697)
5203	Travel Local	\$ 1,000	\$ 2,000	\$ 813	\$ -	-50.00%	\$ (1,000)
5205	Conference/Seminar Reg	\$ -	\$ 435	\$ 8,407	\$ 3,528	-100.00%	\$ (435)
5301	Dues and Membership	\$ 2,500	\$ 6,675	\$ 12,745	\$ 8,490	-62.55%	\$ (4,175)
5501	Garbage and Trash	\$ 5,000	\$ 4,800	\$ 2,597	\$ 4,039	4.17%	\$ 200
5502	Gas	\$ 6,000	\$ -	\$ 1,805	\$ -	0.00%	\$ 6,000
5505	Telephone Services	\$ -	\$ -	\$ -	\$ 210	0.00%	\$ -

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
5605	Equipment Rentals - Mon-Mon	\$ -	\$ -	\$ 872	\$ 5,182	0.00%	\$ -
5607	Print & Dup. Equip Leases/Rent	\$ 19,000	\$ 26,000	\$ 11,872	\$ 11,849	-26.92%	\$ (7,000)
5701	Athletics Meals and Lodging	\$ 2,585	\$ -	\$ 21,535	\$ 11,845	0.00%	\$ 2,585
5702	Graduation Expenses	\$ -	\$ -	\$ -	\$ 49	0.00%	\$ -
5708	Athletic Transportation	\$ 3,945	\$ -	\$ 25,750	\$ 9,901	0.00%	\$ 3,945
5865	Publishing/Doc Publication	\$ 7,000	\$ -	\$ 2,000	\$ -	0.00%	\$ 7,000
5866	Testing License and Material	\$ -	\$ -	\$ 1,187	\$ -	0.00%	\$ -
5867	Postage	\$ 50	\$ -	\$ 29	\$ 117	0.00%	\$ 50
5882	Equip Repairs Maint. & Svc	\$ 5,925	\$ 4,837	\$ 9,671	\$ 19,242	22.49%	\$ 1,088
5885	Misc. Operational Exp.	\$ 1,212,926	\$ 150,542	\$ 184,542	\$ 28,251	705.71%	\$ 1,062,384
5888	Advertising Print/ADS	\$ -	\$ -	\$ 3,000	\$ 395	0.00%	\$ -
5890	Service Contract-Equipment	\$ 2,950	\$ 4,918	\$ 3,251	\$ 3,804	-40.02%	\$ (1,968)
5891	Service Contract-Software-DP	\$ 3,500	\$ 3,300	\$ 3,336	\$ 3,278	6.06%	\$ 200
Books, Supplies, Services		\$ 2,172,756	\$ 1,170,327	\$ 1,321,549	\$ 990,762	85.65%	\$ 1,002,429
6206	Building Improvement	\$ -	\$ -	\$ 6,927	\$ 1,080	0.00%	\$ -
6301	College Library Books	\$ 13,700	\$ 12,500	\$ 9,323	\$ 3,253	9.60%	\$ 1,200
6303	College Library Periodicals	\$ 10,300	\$ 10,000	\$ 1,608	\$ 9,687	3.00%	\$ 300
6304	Library Videos and DVD's	\$ 500	\$ 500	\$ -	\$ 79	0.00%	\$ -
6402	Inst Equipment and Furn	\$ 28,471	\$ 47,050	\$ 18,687	\$ 10,230	-39.49%	\$ (18,579)
6403	Non-Instructional Equip & Furn	\$ 2,600	\$ 2,600	\$ 32,765	\$ 26,218	0.00%	\$ -
6406	Laptop Computers	\$ -	\$ -	\$ 17,792	\$ -	0.00%	\$ -
6407	PC, SERV, Other Comput, Peripher	\$ -	\$ -	\$ 23,987	\$ -	0.00%	\$ -
Equipment Cap Outlay		\$ 55,571	\$ 72,650	\$ 111,089	\$ 50,547	-23.51%	\$ (17,079)
7670	Direct Aid for Graduates	\$ -	\$ -	\$ 800	\$ 100	0.00%	\$ -
Financial Aid		\$ -	\$ -	\$ 800	\$ 100	0.00%	\$ -
Expense Total		\$ 2,763,763	\$ 1,769,220	\$ 1,960,258	\$ 1,627,361	56.21%	\$ 994,543

Position Listing - Full Time Equivalent			
Facility Rental Fee Fund			
Position Description	Laney College	Merritt College	Total
Custodian	0.4		0.4
Senior Clerical Asst		0.71	0.71
Grand Total	0.4	0.71	1.11

Peralta Community College District

Contract Education Fund Detail

2014-15 Final Budget

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue							
8831	Contract Instructional Services	\$ 184,306	\$ 31,950	\$ 247,377	\$ 352,941	80.45%	131,474
Local Revenue		\$ 184,306	\$ 31,950	\$ 247,377	\$ 352,941	80.45%	\$ 131,474
Revenue Total		\$ 184,306	\$ 31,950	\$ 247,377	\$ 352,941	80.45%	\$ 131,474
Expenses							
1201	Administrators	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Academic Admin		\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1351	Instructor-Temp/PTime & Ext-Se	\$ 84,587	\$ 16,066	\$ 111,693	\$ 126,669	81.01%	\$ 68,521
1456	Other Non-Teaching Assignments			\$ 1,000	\$ 30,482	0.00%	\$ -
Part Time Academic		\$ 84,587	\$ 16,066	\$ 112,693	\$ 157,151	81.01%	\$ 68,521
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
2353	Student Employee Assistants	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
2354	Overtime for perm & non-perm	\$ -	\$ -	\$ 5,208	\$ 7,601	0.00%	\$ -
2451	Instructional Aides (Replace)	\$ 16,000	\$ 5,000	\$ 5,383	\$ 4,803	68.75%	\$ 11,000
2452	Instructional Aides - Student	\$ -	\$ -	\$ 1,878	\$ 3,110	0.00%	\$ -
Classified Salary		\$ 16,000	\$ 5,000	\$ 12,469	\$ 15,514	68.75%	\$ 11,000
3110	STRS - Academic	\$ 1,474	\$ -	\$ 1,820	\$ 4,140	100.00%	\$ 1,474
3140	STRS Cash Balance	\$ 2,816	\$ 643	\$ 2,946	\$ 3,943	77.17%	\$ 2,173
3220	PERS	\$ -	\$ -	\$ 616	\$ 616	0.00%	\$ -
3320	OASDHI (FICA) Classified	\$ -	\$ -	\$ 657	\$ 806	0.00%	\$ -
3340	Medicare - Academic	\$ 1,233	\$ 233	\$ 1,626	\$ 2,232	81.10%	\$ 1,000
3350	Medicare - Classified	\$ 236	\$ 73	\$ 162	\$ 179	69.07%	\$ 163
3411	Medical Coverage-Academic	\$ -	\$ -	\$ -	\$ 2,225	0.00%	\$ -
3421	Medical Coverage - Classified	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
3422	Dental Coverage - Classified	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
3425	Life Insurance - Classified	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
3510	Unemployment Ins.-Academic	\$ 158	\$ 11	\$ 74	\$ 735	93.04%	\$ 147
3520	Unemployment Ins -Classified	\$ 28	\$ 20	\$ 5	\$ 334	28.57%	\$ 8
3610	Worker's Compensation-Academic	\$ 996	\$ 193	\$ 1,409	\$ 1,967	80.62%	\$ 803
3620	Worker's Compensation-Classfd	\$ 193	\$ 60	\$ 67	\$ 99	68.91%	\$ 133
3712	OPEB Instructional	\$ -	\$ -	\$ -	\$ (23)	0.00%	\$ -
3720	Apple-Transamerica NonPerm-CI	\$ 604	\$ 188	\$ -	\$ -	68.87%	\$ 416
	Fringe Benefits	\$ 7,738	\$ 1,421	\$ 9,382	\$ 17,253	81.64%	\$ 6,317
4101	Classroom-Books	\$ -	\$ -	\$ -	\$ 5,810	0.00%	\$ -
4301	Instructional - (Classroom)	\$ 7,500	\$ 1,800	\$ 10,418	\$ 630	76.00%	\$ 5,700
4304	Supplies-office	\$ 6,321	\$ 400	\$ 3,439	\$ -	93.67%	\$ 5,921
5102	Guest Speakers Lectures	\$ 306	\$ -	\$ 105	\$ -	100.00%	\$ 306
5105	Independent Contractor/Consult	\$ 4,897	\$ 400	\$ -	\$ 17,500	91.83%	\$ 4,497
5106	Events/Programs-Outside Prod	\$ 594	\$ -	\$ 1,173	\$ 868	100.00%	\$ 594
5202	Travel Non-Local	\$ 1,887	\$ -	\$ 1,532	\$ 2,552	100.00%	\$ 1,887
5203	Travel Local	\$ -	\$ -	\$ -	\$ 246	0.00%	\$ -
5205	Conference/Seminar Reg	\$ 693	\$ -	\$ -	\$ 2,333	100.00%	\$ 693
5206	Internal Training Staff De.	\$ -	\$ -	\$ -	\$ 607	0.00%	\$ -
5301	Dues and Membership	\$ -	\$ -	\$ 100	\$ -	0.00%	\$ -
5505	Telephone Services	\$ 1,279		\$ 1,278	\$ -	100.00%	\$ 1,279
5865	Publishing/Doc Publication	\$ -	\$ 470	\$ -	\$ -	0.00%	\$ (470)
5867	Postage	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5866	Testing License and Material	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5882	Equip Repairs Maint. & Svc	\$ -	\$ -	\$ -	\$ 3,746	0.00%	\$ -
5885	Misc. Operational Exp.	\$ 33,231	\$ -	\$ 4,143	\$ 2,207	100.00%	\$ 33,231
5890	Services Contract - Equipment	\$ 810	\$ 800	\$ -	\$ -	1.23%	\$ 10
5895	Indirect Costs	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
	Books, Supplies, Services	\$ 57,518	\$ 3,870	\$ 22,188	\$ 36,499	93.27%	\$ 53,648
6120	Site Improvements	\$ -	\$ -	\$ -	\$ 8,825	0.00%	\$ -
6402	Inst Equipment and Furn	\$ 2,980	\$ -	\$ 30,171	\$ 5,590	100.00%	\$ 2,980
6403	Non-Instructional Equip & Furn	\$ 20	\$ -	\$ 229	\$ -	100.00%	\$ 20
6406	Laptop Computers	\$ 1,000	\$ -	\$ 983	\$ -	100.00%	\$ 1,000
	Equipment Cap Outlay	\$ 4,000	\$ -	\$ 31,383	\$ 14,415	100.00%	\$ 4,000
7301	Transfer to General Fund	\$ -	\$ -	\$ -	\$ 176,988	0.00%	\$ -
	Transfers Out	\$ -	\$ -	\$ -	\$ 176,988	0.00%	\$ -
7610	Bus Vouchers	\$ -	\$ -	\$ 5,520	\$ -	0.00%	\$ -

