



2015-2016 Final Budget

PERALTA COMMUNITY COLLEGE DISTRICT



BERKELEY CITY COLLEGE

COLLEGE OF ALAMEDA

LANEY COLLEGE

MERRITT COLLEGE

DEPARTMENT OF FINANCE & ADMINISTRATION

DATE SUBMITTED: September 8, 2015

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PERALTA COMMUNITY COLLEGE DISTRICT

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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

Dear Trustees and Members of the Peralta Community College District:

A budget exemplifies the values and aspirations of an institution. I have inherited this budget and want to support the efforts of Shared Governance, Senate and other constituents in the adoption of the Final Budget.

The role of outgoing Interim Vice Chancellor Susan Rinne and the efforts of every member of the finance team in putting the budget together cannot be overstated. Working collaboratively with the colleges, we have done our best to uphold the District's budget allocation process.

As Vice Chancellor Ron Little and I are new to the District, we will both take the time to engage each college and district office in discussions about the budget. As with any budget, changes can be made; it is a dynamic document. As we listen to you, we will learn how the budget impacts your areas and what modifications, if any, we need to make moving forward.

This budget represents a major investment of the state in our institution. Likewise and to a great extent, our local residents and our leaders have supported the District to be in a position to meet its mission.

We are indebted to all those who worked with us for this budget to be where it is. We look forward to ongoing dialog to get us to a position where we stand strong among local colleges in our fiscal discipline.

Best regards for another banner year.

Jowel C. Laguerre, Ph.D.
Chancellor



Peralta Community College District

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About the District

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 840 full-time employees and over 1,020 part-time faculty and part-time staff.

Our Mission

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. We 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. In part, the Peralta Community College District provides accessible, high quality, educational programs and services to meet the following needs of our multi-cultural communities:

- Articulation agreements with a broad array of highly respected Universities;
- Achievement of Associate Degrees of Arts and Science, and certificates of achievement;
- Acquisition of career-technical skills that are compatible with industry demand;
- Promotion of economic development and job growth;
- Foundational basic skills and continuing education;
- Lifelong learning, life skills, civic engagement, and cultural enrichment;
- Early college programs for community high school students;
- Supportive, satisfying, safe and functional work environment for faculty and staff; and
- Preparation for an environmentally sustainable future

Berkeley City College

College of Alameda

Laney College

Merritt College



Peralta Community College District

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

Office of Finance and Administration

Memorandum

To: Dr. Jowel Laguerre, Chancellor

From: Ron Little, Vice Chancellor of Finance and Administration

Date: September 8, 2015

Subject: 2015-16 Budget Summary

In accordance with Board Policy 6200, Budget Preparation, and Administrative Policy 6200, Budget Management, the 2015-16 Budget for the Peralta Community College District (District) is presented for consideration and approval by the District's Board of Trustees. Collaboration, integrity, transparency, and fiscal prudence serve as the underpinnings for the efforts of the Peralta Colleges and shared governance committees in developing the district and college budgets. In finalizing the budget our primary focus was to provide a balanced budget that effectively supports a wide array of programs and services that meet the diverse needs of students, and communities, served by the District.

The adopted State Budget (June 24, 2015) reflects burgeoning state and national economies. Growing jobs markets, robust housing markets, and record-setting stock markets—notwithstanding recent corrections—continue the longest economic recovery since the Great Depression era. Sensitive to the cyclical nature of California's economy, the State Budget is predicated on the Governor's conservative revenue forecast and prudently increases general fund reserve levels for eventual downturns while also augmenting allocations to K-12 and community colleges by \$7.6 billion over the prior year budget. System wide apportionment deferrals are eliminated.

Revenues

Replete with additional revenues in excess of projections for 2013-14 and 2014-15, the State Budget reinvests in education, restoring most of the deep cuts experienced during the recent five-year recession. A large share of these additional resources is provided as one-time funding to districts. However, there are ongoing funding increases as well.

The chart below summarizes what is new to the District's budget compared with 2014-15.

Berkeley City College

College of Alameda

Laney College

Merritt College

Funding	Type	State	District
Cost of Living Adjustment (COLA)	Ongoing	\$61 million to fund 1.02% COLA, increasing the value of a resident FTES to \$4,683	Approximately \$1.1 million in additional apportionment revenue
General Operating Increase to the Base	Ongoing	\$267 million to assist districts with rising operating costs including STRS and PERS employer contributions	Approximately \$2.7 million in additional revenues
Deferred Maintenance/ Instructional Equipment	One-Time	\$148 million. To be allocated at local level with no matching requirements	Approximately \$2.5 million
Mandates Buy-down	One-Time	\$632 million to offset all prior year Mandate Reimbursement Claims	Approximately \$10.3 million
Full Time Faculty	Ongoing	\$62.3 million to increase the number of full time faculty system wide	Funding for 25 new full time faculty positions
Student Success and Support Program	Ongoing	\$100 million for matriculation and counseling services. Matching requirements at 2014-15 levels.	TBD - September 2015
Student Success and Support Program	Ongoing	\$85 million for student equity plans	TBD - September 2015
Basic Skills	One-Time	\$60 million to improve and expand evidence-based practices in basic skills education	TBD - September 2015

It is important to note that for every *new* one -dollar of unrestricted funding that the District receives in 2015-16, nearly seventy-five cents is one-time in nature. While these additional revenues will certainly assist the District in furthering its mission, it is critical that the District considers a long term view and plan how best to *leverage* these resources with others to meet current and future needs, including the imminent rise of operational costs (see below). While integrated planning is crucial to achieve the district's strategic goals and objectives, discipline and diligence is required to avoid making long-term, ongoing commitments with one-time, short term funding.

More information is delineated in the 2015-16 Final Budget Assumptions that follow.

Enrollment, Access and FTES

The State Budget also includes \$156.5 million to fund, on average, 3% enrollment restoration/ growth across the community college system. Access to these funds, once earned, was determined on a formula utilized by the Chancellor's Office that took into account community college districts' unemployment rates, households below the poverty line, and other factors. Based on the formula, the District is eligible to receive additional funding to a cap of 2.38% enrollment restoration/ growth in 2015-16.

Sensitive to the challenge of growing enrollment in a period of strong economy, the District has opted for a conservative approach and budgeted 2015-16 enrollment levels at its prior year's levels, or 19,507 FTES. To the extent the District can *increase student enrollment*, in excess of the 19,507 FTES projection, additional apportionment revenues will be generated for the year and will add to the ongoing funded base.

Please see the enrollment graph on page 9 which demonstrates the District's ten-year history of reported and funded FTES as well as its projection for 2015-16.

Expenditures

Employer mandated contributions to the STRS and PERS retirement systems represent a formidable challenge to the District's general fund budget in the near and long term. STRS contribution rates are determined by statute. As part of the Governor's plan to address a \$74 billion unfunded liability in the program, employer and employee contribution rates were adjusted upwards with the 2014-15 State Budget Act, having been flat at 8.25% since 1986.

PERS rates are set by the PERS Board and adjusted periodically based on current and projected returns on investments, asset evaluation and actuarial studies. All indications point to a similar, if not less aggressive, upward adjustment of contribution rates.

The two charts below demonstrate estimated impacts of each on the District's budget.

STRS Employer Contribution Rate	Fiscal Year	Estimated STRS Salaries*	Estimated STRS Cost	Additional Cost Year-over-Year	Cumulative Increase
8.88%	2014-15	\$31,523,300	\$2,799,269	\$198,596	\$198,596
10.73%	2015-16	\$31,996,149	\$3,433,186	\$633,917	\$832,513
12.58%	2016-17	\$32,476,091	\$4,085,492	\$652,306	\$1,484,819
14.43%	2017-18	\$32,963,233	\$4,756,594	\$671,102	\$2,155,921
16.28%	2018-19	\$33,457,681	\$5,446,910	\$690,316	\$2,846,237
18.13%	2019-20	\$33,959,546	\$6,156,865	\$709,955	\$3,556,192
19.10%	2020-21	\$34,468,940	\$6,583,567	\$426,702	\$3,982,894

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

PERS Employer Contribution Rate^	Fiscal Year	Estimated PERS Salaries*	Estimated PERS Cost	Additional Cost Year-over-Year	Cumulative Increase
11.771%	2014-15	\$23,514,796	\$2,767,927	\$132,083	\$132,083
11.847%	2015-16	\$23,867,518	\$2,827,585	\$59,658	\$191,741
13.05%	2016-17	\$24,225,531	\$3,161,432	\$333,847	\$525,588
16.60%	2017-18	\$24,588,914	\$4,081,760	\$920,328	\$1,445,916
18.20%	2018-19	\$24,957,747	\$4,542,310	\$460,550	\$1,906,466
19.90%	2019-20	\$25,332,114	\$5,041,091	\$498,781	\$2,405,247

^ based on School Services of CA estimates

Quite simply, the District's STRS contribution cost will double within five years' time. The District's PERS contribution cost will increase by 82% over the same five year period. Both these impacts will prove adverse to the District's General Fund budget unless fully anticipated and carefully planned for. The Chancellor's Office has requested that each district submit a plan to address these increasing costs.

Conclusion

Fiscal Year 2015-16 resource levels offer substantial opportunities for the Peralta Community College District to make significant gains in advancing student achievement and success. Continued fiscal prudence with a focus on the financial long view represents the best course forward.

PRINCIPLES OF SOUND FISCAL MANAGEMENT

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

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

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

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

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

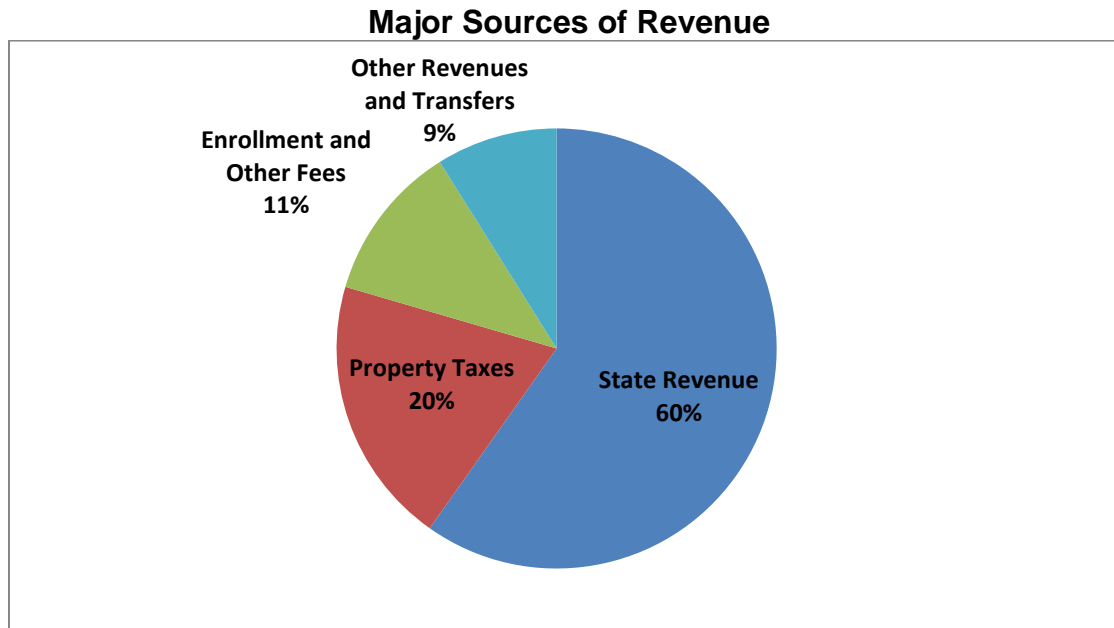
DESCRIPTION OF FUNDS

The following funds are included in the District's 2015-16 Final Budget.

DISTRICT OPERATING BUDGET – GENERAL FUND UNRESTRICTED (Pages 43-75)

The 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.

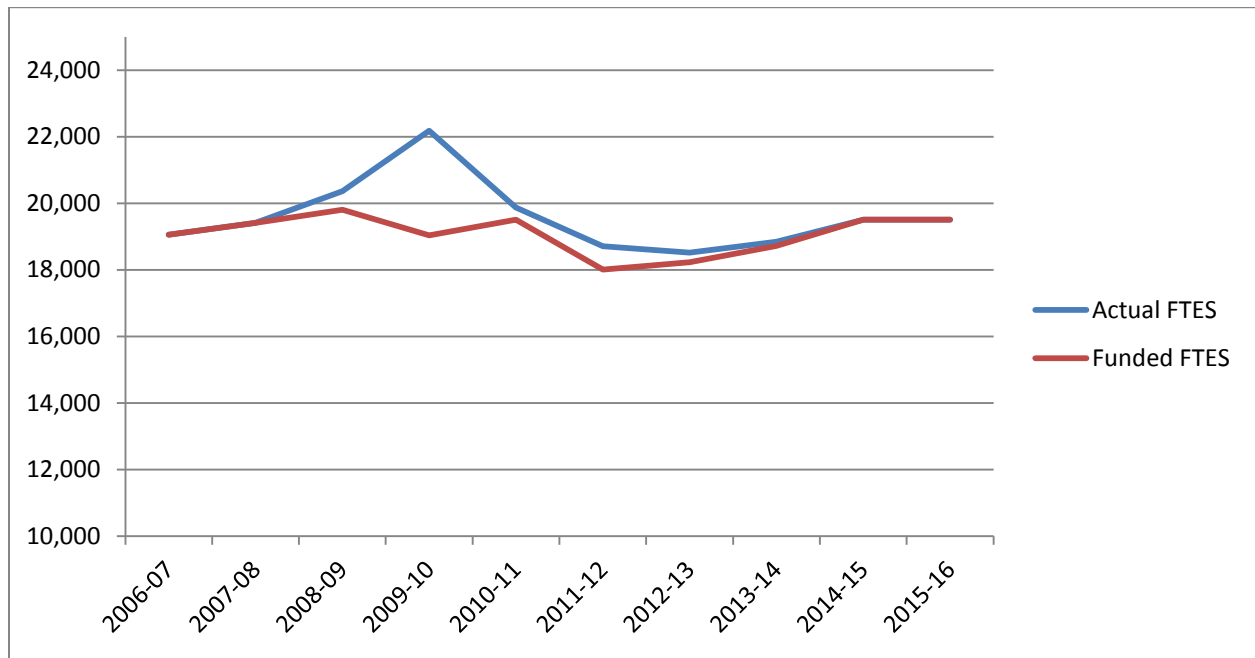
There are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are general apportionment, local property taxes, and enrollment fees and tuition that account for approximately 90% of the revenue received.



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 2014-15, we were funded at 19,507 FTES. In the 2015-16 budget we maintain this level of 19,507 FTES, and are not budgeting for any growth at this time. Through our Enrollment Management meetings we continue to discuss what percentage, if any, we will be able to claim in 2015-16.

A ten year summary of funded and actual FTES as well as total revenue is shown below.

FTES & Funding Summary



Detailed General Fund Unrestricted budgets can be found for each college at:

[Berkley City College](#)
[College of Alameda](#)
[District Office](#)
[Laney College](#)
[Merritt College](#)

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GENERAL FUND RESTRICTED (Pages 76-83)

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

SPECIAL REVENUE FUND (Pages 84-95)

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 (Pages 96-97)

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 98-99)

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 100-106)

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 (Pages 107-109)

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 110)

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 111)

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 112)

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 113-116)

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 (Pages 117)

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 (Pages 118-121)

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

Peralta Community College District 2015-16 Final Budget Assumptions

2015-16 Budget Assumptions

These assumptions were used in the development of the 2015-16 district and college adopted budgets.

General Assumptions

1. The 2015-16 Adopted Budget will be balanced
2. The 2015-16 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 2015-16 Fiscal Year
5. All State Apportionment deferrals are eliminated
6. There will be a line item in the budget for facilities maintenance and repair

Revenue Assumptions

7. General apportionment deficit factor 1% for 2015-16
8. Access Money formally referred to as enrollment growth funds for PCCD of 0% for 2015-16
9. The Cost of Living Adjustment (COLA) of 1.02% for 2015-16
 - \$1.109 million for PCCD
10. Full Time Equivalent Student (FTES) base of 19,507; funded base credit FTES of 19,507.
 - 0.0% increase from 2014-15
11. Funded base non-credit FTES of 40.52
12. Anticipated property tax receipts of \$29,218,556
 - 2% increase from 2014-15
13. Unrestricted lottery at \$128.00 per funded FTES
14. Mandated Cost Block Grant budgeted at \$28 per FTES; \$545,993
 - Same as Prior Year
15. Fourth Year of Parcel Tax estimated to be \$8,053,385
16. Increase in base funding \$266.7 Million State wide
 - \$2.667 million for PCCD
17. Allocation for the retirement of outstanding mandate claims \$627.8 Million State Wide
 - \$528 per FTES; \$10.3 Million for PCCD
18. Deferred Maintenance & Instructional Equipment allocation \$148 Million State Wide
 - \$2.5 Million for PCCD
 - No match required

Expenditure Assumptions

19. Salary Schedules will be increased by 3%
 - \$3 Million
20. Step and column salary increases will be included
 - Estimated to be \$1,388,459
21. Projected Public Employee Retirement System contribution increase to 11.847%, an increase of 0.076% estimated to be \$59,658.
22. State Teachers Retirement System increased to 10.73%, an increase of 1.85% estimated to be \$633,917.
23. Maintain District contribution to DSPS of \$1.15 million
24. Increase in OPEB Debt Service Payment of \$959,383
25. Any restricted funding cuts or cost increases must be borne by the respective program
26. Increase in Medical premiums up to District cap, estimated increase cost of approximately \$530,000;
 - Kaiser 4.8% increase from prior year
 - Traditional PPO (PFT, Admin, SEIU) – 0% increase
 - Lite PPO (PFT, Admin, SEIU) – 0% increase
 - Traditional PPO (Local 39) – 0% increase
 - Lit PPO (Local 39) – 0% increase
27. OPEB required contribution decrease of 1% to 8.5%
 - Decrease of \$556,479
28. Allocation of 25 new faculty positions to meet FON will be based on achieving parity within the Colleges, distributed based on % of part time to full time ratios at each college
 - 17 positions for Laney College
 - 6 new positions for Berkeley City College
 - 1 new position for College of Alameda
 - 1 new position for Merritt College
29. Utilities to be budgeted at the campus level at the prior year rates plus 2% for inflation.
 - Increase in site discretionary budgets for this purpose, approximately \$73,000 increase
30. Increase in Workers Compensation rate of 0.2% from 1.3% to 1.5% of payroll, estimated cost to be \$70,570.

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.

The projected District-wide total revenue allocation for FY 2015-16 is \$156,897,961. This amount includes nearly \$12.75 million of one-time funding from the state. 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. Additional exclusions include a STRS/PERS reserve and an adjustment to our Self Insurance Fund. For fiscal year 2015-16, then, total exclusions equal \$23,903,519. Therefore, available revenues for allocation amount to \$132,994,442.

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 – 18.63%; Berkeley City College – 21.52%; Laney College – 39.89%; and Merritt College – 19.96%.

Based upon these averages, the revenue allocations by college for 2015-16 are as follows: College of Alameda - \$24,782,848; Berkeley City College - \$28,615,527; Laney College – \$53,048,074; and Merritt College – \$26,547,993.

From these revenue 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 \$27,370,620.

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 \$7,691,780.

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 - \$18,249,146; Berkeley City College - \$21,071,384; Laney College – \$39,062,581; and Merritt College – \$19,548,931.