						Final vs. Final Budget	
		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
7630	Book Vouchers	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
7681	Parking Permits	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Financial Aid		\$ -	\$ -	\$ 5,520	\$ -	0.00%	\$ -
7902	Undistributed Allocations	\$ 14,463	\$ -	\$ -	\$ -	100.00%	\$ 14,463
Undistributed Allocations		\$ 14,463	\$ -	\$ -	\$ -	100.00%	\$ 14,463
Expense Total		\$ 184,306	\$ 26,357	\$ 193,635	\$ 417,820	85.70%	\$ 157,949

Peralta Community College District

Parking Fee Fund Detail

2014-15 Final Budget

						Final vs. Final Budget	
		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue							
8881	Parking Servcs & Public Transp	\$ 334,527	\$244,600	\$374,056	\$393,048	36.76%	\$ 89,927
8892	Fines & Citations	\$ 76,969	\$ -	\$ 87,752	\$ 85,182	0.00%	\$ 57,425
Local Revenue		\$ 411,496	\$244,600	\$461,808	\$478,230	60.24%	\$ 147,352
Revenue Total		\$ 411,496	\$244,600	\$461,808	\$478,230	60.24%	\$ 147,352
Expenses							
1456	Other Non-Teaching Assignments	\$ 8,000	\$ 7,000	\$ 7,872	\$ 7,029	14.29%	\$ 1,000
Part Time Academic		\$ 8,000	\$ 7,000	\$ 7,872	\$ 7,029	14.29%	\$ 1,000
2353	Student Employee Assistants	\$ 205,000	\$170,000	\$207,399	\$343,451	20.59%	\$ 35,000
2354	Overtime for perm & non-perm	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Classified Salary		\$ 205,000	\$170,000	\$207,399	\$343,451	20.59%	\$ 35,000
3110	STRS - Academic	\$ 760	\$ 600	\$ 649	\$ 580	26.67%	\$ 160
3340	Medicare - Academic	\$ 116	\$ 105	\$ 114	\$ 102	10.48%	\$ 11
3510	Unemployment Ins.-Academic	\$ 6	\$ -	\$ 4	\$ 77	0.00%	\$ 6
3610	Worker's Compensation-Academic	\$ 104	\$ 90	\$ 98	\$ 88	15.56%	\$ 14
3620	Worker's Compensation-Classfd	\$ 2,665	\$ 2,400	\$ 697	\$ 3,202	11.04%	\$ 265
Fringe Benefits		\$ 3,195	\$ 3,195	\$ 1,562	\$ 4,049	0.00%	\$ -
4304	Supplies-office	\$ 6,000	\$ 14,000	\$ 11,015	\$ 13,448	-57.14%	\$ (8,000)
5105	Independent Contractor/Consult	\$ 75,405	\$ 20,405	\$ 68,057	\$ 64,952	269.54%	\$ 55,000
5301	Dues and Membership	\$ 17,472	\$ -	\$ 14,155	\$ 14,044	0.00%	\$ 17,472
5882	Equipment Repairs Maint. & Svc	\$ 3,000	\$ -	\$ 1,782	\$ -		
5885	Misc. Operational Exp.	\$ 60,488	\$ 30,000	\$ 29,103	\$ 27,439	101.63%	\$ 30,488
5890	Service Contract-Equipment	\$ 12,936	\$ -	\$ 12,408	\$ 11,880	0.00%	\$ 12,936
Books, Supplies, Services		\$ 175,301	\$ 64,405	\$136,520	\$131,763	172.19%	\$ 110,896
Equipment Cap Outlay		\$ 20,000	\$ -	\$ -	\$ -	0.00%	\$ 20,000
Expense Total		\$ 411,496	\$244,600	\$353,353	\$486,292	68.23%	\$ 166,896