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.

2015-16 Budget Allocation Model Worksheet

Base Allocation:

Total Deficited Computational Revenue	\$ 109,773,982
Unrestricted Lottery	\$ 2,510,189
Apprenticeship	\$ 16,486
Student Health Fees	\$ 1,055,788
AC Transit Fees	\$ 1,021,000
International/Out of State Fees	\$ 8,556,762
Other Student Fees and Miscellaneous	\$ 12,909,573
Transfer in from other sources(funds)	\$ 13,000,714
Parcel Tax	\$ 8,053,467

Total Revenue Allocation \$ 156,897,961

Less:

OPEB Benefit Expenses	12,756,929
OPEB Debt Service	8,146,590
Self Insurance Fund Adjustment	2,000,000
STRS/PERS Reserve	<u>1,000,000</u>

Total Exclusions \$ (23,903,519)

Applicable Revenue \$ 132,994,442

Three Year FTE Rolling Averages

	Alameda	Berkeley	Laney	Merritt
2014-15	3,769.22	4,810.77	8,236.51	4,223.47
2013-14	3,725.31	4,301.94	8,004.67	3,926.04
2012-13	<u>3,755.68</u>	<u>3,877.35</u>	<u>7,840.07</u>	<u>3,901.99</u>
Average	3,750.07	4,330.02	8,027.08	4,017.17
Percentage	18.63%	21.52%	39.89%	19.96%

District Office Service Center Budgets

Chancellor	1,727,839
Board of Trustees	318,968
General Counsel	776,779
Information Tech	4,769,029
Public Information	1,036,360
Risk Management	656,636
Economic and Workforce Dev.	112,628
Education Svs	3,009,080
Student Svs	938,761
International Education	1,191,930
Institutional Research	1,035,565
Human Resources	2,288,718
Finance	4,013,354
General Services	4,325,116
Purchasing	1,169,857
	<u>27,370,620</u>

Centralized Services Budgets

DSPS Contribution	1,157,655
Admissions & Records	816,427
Facilities	5,139,841
Financial Aid	<u>577,857</u>
	7,691,780

	Alameda	Berkeley	Laney	Merritt
Revenue Allocation by College	24,782,848	28,615,527	53,048,074	26,547,993
DO Service Center Budgets	(5,100,378)	(5,889,154)	(10,917,439)	(5,463,650)
Centralized Services Budgets	(1,433,325)	(1,654,989)	(3,068,054)	(1,535,412)
	<u>18,249,146</u>	<u>21,071,384</u>	<u>39,062,581</u>	<u>19,548,931</u>

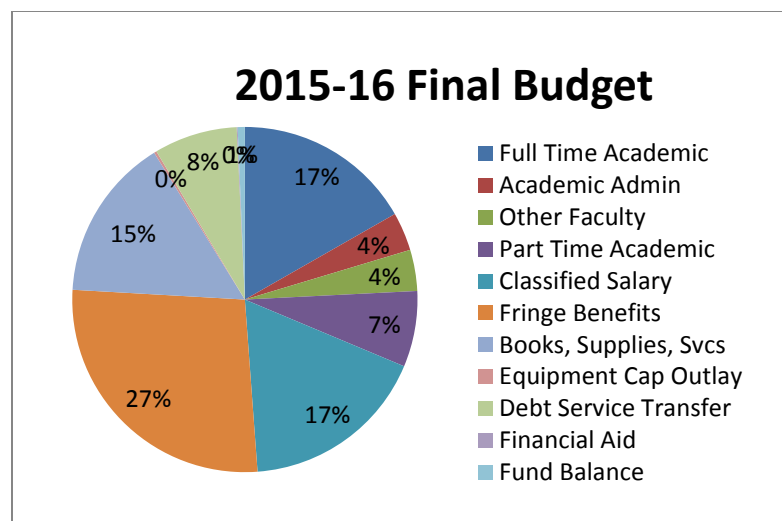
Unrestricted Expenditure Budget by College

Full Time Academic	\$ 4,251,704	4,545,265	10,756,218	\$ 5,435,670
Academic Admin	\$ 1,006,258	945,623	1,363,574	\$ 929,133
Other Faculty	\$ 969,382	989,033	1,641,874	\$ 1,396,148
Part Time Academic	\$ 1,803,533	2,777,879	3,860,818	\$ 1,897,813
Classified Salary	\$ 3,275,668	3,052,300	5,499,039	\$ 3,384,043
Fringe Benefits	\$ 4,406,475	4,464,412	9,251,879	\$ 5,532,787
Books, Supplies, Services	\$ 1,747,570	2,293,355	3,153,016	\$ 2,052,751
Equipment Cap Outlay	\$ 35,527	26,554	103,244	\$ 51,064
Load Banking				
Expenditure Totals	<u>\$ 17,496,117</u>	<u>\$ 19,094,421</u>	<u>\$ 35,629,662</u>	<u>\$ 20,679,409</u>
Difference w/o Parcel Tax	\$ 753,029	\$ 1,976,963	\$ 3,432,919	\$ (1,130,478)
Parcel Tax allocations	\$ 1,458,059	\$ 1,602,718	\$ 2,782,520	\$ 1,578,997
Expenditure Totals w/ Parcel	<u>\$ 18,954,176</u>	<u>\$ 20,697,139</u>	<u>\$ 38,412,182</u>	<u>\$ 22,258,406</u>
Difference with Parcel Tax	<u>\$ (705,030)</u>	<u>\$ 374,245</u>	<u>\$ 650,399</u>	<u>\$ (2,709,475)</u>

Peralta Community College District Unrestricted General Fund Summary 2015-16 Final Budget

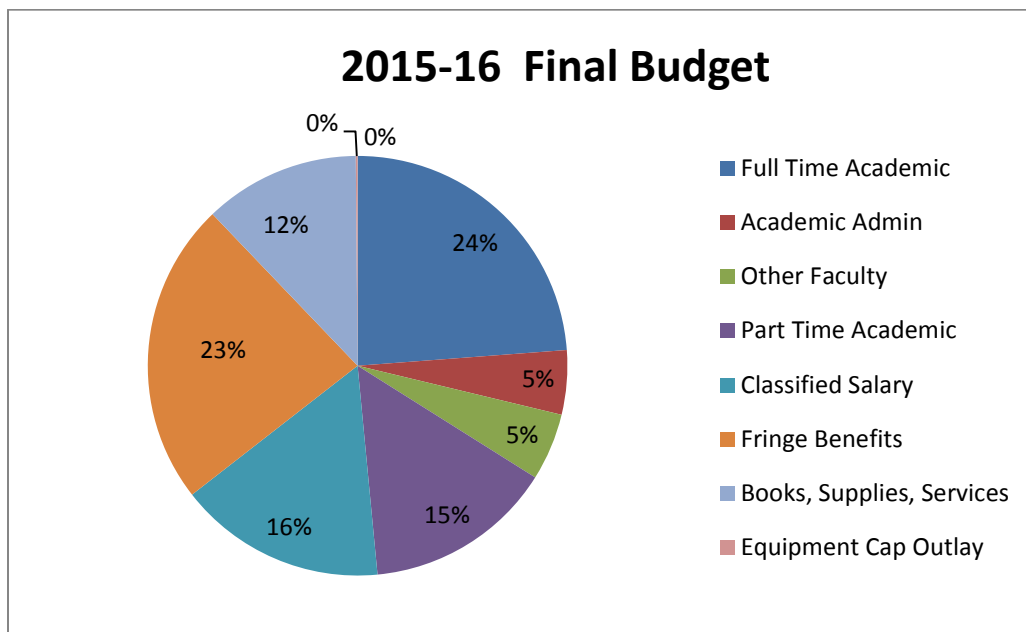
	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	Final vs. Final Budget	
					% Change	\$ Change
Revenue						
Federal Revenue	\$ -	\$ -	\$ -	\$ 10,816	0.00%	\$ -
State Revenue	\$ 89,232,507	\$ 67,396,913	\$ 70,228,656	\$ 70,397,373	32.40%	\$ 21,835,594
Local Revenue	\$ 46,611,273	\$ 46,682,083	\$ 51,462,796	\$ 42,455,811	0.00%	\$ (70,810)
Trans Res Revenue	\$ 13,000,714	\$ 13,128,094	\$ 10,915,411	\$ 11,188,145	0.00%	\$ (127,380)
Revenue Total	\$ 148,844,494	\$127,207,090	\$132,606,863	\$124,052,145	17.01%	\$21,637,404
Expenses						
Full Time Academic	\$ 24,988,857	\$ 21,353,690	\$ 20,254,652	\$ 18,252,185	17.02%	\$ 3,635,167
Academic Admin	\$ 5,374,168	\$ 4,864,416	\$ 4,803,073	\$ 4,214,079	10.48%	\$ 509,752
Other Faculty	\$ 5,752,859	\$ 5,679,831	\$ 5,397,478	\$ 1,964,688	1.29%	\$ 73,028
Part Time Academic	\$ 10,607,174	\$ 8,226,114	\$ 13,270,503	\$ 15,018,835	28.95%	\$ 2,381,060
Classified Salary	\$ 26,128,682	\$ 24,464,869	\$ 24,274,694	\$ 22,594,962	6.80%	\$ 1,663,813
Fringe Benefits	\$ 40,395,095	\$ 38,598,080	\$ 38,567,478	\$ 36,875,806	4.66%	\$ 1,797,015
Books, Supplies, Svcs	\$ 22,804,720	\$ 15,958,462	\$ 17,081,631	\$ 14,775,855	42.90%	\$ 6,846,258
Equipment Cap Outlay	\$ 356,694	\$ 176,576	\$ 491,751	\$ 327,152	102.01%	\$ 180,118
Debt Service Transfer	\$ 11,654,245	\$ 7,885,052	\$ 7,885,047	\$ 7,053,614	47.80%	\$ 3,769,193
Financial Aid	\$ 132,000	\$ -	\$ 227,837	\$ 835	0.00%	\$ -
Fund Balance	\$ 1,000,000	\$ -	\$ -	\$ -	0.00%	\$ 1,000,000
Expense Total	\$ 149,194,494	\$127,207,090	\$132,254,144	\$121,078,011	17.28%	\$21,987,404

Beginning Fund Balance	\$ 16,150,132	\$ 15,797,413	\$ 12,823,279
Revenues over Expenses	(350,000)	352,719	2,974,134
Ending Fund Balance	<u>\$ 15,800,132</u>	<u>\$ 16,150,132</u>	<u>\$ 15,797,413</u>



Peralta Community College District Unrestricted General Fund Summary 2015-16 Final Budget Berkeley City College

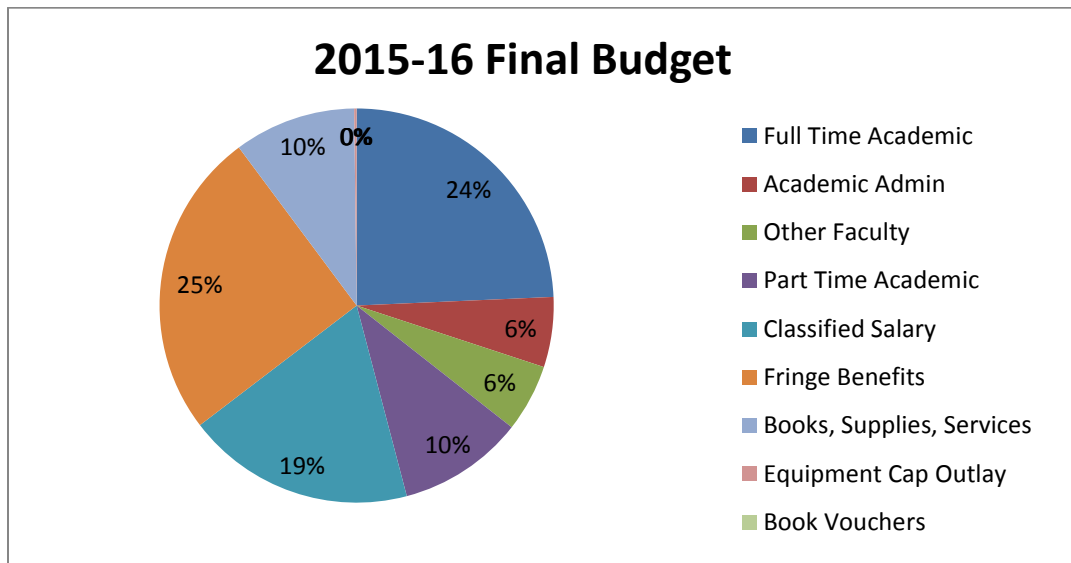
	Final vs. Final Budget					
	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Expenses						
Full Time Academic	\$ 4,545,265	\$ 3,593,974	\$ 3,590,837	\$ 3,322,206	26.47%	\$ 951,291
Academic Admin	\$ 945,623	\$ 743,229	\$ 759,627	\$ 763,322	27.23%	\$ 202,394
Other Faculty	\$ 989,033	\$ 1,165,635	\$ 874,101	\$ 45,748	-15.15%	\$ (176,602)
Part Time Academic	\$ 2,777,879	\$ 1,969,865	\$ 3,086,998	\$ 3,617,982	41.02%	\$ 808,014
Classified Salary	\$ 3,052,300	\$ 2,840,352	\$ 2,839,136	\$ 2,629,168	7.46%	\$ 211,948
Fringe Benefits	\$ 4,464,412	\$ 3,879,714	\$ 3,930,568	\$ 3,624,849	15.07%	\$ 584,698
Books, Supplies, Services	\$ 2,293,355	\$ 1,465,933	\$ 1,688,326	\$ 1,189,614	56.44%	\$ 827,422
Equipment Cap Outlay	\$ 26,554	\$ 25,554	\$ 281,541	\$ 30,983	3.91%	\$ 1,000
Leave Banking	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Expense Total	\$19,094,421	\$15,684,256	\$17,051,134	\$15,223,872	-8.02%	\$ 3,410,165



Peralta Community College District Unrestricted General Fund Summary 2015-16 Final Budget College of Alameda

Final vs. Final Budget

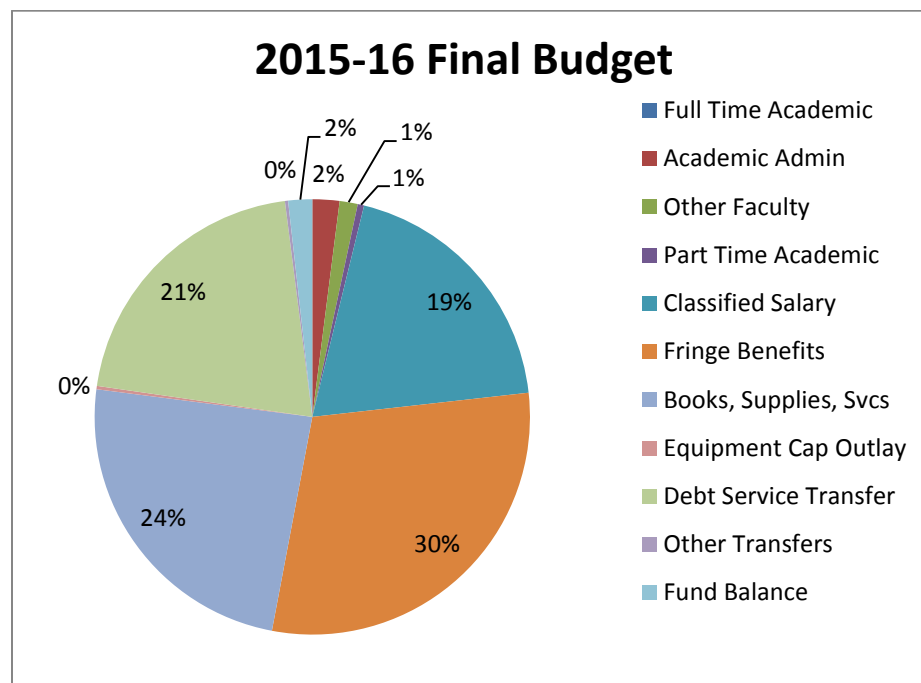
	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Expenses						
Full Time Academic	\$ 4,251,704	\$ 4,105,566	\$ 3,828,922	\$ 3,458,098	3.56%	\$ 146,138
Academic Admin	\$ 1,006,258	\$ 869,510	\$ 907,804	\$ 867,716	15.73%	\$ 136,748
Other Faculty	\$ 969,382	\$ 896,817	\$ 917,850	\$ 351,531	8.09%	\$ 72,565
Part Time Academic	\$ 1,803,533	\$ 1,312,890	\$ 2,358,700	\$ 2,717,827	37.37%	\$ 490,643
Classified Salary	\$ 3,275,668	\$ 2,965,969	\$ 2,931,330	\$ 2,730,123	10.44%	\$ 309,699
Fringe Benefits	\$ 4,406,475	\$ 4,190,108	\$ 3,944,383	\$ 3,714,090	5.16%	\$ 216,367
Books, Supplies, Services	\$ 1,747,570	\$ 1,173,075	\$ 1,010,652	\$ 940,598	48.97%	\$ 574,495
Equipment Cap Outlay	\$ 35,527	\$ 9,600	\$ 70,362	\$ 67,946	270.07%	\$ 25,927
Book Vouchers	\$ -	\$ -	\$ 386	\$ 835	0.00%	\$ -
Leave Banking	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Expense Total	\$17,496,117	\$15,523,535	\$15,970,389	\$14,848,764	0.00%	\$1,972,582



Peralta Community College District Unrestricted General Fund Summary 2015-16 Final Budget District Office - Central Services

Final vs. Final Budget

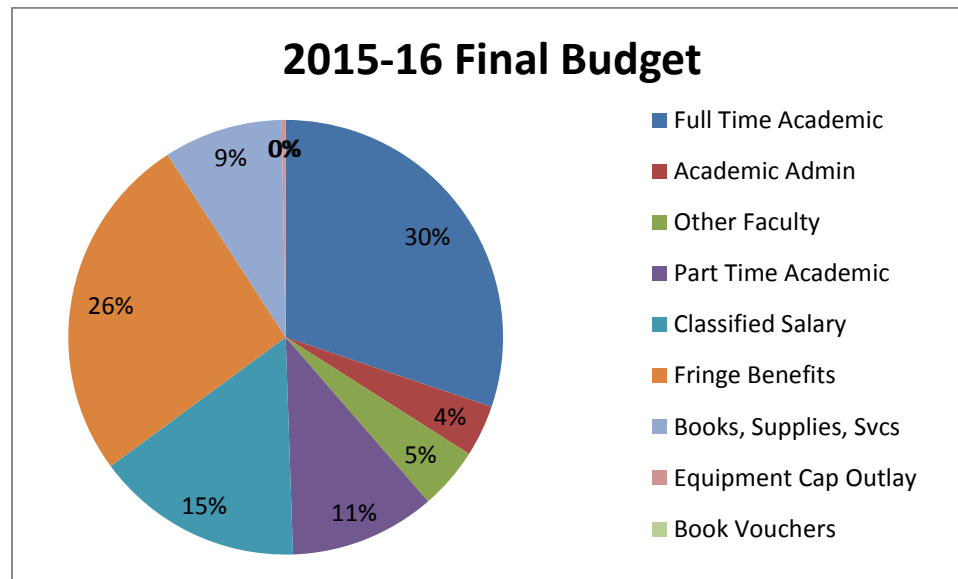
	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Expenses						
Full Time Academic	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Academic Admin	\$ 1,129,580	\$ 1,102,504	\$ 1,100,562	\$ 753,213	2.46%	\$ 27,076
Other Faculty	\$ 756,422	\$ 581,252	\$ 463,692	\$ 116,450	30.14%	\$ 175,170
Part Time Academic	\$ 267,131	\$ 575,004	\$ 168,183	\$ 89,202	-53.54%	\$ (307,873)
Classified Salary	\$ 10,917,632	\$ 10,131,643	\$ 10,320,387	\$ 9,609,495	7.76%	\$ 785,989
Fringe Benefits	\$ 16,739,542	\$ 17,402,249	\$ 18,320,953	\$ 18,255,980	-3.81%	\$ (662,707)
Books, Supplies, Svcs	\$ 13,537,728	\$ 9,874,132	\$ 10,667,052	\$ 9,583,494	37.10%	\$ 3,663,596
Equipment Cap Outlay	\$ 140,305	\$ 109,466	\$ 120,463	\$ 151,684	28.17%	\$ 30,839
Debt Service Transfer	\$ 11,654,245	\$ 7,885,052	\$ 7,885,047	\$ 7,053,604	47.80%	\$ 3,769,193
Other Transfers	\$ 132,000	\$ -	\$ 198,280	\$ -	0.00%	\$ 132,000
Fund Balance	\$ 1,000,000					
Expense Total	\$ 56,274,585	\$ 47,661,302	\$ 49,244,619	\$ 45,613,122	18.07%	\$ 8,613,283



Peralta Community College District Unrestricted General Fund Summary 2015-16 Final Budget Laney College

Final vs. Final Budget

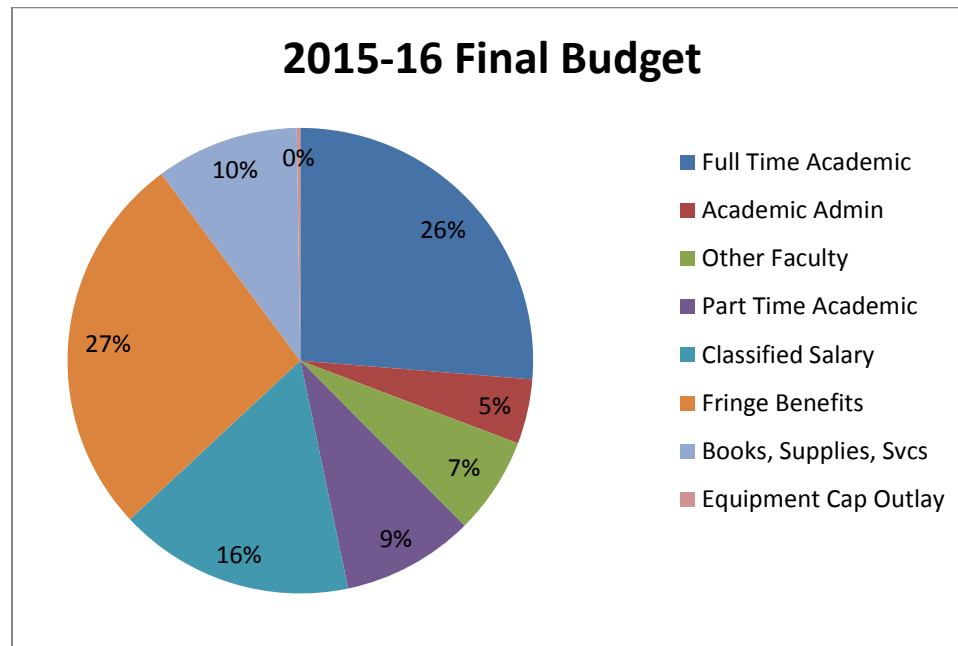
	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Expenses						
Full Time Academic	\$ 10,756,218	\$ 8,586,106	\$ 8,333,736	\$ 8,328,761	25.27%	\$2,170,112
Academic Admin	\$ 1,363,574	\$ 1,259,701	\$ 1,253,110	\$ 1,259,559	8.25%	\$ 103,873
Other Faculty	\$ 1,641,874	\$ 1,932,167	\$ 1,759,354	\$ 1,860,951	-15.02%	\$ (290,293)
Part Time Academic	\$ 3,860,818	\$ 3,476,833	\$ 5,381,993	\$ 5,023,111	11.04%	\$ 383,985
Classified Salary	\$ 5,499,039	\$ 5,362,381	\$ 5,017,597	\$ 4,959,452	2.55%	\$ 136,658
Fringe Benefits	\$ 9,251,879	\$ 8,313,126	\$ 7,797,722	\$ 7,511,035	11.29%	\$ 938,753
Books, Supplies, Svcs	\$ 3,153,016	\$ 2,040,031	\$ 2,344,979	\$ 2,368,005	54.56%	\$1,112,985
Equipment Cap Outlay	\$ 103,244	\$ 2,000	\$ 5,520	\$ 5,440	5062.20%	\$ 101,244
Book Vouchers	\$ -	\$ -	\$ 29,171	\$ 29,171	0.00%	\$ -
Expense Total	\$ 35,629,662	\$ 30,972,345	\$31,923,182	\$31,345,485	0.00%	\$4,657,317



Peralta Community College District Unrestricted General Fund Summary 2015-16 Final Budget Merritt College

Final vs. Final Budget

Expense	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Full Time Academic	\$ 5,435,670	\$ 5,068,044	\$ 4,501,156	\$ 4,177,286	7.25%	\$ 367,626
Academic Admin	\$ 929,133	\$ 889,472	\$ 781,970	\$ 842,942	4.46%	\$ 39,661
Other Faculty	\$ 1,396,148	\$ 1,103,960	\$ 1,382,481	\$ 658,418	26.47%	\$ 292,188
Part Time Academic	\$ 1,897,813	\$ 891,522	\$ 2,274,630	\$ 2,235,360	112.87%	\$1,006,291
Classified Salary	\$ 3,384,043	\$ 3,164,524	\$ 3,166,247	\$ 2,939,737	6.94%	\$ 219,519
Fringe Benefits	\$ 5,532,787	\$ 4,834,996	\$ 4,573,849	\$ 4,201,063	14.43%	\$ 697,791
Books, Supplies, Svcs	\$ 2,052,751	\$ 1,492,037	\$ 1,370,626	\$ 1,196,437	37.58%	\$ 560,714
Equipment Cap Outlay	\$ 51,064	\$ 30,957	\$ 13,865	\$ 32,541	64.95%	\$ 20,107
Expense Total	\$20,679,409	\$ 17,475,512	\$18,064,824	\$16,283,784	18.33%	\$3,203,897



Peralta Community College District Restricted General Fund Summary 2015-16 Final Budget

Final vs. Final Budget

	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue						
Federal Revenue	\$ 5,900,751	\$ 9,163,858	\$ 4,016,077	\$ 7,518,137	-35.61%	\$(3,263,107)
State Revenue	\$20,037,681	\$ 25,046,397	\$18,812,440	\$10,087,576	-20.00%	\$(5,008,716)
Local Revenue	\$ 928,978	\$ 815,025	\$ 1,305,827	\$ 1,236,092	13.98%	\$ 113,953
Trans Res Revenue	\$ 1,157,665	\$ 1,157,666	\$ 1,157,665	\$ 1,157,665	0.00%	\$ (1)
Revenue Total	\$28,025,075	\$ 36,182,946	\$25,292,009	\$19,999,470	-22.55%	\$(8,157,871)
Expenses						
Full Time Academic	\$ 600,793	\$ 1,587,300	\$ 557,787	\$ 684,263	-62.15%	\$ (986,507)
Academic Admin	\$ 760,211	\$ 385,728	\$ 414,617	\$ 351,429	97.08%	\$ 374,483
Other Faculty	\$ 2,803,873	\$ 2,068,432	\$ 1,774,259	\$ 1,561,949	35.56%	\$ 735,441
Part Time Academic	\$ 1,653,973	\$ 1,957,709	\$ 2,965,543	\$ 2,556,495	-15.51%	\$ (303,736)
Classified Salary	\$ 8,069,521	\$ 7,475,147	\$ 7,371,981	\$ 5,812,085	7.95%	\$ 594,374
Fringe Benefits	\$ 5,015,736	\$ 4,969,368	\$ 3,435,425	\$ 2,772,338	0.93%	\$ 46,368
Books, Supplies, Svcs	\$ 7,779,180	\$ 16,044,953	\$ 5,974,696	\$ 4,013,080	-51.52%	\$(8,265,773)
Equipment Cap Outlay	\$ 619,622	\$ 712,998	\$ 1,641,409	\$ 923,842	-13.10%	\$ (93,376)
Debt Service Transfers	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Financial Aid	\$ 984,669	\$ 727,308	\$ 1,156,292	\$ 1,329,015	35.39%	\$ 257,361
Unallocated	\$ 32,906	\$ 43,000	\$ -	\$ -	-23.47%	\$ (10,094)
Expense Total	\$28,320,484	\$ 35,971,943	\$25,292,009	\$20,004,496	-21.27%	\$(7,651,459)
Beginning Fund Balance	\$ 1,635,917		\$ 1,635,917	\$ 1,640,943		
Revenues over Expenses	(295,409)		-	(5,026)		
Ending Fund Balance	\$ 1,340,508		\$ 1,635,917	\$ 1,635,917		

Peralta Community College District Fee Based Instruction Fund Summary 2015-16 Final Budget

Final vs. Final Budget

	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 37,916	\$ 180,057	\$ 193,372	\$ 125,146	-78.94%	\$ (142,141)
Revenue Total	\$ 37,916	\$ 180,057	\$ 193,372	\$ 125,146	-78.94%	\$ (142,141)
Expenses						
Part Time Academic	\$ 17,706	\$ 61,123	\$ 86,292	\$ 58,984	-71.03%	\$ (43,417)
Classified Salary	\$ 900	\$ 17,383	\$ 24,960	\$ 13,047	-94.82%	\$ (16,483)
Fringe Benefits	\$ 1,924	\$ 58,367	\$ 8,613	\$ 6,728	-96.70%	\$ (56,443)
Books, Supplies, Services	\$ 35,023	\$ 43,184	\$ 21,465	\$ 25,386	-18.90%	\$ (8,161)
Equipment Cap Outlay	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Expense Total	\$ 55,553	\$ 180,057	\$ 141,330	\$ 104,145	-69.15%	\$ (124,504)
 Beginning Fund Balance						
Revenues over Expenses	\$ 145,734		\$ 93,692	\$ 72,692		
	(17,637)		52,042	21,000		
Ending Fund Balance	<u>\$ 128,097</u>		<u>\$ 145,734</u>	<u>\$ 93,692</u>		

Peralta Community College District

Bookstore Commission Fee Fund Summary

2015-16 Final Budget

Final vs. Final Budget

	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 88,887	\$ 163,341	\$ 102,232	\$ 205,887	-45.58%	\$ (74,454)
Revenue Total	\$ 88,887	\$ 163,341	\$ 102,232	\$ 205,887	-45.58%	\$ (74,454)
Expenses						
Part Time Academic	\$ -	\$ -	\$ -	\$ 5,535	0.00%	\$ -
Classified Salary	\$ 9,848	\$ 34,848	\$ 8,955	\$ 12,400	-71.74%	\$ (25,000)
Fringe Benefits	\$ 118	\$ 322	\$ 402	\$ 859	-63.35%	\$ (204)
Books, Supplies, Services	\$ 78,921	\$ 128,171	\$ 60,127	\$ 160,428	-38.43%	\$ (49,250)
Equipment Cap Outlay	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Financial Aid	\$ -	\$ -	\$ -	\$ 19,527	0.00%	\$ -
Expense Total	\$ 88,887	\$ 163,341	\$ 69,484	\$ 198,749	-45.58%	\$ (74,454)
Beginning Fund Balance	\$ 289,255		\$ 256,507	\$ 249,369		
Revenues over Expenses	-		32,748	7,138		
Ending Fund Balance	<u>\$ 289,255</u>		<u>\$ 289,255</u>	<u>\$ 256,507</u>		

Peralta Community College District Facility Rental Fee Fund Summary 2015-16 Final Budget

					Final vs. Final Budget	
	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue						
Federal Revenue	\$ -	\$ 58,435	\$ 1,980	\$ -	-100.00%	\$ (58,435)
Local Revenue	\$1,804,735	\$ 2,763,763	\$3,540,142	\$1,750,598	-34.70%	\$ (959,028)
Revenue Total	\$1,804,735	\$ 2,763,763	\$3,540,142	\$1,750,598	-34.70%	\$ (959,028)
Expenses						
Academic Admin	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Other Faculty	\$ -	\$ 10,000	\$ -	\$ -	-100.00%	\$ (10,000)
Part Time Academic	\$ 32,021	\$ 73,269	\$ 100,494	\$ 100,299	-56.30%	\$ (41,248)
Classified Salary	\$ 455,467	\$ 360,793	\$ 481,544	\$ 325,136	26.24%	\$ 94,674
Fringe Benefits	\$ 134,547	\$ 91,374	\$ 74,194	\$ 68,381	47.25%	\$ 43,173
Books, Supplies, Svcs	\$1,529,671	\$ 2,172,756	\$1,487,390	\$1,328,054	-29.60%	\$ (643,085)
Equipment Cap Outlay	\$ 29,438	\$ 55,571	\$ 35,793	\$ 111,089	-47.03%	\$ (26,133)
Financial Aid	\$ -	\$ -	\$ -	\$ 800	0.00%	\$ -
Expense Total	\$2,181,144	\$ 2,763,763	\$2,179,415	\$1,933,759	-21.08%	\$ (582,619)
Beginning Fund Balance	\$2,956,995		\$1,596,268	\$1,779,429		
Revenues over Expenses	(376,409)		1,360,727	(183,161)		
Ending Fund Balance	<u>\$2,580,586</u>		<u>\$2,956,995</u>	<u>\$1,596,268</u>		

Peralta Community College District Contract Education Fund Detail 2015-16 Final Budget

Final vs. Final Budget

	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue						
Federal Revenue	\$ -	\$ -	\$ 8,100	\$ 8,100	0.00%	-
Local Revenue	\$ 162,066	\$ 184,306	\$ 203,525	\$ 289,811	-12.07%	(22,240)
Revenue Total	\$ 162,066	\$ 184,306	\$ 211,625	\$ 297,911	-12.07%	(22,240)
Expenses						
Academic Admin	\$ -	\$ -	\$ -	\$ -	0.00%	-
Part Time Academic	\$ 50,258	\$ 84,587	\$ 92,617	\$ 112,693	-40.58%	(34,329)
Classified Salary	\$ 50,931	\$ 16,000	\$ 10,286	\$ 12,469	218.32%	34,931
Fringe Benefits	\$ 41,428	\$ 7,738	\$ 8,215	\$ 9,382	435.38%	33,690
Books, Supplies, Services	\$ 35,517	\$ 57,518	\$ 40,031	\$ 22,188	-38.25%	(22,001)
Equipment Cap Outlay	\$ -	\$ 4,000	\$ 13,852	\$ 31,383	-100.00%	(4,000)
Transfers Out	\$ -	\$ -	\$ -	\$ -	0.00%	-
Financial Aid	\$ -	\$ -	\$ -	\$ 5,520	0.00%	-
Undistributed Allocations	\$ -	\$ 14,463	\$ -	\$ -	-100.00%	(14,463)
Expense Total	\$ 178,134	\$ 184,306	\$ 165,000	\$ 193,635	-3.35%	(6,172)
 Beginning Fund Balance						
Revenues over Expenses	\$ 350,746		\$ 304,121	\$ 250,379		
Audit Adjustment	(16,068)		46,625	104,276		
Ending Fund Balance	<u>\$ -</u>		<u>-</u>	<u>(50,534)</u>		
	<u>\$ 334,678</u>		<u>\$ 350,746</u>	<u>\$ 304,121</u>		

Peralta Community College District Parking Fee Fund Summary 2015-16 Final Budget

Final vs. Final Budget

	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 548,515	\$ 411,496	\$ 533,158	\$ 461,808	33.30%	\$ 137,019
Revenue Total	\$ 548,515	\$ 411,496	\$ 533,158	\$ 461,808	33.30%	\$ 137,019
Expenses						
Part Time Academic	\$ 8,000	\$ 8,000	\$ 7,978	\$ 7,872	0.00%	\$ -
Classified Salary	\$ 385,358	\$ 205,000	\$ 406,918	\$ 207,399	87.98%	\$ 180,358
Fringe Benefits	\$ 9,200	\$ 3,651	\$ 2,344	\$ 1,562	151.99%	\$ 5,549
Books, Supplies, Services	\$ 125,957	\$ 175,301	\$ 140,112	\$ 136,520	-28.15%	\$ (49,344)
Equipment Cap Outlay	\$ 20,000	\$ 20,000	\$ 19,540	\$ -	0.00%	\$ -
Expense Total	\$ 548,515	\$ 411,952	\$ 576,892	\$ 353,353	33.15%	\$ 136,563
Beginning Fund Balance	\$ 222,348		\$ 266,082	\$ 157,627		
Revenues over Expenses	-		(43,734)	108,455		
Ending Fund Balance	<u>\$ 222,348</u>		<u>\$ 222,348</u>	<u>\$ 266,082</u>		

Peralta Community College District Capital Outlay Fund Summary 2015-16 Final Budget

					Final vs. Final Budget	
	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue						
State Revenue	\$ 2,527,152	\$ 1,480,302	\$ 2,472,302	\$ 884,111	70.72%	\$ 1,046,850
Local Revenue	\$ 575,829	\$ 100,595	\$ 1,325,272	\$ 1,480,830	472.42%	\$ 475,234
Revenue Total	\$ 3,102,981	\$ 1,580,897	\$ 3,797,574	\$ 2,364,941	96.28%	\$ 1,522,084
Expenses						
Books, Supplies, Services	\$ 3,102,561	\$ 1,512,594	\$ 588,591	\$ 597,837	105.12%	\$ 1,589,967
Equipment Cap Outlay	\$ 52,955	\$ 121,408	\$ 1,392,608	\$ 906,945	-56.38%	\$ (68,453)
Expense Total	\$ 3,155,516	\$ 1,634,002	\$ 1,981,199	\$ 1,504,782	93.12%	\$ 1,521,514
Beginning Fund Balance	\$ 6,787,835		\$ 4,971,460	\$ 5,316,459		
Audit Adjustment	\$ -		\$ -	\$ (1,205,158)		
Revenues over Expenses	\$ (52,535)		\$ 1,816,375	\$ 860,159		
Ending Fund Balance	<u>\$ 6,735,300</u>		<u>\$ 6,787,835</u>	<u>\$ 4,971,460</u>		

Peralta Community College District

Measure A Bond Fund Summary

2015-16 Final Budget

	Final vs. Final Budget					
	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 100,000	\$ 125,000	\$ 123,907	\$ 180,244	-20.00%	\$ (25,000)
Revenue Total	\$ 100,000	\$ 125,000	\$ 123,907	\$ 180,244	-20.00%	\$ (25,000)
Expenses						
Other Faculty	\$ -	\$ -	\$ (10,509)	\$ 10,509	0.00%	\$ -
Classified Salary	\$ 886,326	\$ 801,731	\$ 802,873	\$ 836,647	10.55%	\$ 84,595
Fringe Benefits	\$ 414,054	\$ 380,953	\$ 355,904	\$ 355,557	8.69%	\$ 33,101
Books, Supplies, Svc	\$ 32,922,684	\$ 33,448,560	\$ 1,177,802	\$ 3,000,837	-1.57%	\$ (525,876)
Equipment Cap Outlay	\$ 73,273,682	\$ 99,157,228	\$ 33,531,492	\$ 21,059,241	-26.10%	\$ (25,883,546)
Expense Total	\$107,496,746	\$133,788,472	\$ 35,857,562	\$ 25,262,791	-19.65%	\$ (26,291,726)
Beginning Fund Balance	\$107,396,746		\$143,130,401	\$168,212,948		
Revenues over Expenses	<u>(107,396,746)</u>		<u>(35,733,655)</u>	<u>(25,082,547)</u>		
Ending Fund Balance	<u>\$ -</u>		<u>\$107,396,746</u>	<u>\$143,130,401</u>		

Fund Balance includes authorized unsold bonds.