Peralta Community College District

Capital Outlay Fund Detail

2014-15 Final Budget

							Final vs. Final Budget
		2014-15 Final Budget	2013-14 Final Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue							
8652	Scheduled Maintenance	\$ 1,352,154	\$ 225,359	\$ 225,363	\$ -	500.00%	\$1,126,795
8699	Other State Revenue	\$ 128,148	\$ -	\$ 658,748	\$ -	0.00%	\$ 128,148
State Revenue		\$ 1,480,302	\$ 225,359	\$ 884,111	\$ -	556.86%	\$1,254,943
8811	Tax Allocation Secured Roll	\$ -	\$ -	\$ (1,005,176)	\$ -	0.00%	\$ -
8819	RDA Residual	\$ -	\$ -	\$ -	\$ 3,472,598	0.00%	\$ -
8861	Interest/Investment Income	\$ 6,500	\$ -	\$ 6,681	\$ 4,407	0.00%	\$ 6,500
8887	Capital Outlay Fee	\$ 94,095	\$ 100,000	\$ (888)	\$ 113,997	-5.91%	\$ (5,905)
8889	Student fees	\$ -	\$ -	\$ -	\$ 29,263	0.00%	\$ -
8899	Miscellaneous	\$ -	\$ 104,263	\$ 796,341	\$ 273,561	-100.00%	\$ (104,263)
Local Revenue		\$ 100,595	\$ 204,263	\$ (203,042)	\$3,893,826	-50.75%	\$ (103,668)
Revenue Total		\$ 1,580,897	\$ 429,622	\$ 681,069	\$3,893,826	267.97%	\$1,151,275
Expenses							
4304	Supplies - Office	\$ -	\$ -	\$ 14,506	\$ -	0.00%	\$ -
4305	Fuel - Gasoline/petroleum	\$ -	\$ -	\$ 7,102	\$ -	0.00%	\$ -
5103	Legal	\$ 3,000	\$ -	\$ -	\$ -	0.00%	\$ 3,000
5105	Independent Contractor/Consult	\$ 53,105	\$ 150,763	\$ 28,040	\$ 151,416	-64.78%	\$ (97,658)
5205	Conference/Seminar Reg	\$ -	\$ -	\$ 80	\$ -	0.00%	\$ -
5505	Telephone Services	\$ 100,595	\$ -	\$ 139,848	\$ -	0.00%	\$ 100,595
5602	Facility/Building Leases - Ann	\$ -	\$ -	\$ 12,163	\$ -	0.00%	\$ -
5604	Equipment Lease - Annual	\$ -	\$ 2,000	\$ 1,082	\$ 1,408	-100.00%	\$ (2,000)
5605	Equipment Rentals - Mon-Mon	\$ -	\$ -	\$ 2,159	\$ -	0.00%	\$ -
5865	Publishing/Doc Publication	\$ 1,340	\$ -	\$ 59	\$ -	0.00%	\$ 1,340
5881	Building Repairs & Services	\$ 1,299,049	\$ 235,359	\$ 333,302	\$ 84,938	474.51%	\$1,116,795

Final vs. Final Budget							
		2014-15 Final Budget	2013-14 Final Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
5882	Equip Repairs Maint. & Svc	\$ -	\$ 15,000	\$ 30,436	\$ 77,329	-100.00%	\$ (15,000)
5885	Misc. Operational Exp.	\$ -	\$ -	\$ 5,575	\$ -	0.00%	\$ -
5888	Advertising Print/Ads	\$ 2,400	\$ -	\$ -	\$ -	0.00%	\$ 2,400
5889	Grounds Maintenance	\$ -	\$ 10,500	\$ 4,964	\$ 9,150	-100.00%	\$ (10,500)
5890	Service Contract - Equipment	\$ -	\$ -	\$ 14,806	\$ -	0.00%	\$ -
Books, Supplies, Services		\$ 1,459,489	\$ 413,622	\$ 594,122	\$ 324,241	265.69%	\$1,098,972
6120	Site Improvement	\$ 107,000	\$ -	\$ 477,486	\$ -	0.00%	\$ 107,000
6206	Building Improvement	\$ 14,408	\$ 7,500	\$ 413,683	\$ 4,381	92.11%	\$ 6,908
6402	Inst Equipment and Furn	\$ -	\$ 3,500	\$ 6,224	\$ -	-100.00%	\$ (3,500)
6403	Non-Instructional Equip & Furn	\$ -	\$ 5,000	\$ 9,552	\$ 45,317	-100.00%	\$ (5,000)
Equipment Cap Outlay		\$ 121,408	\$ 16,000	\$ 906,945	\$ 49,698	658.80%	\$ 105,408
Expense Total		\$ 1,580,897	\$ 429,622	\$ 1,501,067	\$ 373,939	280.33%	\$1,204,380

Peralta Community College District

Measure A Bond Fund Detail

2014-15 Final Budget

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue							
8861	Interest/Investment Income	\$ 125,000	\$ 180,000	\$ 127,570	\$ 258,817	-30.56%	\$ (55,000)
8899	Miscellaneous				\$ 500,000		
Local Revenue		\$ 125,000	\$ 180,000	\$ 127,570	\$ 758,817	-30.56%	\$ (55,000)
Revenue Total		\$ 125,000	\$ 180,000	\$ 127,570	\$ 758,817	-30.56%	\$ (55,000)
Expenses							
1204	Librarians	\$ -	\$ -	\$ 10,509	\$ 10,139	0.00%	\$ -
Other Faculty		\$ -	\$ -	\$ 10,509	\$ 10,139	0.00%	\$ -
2101	Administrators	\$ 549,746	\$ 543,190	\$ 514,416	\$ 450,334	1.21%	\$ 6,556
2102	Clerical Tech & Support Staff	\$ 251,985	\$ 238,505	\$ 239,268	\$ 197,442	5.65%	\$ 13,480
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ -	\$ 82,963	\$ 6,744	0.00%	\$ -
Classified Salary		\$ 801,731	\$ 781,695	\$ 836,647	\$ 654,520	2.56%	\$ 20,036
3110	STRS - Academic	\$ -	\$ -	\$ 867	\$ 848	0.00%	\$ -
3220	PERS	\$ 94,377	\$ 89,251	\$ 89,461	\$ 73,302	5.74%	\$ 5,126
3320	OASDHI (FICA) Classified	\$ 49,712	\$ 48,469	\$ 47,777	\$ 40,135	2.56%	\$ 1,243
3340	Medicare - Academic		\$ -	\$ 152	\$ 147	0.00%	\$ -
3350	Medicare - Classified	\$ 11,630	\$ 11,339	\$ 12,101	\$ 9,484	2.57%	\$ 291
3411	Medical Coverage-Academic	\$ -	\$ -	\$ 558	\$ 706	0.00%	\$ -
3412	Dental Coverage-Academic	\$ -	\$ -	\$ 74	\$ 74	0.00%	\$ -
3415	Life Insurance-Academic	\$ -	\$ -	\$ 21	\$ 21	0.00%	\$ -
3421	Medical Coverage-Classified	\$ 123,196	\$ 116,508	\$ 109,856	\$ 100,145	5.74%	\$ 6,688
3422	Dental Coverage-Classified	\$ 7,789	\$ 8,854	\$ 7,895	\$ 8,470	-12.03%	\$ (1,065)
3425	Life Insurance-CLASS	\$ 2,032	\$ 1,532	\$ 2,080	\$ 1,879	32.64%	\$ 500
3510	Unemployment Ins.-Academic	\$ -	\$ -	\$ 5	\$ 49	0.00%	\$ -
3520	Unemployment Ins -Classified	\$ 5,618	\$ 554	\$ 474	\$ 3,038	914.08%	\$ 5,064
3610	Worker's Compensation-Academic	\$ -	\$ -	\$ 131	\$ 127	0.00%	\$ -