Peralta Community College District

Measure E Bond Fund Summary

2015-16 Final Budget

Final vs. Final Budget

	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ -	\$ 32,299	\$ 43,513	\$ 380,325	-100.0%	\$ (32,299)
Revenue Total	\$ -	\$ 32,299	\$ 43,513	\$ 380,325	-100.0%	\$ (32,299)
Expenses						
Classified Salary	\$ 211,748	\$ 216,068	\$ 51,825	\$ 110,016	-2.0%	\$ (4,320)
Fringe Benefits	\$ 111,107	\$ 145,248	\$ 11,529	\$ 28,821	-23.5%	\$ (34,141)
Books, Supplies, Svcs	\$ 1,111,620	\$ 9,282,591	\$ 548,712	\$ 2,415,526	-88.0%	\$ (8,170,971)
Equipment Cap Outlay	\$ 7,161,352	\$11,548,927	\$ 5,365,419	\$ 2,373,720	-38.0%	\$ (4,387,575)
Expense Total	\$ 8,595,827	\$21,192,834	\$ 5,977,485	\$ 4,928,083	-59.4%	\$(12,597,007)
Beginning Fund Balance	\$ 13,916,638		\$ 19,850,610	\$ 24,398,368		
Revenues over Expenses	<u>(8,595,827)</u>		<u>(5,933,972)</u>	<u>(4,547,758)</u>		
Ending Fund Balance	<u>\$ 5,320,811</u>		<u>\$ 13,916,638</u>	<u>\$ 19,850,610</u>		

Peralta Community College District Child Development Fund Summary 2015-16 Final Budget

Final vs. Final Budget

	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue						
Federal Revenue	\$ 39,063	\$ -	\$ 73,360	\$ 79,335	0.00%	\$ 39,063
State Revenue	\$ 1,080,586	\$ 1,090,762	\$ 1,065,400	\$ 1,063,331	-0.93%	\$ (10,176)
Local Revenue	\$ 121,503	\$ 74,359	\$ 72,577	\$ 62,456	63.40%	\$ 47,144
Revenue Total	\$ 1,241,152	\$ 1,165,121	\$ 1,211,337	\$ 1,205,122	6.53%	\$ 76,031
Expenses						
Classified Salary	\$ 703,842	\$ 644,542	\$ 680,344	\$ 631,371	9.20%	\$ 59,300
Fringe Benefits	\$ 448,964	\$ 431,983	\$ 414,646	\$ 371,099	3.93%	\$ 16,981
Books, Supplies, Svcs	\$ 82,261	\$ 91,096	\$ 90,093	\$ 68,136	-9.70%	\$ (8,835)
Equipment Capital Outlay	\$ 6,085	\$ 348,957	\$ 467,468	\$ 54,807	-98.26%	\$ (342,872)
Expense Total	\$ 1,241,152	\$ 1,516,578	\$ 1,652,551	\$ 1,125,413	-18.16%	\$ (275,426)
 Beginning Fund Balance	 \$ 922,254		 \$ 1,363,468	 \$ 1,283,759		
Revenues over Expenses	-		(441,214)	79,709		
Ending Fund Balance	\$ 922,254		\$ 922,254	\$ 1,363,468		

Peralta Community College District OPEB Reserve Fund Summary 2015-16 Final Budget

					Final vs. Final Budget	
	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 6,039,779	\$ 6,011,179	\$ 5,608,725	\$ 4,820,835	0.48%	\$ 28,600
Revenue Total	\$ 6,039,779	\$ 6,011,179	\$ 5,608,725	\$ 4,820,835	0.48%	\$ 28,600
Expenses						
Books, Supplies, Services	\$ 100,000	\$ 100,000	\$ 27,400	\$ 42,213	0.00%	\$ -
Debt Service Transfer	\$ 3,228,909	\$ 752,781	\$ 299,200	\$ 752,781	328.93%	\$2,476,128
Transfers Out (OPEB Trust)	\$ 5,568,480	\$ 5,872,464	\$ 6,140,350	\$ -	-5.18%	\$ (303,984)
Expense Total	\$ 8,897,389	\$ 6,725,245	\$ 6,466,950	\$ 794,994	32.30%	\$2,172,144
Beginning Fund Balance	\$14,911,051		\$15,769,276	\$13,243,435		
Revenues over Expenses	(2,857,610)		(858,225)	4,025,841		
Audit Adjustment				(1,500,000)		
Ending Fund Balance	<u>\$12,053,441</u>		<u>\$14,911,051</u>	<u>\$15,769,276</u>		

Peralta Community College District Trust and Agency Fund Summary 2015-16 Final Budget

					Final vs. Final Budget	
	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenues						
Local Revenue	\$ 141,245	\$ 19,616	\$ 357,717	\$ 43,663	620.05%	\$ 121,629
Revenue Total	\$ 141,245	\$ 19,616	\$ 357,717	\$ 43,663	620.05%	\$ 121,629
Expenses						
Books, Supplies, Services	\$ 207,103	\$ 19,616	\$ 75,920	\$ 24,702	955.79%	\$ 187,487
Equipment Capital Outlay	\$ -	\$ -	\$ 722	\$ -	0.00%	\$ -
Expense Total	\$ 207,103	\$ 19,616	\$ 76,642	\$ 24,702	955.79%	\$ 187,487
Beginning Fund Balance	\$ 318,997		\$ 37,922	\$ 18,961		
Revenues over Expenses	(65,858)		281,075	18,961		
Ending Fund Balance	<u>\$ 253,139</u>		<u>\$ 318,997</u>	<u>\$ 37,922</u>		

Peralta Community College District Self Insurance Fund Summary 2015-16 Final Budget

Final vs. Final Budget

	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenues						
Local Revenue	\$ 1,724,670	\$ 1,795,283	\$ 2,367,086	\$ 75,993	-3.93%	\$ (70,613)
Trans Res Revenue	\$ 2,350,000	\$ -	\$ -	\$ -	0.00%	\$2,350,000
Revenue Total	\$ 4,074,670	\$ 1,795,283	\$ 2,367,086	\$ 75,993	126.97%	\$2,279,387
Expenses						
Books, Supplies, Svcs	\$ 1,788,894	\$ 1,795,283	\$ 1,821,674	\$ 1,885,079	-0.36%	\$ (6,389)
Equipment Cap Outlay	\$ -	\$ -	\$ 1,369	\$ -	0.00%	\$ -
Expense Total	\$ 1,788,894	\$ 1,795,283	\$ 1,823,043	\$ 1,885,079	-0.36%	\$ (6,389)
Beginning Fund Balance	\$ (2,272,675)		\$(2,816,718)	\$ 1,492,368		
Audit Adjustment				\$ (2,500,000)		
Revenues over Expenses	2,285,776		544,043	(1,809,086)		
Ending Fund Balance	<u>\$ 13,101</u>		<u>\$(2,272,675)</u>	<u>\$ (2,816,718)</u>		

**Peralta Community College District
College of Alameda Student Center Fund Summary
2015-16 Final Budget**

Final vs. Final Budget						
	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenues						
Local Revenue	\$ 30,000	\$ 30,000	\$ 31,462	\$ 34,298	0.00%	\$ -
Revenue Total	\$ 30,000	\$ 30,000	\$ 31,462	\$ 34,298	0.00%	\$ -
Expenses						
Classified Salary	\$ 15,000	\$ 5,700	\$ -	\$ 15,000	163.16%	\$ 9,300
Books, Supplies, Svcs	\$ 15,000	\$ 8,500	\$ 3,398	\$ 21,204	76.47%	\$ 6,500
Equipment Cap Outlay	\$ -	\$ 15,800	\$ 12,825	\$ 7,823	-100.00%	\$ (15,800)
Expense Total	\$ 30,000	\$ 30,000	\$ 16,223	\$ 44,027	0.00%	\$ -
Beginning Fund Balance	\$ 169,416		\$ 154,177	\$ 163,906		
Revenues over Expenses	-		15,239	(9,729)		
Ending Fund Balance	<u>\$ 169,416</u>		<u>\$ 169,416</u>	<u>\$ 154,177</u>		

Peralta Community College District Laney Student Center Fee Fund Summary 2015-16 Final Budget

Final vs. Final Budget

	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenues						
Local Revenue	\$ 50,836	\$ 50,836	\$ 59,342	\$ 61,186	0.00%	\$ -
Revenue Total	\$ 50,836	\$ 50,836	\$ 59,342	\$ 61,186	0.00%	\$ -
Expenses						
Classified Salary	\$ 10,000	\$ 10,000	\$ 22,191	\$ 5,556	0.00%	\$ -
Fringe Benefits	\$ 120	\$ 120	\$ 26	\$ -	0.00%	\$ -
Books, Supplies, Services	\$ 287,264	\$ 28,716	\$ 27,100	\$ 5,795	900.36%	\$ 258,548
Equipment Cap Outlay	\$ 12,000	\$ 12,000	\$ 109	\$ 802	0.00%	\$ -
Expense Total	\$ 309,384	\$ 50,836	\$ 49,426	\$ 12,153	508.59%	\$ 258,548
Beginning Fund Balance	\$ 293,868		\$ 283,952	\$234,919		
Revenues over Expenses	(258,548)		9,916	49,033		
Ending Fund Balance	<u>\$ 35,320</u>		<u>\$ 293,868</u>	<u>\$283,952</u>		

Peralta Community College District

Merritt Student Center Fee Fund Summary

2015-16 Final Budget

Final vs. Final Budget

	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenues						
Local Revenue	\$ 22,400	\$ 20,290	\$ 31,944	\$ 32,362	10.40%	\$ 2,110
	\$ -	\$ -	\$ -	\$ -		
Revenue Total	\$ 22,400	\$ 20,290	\$ 31,944	\$ 32,362	10.40%	\$ 2,110
Expenses						
Classified Salary	\$ -	\$ -	\$ -	\$ 415	0.00%	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ 32	0.00%	\$ -
Books, Supplies, Services	\$ 22,400	\$ 20,790	\$ 19,435	\$ 9,062	7.74%	\$ 1,610
Expense Total	\$ 22,400	\$ 20,790	\$ 19,435	\$ 9,509	7.74%	\$ 1,610
Beginning Fund Balance	\$ 135,108		\$ 122,599	\$ 99,746		
Revenues over Expenses	-		12,509	22,853		
Ending Fund Balance	<u>\$ 135,108</u>		<u>\$ 135,108</u>	<u>\$ 122,599</u>		

Peralta Community College District

Berkeley City College Student Center Fee Fund Summary

2015-16 Final Budget

Final vs. Final Budget

	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenues						
Local Revenue	\$ 22,303	\$ 21,092	\$ 35,611	\$ 35,270	5.74%	\$ 1,211
Revenue Total	\$ 22,303	\$ 21,092	\$ 35,611	\$ 35,270	5.74%	\$ 1,211
Expenses						
Classified Salary	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ 5,532	0.00%	\$ -
Books, Supplies, Svs	\$ 94,351	\$ 21,092	\$ -	\$ 13,243	347.33%	\$73,259
Equipment Cap Outlay	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Expense Total	\$ 102,351	\$ 21,092	\$ -	\$ 59,603	385.26%	\$81,259
Beginning Fund Balance	\$ 80,306		\$ 44,695	\$ 69,028		
Revenues over Expenses	(80,048)		35,611	(24,333)		
Ending Fund Balance	<u>\$ 258</u>		<u>\$ 80,306</u>	<u>\$ 44,695</u>		

Peralta Community College District Student Financial Aid Fund Summary 2015-16 Final Budget

					Final vs. Final Budget	
	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue						
Federal Revenue	\$ 34,871,550	\$ 39,155,753	\$ 41,509,340	\$ 39,718,274	-10.94%	\$(4,284,203)
State Revenue	\$ 1,309,789	\$ 1,578,313	\$ 1,991,127	\$ 1,585,698	-17.01%	\$ (268,524)
Local Revenue	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Revenue Total	\$ 36,181,339	\$ 40,734,066	\$ 43,500,467	\$ 41,303,972	-11.18%	\$(4,552,727)
Expenses						
Books, Supplies, Svcs	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Financial Aid	\$ 36,181,339	\$ 40,734,066	\$ 43,500,467	\$ 41,303,972	-11.18%	\$(4,552,727)
Expense Total	\$ 36,181,339	\$ 40,734,066	\$ 43,500,467	\$ 41,303,972	-11.18%	\$(4,552,727)

Peralta Community College District

Measure B - Parcel Tax Summary

2015-16 Final Budget

					Final vs. Final Budget	
	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue						
Local Revenue	\$ 8,053,467	\$ 8,055,785	\$8,065,654	\$8,061,064	-0.03%	\$ (2,318)
Revenue Total	\$ 8,053,467	\$ 8,055,785	\$8,065,654	\$8,061,064	-0.03%	\$ (2,318)
Expenses						
Other Faculty	\$ 60,732	\$ -	\$ -	\$3,471,577	0.00%	\$ 60,732
Part Time Academic	\$ 6,561,776	\$ 6,500,000	\$5,861,741	\$2,922,748	0.95%	\$ 61,776
Classified Salary	\$ 579,220	\$ 369,702	\$ 631,763	\$ 410,109	56.67%	\$ 209,518
Fringe Benefits	\$ 709,145	\$ 624,511	\$ 820,262	\$ 348,378	13.55%	\$ 84,634
Books, Supplies, Svcs	\$ 407,441	\$ 2,929,000	\$ 640,556	\$ 369,286	-86.09%	\$(2,521,559)
Equipment Cap Outlay	\$ 1,500	\$ 16,000	\$ 221,975	\$ 135,601	-90.63%	\$ (14,500)
Expense Total	\$ 8,319,814	\$10,439,213	\$8,176,297	\$7,657,699	-20.30%	\$(2,119,399)
Beginning Fund Balance	\$ 2,468,352		\$2,578,995	\$2,175,630		
Revenues over Expenses	<u>(266,347)</u>		<u>(110,643)</u>	<u>403,365</u>		
Ending Fund Balance	<u>\$ 2,202,005</u>		<u>\$2,468,352</u>	<u>\$2,578,995</u>		

Peralta Community College District

Unrestricted General Fund Detail

2015-16 Final Budget

		2015-16	2014-15	2014-15		Final vs. Final Budget	
		Final Budget	Final Adopted Budget	Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue							
8199	Other Federal Revenue	\$ -	\$ -	\$ -	\$ 10,816	0.00%	\$ -
	Federal Revenue	\$ -	\$ -	\$ -	\$ 10,816	0.00%	\$ -
8611	State General	\$ 55,320,523	\$ 50,471,783	\$ 45,118,320	\$ 53,065,413	9.61%	\$ 4,848,740
8613	2% Enrollment Fees	\$ 140,262	\$ 151,497	\$ 295,412	\$ 277,404	0.00%	\$ (11,235)
8618	Apprenticeship	\$ 16,486	\$ 32,198	\$ 27,477	\$ 32,327	0.00%	\$ (15,712)
8619	State Prior Year	\$ -	\$ -	\$ 766,433	\$ (812,511)	0.00%	\$ -
8630	Education Protection Acct.	\$ 18,940,304	\$ 13,285,340	\$ 19,477,070	\$ 14,425,273	42.57%	\$ 5,654,964
8661	Part-time Parity Pay	\$ 408,873	\$ 408,873	\$ 408,873	\$ 408,873	0.00%	\$ -
8672	Homeowners Prop Tax	\$ 170,871	\$ 170,871	\$ 168,246	\$ -	0.00%	\$ -
8681	State Lottery Proceeds	\$ 2,510,189	\$ 2,372,580	\$ 2,673,205	\$ 2,486,121	5.80%	\$ 137,609
8682	State Mandated Cost	\$ 545,993	\$ 503,771	\$ 1,293,620	\$ 510,428	8.38%	\$ 42,222
8699	Other State Revenue	\$ 11,179,006	\$ -	\$ -	\$ 4,045	0.00%	\$ 11,179,006
	State Revenue	\$ 89,232,507	\$ 67,396,913	\$ 70,228,656	\$ 70,397,373	32.40%	\$ 21,835,594
8811	Tax Secured Roll	\$ 16,954,902	\$ 16,381,988	\$ 18,208,197	\$ 16,573,866	3.50%	\$ 572,914
8812	Tax Supplement Roll	\$ 208,317	\$ 208,317	\$ 257,701	\$ 346,945	0.00%	\$ -
8813	Tax Unsecured	\$ 1,135,660	\$ 1,135,660	\$ 1,099,718	\$ 1,052,466	0.00%	\$ -
8814	PY Tax Secured Roll	\$ -	\$ -	\$ (139,077)	\$ (427,773)	0.00%	\$ -
8815	PY Tax Supplemental Roll	\$ -	\$ -	\$ (1,072)	\$ (9,129)	0.00%	\$ -
8816	PY Tax Unsecured RL	\$ -	\$ -	\$ (346,869)	\$ 3,440	0.00%	\$ -
8818	ERAF	\$ 10,748,806	\$ 10,748,806	\$ 14,197,660	\$ 8,500,437	0.00%	\$ -
8851	Facility & Athletic Field Rentl	\$ -	\$ -	\$ 978		0.00%	\$ -
8861	Interest/Investment Inc	\$ -	\$ -	\$ (42,632)	\$ (38,017)	0.00%	\$ -
8874	Enrollment	\$ 6,423,060	\$ 8,644,557	\$ 7,430,064	\$ 6,279,473	0.00%	\$ (2,221,497)
8877	Instruct Matl Fees & Sales	\$ -	\$ -	\$ 50	\$ -	0.00%	\$ -
8879	Student Records	\$ 65,000	\$ 65,000	\$ 95,223	\$ 97,075	0.00%	\$ -
8880	Tuition Out of St	\$ 3,855,542	\$ 1,800,864	\$ 3,479,983	\$ 2,283,175	114.09%	\$ 2,054,678
8881	Parking Servcs	\$ -	\$ -	\$ -	\$ 390	0.00%	\$ -
8882	F-1 VisaTuition	\$ 4,701,220	\$ 3,825,323	\$ 4,852,905	\$ 4,726,999	22.90%	\$ 875,897

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	Final vs. Final Budget % Change \$ Change	
8883	Student Center	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
8884	Student AC Transit	\$ 1,021,000	\$ 1,249,934	\$ 921,585	\$ 921,249	0.00%	\$ (228,934)
8886	Application Fee	\$ 5,600	\$ 5,600	\$ 46,452	\$ 35,344	0.00%	\$ -
8887	Capital Outlay Fee	\$ -	\$ -	\$ -	\$ 92,831	0.00%	\$ -
8893	AC Transit-Student Bus Passes	\$ -	\$ -	\$ 14,472	\$ (1,620)	0.00%	\$ -
8895	St Drop Fees	\$ 5,000	\$ 5,300	\$ 5,270	\$ 5,680	0.00%	\$ (300)
8896	Student Health Fees	\$ 1,055,788	\$ 1,108,706	\$ 1,094,348	\$ 1,112,264	0.00%	\$ (52,918)
8897	Indirect Income	\$ -	\$ 845,569	\$ 146,906	\$ 260,030	0.00%	\$ (845,569)
8899	Miscellaneous	\$ 431,378	\$ 656,459	\$ 140,934	\$ 640,686	0.00%	\$ (225,081)
Local Revenue		\$ 46,611,273	\$ 46,682,083	\$ 51,462,796	\$ 42,455,811	0.00%	\$ (70,810)
8982	Interfund Transfers-In	\$ 243,785	\$ -	\$ -	\$ -	0.00%	\$ 243,785
8983	Intrafund Transfers-In	\$ 12,756,929	\$ 13,128,094	\$ 10,915,411	\$ 11,188,145	0.00%	\$ (371,165)
Trans Res Revenue		\$ 13,000,714	\$ 13,128,094	\$ 10,915,411	\$ 11,188,145	0.00%	\$ (127,380)
Revenue Total		\$ 148,844,494	\$ 127,207,090	\$ 132,606,863	\$ 124,052,145	17.01%	\$ 21,637,404
Expenses							
1101	Instructor	\$ 24,988,857	\$ 21,217,148	\$ 20,254,652	\$ 18,138,900	17.78%	\$ 3,771,709
1102	Instructor -Subs	\$ -	\$ 136,542	\$ -	\$ 113,285	0.00%	\$ (136,542)
Full Time Academic		\$ 24,988,857	\$ 21,353,690	\$ 20,254,652	\$ 18,252,185	17.02%	\$ 3,635,167
1201	Administrators	\$ 5,374,168	\$ 4,864,416	\$ 4,803,073	\$ 4,214,079	10.48%	\$ 509,752
Academic Admin		\$ 5,374,168	\$ 4,864,416	\$ 4,803,073	\$ 4,214,079	10.48%	\$ 509,752
1202	Department Chair	\$ 290,577	\$ 998,623	\$ 1,086,645	\$ 1,091,575	0.00%	\$ (708,046)
1203	Counselors	\$ 2,720,000	\$ 2,599,622	\$ 2,254,163	\$ -	4.63%	\$ 120,378
1204	Librarians	\$ 1,149,875	\$ 1,126,596	\$ 905,241	\$ -	2.07%	\$ 23,279
1205	Faculty-Reassign	\$ 1,339,585	\$ 787,116	\$ 1,032,804	\$ 710,984	70.19%	\$ 552,469
1206	Nurse	\$ 252,822	\$ 167,874	\$ 118,625	\$ 106,900	50.60%	\$ 84,948
1209	Counselors/Librarian-Lts	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1210	Librarians-Lts	\$ -	\$ -	\$ -	\$ 55,229	0.00%	\$ -
Other Faculty		\$ 5,752,859	\$ 5,679,831	\$ 5,397,478	\$ 1,964,688	1.29%	\$ 73,028
1351	Instructor-PTIME & Ext-Se	\$ 9,103,384	\$ 6,786,415	\$ 10,407,276	\$ 12,237,944	34.14%	\$ 2,316,969
1352	Instructor-Sub-Daily/Sick	\$ 750	\$ -	\$ 91,189	\$ 66,521	0.00%	\$ 750
1353	Instructor - Retiree	\$ -	\$ -	\$ 801,100	\$ 595,281	0.00%	\$ -
1356	Instructor-Pt-Office Hour	\$ -	\$ -	\$ 463,770	\$ 406,830	0.00%	\$ -
1357	Instructor-Parity	\$ 408,873	\$ 408,873	\$ 317,264	\$ 507,144	0.00%	\$ -
1452	Department Chairs	\$ 20,234	\$ 17,242	\$ 67,614	\$ 48,917	17.35%	\$ 2,992
1453	Counselors	\$ 413,237	\$ 400,434	\$ 154,397	\$ 393,087	3.20%	\$ 12,803

		2015-16	2014-15	2014-15		Final vs. Final Budget	
		Final Budget	Final Adopted Budget	Estimated Actuals	2013-14 Actuals	% Change	\$ Change
1454	Librarians	\$ 74,233	\$ 126,799	\$ 276,539	\$ 233,936	0.00%	\$ (52,566)
1455	Coaches	\$ 145,724	\$ 89,576	\$ 132,865	\$ 104,835	62.68%	\$ 56,148
1456	Other Non-Teaching	\$ 325,815	\$ 272,756	\$ 365,678	\$ 293,372	19.45%	\$ 53,059
1457	Non-Teaching Retirees	\$ 4,019	\$ 4,019	\$ 131,486	\$ 65,966	0.00%	\$ -
1458	Partity Pay for Non Teaching Fac	\$ -	\$ -	\$ 60,325	\$ 65,002	0.00%	\$ -
1459	Staff Developing Training Fac	\$ 110,905	\$ 120,000	\$ 1,000	\$ -	0.00%	\$ (9,095)
Part Time Academic		\$ 10,607,174	\$ 8,226,114	\$ 13,270,503	\$ 15,018,835	28.95%	\$ 2,381,060
2101	Administrators	\$ 4,313,920	\$ 3,960,810	\$ 3,901,502	\$ 3,586,324	8.92%	\$ 353,110
2102	Clerical Tech & Sup Staff	\$ 18,369,067	\$ 17,338,711	\$ 16,057,812	\$ 15,150,499	5.94%	\$ 1,030,356
2201	Instructional Aides	\$ 1,431,705	\$ 1,326,582	\$ 1,212,569	\$ 1,123,136	7.92%	\$ 105,123
2351	Trustee Members - Board	\$ 84,344	\$ 84,180	\$ 87,263	\$ 88,438	0.19%	\$ 164
2352	Cler Tech & Sup Stf	\$ 591,652	\$ 449,365	\$ 1,304,132	\$ 900,482	31.66%	\$ 142,287
2353	Student Employee Asst.	\$ 319,011	\$ 345,830	\$ 449,466	\$ 469,245	0.00%	\$ (26,819)
2354	Overtime	\$ 142,761	\$ 114,544	\$ 353,797	\$ 236,248	24.63%	\$ 28,217
2357	Classified Retirees	\$ 31,037	\$ 8,000	\$ 117,555	\$ 163,838	287.96%	\$ 23,037
2359	Inst. Aides - (non-classroom)	\$ 7,000	\$ -	\$ -	\$ -	#DIV/0!	\$ 7,000
2451	Instructional Aides	\$ 466,838	\$ 413,614	\$ 345,349	\$ 480,952	12.87%	\$ 53,224
2452	Inst. Aides - Student	\$ 367,847	\$ 417,733	\$ 445,249	\$ 395,800	0.00%	\$ (49,886)
2453	Inst. Aides-O/T/Perm	\$ 3,500	\$ 5,500	\$ -	\$ -	0.00%	\$ (2,000)
Classified Salary		\$ 26,128,682	\$ 24,464,869	\$ 24,274,694	\$ 22,594,962	6.80%	\$ 1,663,813
3110	STRS - Academic	\$ 3,626,162	\$ 2,812,854	\$ 3,035,306	\$ 2,660,442	28.91%	\$ 813,308
3140	STRS Cash Balance	\$ 369,463	\$ 260,649	\$ 242,854	\$ 286,215	41.75%	\$ 108,814
3220	PERS	\$ 2,968,691	\$ 2,669,954	\$ 2,767,927	\$ 2,508,428	11.19%	\$ 298,737
3310	OASDHI (FICA)	\$ -	\$ -	\$ 526	\$ -	0.00%	\$ -
3320	OASDHI Classified	\$ 1,549,878	\$ 1,403,960	\$ 1,508,777	\$ 1,411,943	10.39%	\$ 145,918
3340	Medicare - Academic	\$ 654,084	\$ 555,860	\$ 576,993	\$ 593,230	17.67%	\$ 98,224
3350	Medicare - Classified	\$ 363,041	\$ 331,407	\$ 377,625	\$ 328,630	9.55%	\$ 31,634
3411	Medical -Academic	\$ 7,385,050	\$ 6,686,584	\$ 8,915,956	\$ 7,735,833	10.45%	\$ 698,466
3412	Dental - Academic	\$ 467,821	\$ 455,669	\$ 393,438	\$ 396,542	2.67%	\$ 12,152
3415	Life Ins. -Academic	\$ 87,176	\$ 78,975	\$ 82,702	\$ 72,532	10.38%	\$ 8,201
3421	Medical -Classified	\$ 6,781,265	\$ 6,301,365	\$ 5,681,741	\$ 5,238,692	7.62%	\$ 479,900
3422	Dental -Classified	\$ 468,376	\$ 479,558	\$ 404,778	\$ 462,741	0.00%	\$ (11,182)
3425	Life Insurance-Class	\$ 64,283	\$ 61,427	\$ 75,543	\$ 69,303	4.65%	\$ 2,856
3431	Medical reimbursement	\$ (120,000)	\$ (120,000)	\$ (88,375)	\$ (93,554)	0.00%	\$ -
3432	Dental reimbursement	\$ (2,000)	\$ (2,000)	\$ -	\$ (954)	0.00%	\$ -
3435	Life ins. reimbursement	\$ -	\$ (300)	\$ (228)	\$ (105)	0.00%	\$ 300
3510	Unemployment Ins.-Aca	\$ 39,619	\$ 23,386	\$ 26,108	\$ 21,700	69.41%	\$ 16,233

		2015-16	2014-15	2014-15		Final vs. Final Budget	
		Final Budget	Final Adopted Budget	Estimated Actuals	2013-14 Actuals	% Change	\$ Change
3520	Unemployment Ins -Class	\$ 17,732	\$ 12,059	\$ 16,997	\$ 11,680	47.04%	\$ 5,673
3610	Work Comp-Academic	\$ 679,848	\$ 535,653	\$ 564,800	\$ 535,284	26.92%	\$ 144,195
3620	Work Comp-Classfd	\$ 342,170	\$ 299,480	\$ 300,881	\$ 272,384	14.25%	\$ 42,690
3712	OPEB Instructional	\$ 3,868,500	\$ 2,830,530	\$ 4,076,195	\$ 3,698,071	36.67%	\$ 1,037,970
3720	Apple Ret.	\$ 1,847	\$ 2,487	\$ 39,245	\$ 29,740	0.00%	\$ (640)
3722	OPEB Classified	\$ 1,946,305	\$ 1,783,377	\$ 2,007,215	\$ 1,880,726	9.14%	\$ 162,928
3912	Retiree Benefits	\$ 8,835,784	\$ 11,135,146	\$ 7,560,474	\$ 8,756,303	0.00%	\$ (2,299,362)
Fringe Benefits		\$ 40,395,095	\$ 38,598,080	\$ 38,567,478	\$ 36,875,806	4.66%	\$ 1,797,015
4101	Classroom-Books	\$ 5,000	\$ 5,000	\$ 7,282	\$ 7,023	0.00%	\$ -
4102	Book for Student Program	\$ 8,000	\$ -	\$ 998	\$ -	0.00%	\$ 8,000
4103	Office Professional Refer/	\$ 283	\$ -	\$ -	\$ -	0.00%	\$ 283
4301	Instructional Supplies	\$ 83,890	\$ 87,489	\$ 90,858	\$ 38,296	0.00%	\$ (3,599)
4303	Subs Periodicals	\$ 18,064	\$ 34,962	\$ 19,095	\$ 16,270	0.00%	\$ (16,898)
4304	Supplies-office	\$ 705,939	\$ 598,307	\$ 685,770	\$ 601,024	17.99%	\$ 107,632
4305	Fuel - gasoline/petroleum	\$ 16,550	\$ 16,550	\$ 16,568	\$ 14,385	0.00%	\$ -
4306	Computer software/site lic.-cl	\$ 34,406	\$ 39,714	\$ 56,307	\$ 11,059	0.00%	\$ (5,308)
4307	Computer software/site lic.-ad	\$ 47,500	\$ 47,000	\$ 32,273	\$ 28,053	1.06%	\$ 500
5102	Guest Speakers Lectures-Non	\$ 16,510	\$ 5,320	\$ 1,525	\$ 450	210.34%	\$ 11,190
5103	Legal	\$ 320,543	\$ 340,946	\$ 358,665	\$ 119,943	0.00%	\$ (20,403)
5104	Audit	\$ 147,227	\$ 142,447	\$ 181,730	\$ 173,826	3.36%	\$ 4,780
5105	Independent Contractor/Consult	\$ 5,652,966	\$ 5,007,426	\$ 6,245,159	\$ 5,817,322	12.89%	\$ 645,540
5106	Events/Programs-Outside Prod	\$ 131,626	\$ 67,576	\$ 68,120	\$ 31,865	94.78%	\$ 64,050
5107	Election Cost	\$ 7,500	\$ 76,758	\$ 186,908	\$ -	0.00%	\$ (69,258)
5109	Legal Settlements	\$ 30,000	\$ 5,000	\$ 75,516	\$ 53,529	500.00%	\$ 25,000
5110	Instructor Events-Personal Svs	\$ 6,000	\$ 8,880	\$ 4,994	\$ 10,142	0.00%	\$ (2,880)
5202	Travel Non-Local	\$ 276,344	\$ 175,680	\$ 188,652	\$ 156,513	57.30%	\$ 100,664
5203	Travel Local	\$ 65,913	\$ 35,751	\$ 19,807	\$ 10,553	84.37%	\$ 30,162
5204	Student Transportation	\$ 2,900	\$ 3,244	\$ 3,977	\$ 1,985	0.00%	\$ (344)
5205	Conference/Seminar Reg	\$ 160,260	\$ 95,897	\$ 139,975	\$ 76,376	67.12%	\$ 64,363
5206	Internal Training- Staff Dev	\$ 36,550	\$ 11,550	\$ 11,679	\$ 8,653	216.45%	\$ 25,000
5301	Dues and Membership	\$ 339,155	\$ 359,338	\$ 314,028	\$ 279,213	0.00%	\$ (20,183)
5407	Student Accident Insurance	\$ 215,760	\$ 114,847	\$ 125,680	\$ 106,231	87.87%	\$ 100,913
5501	Garbage and Trash	\$ 307,164	\$ 281,681	\$ 213,074	\$ 230,388	9.05%	\$ 25,483
5502	Gas	\$ 372,731	\$ 566,113	\$ 458,730	\$ 521,639	0.00%	\$ (193,382)
5503	Light and Power (Electricity)	\$ 2,271,958	\$ 2,006,089	\$ 2,166,865	\$ 1,878,415	13.25%	\$ 265,869
5504	Sewer Use	\$ 199,376	\$ 163,050	\$ 135,976	\$ 81,939	22.28%	\$ 36,326
5505	Telephone Services	\$ 369,147	\$ 514,466	\$ 370,752	\$ 245,098	0.00%	\$ (145,319)

		2015-16	2014-15	2014-15		Final vs. Final Budget	
		Final Budget	Final Adopted Budget	Estimated Actuals	2013-14 Actuals	% Change	\$ Change
5506	Main Water System	\$ 418,805	\$ 370,306	\$ 397,944	\$ 417,525	13.10%	\$ 48,499
5507	Pest Control	\$ 42,414	\$ 43,533	\$ 39,457	\$ 39,985	0.00%	\$ (1,119)
5602	Facility/Building Leases - Ann	\$ 592,500	\$ 537,806	\$ 542,459	\$ 516,120	10.17%	\$ 54,694
5603	Facility/Building Rentals-Mont	\$ 50,650	\$ 25,494	\$ 47,360	\$ 40,040	98.67%	\$ 25,156
5604	Equipment Lease - Annual	\$ 125,214	\$ 128,880	\$ 92,137	\$ 107,051	0.00%	\$ (3,666)
5605	Equipment Rentals - Mon-Mon	\$ 62,410	\$ 51,731	\$ 26,066	\$ 27,075	20.64%	\$ 10,679
5607	Print & Dup. Equip Leases/Rent	\$ 148,000	\$ 90,419	\$ 83,062	\$ 78,174	63.68%	\$ 57,581
5701	Athletics Meals and Lodging	\$ 35,466	\$ 25,456	\$ 38,413	\$ 26,760	39.32%	\$ 10,010
5702	Graduation Expenses	\$ 43,000	\$ 25,196	\$ 78,101	\$ 25,824	70.66%	\$ 17,804
5704	Health Services	\$ 4,630	\$ 3,576	\$ 6,524	\$ 2,140	29.47%	\$ 1,054
5706	Misc. Student Services	\$ -	\$ -	\$ 3,106	\$ -	0.00%	\$ -
5708	Athletic Transportation	\$ 48,781	\$ 37,810	\$ 29,947	\$ 29,903	29.02%	\$ 10,971
5864	Instructional Services	\$ -	\$ -	\$ 10,855	\$ -	0.00%	\$ -
5865	Publishing/ Doc Publication	\$ 175,863	\$ 185,114	\$ 83,325	\$ 117,266	0.00%	\$ (9,251)
5866	Testing License and Material	\$ 2,265	\$ 1,400	\$ -	\$ 452	61.79%	\$ 865
5867	Postage	\$ 103,763	\$ 100,181	\$ 102,499	\$ 69,643	3.58%	\$ 3,582
5870	Cross Enrollment Waiver	\$ 935	\$ -	\$ 3,543	\$ 184	0.00%	\$ 935
5875	Employee Waiver	\$ 130,422	\$ -	\$ 49,998	\$ 47,781	0.00%	\$ 130,422
5877	Payment of Fines -OSHA & Misc	\$ 1,200	\$ 1,500	\$ 1,200	\$ -	0.00%	\$ (300)
5880	Radio Licensing	\$ 500	\$ -	\$ -	\$ -	0.00%	\$ 500
5881	Building Repairs & Services	\$ 232,531	\$ 130,867	\$ 291,129	\$ 253,424	77.68%	\$ 101,664
5882	Equip Repairs Maint. & Svc	\$ 198,583	\$ 118,470	\$ 65,794	\$ 169,422	67.62%	\$ 80,113
5883	Net Internet Fees and Subs.	\$ 47,630	\$ 33,177	\$ 23,425	\$ 82,472	43.56%	\$ 14,453
5884	Laundry Services	\$ 8,750	\$ 7,960	\$ 7,288	\$ -	9.92%	\$ 790
5885	Misc. Operational Exp.	\$ 7,652,556	\$ 2,340,013	\$ 1,810,702	\$ 1,234,924	227.03%	\$ 5,312,543
5886	Program TV License	\$ 18,000	\$ 18,000	\$ 18,141	\$ 19,870	0.00%	\$ -
5887	Advertising/Radio/TV	\$ 6,435	\$ 11,573	\$ 110,000	\$ 205,563	0.00%	\$ (5,138)
5888	Advertising Print/ADS	\$ 77,430	\$ 58,795	\$ 87,931	\$ 62,705	31.69%	\$ 18,635
5889	Grounds Maintenance	\$ 40,600	\$ -	\$ -	\$ -	0.00%	\$ 40,600
5890	Service Contract-Equipment	\$ 94,207	\$ 141,278	\$ 156,542	\$ 103,917	0.00%	\$ (47,071)
5891	Service Contract-Software-DP	\$ 506,918	\$ 511,432	\$ 623,919	\$ 482,989	0.00%	\$ (4,514)
5892	Service Contract-Hardware-DP	\$ 80,000	\$ 135,414	\$ 61,532	\$ 82,151	0.00%	\$ (55,414)
5893	Permits & Fees - Risk Mgmt	\$ 5,000	\$ 12,000	\$ 5,364	\$ 12,305	0.00%	\$ (7,000)
5894	Moving/Relocation Expenses	\$ -	\$ -	\$ 2,905	\$ -	0.00%	\$ -
Books, Supplies, Services		\$ 22,804,720	\$ 15,958,462	\$ 17,081,631	\$ 14,775,855	42.90%	\$ 6,846,258
6120	Site Improvement	\$ -	\$ -	\$ 8,445	\$ -	0.00%	\$ -
6130	Special Assessments	\$ 2,693	\$ 8,745	\$ -	\$ -	0.00%	\$ (6,052)