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
3620	Worker's Compensation-Classfd	\$ 10,429	\$ 9,386	\$ 10,346	\$ 8,182	11.11%	\$ 1,043
3712	OPEB Instructional	\$ -	\$ -	\$ 998	\$ 1,267	0.00%	\$ -
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ 1,631	\$ 253	0.00%	\$ -
3722	OPEB Classified	\$ 76,170	\$ 74,265	\$ 71,130	\$ 80,795	2.57%	\$ 1,905
Fringe Benefits		\$ 380,953	\$ 360,158	\$ 355,557	\$ 328,922	5.77%	\$ 20,795
4101	Book for Loan Student Program	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
4303	Subs Periodicals - Other	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
4304	Supplies-office	\$ 4,920	\$ 20,000	\$ 13,851	\$ -	-75.40%	\$ (15,080)
4307	Computer software/site lic.-ad	\$ -	\$ 6,900	\$ -	\$ -	-100.00%	\$ (6,900)
5103	Legal	\$ 25,400	\$ 449,750	\$ 221,539	\$ 244,131	-94.35%	\$ (424,350)
5104	Audit	\$ -	\$ -	\$ 27,000	\$ 27,000	0.00%	\$ -
5105	Independent Contractor/Consult	\$ 28,068,631	\$ 520,518	\$ 2,449,182	\$ 1,659,259	5292.44%	\$ 27,548,113
5603	Facility/Building Rentals-Mont	\$ 48,647	\$ -	\$ 42,643	\$ 24,110	0.00%	\$ 48,647
5604	Equipment Lease - Annual	\$ 1,352,515	\$ -	\$ 3,751	\$ 8,068	0.00%	\$ 1,352,515
5605	Equipment Rentals - Mon-Mon	\$ -	\$ 3,681	\$ 3,664	\$ 2,690	-100.00%	\$ (3,681)
5840	Fund63-Measure A Facility Main	\$ -	\$ -	\$ 1,290	\$ -	0.00%	\$ -
5865	Publishing/ Doc Publication	\$ 3,878,695	\$ -	\$ 15,283	\$ 21,207	0.00%	\$ 3,878,695
5881	Building Reparis & Services	\$ -	\$ -	\$ 9,744	\$ -	0.00%	\$ -
5885	Misc. Operational Exp.	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5888	Advertising Print/ADS	\$ 5,144	\$ 500	\$ 9,347	\$ 10,051	928.80%	\$ 4,644
5891	Service Contract - Software	\$ 14,016	\$ 20,000	\$ 2,480	\$ -		
5894	Moving/Relocation Expenses	\$ 50,592	\$ 90,081	\$ 201,063	\$ 98,177	-43.84%	\$ (39,489)
Books, Supplies, Services		\$ 33,448,560	\$ 1,111,430	\$ 3,000,837	\$ 2,094,693	2909.51%	\$ 32,337,130
6110	Land/Sites Purchase	\$ 4,600,033	\$ -	\$ 4,250	\$ 100,000	0.00%	\$ 4,600,033
6120	Site Improvement	\$ 1,607,376	\$ 34,063,515	\$ 6,646,070	\$ 1,277,132	-95.28%	\$ (32,456,139)
6201	New Building Construction	\$ 50,797,250	\$ 42,744,003	\$ (774,738)	\$ 3,906,342	18.84%	\$ 8,053,247
6206	Building Improvement	\$ 30,418,690	\$ 1,316,393	\$ 9,712,890	\$ 11,253,821	2210.76%	\$ 29,102,297
6301	College Library Books	\$ 137,982	\$ 6,104	\$ 83,606	\$ 68,349	2160.52%	\$ 131,878
6302	Library Software (CD DVD etc)	\$ 4,000	\$ 778	\$ -	\$ 490	414.14%	\$ 3,222
6303	College Library Periodicals	\$ 13,062	\$ 3,929	\$ 7,979	\$ 7,631	232.45%	\$ 9,133
6304	Library Videos and DVD's	\$ 4,000	\$ -	\$ 2,510	\$ 3,568	0.00%	\$ 4,000
6305	Library Textbooks	\$ 19,791	\$ 4,921	\$ 4,410	\$ 1,331	302.17%	\$ 14,870
6402	Inst Equipment and Furn	\$ 3,719,142	\$ 446,949	\$ 543,792	\$ 1,268,329	732.12%	\$ 3,272,193
6403	Non-Instructional Equip & Furn	\$ 3,538,052	\$ 3,553,742	\$ 1,555,589	\$ 1,047,876	-0.44%	\$ (15,690)
6404	Telephone System Purchase	\$ -		\$ 40,889			

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
6406	Laptop Computers	\$ 218,885	\$ 248,616	\$ 450,541	\$ 192,241	-11.96%	\$ (29,731)
6407	PC,SERV, Other Comput,Peripher	\$ 3,850,669	\$ 2,015,040	\$ 2,781,453	\$ 1,211,304	91.10%	\$ 1,835,629
6435	Com,Prnter,Srv,Etc.>\$49,999.99	\$ 228,296	\$ -	\$ -	\$ -	0.00%	\$ 228,296
Equipment Cap Outlay		\$ 99,157,228	\$ 84,403,990	\$ 21,059,241	\$ 20,338,414	17.48%	\$ 14,753,238
Expense Total		\$ 133,788,472	\$ 86,657,273	\$ 25,262,791	\$ 23,426,688	54.39%	\$ 47,131,199

Position Listing - Full Time Equivalent		
Measure A Bond Fund		
Position Description	District Office	Totals
Position	District	Grand Total
Buyer	1.00	1.00
Clerical Assistant II	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	2.00	2.00
Moving Manager	1.00	1.00
Staff Assistant	1.00	1.00
Staff Services Specialist	1.00	1.00
Grand Total	9.40	9.40

Peralta Community College District

Measure E Bond Fund Detail

2014-15 Final Budget

								Final vs. Final Budget
		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change	
Revenue								
8861	Interest/Investment Income	\$ 32,299	\$ 65,000	\$ 37,999	\$ 67,706	-50.3%	\$ (32,701)	
8899	Miscellaneous	\$ -	\$ -	\$ 325,000	\$ 210,363	0.0%	\$ -	
Local Revenue		\$ 32,299	\$ 65,000	\$ 362,999	\$ 278,069	-50.3%	\$ (32,701)	
Revenue Total		\$ 32,299	\$ 65,000	\$ 362,999	\$ 278,069	-50.3%	\$ (32,701)	
Expenses								
2102	Clerical Tech & Support Staff	\$ 216,068	\$ -	\$ 77,149	0	0.0%	\$ 216,068	
2354	Overtime for Perm & Non-Perm	\$ -	\$ 99,444	\$ 32,867	\$ 16,998	-100.0%	\$ (99,444)	
Classified Salary		\$ 216,068	\$ 99,444	\$ 110,016	\$ 16,998	117.3%	\$ 116,624	
3220	PERS	\$ 28,273	\$ 11,360	\$ 7,834	\$ -	148.9%	\$ 16,913	
3320	OASDHI (FICA) Classified	\$ 14,999	\$ 6,156	\$ 6,760	\$ 1,054	143.6%	\$ 8,843	
3350	Medicare - Classified	\$ 3,508	\$ 1,440	\$ 1,581	\$ 246	143.6%	\$ 2,068	
3421	Medical Coverage-Classified	\$ 68,064	\$ 41,382	\$ 4,470	\$ -	64.5%	\$ 26,682	
3422	Dental Coverage-Classified	\$ 2,174	\$ 1,576	\$ 591	\$ -	37.9%	\$ 598	
3425	Life Insurance-CLASS	\$ 750	\$ 380	\$ 171	\$ -	97.4%	\$ 370	
3520	Unemployment Ins -Classified	\$ 1,509	\$ 70	\$ 53	\$ (713)	2055.7%	\$ 1,439	
3620	Worker's Compensation-Classfd	\$ 3,070	\$ 1,192	\$ 856	\$ -	157.6%	\$ 1,878	
3722	OPEB Classified	\$ 22,901	\$ 9,432	\$ 6,505	\$ -	142.8%	\$ 13,469	
Fringe Benefits		\$ 145,248	\$ 72,988	\$ 28,821	\$ 587	99.0%	\$ 72,260	
4304	Supplies-office	\$ -	\$ -	\$ -	\$ 386	0.0%	\$ -	
4305	Fuel - gasoline/petroleum	\$ -	\$ -	\$ -	\$ 493	0.0%	\$ -	
4307	Computer Softwar/Site Lic	\$ 8	\$ -	\$ 641	\$ -			
5103	Legal	\$ 171,737	\$ 437,137	\$ 140,023	\$ 316,402	-60.7%	\$ (265,400)	
5105	Independent Contractor/Consult	\$ 2,887,778	\$ 4,837,504	\$ 1,925,532	\$ 1,069,303	-40.3%	\$ (1,949,726)	