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	Final vs. Final Budget % Change \$ Change	
6206	Building Improvement	\$ -	\$ 2,693	\$ -	\$ -	0.00%	\$ (2,693)
6301	College Library Books	\$ 26,000	\$ -	\$ -	\$ 12,812	0.00%	\$ 26,000
6303	College Library Periodicals	\$ 8,000	\$ 4,800	\$ 4,745	\$ 12,899	66.67%	\$ 3,200
6305	Library Textbooks	\$ -	\$ -	\$ -	\$ 3,093	0.00%	\$ -
6306	Library Databases	\$ -	\$ -	\$ -	\$ 14,788	0.00%	\$ -
6402	Inst Equipment and Furn	\$ 90,880	\$ 32,913	\$ 115,077	\$ 46,880	176.12%	\$ 57,967
6403	Non-Instructional Equip & Furn	\$ 138,774	\$ 91,269	\$ 140,283	\$ 100,237	52.05%	\$ 47,505
6404	Telephone System Purchase	\$ 2,000	\$ -	\$ 398	\$ -	0.00%	\$ 2,000
6406	Laptop Computers PC,SERV, Other	\$ 29,244	\$ 3,500	\$ 23,774	\$ 20,969	735.54%	\$ 25,744
6407	Comput,Peripher	\$ 59,103	\$ 32,656	\$ 199,029	\$ 115,474	80.99%	\$ 26,447
Equipment Cap Outlay		\$ 356,694	\$ 176,576	\$ 491,751	\$ 327,152	102.01%	\$ 180,118
7110	Debt Service - Bonds	\$ 2,349,253	\$ -	\$ -	\$ -	0.00%	\$ 2,349,253
7120	Debt Interest - Bonds	\$ 5,797,337	\$ 6,727,397	\$ 6,727,392	\$ 5,895,949	0.00%	\$ (930,060)
7301	Interfund Transfers	\$ 3,507,655	\$ 1,157,655	\$ 1,157,655	\$ 1,157,665	203.00%	\$ 2,350,000
7302	Special Reserve #1	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Debt Service Transfer		\$ 11,654,245	\$ 7,885,052	\$ 7,885,047	\$ 7,053,614	47.80%	\$ 3,769,193
7530	Tuition Reduction	\$ -	\$ -	\$ 386	\$ -	0.00%	\$ -
7535	OPD Payment for Academy	\$ 132,000	\$ -	\$ 198,280	\$ -	0.00%	\$ 132,000
7630	Book Vouchers	\$ -	\$ -	\$ 29,171	\$ 835	0.00%	\$ -
Financial Aid		\$ 132,000	\$ -	\$ 227,837	\$ 835	0.00%	\$ -
7901	Reserve	\$ 1,000,000	\$ -	\$ -	\$ -	0.00%	\$ 1,000,000
7920	PFT Leave Banking	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Fund Balance		\$ 1,000,000	\$ -	\$ -	\$ -	0.00%	\$ 1,000,000
Expense Total		\$ 149,194,494	\$ 127,207,090	\$ 132,254,144	\$ 121,078,011	17.28%	\$ 21,987,404

Beginning Fund Balance	\$ 16,150,132	\$ 15,797,413	\$ 12,823,279
Revenues over Expenses	(350,000)	352,719	2,974,134
Ending Fund Balance	<u>\$ 15,800,132</u>	<u>\$ 16,150,132</u>	<u>\$ 15,797,413</u>

Peralta Community College District
Unrestricted General Fund Detail
2015-16 Detail Budget
Berkeley City College

					Final vs. Final Budget		
					% Change	\$ Change	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals		
Expenses							
1101	Instructor	\$ 4,545,265	\$ 3,593,974	\$ 3,590,837	\$ 3,322,206	26.47%	\$ 951,291
Full Time Academic		\$ 4,545,265	\$ 3,593,974	\$ 3,590,837	\$ 3,322,206	26.47%	\$ 951,291
1201	Administrators	\$ 945,623	\$ 743,229	\$ 759,627	\$ 763,322	27.23%	\$ 202,394
Academic Admin		\$ 945,623	\$ 743,229	\$ 759,627	\$ 763,322	27.23%	\$ 202,394
1202	Department Chair	\$ -	\$ 287,832	\$ 51,995	\$ 39,777	-100.00%	\$ (287,832)
1203	Counselors	\$ 756,070	\$ 674,075	\$ 598,680	\$ -	12.16%	\$ 81,995
1204	Librarians	\$ 232,963	\$ 203,728	\$ 150,878	\$ -	14.35%	\$ 29,235
1205	Faculty - Special Assigned	\$ -	\$ -	\$ 72,548	\$ 5,971	0.00%	\$ -
Other Faculty		\$ 989,033	\$ 1,165,635	\$ 874,101	\$ 45,748	-15.15%	\$ (176,602)
1351	Instructor-Temp/PTime & Ext-Se	\$ 2,507,890	\$ 1,756,598	\$ 2,482,580	\$ 2,940,140	42.77%	\$ 751,292
1352	Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 17,546	\$ 31,618	0.00%	\$ -
1353	Instructor - Retiree	\$ -	\$ -	\$ 123,203	\$ 143,366	0.00%	\$ -
1356	Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ 153,605	\$ 130,717	0.00%	\$ -
1357	Instructor-PT/Extra Serv Parit	\$ 81,774	\$ -	\$ 74,977	\$ 98,949	0.00%	\$ 81,774
1452	Department Chairs	\$ 10,690	\$ 17,242	\$ 7,251	\$ 8,353	-38.00%	\$ (6,552)
1453	Counselors	\$ 75,000	\$ 98,000	\$ 22,513	\$ 102,863	-23.47%	\$ (23,000)
1454	Librarians	\$ 6,500	\$ 6,500	\$ 43,505	\$ 34,990	0.00%	\$ -
1456	Other Non-Teaching Assignments	\$ 72,025	\$ 67,525	\$ 148,941	\$ 115,211	6.66%	\$ 4,500
1457	Non-Teaching Retirees	\$ -	\$ -	\$ -	\$ 937	0.00%	\$ -
1458	Parity Pay for Non-Teaching Fa	\$ -	\$ -	\$ 12,877	\$ 10,838	0.00%	\$ -
1459	Staff Developing Training	\$ 24,000	\$ 24,000	\$ -	\$ -	0.00%	\$ -
Part Time Academic		\$ 2,777,879	\$ 1,969,865	\$ 3,086,998	\$ 3,617,982	41.02%	\$ 808,014
2101	Administrators	\$ 256,555	\$ 236,945	\$ 236,795	\$ 214,659	8.28%	\$ 19,610
2102	Clerical Tech & Support Staff	\$ 2,317,564	\$ 2,141,900	\$ 2,001,720	\$ 1,931,974	8.20%	\$ 175,664
2201	Instructional Aides	\$ 174,289	\$ 169,067	\$ 104,142	\$ 65,715	3.09%	\$ 5,222
2352	Cler Tech & Sup Stf (Repl)	\$ 71,851	\$ 65,022	\$ 111,124	\$ 64,577	10.50%	\$ 6,829
2353	Student Employee Assistants	\$ 54,600	\$ 48,977	\$ 84,647	\$ 42,354	11.48%	\$ 5,623

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
2354	Overtime for perm & non-perm	\$ 16,500	\$ 15,500	\$ 28,071	\$ 32,917	6.45%	\$ 1,000
2357	Classified Retirees	\$ -	\$ -	\$ 36,930	\$ 44,955	0.00%	\$ -
2359	Instructional Aides (Non-classroom)	\$ 2,000		\$ -			
2451	Instructional Aides (Replace)	\$ 46,000	\$ 77,000	\$ 59,919	\$ 160,894	-40.26%	\$ (31,000)
2452	Instructional Aides - Student	\$ 112,941	\$ 85,941	\$ 175,788	\$ 71,123	31.42%	\$ 27,000
Classified Salary		\$ 3,052,300	\$ 2,840,352	\$ 2,839,136	\$ 2,629,168	7.46%	\$ 211,948
3110	STRS - Academic	\$ 464,153	\$ 488,680	\$ 566,594	\$ 496,922	-5.02%	\$ (24,527)
3140	STRS Cash Balance	\$ 100,316	\$ 66,229	\$ 64,661	\$ 79,280	51.47%	\$ 34,087
3220	PERS	\$ 343,227	\$ 299,890	\$ 303,179	\$ 276,751	14.45%	\$ 43,337
3320	OASDHI (FICA) Classified	\$ 179,627	\$ 154,047	\$ 162,595	\$ 153,246	16.61%	\$ 25,580
3340	Medicare - Academic	\$ 130,329	\$ 103,826	\$ 109,864	\$ 118,716	25.53%	\$ 26,503
3350	Medicare - Classified	\$ 39,853	\$ 36,048	\$ 45,912	\$ 36,735	10.56%	\$ 3,805
3411	Medical Coverage-Academic	\$ 1,301,295	\$ 898,596	\$ 910,820	\$ 802,152	44.81%	\$ 402,699
3412	Dental Coverage-Academic	\$ 84,003	\$ 71,739	\$ 72,426	\$ 70,358	17.10%	\$ 12,264
3415	Life Insurance-Academic	\$ 15,908	\$ 12,656	\$ 14,631	\$ 12,760	25.70%	\$ 3,252
3421	Medical Coverage-Classified	\$ 815,853	\$ 763,596	\$ 740,965	\$ 699,997	6.84%	\$ 52,257
3422	Dental Coverage-Classified	\$ 61,169	\$ 62,685	\$ 52,949	\$ 62,630	-2.42%	\$ (1,516)
3425	Life Insurance-CLASS	\$ 7,322	\$ 7,506	\$ 8,989	\$ 7,916	-2.45%	\$ (184)
3510	Unemployment Ins.-Academic	\$ 11,877	\$ 3,985	\$ 5,403	\$ 4,855	198.04%	\$ 7,892
3520	Unemployment Ins -Classified	\$ 1,926	\$ -	\$ 2,226	\$ 1,437	0.00%	\$ 1,926
3610	Worker's Compensation-Academic	\$ 129,222	\$ 110,508	\$ 108,147	\$ 104,393	16.93%	\$ 18,714
3620	Worker's Compensation-Classfd	\$ 41,226	\$ 32,544	\$ 33,517	\$ 31,203	26.68%	\$ 8,682
3712	OPEB Instructional	\$ 517,234	\$ 522,806	\$ 499,644	\$ 450,890	-1.07%	\$ (5,572)
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ 5,900	\$ 6,631	0.00%	\$ -
3722	OPEB Classified	\$ 219,872	\$ 244,373	\$ 222,146	\$ 207,977	-10.03%	\$ (24,501)
Fringe Benefits		\$ 4,464,412	\$ 3,879,714	\$ 3,930,568	\$ 3,624,849	15.07%	\$ 584,698
4101	Classroom-Books	\$ 5,000	\$ 5,000	\$ 7,282	\$ 7,023	0.00%	\$ -
4301	Instructional - (Classroom)	\$ -	\$ 6,000	\$ 177	\$ 5,294	-100.00%	\$ (6,000)
4303	Subs Periodicals - Other	\$ 3,344	\$ 3,344	\$ 784	\$ 113	0.00%	\$ -
4304	Supplies-office	\$ 91,631	\$ 75,632	\$ 93,614	\$ 82,720	21.15%	\$ 15,999
4306	Computer software/site lic.-cl	\$ 14,430	\$ 14,430	\$ 21,270	\$ 7,731	0.00%	\$ -
4307	Computer software/site lic.-ad	\$ -	\$ -	\$ 3,960	\$ -	0.00%	\$ -
5102	Guest Speakers Lectures-Non	\$ 4,960	\$ 4,960	\$ -	\$ -	0.00%	\$ -
5105	Independent Contractor/Consult	\$ 268,600	\$ 301,100	\$ 346,098	\$ 290,802	-10.79%	\$ (32,500)
5106	Events/Programs-Outside Prod	\$ 11,013	\$ 14,013	\$ 4,157	\$ 176	-21.41%	\$ (3,000)
5110	Instructor Events-Personal Svs	\$ 6,000	\$ 5,000	\$ 4,994	\$ 5,292	20.00%	\$ 1,000

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
5202	Travel Non-Local	\$ 12,470	\$ 7,192	\$ 19,826	\$ 9,514	73.39%	\$ 5,278
5203	Travel Local	\$ 1,000	\$ 1,278	\$ 888	\$ 1,386	-21.75%	\$ (278)
5204	Student Transportation	\$ -	\$ -	\$ 703	\$ -	0.00%	\$ -
5205	Conference/Seminar Reg	\$ 21,043	\$ 17,543	\$ 10,802	\$ 5,369	19.95%	\$ 3,500
5301	Dues and Membership	\$ 54,209	\$ 33,399	\$ 56,055	\$ 13,259	62.31%	\$ 20,810
5501	Garbage	\$ 47,027	\$ 46,504	\$ 47,120	\$ 25,433	1.12%	\$ 523
5502	Gas	\$ 18,103	\$ 17,748	\$ 19,820	\$ 18,760	2.00%	\$ 355
5503	Light and Power (Electricity)	\$ 385,030	\$ 228,480	\$ 365,525	\$ 133,006	68.52%	\$ 156,550
5504	Sewer Use	\$ 8,324	\$ 8,760	\$ 9,950	\$ 13,277	-4.98%	\$ (436)
5505	Telephone Services	\$ 16,647	\$ 19,820	\$ 20,335	\$ 13,967	-16.01%	\$ (3,173)
5506	Main Water System	\$ 11,653	\$ 10,424	\$ 16,748	\$ 13,280	11.79%	\$ 1,229
5602	Facility/Building Leases - Ann	\$ 524,500	\$ 490,000	\$ 528,121	\$ 478,097	7.04%	\$ 34,500
5603	Facility/Building Rentals-Mont	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5604	Equipment Lease - Annual	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5605	Equipment Rentals - Mon-Mon	\$ 10,610	\$ 10,610	\$ 3,433	\$ 2,958	0.00%	\$ -
5607	Print & Dup. Equip Leases/Rent	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5702	Graduation Expresnes	\$ 8,000	\$ 8,000	\$ 13,963	\$ 8,190	0.00%	\$ -
5864	Instructional Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5865	Publishing/ Doc Publication	\$ 28,285	\$ 30,285	\$ 16,432	\$ 15,620	-6.60%	\$ (2,000)
5866	Testing License and Material	\$ 1,000	\$ 1,000	\$ -	\$ 452	0.00%	\$ -
5867	Postage	\$ 5,000	\$ 5,000	\$ 5,273	\$ 199	0.00%	\$ -
5870	CROSS ENROLLMENT WAIVER	\$ -	\$ -	\$ 2,807	\$ -	0.00%	\$ -
5875	EMPLOYEE WAIVER	\$ 6,233	\$ -	\$ 7,498	\$ 4,798	0.00%	\$ 6,233
5881	Building Repairs & Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5882	Equip Repairs Maint. & Svc	\$ 4,437	\$ 8,437	\$ 5,194	\$ 4,492	-47.41%	\$ (4,000)
5883	Net Internet Fees and Subs.	\$ 1,000	\$ 1,000	\$ -	\$ -	0.00%	\$ -
5885	Misc. Operational Exp.	\$ 697,806	\$ 64,974	\$ 23,329	\$ 8,132	973.98%	\$ 632,832
5890	Service Contract-Equipment	\$ 26,000	\$ 26,000	\$ 31,101	\$ 20,274	0.00%	\$ -
5892	Service Contract-Equipment	\$ -	\$ -	\$ 1,067	\$ -	0.00%	\$ -
Books, Supplies, Services		\$ 2,293,355	\$ 1,465,933	\$ 1,688,326	\$ 1,189,614	56.44%	\$ 827,422
6301	College Library Books	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
6302	Library Software (CD DVD etc)	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
6305	Library Textbooks	\$ -	\$ -	\$ -	\$ 3,093	0.00%	\$ -
6402	Inst Equipment and Furn	\$ 15,000	\$ 15,000	\$ 102,942	\$ 25,341	0.00%	\$ -
6403	Non-Instructional Equip & Furn	\$ 11,554	\$ 10,554	\$ 27,098	\$ 1,290	9.48%	\$ 1,000
6406	Laptop Computers	\$ -	\$ -	\$ 18,073	\$ -	0.00%	\$ -

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
6407	PC,SERV, Other Comput,Peripher	\$ -	\$ -	\$ 133,428	\$ 1,259	0.00%	\$ -
Equipment Cap Outlay		\$ 26,554	\$ 25,554	\$ 281,541	\$ 30,983	3.91%	\$ 1,000
7920	PFT Leave Banking	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Leave Banking		\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Expense Total		\$19,094,421	\$15,684,256	\$17,051,134	\$15,223,872	-8.02%	\$ 3,410,165

**Peralta Community College District
Unrestricted General Fund Detail
2015-16 Final Budget
College of Alameda**

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Expenses							
1101	Instructor	\$ 4,251,704	\$ 4,105,566	\$ 3,828,922	\$ 3,458,098	3.56%	\$ 146,138
Full Time Academic		\$ 4,251,704	\$ 4,105,566	\$ 3,828,922	\$ 3,458,098	3.56%	\$ 146,138
1201	Administrators	\$ 1,006,258	\$ 869,510	\$ 907,804	\$ 867,716	15.73%	\$ 136,748
Academic Admin		\$ 1,006,258	\$ 869,510	\$ 907,804	\$ 867,716	15.73%	\$ 136,748
1202	Department Chair	\$ 208,503	\$ -	\$ 273,429	\$ 242,276	0.00%	\$ 208,503
1203	Counselors	\$ 387,803	\$ 507,061	\$ 263,547	\$ -	-23.52%	\$ (119,258)
1204	Librarians	\$ 270,855	\$ 271,190	\$ 231,324	\$ -	-0.12%	\$ (335)
1205	Faculty - Special-Assigned	\$ 27,370	\$ 45,114	\$ 41,744	\$ 72,158	-39.33%	\$ (17,744)
1206	Nurse	\$ 74,851	\$ 73,452	\$ 107,806	\$ 37,097	1.90%	\$ 1,399
Other Faculty		\$ 969,382	\$ 896,817	\$ 917,850	\$ 351,531	8.09%	\$ 72,565
1351	Instructor-Temp/PTime & Ext-Se	\$ 1,649,605	\$ 1,215,752	\$ 1,700,281	\$ 2,096,951	35.69%	\$ 433,853
1352	Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 15,364	\$ 15,667	0.00%	\$ -
1353	Instructor - Retiree	\$ -	\$ -	\$ 276,849	\$ 148,760	0.00%	\$ -
1356	Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ 75,091	\$ 72,666	0.00%	\$ -
1357	Instructor-PT/Extra Serv Parit	\$ 81,774	\$ -	\$ 54,340	\$ 88,989	0.00%	\$ 81,774
1452	Department Chairs	\$ 9,544	\$ -	\$ 15,247	\$ 9,888	0.00%	\$ 9,544
1453	Counselors	\$ -	\$ 32,765	\$ 57,081	\$ 125,958	-100.00%	\$ (32,765)
1454	Librarians	\$ 30,320	\$ 30,000	\$ 63,397	\$ 80,308	1.07%	\$ 320
1455	Coaches	\$ 13,600	\$ 10,373	\$ 16,735	\$ -	31.11%	\$ 3,227
1456	Other Non-Teaching Assignments	\$ 18,690	\$ -	\$ 38,588	\$ 47,969	0.00%	\$ 18,690
1457	Non-Teaching Retirees	\$ -	\$ -	\$ 33,996	\$ 20,275	0.00%	\$ -
1458	Parity Pay for Non-Teaching Fac	\$ -	\$ -	\$ 11,731	\$ 10,396	0.00%	\$ -
1459	Staff Developing Training	\$ -	\$ 24,000	\$ -	\$ -	-100.00%	\$ (24,000)
Part Time Academic		\$ 1,803,533	\$ 1,312,890	\$ 2,358,700	\$ 2,717,827	37.37%	\$ 490,643
2101	Administrators	\$ 254,081	\$ 229,626	\$ 230,337	\$ 188,132	10.65%	\$ 24,455
2102	Clerical Tech & Support Staff	\$ 2,487,273	\$ 2,219,653	\$ 2,096,689	\$ 2,044,293	12.06%	\$ 267,620