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
5203	Travel Local	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
5505	Telephone Svs	\$ 932	\$ -	\$ 87,067	\$ -	0.0%	\$ 932
5865	Publishing/ Doc Publication	\$ -	\$ -	\$ 1,186	\$ 923	0.0%	\$ -
5881	Building Repairs & Svs	\$ 24,150	\$ -	\$ -	\$ -	0.0%	\$ 24,150
5885	Misc. Operational Exp.	\$ 6,166,729	\$ 7,343,532	\$ -	\$ -	-16.0%	\$ (1,176,803)
5888	Advertising Print/ADS	\$ 1,200	\$ -	\$ 2,306	\$ 1,621	0.0%	\$ 1,200
5889	Grounds Maint.	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
5891	Service Contract-Software-DP	\$ 30,057	\$ -	\$ 258,771	\$ 498,843	0.0%	\$ 30,057
				\$			
	Books, Supplies, Services	\$ 9,282,591	\$ 12,618,173	2,415,526	\$ 1,887,971	-26.4%	\$(3,335,582)
6120	Site Improvement	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
				\$			
6201	New Building Construction	\$ 4,885,405	\$ 1,252,293	1,698,326	\$ 760,030	290.1%	\$ 3,633,112
6206	Building Improvement	\$ 6,663,331	\$ 10,596,893	\$ 665,285	\$ 296,294	-37.1%	\$(3,933,562)
6403	Non-Instructional Equip & Furn	\$ 159		\$ 5,340			
6407	PC,SERV, Other Comput, Periphe	\$ 32	\$ -	\$ 4,768	\$ 139,140	0.0%	\$ 32
6435	Com,Prnter,Srv,Etc.>\$49,999.99	\$ -	\$ -	\$ -	\$ 367,739	0.0%	\$ -
	Equipment Cap Outlay	\$ 11,548,927	\$ 11,849,186	\$ 2,373,719	\$ 1,563,203	-2.5%	\$ (300,259)
	Expense Total	\$ 21,192,834	\$ 24,639,791	\$ 4,928,082	\$ 3,468,759	-14.0%	\$(3,446,957)

Position Listing - Full Time Equivalent		
Measure E Bond Fund		
Position Description	District	Totals
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 Final Budget

							Final vs. Final Budget
		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue							
8199	Other Federal Income	\$ -	\$ 63,474	\$ 79,335	\$ 81,666	-100.00%	\$ (63,474)
Federal Revenue		\$ -	\$ 63,474	\$ 79,335	\$ 81,666	-100.00%	\$ (63,474)
8622	Child Development - Dept of Ed	\$ 370,194	\$ 314,665	\$ 370,194	\$ 370,194	17.65%	\$ 55,529
8699	Other State Revenue	\$ 720,568	\$ 549,264	\$ 693,137	\$ 762,915	31.19%	\$ 171,304
State Revenue		\$ 1,090,762	\$ 863,929	\$ 1,063,331	\$ 1,133,109	26.26%	\$ 226,833
8861	Interest/Investment Income	\$ 30,000	\$ 30,000	\$ 2,869	\$ 6,556	0.00%	\$ -
8871	Child Development Services	\$ 44,359	\$ -	\$ 56,719	\$ 51,608	0.00%	\$ 44,359
Local Revenue		\$ 74,359	\$ 30,000	\$ 59,588	\$ 58,164	147.86%	\$ 44,359
Revenue Total		\$ 1,165,121	\$ 957,403	\$ 1,202,254	\$ 1,272,939	21.70%	\$ 207,718
Expenses							
2102	Clerical Tech & Support Staff	\$ 552,818	\$ 509,142	\$ 456,163	\$ 426,979	8.58%	\$ 43,676
2352	Cler Tech & Sup Stf (Repl)	\$ 73,796	\$ 10,000	\$ 160,175	\$ 147,941	637.96%	\$ 63,796
2357	Classified Retirees	\$ 17,928	\$ -	\$ 15,033	\$ 22,596	0.00%	\$ 17,928
Classified Salary		\$ 644,542	\$ 519,142	\$ 631,371	\$ 597,516	24.16%	\$ 125,400
3220	PERS	\$ 68,902	\$ 58,228	\$ 63,649	\$ 55,103	18.33%	\$ 10,674
3320	OASDHI (FICA) Classified	\$ 38,662	\$ 35,036	\$ 34,202	\$ 28,916	10.35%	\$ 3,626
3350	Medicare - Classified	\$ 8,076	\$ 8,199	\$ 9,103	\$ 8,620	-1.50%	\$ (123)
3421	Medical Coverage-Classified	\$ 233,599	\$ 209,419	\$ 191,380	\$ 186,432	11.55%	\$ 24,180
3422	Dental Coverage-Classified	\$ 18,055	\$ 18,882	\$ 16,987	\$ 17,676	-4.38%	\$ (827)
3425	Life Insurance-CLASS	\$ 1,541	\$ 1,143	\$ 1,920	\$ 1,780	34.82%	\$ 398
3520	Unemployment Ins -Classified	\$ 2,272	\$ 404	\$ 380	\$ 3,110	462.38%	\$ 1,868
3620	Worker's Compensation-Classfd	\$ 8,787	\$ 6,788	\$ 7,901	\$ 7,468	29.45%	\$ 1,999
3720	Apple-Transamerica NonPerm-CI	\$ 517	\$ -	\$ 2,242	\$ 3,384	0.00%	\$ 517
3722	OPEB Classified	\$ 51,572	\$ 48,362	\$ 43,335	\$ 53,372	6.64%	\$ 3,210

Final vs. Final Budget						
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
3930 Cash In-Lieu	\$ -	\$ 300	\$ -	\$ -	-100.00%	\$ (300)
Fringe Benefits	\$ 431,983	\$ 386,761	\$ 371,099	\$ 365,861	11.69%	\$ 45,222
4304 Supplies-office	\$ 60,996	\$ 49,000	\$ 53,010	\$ 54,447	24.48%	\$ 11,996
5502 Gas	\$ 8,400	\$ -	\$ 3,485	\$ -	0.00%	\$ 8,400
5503 Light and Power	\$ 19,200	\$ -	\$ 8,355	\$ -	0.00%	\$ 19,200
5203 Travel Local	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5885 Misc. Operational Exp.	\$ 2,500	\$ 2,500	\$ 3,286	\$ 2,200	0.00%	\$ -
Books, Supplies, Services	\$ 91,096	\$ 51,500	\$ 68,136	\$ 56,647	76.89%	\$ 39,596
6206 Building Improvements	\$ 348,957		\$ 54,807			
Equipment Capital Outlay	\$ 348,957		\$ 54,807			
Expense Total	\$ 1,516,578	\$ 957,403	\$ 1,125,413	\$ 1,020,024	58.41%	\$ 559,175

Position Listing - Full Time Equivalent				
Child Development Fund				
Position Description	District	Laney	Merritt	Total
Child Care Assistant II	1.00	3.00	1.00	5.00
Child Care Specialist	2.00	2.00		4.00
Clerical Asst II (Child Care Specialist)			1.00	1.00
Cook	0.75	0.75		1.50
District Child Care Prog Coord	1.00			1.00
Grand Total	4.75	5.75	2.00	12.50

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

						Final vs. Final Budget	
		2014-15 Final Budget	2013-14 Adopted Final Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue							
8861	Interest/Investment Income	\$ 25,000	\$ 50,000	\$ 22,144	\$ 5,287	-50.00%	\$ (25,000)
8899	Miscellaneous	\$ 5,986,179	\$ 6,944,001	\$ 5,872,464	\$ 7,545,259	-13.79%	\$ (957,822)
Local Revenue		\$ 6,011,179	\$ 6,994,001	\$ 5,894,608	\$ 7,550,546	-14.05%	\$ (982,822)
Revenue Total		\$ 6,011,179	\$ 6,994,001	\$ 5,894,608	\$ 7,550,546	-14.05%	\$ (982,822)
Expenses							
5105	Independent Contractor/Consult	\$ 100,000	\$ 700,000	\$ 42,213	\$ 629,349	-85.71%	\$ (600,000)
Books, Supplies, Services		\$ 100,000	\$ 700,000	\$ 42,213	\$ 629,349	-85.71%	\$ (600,000)
7120	Debt Interest - Bonds	\$ 752,781	\$ 1,150,000	\$ 752,781	\$ 1,101,268	-34.54%	\$ (397,219)
Debt Service Transfer		\$ 752,781	\$ 1,150,000	\$ 752,781	\$ 1,101,268	-34.54%	\$ (397,219)
Transfers Out (OPEB Trust)		\$ 5,872,464	\$ 5,149,420	\$ 5,872,464	\$ 7,073,912	14.04%	\$ 723,044
Expense Total		\$ 6,725,245	\$ 6,999,420	\$ 6,667,458	\$ 8,804,529	-3.92%	\$ (274,175)

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

						Final vs. Final Budget	
		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	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 Final Budget

		Final vs. Final Budget					
		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenues							
8831	Contract Instructional Service	\$ 1,786,783	\$ 1,430,402	\$ 1,458,736	\$1,777,431	24.91%	\$ 356,381
8835	Other Contract Services	\$ -			\$ -		
8861	Interest/Investment Income	\$ 8,500	\$ -	\$ 6,550	\$ (805)	0.00%	\$ 8,500
8899	Miscellaneous	\$ -	\$ 47,000	\$ 66,608	\$ 46,360	-100.00%	\$ (47,000)
Local Revenue		\$ 1,795,283	\$ 1,477,402	\$ 1,531,894	\$ 1,822,986	21.52%	\$ 317,881
8911	Compensation-Fixed Assets Loss	\$ -	\$ -	\$ -	\$ 29,312	0.00%	\$ -
8982	Interfund Transfers In	\$ -	\$ -	\$ 353,185	\$ -	0.00%	
Trans Res Revenue		\$ -	\$ -	\$ 353,185	\$ 29,312	0.00%	\$ -
Revenue Total		\$ 1,795,283	\$ 1,477,402	\$ 1,885,079	\$ 1,852,298	21.52%	\$ 317,881
Expenses							
4304	Office Supplies			16419			
5105	Independent Contractor/Consult	\$ -	\$ 19,902	\$ 18,930	\$ 17,660	-100.00%	\$ (19,902)
5108	Liability Insurance Claims	\$ 580,000	\$ 414,500	\$ 716,172	\$ 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	\$ 433,867	\$ 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	\$ 13,971	\$ 31,494	-62.50%	\$ (25,000)
Books, Supplies, Services		\$ 1,795,283	\$ 1,477,402	\$ 1,885,079	\$ 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%	\$ -
Expense Total		\$ 1,795,283	\$ 1,477,402	\$ 1,885,079	\$ 1,635,481	21.52%	\$ 317,881

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

							Final vs. Final Budget
		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenues							
8861	Interest/Investment Income	\$ -	\$ 500	\$ 888	\$ 1,389	-100.00%	\$ (500)
8883	Student Center Use Fee(R,R)	\$ 30,000	\$ 32,629	\$ 33,008	\$ 33,378	-8.06%	\$ (2,629)
Local Revenue		\$ 30,000	\$ 33,129	\$ 33,896	\$ 34,767	-9.44%	\$ (3,129)
Revenue Total		\$ 30,000	\$ 33,129	\$ 33,896	\$ 34,767	-9.44%	\$ (3,129)
Expenses							
2102	Clerical Tech & Support Staff	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	-100.00%	\$ (15,000)
2352	Clerical Tech & Support Replace	\$ 5,700					
2354	Overtime for perm & non-perm	\$ -	\$ 5,000	\$ -	\$ -	-100.00%	\$ (5,000)
Classified Salary		\$ 5,700	\$ 20,000	\$ 15,000	\$ 15,000	-71.50%	\$ (14,300)
3350	Medicare - Classified	\$ -	\$ 75	\$ -	\$ -	-100.00%	\$ (75)
3520	Unemployment Ins -Classified	\$ -	\$ 85	\$ -	\$ -	-100.00%	\$ (85)
3620	Worker's Compensation-Classfd	\$ -	\$ 60	\$ -	\$ -	-100.00%	\$ (60)
Fringe Benefits		\$ -	\$ 220	\$ -	\$ -	-100.00%	\$ (220)
4304	Supplies-office	\$ 500	\$ 2,500	\$ 2,114	\$ 4,359	-80.00%	\$ (2,000)
5105	Independent Contractor	\$ 1,000		\$ 14,586	\$ 3,910		
5501	Garbage and Trash	\$ 1,000					
5507	Pest Control	\$ 2,000	\$ 2,000	\$ 2,863	\$ 2,748	0.00%	\$ -
5888	Advertising Print/ADS	\$ 2,000					
5890	Service Contract-equipment	\$ 2,000	\$ 5,000	\$ 1,641	\$ -	-60.00%	\$ (3,000)
Books, Supplies, Services		\$ 8,500	\$ 9,500	\$ 21,204	\$ 11,017	-10.53%	\$ (1,000)
6403	Non-Instructional Equip & Furn	\$ 15,800	\$ 2,909	\$ 7,823	\$ 47,659	443.14%	\$ 12,891
6407	PC,SERV, Other Comput,Peripher	\$ -	\$ 500	\$ -	\$ -	-100.00%	\$ (500)
Equipment Cap Outlay		\$ 15,800	\$ 3,409	\$ 7,823	\$ 47,659	363.48%	\$ 12,391
Expense Total		\$ 30,000	\$ 33,129	\$ 44,027	\$ 73,676	-9.44%	\$ (3,129)

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

							Final vs. Final Budget
		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenues							
8883	Student Center Use Fee(R,R)	\$ 50,836	\$ 50,836	\$ 61,186	\$ 60,308	0.00%	\$ -
Local Revenue		\$ 50,836	\$ 50,836	\$ 61,186	\$ 60,308	0.00%	\$ -
Revenue Total		\$ 50,836	\$ 50,836	\$ 61,186	\$ 60,308	0.00%	\$ -
Expenses							
2353	Student Employee Assistants	\$ 10,000	\$ 15,267	\$ 5,556	\$ -	-34.50%	\$ (5,267)
Classified Salary		\$ 10,000	\$ 15,267	\$ 5,556	\$ -	-34.50%	\$ (5,267)
3520	Unemployment Ins -Classified	\$ -	\$ 250	\$ -	\$ -	-100.00%	\$ (250)
3620	Worker's Compensation-Classfd	\$ 120	\$ 375	\$ -	\$ -	-68.00%	\$ (255)
Fringe Benefits		\$ 120	\$ 625	\$ -	\$ -	-80.80%	\$ (505)
4304	Supplies-office	\$ 6,877	\$ 18,105	\$ -	\$ 504	-62.02%	\$ (11,228)
5105	Independent Contractor/Consultant	\$ -	\$ -	\$ 1,722	\$ -		
5106	Events/Programs-Outside Prod	\$ 3,401	\$ 3,401	\$ 3,080	\$ 500	0.00%	\$ -
5881	Building Repairs & Services	\$ 8,000	\$ -				
5885	Misc. Operational Exp.	\$ 7,938	\$ 10,938	\$ 993	\$ -	-27.43%	\$ (3,000)
5891	Service Contract-Software-DP	\$ 2,500	\$ -	\$ -	\$ -	0.00%	\$ 2,500
Books, Supplies, Services		\$ 28,716	\$ 32,444	\$ 5,795	\$ 1,004	-11.49%	\$ (3,728)
6403	Non-Instructional Equip & Furn	\$ 12,000	\$ 2,500	\$ 802	\$ 185	380.00%	\$ 9,500
Equipment Cap Outlay		\$ 12,000	\$ 2,500	\$ 802	\$ 185	380.00%	\$ 9,500
Expense Total		\$ 50,836	\$ 50,836	\$ 12,153	\$ 1,189	0.00%	\$ -

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

							Final vs. Final Budget
		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenues							
8861	Interest/Investment Income	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
8883	Student Center Use Fee(R,R)	\$ 20,290	\$ 31,804	\$ 32,362	\$ 32,688	-36.20%	\$(11,514)
Local Revenue		\$ 20,290	\$ 31,804	\$ 32,362	\$ 32,688	-36.20%	\$(11,514)
Revenue Total		\$ 20,290	\$ 31,804	\$ 32,362	\$ 32,688	-36.20%	\$(11,514)
Expenses							
2354	Overtime for Classified	\$ -	\$ -	\$ 415	\$ -	0.00%	\$ -
Classified Salary		\$ -	\$ -	\$ 415	\$ -	0.00%	\$ -
3320	FICA	\$ -	\$ -	\$ 26	\$ -	0.00%	\$ -
3350	Medicare	\$ -	\$ -	\$ 6	\$ -	0.00%	\$ -
Fringe Benefits		\$ -	\$ -	\$ 32	\$ -	0.00%	\$ -
4304	Supplies-office	\$ 11,790	\$ 20,804	\$ 1,562	\$ 4,081	-43.33%	\$ (9,014)
5105	Independent Contractor/Consult	\$ 7,500	\$ -	\$ 7,500	\$ -	0.00%	\$ 7,500
5205	Conference/Seminar Reg	\$ 500	\$ 500	\$ -	\$ 1,653	0.00%	\$ -
5604	Equipment Lease - Annual	\$ 500	\$ 10,500	\$ -	\$ -	-95.24%	\$(10,000)
Books, Supplies, Services		\$ 20,290	\$ 31,804	\$ 9,062	\$ 5,734	-63.84%	\$(20,304)
Expense Total		\$ 20,290	\$ 31,804	\$ 9,509	\$ 5,734	-36.20%	\$(11,514)