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
2201	Instructional Aides	\$ 245,181	\$ 228,982	\$ 234,967	\$ 153,493	7.07%	\$ 16,199
2352	Cler Tech & Sup Stf (Repl)	\$ 35,453	\$ 54,387	\$ 132,338	\$ 104,122	-34.81%	\$ (18,934)
2353	Student Employee Assistants	\$ 72,059	\$ 49,582	\$ 41,746	\$ 28,674	45.33%	\$ 22,477
2354	Overtime for perm & non-perm	\$ 43,099	\$ 39,589	\$ 31,424	\$ 28,266	8.87%	\$ 3,510
2357	Classified Retirees	\$ 5,000	\$ 5,000	\$ 25,695	\$ 16,954	0.00%	\$ -
2451	Instructional Aides (Replace)	\$ 5,220	\$ -	\$ 2,987	\$ 20,770	0.00%	\$ 5,220
2452	Instructional Aides - Student	\$ 128,302	\$ 139,150	\$ 135,147	\$ 145,419	-7.80%	\$ (10,848)
Classified Salary		\$ 3,275,668	\$ 2,965,969	\$ 2,931,330	\$ 2,730,123	10.44%	\$ 309,699
3110	STRS - Academic	\$ 660,169	\$ 509,979	\$ 574,256	\$ 515,320	29.45%	\$ 150,190
3140	STRS Cash Balance	\$ 67,835	\$ 48,887	\$ 37,269	\$ 41,336	38.76%	\$ 18,948
3220	PERS	\$ 355,090	\$ 315,283	\$ 337,595	\$ 324,485	12.63%	\$ 39,807
3320	OASDHI (FICA) Classified	\$ 187,524	\$ 167,561	\$ 182,234	\$ 177,017	11.91%	\$ 19,963
3340	Medicare - Academic	\$ 113,842	\$ 102,895	\$ 104,363	\$ 106,536	10.64%	\$ 10,947
3350	Medicare - Classified	\$ 44,187	\$ 39,835	\$ 46,483	\$ 41,500	10.93%	\$ 4,352
3411	Medical Coverage-Academic	\$ 1,072,007	\$ 1,028,071	\$ 839,885	\$ 774,533	4.27%	\$ 43,936
3412	Dental Coverage-Academic	\$ 77,425	\$ 105,277	\$ 68,190	\$ 74,173	-26.46%	\$ (27,852)
3415	Life Insurance-Academic	\$ 15,320	\$ 14,919	\$ 15,434	\$ 13,987	2.69%	\$ 401
3421	Medical Coverage-Classified	\$ 844,301	\$ 806,789	\$ 744,901	\$ 700,471	4.65%	\$ 37,512
3422	Dental Coverage-Classified	\$ 56,881	\$ 88,324	\$ 54,291	\$ 66,286	-35.60%	\$ (31,443)
3425	Life Insurance-CLASS	\$ 8,148	\$ 7,259	\$ 9,581	\$ 8,763	12.25%	\$ 889
3510	Unemployment Ins.-Academic	\$ 5,770	\$ 4,928	\$ 5,279	\$ 4,416	17.09%	\$ 842
3520	Unemployment Ins -Classified	\$ 2,238	\$ 1,928	\$ 2,249	\$ 1,626	16.08%	\$ 310
3610	Worker's Compensation-Academic	\$ 116,741	\$ 92,232	\$ 103,856	\$ 100,099	26.57%	\$ 24,509
3620	Worker's Compensation-Classfd	\$ 47,897	\$ 36,423	\$ 36,489	\$ 32,654	31.50%	\$ 11,474
3712	OPEB Instructional	\$ 490,244	\$ 557,859	\$ 535,515	\$ 502,518	-12.12%	\$ (67,615)
3720	Apple-Transamerica NonPerm-CI	\$ 851	\$ 1,587	\$ 3,497	\$ 1,839	-46.38%	\$ (736)
3722	OPEB Classified	\$ 240,005	\$ 260,072	\$ 243,016	\$ 226,531	-7.72%	\$ (20,067)
Fringe Benefits		\$ 4,406,475	\$ 4,190,108	\$ 3,944,383	\$ 3,714,090	5.16%	\$ 216,367
4301	Instructional - (Classroom)	\$ 5,060	\$ 3,000	\$ 2,792	\$ -	68.67%	\$ 2,060
4303	Subs Periodicals - Other	\$ -	\$ 2,486	\$ 286	\$ 168	-100.00%	\$ (2,486)
4304	Supplies-office	\$ 141,628	\$ 67,527	\$ 109,983	\$ 80,245	109.74%	\$ 74,101
4306	Computer software/site lic.-cl	\$ 1,465	\$ 1,585	\$ 3,443	\$ 1,519	-7.57%	\$ (120)
4307	Computer software/site lic.-ad	\$ -	\$ -	\$ 2,078	\$ -	0.00%	\$ -
5105	Independent Contractor/Consult	\$ 70,300	\$ 27,147	\$ 50,425	\$ 71,889	158.96%	\$ 43,153
5106	Events/Programs-Outside Prod	\$ 42,393	\$ 30,843	\$ 14,062	\$ 6,537	37.45%	\$ 11,550

		Final vs. Final Budget					
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
5202	Travel Non-Local	\$ 23,805	\$ 10,289	\$ 9,145	\$ 6,323	131.36%	\$ 13,516
5203	Travel Local	\$ 6,450	\$ 3,710	\$ 1,627	\$ 407	73.85%	\$ 2,740
5204	Student Transportation	\$ -	\$ -	\$ 2,079	\$ -	0.00%	\$ -
5205	Conference/Seminar Reg	\$ 11,656	\$ 3,450	\$ 10,153	\$ 5,800	237.86%	\$ 8,206
5301	Dues and Membership	\$ 58,440	\$ 54,662	\$ 48,556	\$ 41,621	6.91%	\$ 3,778
5501	Garbage and Trash	\$ 60,000	\$ 30,000	\$ 30,377	\$ 7,720	100.00%	\$ 30,000
5502	Gas	\$ 70,000	\$ 100,000	\$ 63,280	\$ 84,777	-30.00%	\$ (30,000)
5503	Light and Power (Electricity)	\$ 414,080	\$ 405,960	\$ 376,889	\$ 367,197	2.00%	\$ 8,120
5504	Sewer Use	\$ 89,475	\$ 87,720	\$ 28,932	\$ 28,932	2.00%	\$ 1,755
5505	Telephone Services	\$ 50,766	\$ 47,374	\$ 51,766	\$ 34,918	7.16%	\$ 3,392
5506	Main Water System	\$ 106,121	\$ 104,040	\$ 78,402	\$ 123,732	2.00%	\$ 2,081
5507	Pest Control	\$ 1,561	\$ 1,530	\$ -	\$ -	2.03%	\$ 31
5603	Facility/Building Rentals - Month	\$ -	\$ -	\$ 100	\$ 100	0.00%	\$ -
5605	Equipment Rentals - Month	\$ -	\$ -	\$ -	\$ 2,979	0.00%	\$ -
5607	Print & Dup. Equip Leases/Rent	\$ 30,000	\$ 30,000	\$ 31,592	\$ 26,026	0.00%	\$ -
5701	Athletics Meals and Lodging	\$ -	\$ 1,000	\$ 890	\$ -	-100.00%	\$ (1,000)
5702	Graduation Expenses	\$ -	\$ -	\$ 7,263	\$ -	0.00%	\$ -
5708	Athletic Transportation	\$ -	\$ 500	\$ 310	\$ 485	-100.00%	\$ (500)
5865	Publishing/ Doc Publication	\$ 18,328	\$ 17,100	\$ 17,597	\$ 18,825	7.18%	\$ 1,228
5867	Postage	\$ 2,575	\$ 2,540	\$ 1,882	\$ 2,820	1.38%	\$ 35
5870	Cross Enrollment Waiver	\$ -	\$ -	\$ 230	\$ 184	0.00%	\$ -
5875	Employee Waiver	\$ 10,336	\$ -	\$ 11,486	\$ 11,613	0.00%	\$ 10,336
5881	Building Repairs & Services	\$ 13,346	\$ -	\$ 11,163	\$ 4,555	0.00%	\$ 13,346
5882	Equip Repairs Maint. & Svc	\$ 9,750	\$ 19,885	\$ 14,626	\$ 3,071	-50.97%	\$ (10,135)
5883	Net Internet Fees and Subs.	\$ 6,300	\$ 2,600	\$ -	\$ -	142.31%	\$ 3,700
5884	Laundry Services	\$ 8,750	\$ 7,960	\$ 7,213	\$ -	9.92%	\$ 790
5885	Misc. Operational Exp.	\$ 432,792	\$ 99,816	\$ 7,896	\$ 3,061	333.59%	\$ 332,976
5888	Advertising Print/ADS	\$ 28,100	\$ 2,800	\$ 2,395	\$ 1,301	903.57%	\$ 25,300
5889	Grounds Maintenance	\$ 20,300	\$ -	\$ -	\$ -	0.00%	\$ 20,300
5890	Service Contract-Equipment	\$ 13,793	\$ 7,551	\$ 5,296	\$ 3,793	82.66%	\$ 6,242
5891	Service Contract-Software-DP	\$ -	\$ -	\$ 3,533	\$ -	0.00%	\$ -
5894	Moving/Relocation Expenses	\$ -	\$ -	\$ 2,905	\$ -	0.00%	\$ -
Books, Supplies, Services		\$ 1,747,570	\$ 1,173,075	\$ 1,010,652	\$ 940,598	48.97%	\$ 574,495
6402	Inst Equipment & Furn	\$ 6,880	\$ 740	\$ 730	\$ 1,439	829.73%	\$ 6,140
6403	Non-Instructional Equip & Furn	\$ 28,647	\$ 8,860	\$ 44,962	\$ 9,764	223.33%	\$ 19,787

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
6406	Laptop Computers	\$ -	\$ -	\$ 2,044	\$ 13,384	0.00%	\$ -
6407	PC SERV other Computer Peripher	\$ -	\$ -	\$ 22,626	\$ 43,359	0.00%	\$ -
Equipment Cap Outlay		\$ 35,527	\$ 9,600	\$ 70,362	\$ 67,946	270.07%	\$ 25,927
7530	Tuition Reduction	\$ -	\$ -	\$ 386	\$ -	0.00%	\$ -
7630	Book Vouchers	\$ -	\$ -	\$ -	\$ 835	0.00%	\$ -
Book Vouchers		\$ -	\$ -	\$ 386	\$ 835	0.00%	\$ -
7920	PFT Leave Banking	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Leave Banking		\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Expense Total		\$17,496,117	\$15,523,535	\$15,970,389	\$14,848,764	0.00%	\$1,972,582

**Peralta Community College District
Unrestricted General Fund Detail
2015-16 Final Budget
District Office - Central Services**

Final vs. Final Budget

	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Expenses						
1101 Instructor	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Full Time Academic	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1201 Administrators	\$ 1,129,580	\$ 1,102,504	\$ 1,100,562	\$ 753,213	2.46%	\$ 27,076
Academic Admin	\$ 1,129,580	\$ 1,102,504	\$ 1,100,562	\$ 753,213	2.46%	\$ 27,076
1205 Faculty - Special-Assigned	\$ 756,422	\$ 581,252	\$ 463,692	\$ 116,450	30.14%	\$ 175,170
Other Faculty	\$ 756,422	\$ 581,252	\$ 463,692	\$ 116,450	30.14%	\$ 175,170
1357 Instructor PT/Parity	\$ -	\$ 408,873	\$ -	\$ -	-100.00%	\$ (408,873)
1453 Counselors	\$ 86,131	\$ 61,131	\$ 72,343	\$ 57,469	40.90%	\$ 25,000
1456 Other Non-Teaching Assignments	\$ 181,000	\$ 105,000	\$ 24,461	\$ 30,163	72.38%	\$ 76,000
1457 Non-Teaching Retirees	\$ -	\$ -	\$ 69,266	\$ 1,570	0.00%	\$ -
1458 Parity Pay for Non-Teaching Faculty	\$ -	\$ -	\$ 2,113	\$ -	0.00%	\$ -
Part Time Academic	\$ 267,131	\$ 575,004	\$ 168,183	\$ 89,202	-53.54%	\$ (307,873)
2101 Administrators	\$ 3,192,936	\$ 2,924,735	\$ 2,871,333	\$ 2,717,804	9.17%	\$ 268,201
2102 Clerical Tech & Support Staff	\$ 7,330,164	\$ 6,843,225	\$ 6,668,463	\$ 6,028,439	7.12%	\$ 486,939
2351 Trustee Members - Board	\$ 84,344	\$ 84,180	\$ 87,263	\$ 88,438	0.19%	\$ 164
2352 Cler Tech & Sup Stf (Repl)	\$ 211,860	\$ 174,714	\$ 450,187	\$ 418,414	21.26%	\$ 37,146
2353 Student Employee Assistants	\$ 68,091	\$ 93,789	\$ 86,486	\$ 229,094	-27.40%	\$ (25,698)
2354 Overtime for perm & non-perm	\$ 9,000	\$ 8,000	\$ 127,222	\$ 62,144	12.50%	\$ 1,000
2357 Classified Retirees	\$ 21,237	\$ 3,000	\$ 29,433	\$ 65,162	607.90%	\$ 18,237
Classified Salary	\$10,917,632	\$ 10,131,643	\$10,320,387	\$ 9,609,495	7.76%	\$ 785,989
3110 STRS - Academic	\$ 198,382	\$ 149,156	\$ 129,799	\$ 99,861	33.00%	\$ 49,226
3140 STRS Cash Balance	\$ 3,445	\$ 2,445	\$ 203	\$ 302	40.90%	\$ 1,000
3220 PERS	\$ 935,947	\$ 1,154,815	\$ 1,138,488	\$ 1,019,441	-18.95%	\$ (218,868)
3320 OASDHI (FICA) Classified	\$ 690,555	\$ 608,286	\$ 611,395	\$ 563,425	13.52%	\$ 82,269
3340 Medicare - Academic	\$ 28,195	\$ 25,230	\$ 19,139	\$ 16,886	11.75%	\$ 2,965

		Final vs. Final Budget					
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
3350	Medicare - Classified	\$ 163,851	\$ 144,591	\$ 154,318	\$ 139,906	13.32%	\$ 19,260
3411	Medical Coverage-Academic	\$ 1,016,316	\$ 1,198,274	\$ 4,109,999	\$ 3,486,814	-15.19%	\$ (181,958)
3412	Dental Coverage-Academic	\$ 19,871	\$ 12,289	\$ 8,740	\$ 619	61.70%	\$ 7,582
3415	Life Insurance-Academic	\$ 4,393	\$ 4,207	\$ 2,629	\$ 2,251	4.42%	\$ 186
3421	Medical Coverage-Classified	\$ 2,583,780	\$ 2,217,270	\$ 2,090,017	\$ 1,904,598	16.53%	\$ 366,510
3422	Dental Coverage-Classified	\$ 177,823	\$ 156,799	\$ 140,509	\$ 153,578	13.41%	\$ 21,024
3425	Life Insurance-CLASS	\$ 28,751	\$ 25,513	\$ 31,362	\$ 28,453	12.69%	\$ 3,238
3431	Medical reimbursement	\$ (120,000)	\$ (120,000)	\$ (88,375)	\$ (93,554)	0.00%	\$ -
3432	Dental reimbursement	\$ (2,000)	\$ (2,000)	\$ -	\$ (954)	0.00%	\$ -
3435	Life insurance reimbursement	\$ -	\$ (300)	\$ (228)	\$ (105)	-100.00%	\$ 300
3510	Unemployment Ins.-Academic	\$ 1,389	\$ 1,136	\$ (1,633)	\$ (1,794)	22.27%	\$ 253
3520	Unemployment Ins -Classified	\$ 8,004	\$ 6,885	\$ 6,158	\$ 4,195	16.25%	\$ 1,119
3610	Worker's Compensation-Academic	\$ 29,270	\$ 22,559	\$ 20,035	\$ 16,837	29.75%	\$ 6,711
3620	Worker's Compensation-Classfd	\$ 133,915	\$ 130,468	\$ 130,593	\$ 117,091	2.64%	\$ 3,447
3712	OPEB Instructional	\$ 1,149,603	\$ 1,794,083	\$ 1,343,321	\$ 1,202,189	-35.92%	\$ (644,480)
3720	Apple-Transamerica NonPerm-CI	\$ 900	\$ 900	\$ 8,832	\$ 7,225	0.00%	\$ -
3722	OPEB Classified	\$ 851,368	\$ 538,384	\$ 905,178	\$ 832,413	58.13%	\$ 312,984
3912	Retiree Benefits - Academic	\$ 8,835,784	\$ 9,331,259	\$ 7,560,474	\$ 8,756,303	-5.31%	\$ (495,475)
Fringe Benefits		\$16,739,542	\$ 17,402,249	\$18,320,953	\$18,255,980	-3.81%	\$ (662,707)
4301	Instructional - (Classroom)	\$ 2,500	\$ 2,500	\$ 2,296	\$ -	0.00%	\$ -
4303	Subs Periodicals - Other	\$ 10,220	\$ 23,757	\$ 13,098	\$ 11,231	-56.98%	\$ (13,537)
4304	Supplies-office	\$ 176,868	\$ 220,223	\$ 206,783	\$ 213,627	-19.69%	\$ (43,355)
4305	Fuel - gasoline/petroleum	\$ 15,750	\$ 15,750	\$ 15,830	\$ 13,734	0.00%	\$ -
4306	Computer software/site lic.-cl	\$ 13,481	\$ 11,855	\$ 11,690	\$ 1,232	13.72%	\$ 1,626
4307	Computer software/site lic.-ad	\$ 26,000	\$ 44,000	\$ 25,835	\$ 24,954	-40.91%	\$ (18,000)
5103	Legal	\$ 320,543	\$ 340,946	\$ 358,665	\$ 119,943	-5.98%	\$ (20,403)
5104	Audit	\$ 147,227	\$ 142,447	\$ 181,730	\$ 173,826	3.36%	\$ 4,780
5105	Independent Contractor/Consult	\$ 5,065,473	\$ 4,558,719	\$ 5,552,216	\$ 5,242,285	11.12%	\$ 506,754
5106	Events/Programs-Outside Prod	\$ 16,625	\$ 16,625	\$ 12,259	\$ 4,892	0.00%	\$ -
5107	Election Cost	\$ 7,500	\$ 76,758	\$ 186,908	\$ -	-90.23%	\$ (69,258)
5109	Legal Settlements	\$ 30,000	\$ 5,000	\$ 75,516	\$ 53,529	500.00%	\$ 25,000
5202	Travel Non-Local	\$ 148,280	\$ 128,948	\$ 127,944	\$ 113,474	14.99%	\$ 19,332
5203	Travel Local	\$ 10,866	\$ 17,317	\$ 7,769	\$ 3,666	-37.25%	\$ (6,451)
5205	Conference/Seminar Reg	\$ 77,979	\$ 62,615	\$ 80,595	\$ 47,566	24.54%	\$ 15,364
5206	Internal Training- Staff Dev	\$ 20,550	\$ 11,550	\$ 8,679	\$ 2,899	77.92%	\$ 9,000
5301	Dues and Membership	\$ 106,359	\$ 186,920	\$ 106,183	\$ 155,982	-43.10%	\$ (80,561)