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

						Final vs. Final Budget	
		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenues							
8861	Interest/Investment Income	\$ 50	\$ 50	\$ -	\$ -	0.00%	\$ -
8883	Student Center Use Fee(R,R)	\$ 21,042	\$ 33,030	\$ 35,270	\$ 34,314	-36.29%	\$ (11,988)
Local Revenue		\$ 21,092	\$ 33,080	\$ 35,270	\$ 34,314	-36.24%	\$ (11,988)
Revenue Total		\$ 21,092	\$ 33,080	\$ 35,270	\$ 34,314	-36.24%	\$ (11,988)
Expenses							
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ 16,053	\$ 40,828	\$ 21,756	-100.00%	\$ (16,053)
Classified Salary		\$ -	\$ 16,053	\$ 40,828	\$ 21,756	-100.00%	\$ (16,053)
3220	PERS	\$ -	\$ 750	\$ 2,360	\$ -	-100.00%	\$ (750)
3320	FICA	\$ -	\$ -	\$ 1,289			
3350	Medicare - Classified	\$ -	\$ 290	\$ 592	\$ 315	-100.00%	\$ (290)
3520	Unemployment Ins -Classified	\$ -	\$ 322	\$ 29	\$ 77	-100.00%	\$ (322)
3620	Worker's Compensation-Classfd	\$ -	\$ 240	\$ 511	\$ 272	-100.00%	\$ (240)
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ 120	\$ 751	\$ 816	-100.00%	\$ (120)
Fringe Benefits		-	1,722	5,532	1,480	-100.00%	\$ (1,722)
4304	Supplies-office	-	9,827	13,243	1,958	-100.00%	\$ (9,827)
5885	Misc. Operational Exp.	21,092	5,478	-	-	285.03%	\$ 15,614
Books, Supplies, Svs.		21,092	15,305	13,243	1,958	37.81%	\$ 5,787
Equipment Cap Outlay		-	-	-	-		
Expense Total		\$ 21,092	\$ 33,080	\$ 59,603	\$ 25,194	-36.24%	\$ (11,988)

Peralta Community College District

Student Financial Aid Fund Detail

2014-15 Final Budget

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue							
8151	FinAid-PELL	\$ 31,847,760	\$ 30,492,189	\$ 31,874,689	\$ 30,398,336	4.45%	\$ 1,355,571
8152	FINAID-SEOG	\$ 1,332,842	\$ 1,333,528	\$ 1,230,724	\$ 1,255,732	-0.05%	\$ (686)
8154	FINAIDACG	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
8155	Americo (was a/c 8633)	\$ 127,328	\$ 123,484	\$ 127,169	\$ 110,419	3.11%	\$ 3,844
8156	DLUSU FED	\$ 3,089,797	\$ 1,911,903	\$ 3,147,546	\$ 2,283,422	61.61%	\$ 1,177,894
8157	DLSUB 0910 FED LOAN	\$ 2,758,026	\$ 2,282,976	\$ 3,041,438	\$ 2,852,630	20.81%	\$ 475,050
8199	Other Federal Income	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Federal Revenue		\$ 39,155,753	\$ 36,144,080	\$ 39,421,566	\$ 36,900,539	8.33%	\$ 3,011,673
8631	FINAIDCALB	\$ 1,524,213	\$ 1,383,503	\$ 1,526,607	\$ 1,425,947	10.17%	\$ 140,710
8632	FINAIDCALC	\$ 54,100	\$ 29,940	\$ 54,100	\$ -	80.69%	\$ 24,160
State Revenue		1,578,313	1,413,443	1,580,707	1,425,947	11.66%	164,870
8861	Interest/Investment Income	-	-	-	-	0.00%	-
8879	Student Records	-	-	-	-	0.00%	-
8899	Miscellaneous	-	-	-	-	0.00%	-
Local Revenue		-	-	-	-	0.00%	-
Transfers In		-	-	\$ -	\$ -		
Revenue Total		\$ 40,734,066	\$ 37,557,523	\$ 41,002,273	\$ 38,326,486	8.46%	\$ 3,176,543

Expenses							
7511	FINAIDPELL	\$ 31,847,760	\$ 30,492,189	\$ 31,874,689	\$ 30,398,336	4.45%	\$ 1,355,571
7512	FINAIDSEOG	\$ 1,332,842	\$ 1,333,528	\$ 1,230,724	\$ 1,255,878	-0.05%	\$ (686)
7513	FINAIDCALB	\$ 1,524,213	\$ 1,383,503	\$ 1,526,607	\$ 1,393,011	10.17%	\$ 140,710
7514	FINAIDCALC	\$ 54,100	\$ 29,940	\$ 54,100	\$ 35,062	80.69%	\$ 24,160
7515	FINAIDEOPG	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
7516	FINAIDCARE	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
7517	FINAIDAMERICORP	\$ 127,328	\$ 123,484	\$ 127,169	\$ 108,147	3.11%	\$ 3,844

Final vs. Final Budget						
	2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
7519 DLSUB -FED	\$ 2,758,026	\$ 2,282,976	\$ 3,147,546	\$ 2,852,630	20.81%	\$ 475,050
7525 DLUSU -FED	\$ 3,089,797	\$ 1,911,903	\$ 3,041,438	\$ 2,283,422	61.61%	\$ 1,177,894
Books, Supplies, Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Financial Aid	\$ 40,734,066	\$ 37,557,523	\$ 41,002,273	\$ 38,326,486	8.46%	\$ 3,176,543
Expense Total	\$ 40,734,066	\$ 37,557,523	\$ 41,002,273	\$ 38,326,486	8.46%	\$ 3,176,543

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

						Final vs. Final Budget	
		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
Revenue							
8811	Tax Allocation Secured Roll	\$ 8,053,385	\$ 7,581,153	\$ 8,055,497	\$ 7,682,155	6.23%	\$ 472,232
8861	Interest/Investment Income	\$ 2,400		\$ 1,385	\$ 1,042	0.00%	\$ 2,400
Local Revenue		\$ 8,055,785	\$ 7,581,153	\$ 8,056,882	\$ 7,683,197	6.26%	\$ 474,632
Revenue Total		\$ 8,055,785	\$ 7,581,153	\$ 8,056,882	\$ 7,683,197	6.26%	\$ 474,632
Expenses							
1351	Instructor-Temp/PTime & Ext-Se	\$ 6,500,000	\$ 5,741,811	\$ 5,302,477	\$ 3,179,851	13.20%	\$ 758,189
1352	Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 10,982	\$ -	0.00%	\$ -
1453	Counselors	\$ -	\$ 189,954	\$ 100,650	\$ 10,998	-100.00%	\$ (189,954)
1454	Librarians	\$ -	\$ 31,500	\$ 20,765	\$ 6,931	-100.00%	\$ (31,500)
1455	Coaches	\$ -	\$ 5,339	\$ 9,175	\$ -	-100.00%	\$ (5,339)
1456	Other Non-Teaching Assignments	\$ -	\$ 50,000	\$ 128,297	\$ 24,244	-100.00%	\$ (50,000)
1457	Non-Teaching Retirees	\$ -	\$ -	\$ 14,019	\$ -	0.00%	\$ -
Part Time Academic		\$ 6,500,000	\$ 6,018,604	\$ 5,586,365	\$ 3,222,024	8.00%	\$ 481,396
2102	Clerical Tech & Support Staff	\$ 231,911	\$ 85,165	\$ 106,418	\$ 24,015	172.31%	\$ 146,746
2201	Instructional Aides	\$ 82,791	\$ 157,783	\$ 53,637	\$ 5,066	-47.53%	\$ (74,992)
2352	Cler Tech & Sup Stf (Repl)	\$ 55,000	\$ 21,100	\$ 79,226	\$ 3,580	160.66%	\$ 33,900
2353	Student Employee Assistants	\$ -	\$ 27,813	\$ 36,205	\$ 13,725	-100.00%	\$ (27,813)
2354	Overtime for perm & non-perm	\$ -	\$ 5,000	\$ 1,591	\$ 8,901	-100.00%	\$ (5,000)
2451	Instructional Aides (Replace)	\$ -	\$ 244,774	\$ 260,785	\$ 76,763	-100.00%	\$ (244,774)
2452	Instructional Aides - Student	\$ -	\$ 211,837	\$ 209,216	\$ 115,460	-100.00%	\$ (211,837)
Classified Salary		\$ 369,702	\$ 753,472	\$ 747,078	\$ 247,510	-50.93%	\$ (383,770)
3110	STRS - Academic	\$ -	\$ -	\$ 212,725	\$ 204,409	0.00%	\$ -
3140	STRS Cash Balance	\$ 260,000	\$ 253,475	\$ 106,818	\$ 102,191	2.57%	\$ 6,525
3220	PERS	\$ 37,046	\$ 27,800	\$ 25,632	\$ 6,784	33.26%	\$ 9,246
3320	OASDHI (FICA) Classified	\$ 19,514	\$ 15,066	\$ 15,858	\$ 7,537	29.52%	\$ 4,448

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
3340	Medicare - Academic	\$ 94,250	\$ 91,885	\$ 77,478	\$ 73,307	2.57%	\$ 2,365
3350	Medicare - Classified	\$ 4,565	\$ 3,555	\$ 7,292	\$ 1,631	28.41%	\$ 1,010
3411	Medical Coverage-Academic	\$ -	\$ -	\$ 160,227	\$ 144,789	0.00%	\$ -
3412	Dental Coverage-Academic	\$ -	\$ -	\$ -	\$ 149	0.00%	\$ -
3415	Life Insurance-Academic	\$ -	\$ -	\$ 10	\$ 40	0.00%	\$ -
3421	Medical Coverage-Classified	\$ 80,511	\$ 103,238	\$ 22,218	\$ 1,245	-22.01%	\$ (22,727)
3422	Dental Coverage-Classified	\$ 2,481	\$ 4,971	\$ 2,370	\$ 149	-50.09%	\$ (2,490)
3425	Life Insurance-CLASS	\$ 897	\$ 407	\$ 530	\$ 64	120.39%	\$ 490
3510	Unemployment Ins.-Academic	\$ 4,550	\$ 4,491	\$ 3,211	\$ (17,298)	1.31%	\$ 59
3520	Unemployment Ins -Classified	\$ 1,921	\$ 1,110	\$ 350	\$ 12,195	73.06%	\$ 811
3610	Worker's Compensation-Academic	\$ 84,783	\$ 76,294	\$ 69,741	\$ 65,536	11.13%	\$ 8,489
3620	Worker's Compensation-Classfd	\$ 4,094	\$ 3,151	\$ 7,597	\$ 2,332	29.93%	\$ 943
3720	Apple-Transamerica NonPerm-Cl	\$ -	\$ 79	\$ 10,903	\$ 2,095	-100.00%	\$ (79)
3722	OPEB Classified	\$ 29,899	\$ 15,212	\$ 15,205	\$ 3,584	96.55%	\$ 14,687
Fringe Benefits		\$ 624,511	\$ 600,734	\$ 738,165	\$ 610,739	3.96%	\$ 23,777
4301	Instructional - (Classroom)	\$ -	\$ 38,203	\$ 68,603	\$ 28,283	-100.00%	\$ (38,203)
4304	Supplies-office	\$ -	\$ 44,365	\$ 27,726	\$ 13,641	-100.00%	\$ (44,365)
4306	Computer software/site lic.-cl	\$ -	\$ -	\$ 2,461	\$ 6,452	0.00%	\$ -
4307	Computer software/site lic.-ad	\$ -	\$ 3,000	\$ 120	\$ -	-100.00%	\$ (3,000)
5105	Independent Contractor/Consult	\$ -	\$ 11,747	\$ 59,612	\$ 85,260	-100.00%	\$ (11,747)
5106	Events/Programs-Outside Prod	\$ -	\$ -	\$ 271	\$ 9,659	0.00%	\$ -
5107	Election Cost	\$ -	\$ -	\$ -	\$ 1,168,351	0.00%	\$ -
5202	Travel Non-Local	\$ -	\$ 11,500	\$ 3,811	\$ 126	-100.00%	\$ (11,500)
5203	Travel Local	\$ -	\$ 658	\$ 7,309	\$ 97	-100.00%	\$ (658)
5205	Conference/Seminar Reg	\$ -	\$ 2,000	\$ 1,635	\$ 1,200	-100.00%	\$ (2,000)
5301	Dues and Membership	\$ -	\$ 14,729	\$ 35,700	\$ -	-100.00%	\$ (14,729)
5505	Telephone Services	\$ -	\$ 350	\$ 782	\$ -	-100.00%	\$ (350)
5702	Graduation Expense	\$ -	\$ -	\$ 2,318	\$ 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%	\$ -
5882	Equip Repairs Maint. & Svc	\$ -	\$ 8,311	\$ 6,436	\$ 15,915	-100.00%	\$ (8,311)

Final vs. Final Budget

		2014-15 Final Budget	2013-14 Final Adopted Budget	2013-14 Estimated Actuals	2012-13 Actuals	% Change	\$ Change
5884	Laundry Services	\$ -	\$ 9,453	\$ 7,960	\$ -	-100.00%	\$ (9,453)
5885	Misc. Operational Exp.	\$ 2,929,000	\$ 34,100	\$ 141,022	\$ 1,212	8489.44%	\$ 2,894,900
5888	Advertising Print	\$ -	\$ -	\$ -	\$ 320	0.00%	\$ -
5890	Service Contract-Equipment	\$ -	\$ 5,512	\$ 2,144	\$ 750	-100.00%	\$ (5,512)
5894	Moving/Relocation Expenses	\$ -	\$ -	\$ -	\$ 5,503	0.00%	\$ -
Books, Supplies, Services		\$ 2,929,000	\$ 185,343	\$ 369,470	\$ 1,372,129	1480.31%	\$ 2,743,657
6301	College Library Books	\$ -	\$ -	\$ 475	\$ 15,000	0.00%	\$ -
6302	Library Software (CD DVD etc)	\$ -	\$ -	\$ 13,203	\$ -	0.00%	\$ -
6402	Inst Equipment and Furn	\$ 16,000	\$ 20,000	\$ 102,891	\$ 5,114	-20.00%	\$ (4,000)
6403	Non-Instructional Equip & Furn	\$ -	\$ 3,000	\$ 4,821	\$ 12,095	-100.00%	\$ (3,000)
6406	Laptop Computers	\$ -	\$ -	\$ 1,106	\$ 21,699	0.00%	\$ -
6407	PC,SERV, Other Comput,Peripher	\$ -	\$ -	\$ 13,105	\$ 1,258	0.00%	\$ -
Equipment Cap Outlay		\$ 16,000	\$ 23,000	\$ 135,601	\$ 55,166	-30.43%	\$ (7,000)
Expense Total		\$ 10,439,213	\$ 7,581,153	\$ 7,576,679	\$ 5,507,568	37.70%	\$ 2,858,060

Position Listing - Full Time Equivalent

Measure B - Parcel Tax Fund

Position Description	District Office	College of Alameda	Berkeley City College	Totals
Curric & Systems Tech Analyst	1.00			1.00
Educ. Web Technology Analyst	1.00			1.00
Instructional Asst			1.00	1.00
Instructional Asst/LRC		0.50		0.50
Research Data Specialist	1.00			1.00
Grand Total	3.00	0.50	1.00	4.50

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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:

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

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.