		Final vs. Final Budget					
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
5407	Student Accident Insurance	\$ 215,760	\$ 114,847	\$ 125,680	\$ 106,231	87.87%	\$ 100,913
5501	Garbage and Trash	\$ 96,337	\$ 122,337	\$ 18,391	\$ 121,722	-21.25%	\$ (26,000)
5502	Gas	\$ 22,063	\$ 22,063	\$ 13,412	\$ 13,671	0.00%	\$ -
5503	Light and Power (Electricity)	\$ 234,892	\$ 234,892	\$ 268,720	\$ 249,895	0.00%	\$ -
5504	Sewer Use	\$ 25,320	\$ 15,320	\$ 25,091	\$ 10,547	65.27%	\$ 10,000
5505	Telephone Services	\$ 171,717	\$ 322,493	\$ 177,618	\$ 88,521	-46.75%	\$ (150,776)
5506	Main Water System	\$ 24,690	\$ 34,690	\$ 40,775	\$ 26,207	-28.83%	\$ (10,000)
5507	Pest Control	\$ 14,803	\$ 14,803	\$ 14,753	\$ 12,527	0.00%	\$ -
5602	Facility/Building Leases - Ann	\$ 68,000	\$ 47,806	\$ 14,339	\$ 38,023	42.24%	\$ 20,194
5603	Facility/Building Rentals-Mont	\$ 19,650	\$ 19,650	\$ 26,332	\$ 28,540	0.00%	\$ -
5604	Equipment Lease - Annual	\$ 62,720	\$ 77,415	\$ 57,392	\$ 70,764	-18.98%	\$ (14,695)
5605	Equipment Rentals - Mon-Mon	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5607	Print & Dup. Equip Leases/Rent	\$ 6,000	\$ 8,419	\$ 4,907	\$ 5,270	-28.73%	\$ (2,419)
5865	Publishing/ Doc Publication	\$ 66,660	\$ 81,929	\$ 22,838	\$ 59,175	-18.64%	\$ (15,269)
5867	Postage	\$ 77,808	\$ 76,747	\$ 85,155	\$ 56,510	1.38%	\$ 1,061
5875	Employee Waiver	\$ 85,000	\$ 76,747	\$ -	\$ -	10.75%	\$ 8,253
5877	Payment of Fines -OSHA & Misc	\$ 1,200	\$ 1,500	\$ 1,200	\$ -	-20.00%	\$ (300)
5880	Radio Licensing	\$ 500	\$ -	\$ -	\$ -	0.00%	\$ 500
5881	Building Repairs & Services	\$ 219,185	\$ 130,867	\$ 279,966	\$ 248,868	67.49%	\$ 88,318
5882	Equip Repairs Maint. & Svc	\$ 137,540	\$ 51,407	\$ 19,307	\$ 122,560	167.55%	\$ 86,133
5883	Net Internet Fees and Subs.	\$ 30,510	\$ 22,000	\$ 15,477	\$ 71,863	38.68%	\$ 8,510
5885	Misc. Operational Exp.	\$ 5,089,255	\$ 1,768,164	\$ 1,589,810	\$ 1,201,862	187.83%	\$ 3,321,091
5886	Program TV License	\$ 18,000	\$ 18,000	\$ 18,141	\$ 19,870	0.00%	\$ -
5887	Advertising/Radio/TV	\$ 6,435	\$ 11,573	\$ 110,000	\$ 205,563	-44.40%	\$ (5,138)
5888	Advertising Print/ADS	\$ 49,330	\$ 55,330	\$ 73,876	\$ 59,198	-10.84%	\$ (6,000)
5890	Service Contract-Equipment	\$ 16,214	\$ 20,357	\$ 23,186	\$ 6,872	-20.35%	\$ (4,143)
5891	Service Contract-Software-DP	\$ 496,918	\$ 511,432	\$ 600,861	\$ 481,939	-2.84%	\$ (14,514)
5892	Service Contract-Hardware-DP	\$ 80,000	\$ 135,414	\$ 60,465	\$ 82,151	-40.92%	\$ (55,414)
5893	Permits & Fees - Risk Mgmt	\$ 5,000	\$ 12,000	\$ 5,364	\$ 12,305	-58.33%	\$ (7,000)
Books, Supplies, Services		\$13,537,728	\$ 9,874,132	\$10,667,052	\$ 9,583,494	37.10%	\$ 3,663,596
6120	Site Improvement	\$ -	\$ 8,745	\$ 8,445	\$ -	-100.00%	\$ (8,745)
6130	Special Assessments	\$ 2,693	\$ 2,693	\$ -	\$ -	0.00%	\$ -
6402	Inst Equipment and Furn	\$ 8,800	\$ 500	\$ -	\$ (6,779)	1660.00%	\$ 8,300
6403	Non-Instructional Equip & Furn	\$ 67,909	\$ 61,862	\$ 66,493	\$ 82,700	9.77%	\$ 6,047
6406	Laptop Computers	\$ 6,900	\$ 3,500	\$ 2,551	\$ 4,906	97.14%	\$ 3,400
6407	PC,SERV, Other Comput,Peripher	\$ 54,003	\$ 32,166	\$ 42,974	\$ 70,857	67.89%	\$ 21,837

					Final vs. Final Budget	
	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Equipment Cap Outlay	\$ 140,305	\$ 109,466	\$ 120,463	\$ 151,684	28.17%	\$ 30,839
7110 Debt Service - Bonds	\$ 2,349,253	\$ -	\$ -	\$ -	0.00%	\$ 2,349,253
7120 Debt Interest - Bonds	\$ 5,397,337	\$ 6,727,397	\$ 6,727,392	\$ 5,895,949	-19.77%	\$(1,330,060)
7301 Interfund Transfer	\$ 3,907,655	\$ 1,157,655	\$ 1,157,655	\$ 1,157,655	237.55%	\$ 2,750,000
Debt Service Transfer	\$11,654,245	\$ 7,885,052	\$ 7,885,047	\$ 7,053,604	47.80%	\$ 3,769,193
7535 OPD Payment for Academy	\$ 132,000	\$ -	\$ 198,280	\$ -	0.00%	\$ 132,000
Other Transfers	\$ 132,000	\$ -	\$ 198,280	\$ -	0.00%	\$ 132,000
7901 Reserve	\$ 1,000,000	\$ -	\$ -	\$ -	0.00%	\$ 1,000,000
Fund Balance	\$ 1,000,000	\$ -	\$ -	\$ -	0.00%	\$ 1,000,000
Expense Total	\$56,274,585	\$ 47,661,302	\$49,244,619	\$45,613,122	18.07%	\$ 8,613,283

**Peralta Community College District
Unrestricted General Fund Detail
2015-16 Final Budget
Laney College**

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Expenses							
1101	Instructor	\$ 10,756,218	\$ 8,586,106	\$ 8,333,736	\$ 8,328,761	25.27%	\$2,170,112
Full Time Academic		\$ 10,756,218	\$ 8,586,106	\$ 8,333,736	\$ 8,328,761	25.27%	\$2,170,112
1201	Administrators	\$ 1,363,574	\$ 1,259,701	\$ 1,253,110	\$ 1,259,559	8.25%	\$ 103,873
Academic Admin		\$ 1,363,574	\$ 1,259,701	\$ 1,253,110	\$ 1,259,559	8.25%	\$ 103,873
1202	Department Chair	\$ 82,074	\$ 481,968	\$ 477,756	\$ 516,476	-82.97%	\$ (399,894)
1203	Counselors	\$ 864,054	\$ 803,621	\$ 788,654	\$ 773,353	7.52%	\$ 60,433
1204	Librarians	\$ 432,475	\$ 452,636	\$ 318,026	\$ 335,668	-4.45%	\$ (20,161)
1205	Faculty - Special-Assigned	\$ 160,679	\$ 99,520	\$ 164,099	\$ 162,513	61.45%	\$ 61,159
1206	Nurse	\$ 102,592	\$ 94,422	\$ 10,819	\$ 72,941	8.65%	\$ 8,170
Other Faculty		\$ 1,641,874	\$ 1,932,167	\$ 1,759,354	\$ 1,860,951	-15.02%	\$ (290,293)
1351	Instructor-Temp/PTime & Ext-Se	\$ 3,232,537	\$ 3,026,186	\$ 4,406,886	\$ 4,393,160	6.82%	\$ 206,351
1352	Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 4,092	\$ 579	0.00%	\$ -
1353	Instructor - Retiree	\$ -	\$ -	\$ 241,794	\$ 193,464	0.00%	\$ -
1356	Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ 186,066	\$ 83,562	0.00%	\$ -
1357	Instructor-PT/Extra Serv Parit	\$ 163,551	\$ -	\$ 132,235	\$ -	0.00%	\$ 163,551
1452	Department Chairs	\$ -	\$ -	\$ 39,902	\$ 33,883	0.00%	\$ -
1453	Counselors	\$ 252,106	\$ 207,801	\$ 2,461	\$ 25,019	21.32%	\$ 44,305
1454	Librarians	\$ -	\$ 48,975	\$ 108,913	\$ 100,083	-100.00%	\$ (48,975)
1455	Coaches	\$ 132,124	\$ 71,352	\$ 93,525	\$ 70,099	85.17%	\$ 60,772
1456	Other Non-Teaching Assignments	\$ 32,500	\$ 74,519	\$ 121,000	\$ 108,544	-56.39%	\$ (42,019)
1457	Non-Teaching Retirees	\$ -	\$ -	\$ 24,245	\$ 13,719	0.00%	\$ -
1458	Parity Pay for Non-Teaching Faculty	\$ -	\$ -	\$ 19,874	\$ -	0.00%	\$ -
1459	Staff Developing Training	\$ 48,000	\$ 48,000	\$ 1,000	\$ 1,000	0.00%	\$ -
Part Time Academic		\$ 3,860,818	\$ 3,476,833	\$ 5,381,993	\$ 5,023,111	11.04%	\$ 383,985
2101	Administrators	\$ 362,340	\$ 335,319	\$ 335,223	\$ 334,449	8.06%	\$ 27,021

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
2102	Clerical Tech & Support Staff	\$ 3,604,215	\$ 3,705,780	\$ 3,121,665	\$ 3,171,422	-2.74%	\$ (101,565)
2201	Instructional Aides	\$ 739,182	\$ 627,602	\$ 568,742	\$ 561,469	17.78%	\$ 111,580
2352	Cler Tech & Sup Stf (Repl)	\$ 213,187	\$ 107,577	\$ 404,909	\$ 289,156	98.17%	\$ 105,610
2353	Student Employee Assistants	\$ 68,261	\$ 89,885	\$ 139,711	\$ 126,358	-24.06%	\$ (21,624)
2354	Overtime for perm & non-perm	\$ 60,412	\$ 38,580	\$ 116,376	\$ 77,373	56.59%	\$ 21,832
2357	Classified Retirees	\$ 4,800	\$ -	\$ 25,496	\$ 37,876	0.00%	\$ 4,800
2451	Instructional Aides (Replace)	\$ 358,718	\$ 301,338	\$ 247,722	\$ 203,992	19.04%	\$ 57,380
2452	Instructional Aides - Student	\$ 84,424	\$ 150,800	\$ 57,753	\$ 157,357	-44.02%	\$ (66,376)
2453	Instruct Aides-O/T/Perm & Non	\$ 3,500	\$ 5,500	\$ -	\$ -	-36.36%	\$ (2,000)
Classified Salary		\$ 5,499,039	\$ 5,362,381	\$ 5,017,597	\$ 4,959,452	2.55%	\$ 136,658
3110	STRS - Academic	\$ 1,470,716	\$ 1,045,951	\$ 1,128,916	\$ 1,189,476	40.61%	\$ 424,765
3140	STRS Cash Balance	\$ 129,302	\$ 119,625	\$ 95,450	\$ 107,009	8.09%	\$ 9,677
3220	PERS	\$ 567,315	\$ 549,577	\$ 617,500	\$ 594,849	3.23%	\$ 17,738
3310	OASDHI (FICA) Academic	\$ -	\$ -	\$ 526	\$ -	0.00%	\$ -
3320	OASDHI (FICA) Classified	\$ 296,901	\$ 289,502	\$ 345,736	\$ 333,185	2.56%	\$ 7,399
3340	Medicare - Academic	\$ 245,618	\$ 214,205	\$ 223,046	\$ 212,517	14.66%	\$ 31,413
3350	Medicare - Classified	\$ 69,465	\$ 67,746	\$ 82,186	\$ 82,397	2.54%	\$ 1,719
3411	Medical Coverage-Academic	\$ 2,708,437	\$ 2,333,761	\$ 1,977,916	\$ 1,809,966	16.05%	\$ 374,676
3412	Dental Coverage-Academic	\$ 185,064	\$ 170,343	\$ 155,889	\$ 142,966	8.64%	\$ 14,721
3415	Life Insurance-Academic	\$ 34,484	\$ 29,683	\$ 31,698	\$ 28,992	16.17%	\$ 4,801
3421	Medical Coverage-Classified	\$ 1,600,551	\$ 1,536,977	\$ 1,275,620	\$ 1,282,173	4.14%	\$ 63,574
3422	Dental Coverage-Classified	\$ 102,586	\$ 107,393	\$ 94,670	\$ 95,114	-4.48%	\$ (4,807)
3425	Life Insurance-CLASS	\$ 13,088	\$ 12,879	\$ 15,261	\$ 15,303	1.62%	\$ 209
3510	Unemployment Ins.-Academic	\$ 12,870	\$ 8,393	\$ 11,087	\$ 10,562	53.34%	\$ 4,477
3520	Unemployment Ins -Classified	\$ 3,355	\$ 3,236	\$ 3,994	\$ 4,003	3.68%	\$ 119
3610	Worker's Compensation-Academic	\$ 260,547	\$ 192,054	\$ 217,311	\$ 209,748	35.66%	\$ 68,493
3620	Worker's Compensation-Classfd	\$ 71,868	\$ 61,095	\$ 60,644	\$ 59,417	17.63%	\$ 10,773
3712	OPEB Instructional	\$ 1,096,517	\$ 1,118,950	\$ 1,070,169	\$ 953,879	-2.00%	\$ (22,433)
3720	Apple-Transamerica NonPerm-CI	\$ 96	\$ -	\$ 14,907	\$ 12,770	0.00%	\$ 96
3722	OPEB Classified	\$ 383,099	\$ 451,756	\$ 375,196	\$ 366,708	-15.20%	\$ (68,657)
Fringe Benefits		\$ 9,251,879	\$ 8,313,126	\$ 7,797,722	\$ 7,511,035	11.29%	\$ 938,753
4103	Office Professional Refer/Dictiona	\$ 283	\$ -	\$ -	\$ -	0.00%	\$ 283
4301	Instructional - (Classroom)	\$ 53,144	\$ 60,544	\$ 59,763	\$ 65,145	-12.22%	\$ (7,400)
4303	Subs Periodicals - Other	\$ -	\$ 935	\$ 315	\$ 315	-100.00%	\$ (935)
4304	Supplies-office	\$ 220,785	\$ 158,866	\$ 183,762	\$ 182,706	38.98%	\$ 61,919
4306	Computer software/site lic.-cl	\$ 3,000	\$ 10,000	\$ 8,187	\$ 8,187	-70.00%	\$ (7,000)

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
4307	Computer software/site lic.-ad	\$ 20,500	\$ 3,000	\$ -	\$ -	583.33%	\$ 17,500
5102	Guest Speakers Lectures-Non	\$ 11,000	\$ -	\$ 450	\$ 450	0.00%	\$ 11,000
5105	Independent Contractor/Consult	\$ 151,696	\$ 70,580	\$ 167,320	\$ 197,963	114.93%	\$ 81,116
5106	Events/Programs-Outside Prod	\$ 44,935	\$ 655	\$ 17,218	\$ 21,263	6760.31%	\$ 44,280
5202	Travel Non-Local	\$ 68,800	\$ 22,391	\$ 19,219	\$ 28,637	207.27%	\$ 46,409
5203	Travel Local	\$ 43,393	\$ 8,818	\$ 3,634	\$ 3,820	392.10%	\$ 34,575
5205	Conference/Seminar Reg	\$ 26,000	\$ 999	\$ 24,927	\$ 30,800	2502.60%	\$ 25,001
5206	Internal Training- Staff Dev	\$ 16,000	\$ -	\$ 3,000	\$ 3,000	0.00%	\$ 16,000
5301	Dues and Membership	\$ 48,100	\$ 37,300	\$ 49,114	\$ 49,114	28.95%	\$ 10,800
5501	Garbage and Trash	\$ 60,800	\$ 40,800	\$ 72,214	\$ 65,169	49.02%	\$ 20,000
5502	Gas	\$ 136,797	\$ 303,000	\$ 222,580	\$ 303,792	-54.85%	\$ (166,203)
5503	Light and Power (Electricity)	\$ 869,623	\$ 725,646	\$ 794,296	\$ 735,726	19.84%	\$ 143,977
5504	Sewer Use	\$ 49,987	\$ 25,495	\$ 49,295	\$ 43,843	96.07%	\$ 24,492
5505	Telephone Services	\$ 55,017	\$ 57,663	\$ 56,350	\$ 59,064	-4.59%	\$ (2,646)
5506	Main Water System	\$ 100,285	\$ 98,548	\$ 98,456	\$ 98,548	1.76%	\$ 1,737
5507	Pest Control	\$ 26,050	\$ 27,200	\$ 24,704	\$ 27,000	-4.23%	\$ (1,150)
5604	Equipment Lease - Annual	\$ -	\$ 11,000	\$ -	\$ -	-100.00%	\$ (11,000)
5605	Equipment Rentals - Mon-Mon	\$ 21,800	\$ 11,000	\$ 3,435	\$ 4,600	98.18%	\$ 10,800
5607	Print & Dup. Equip Leases/Rent	\$ 112,000	\$ 52,000	\$ 46,564	\$ 46,502	115.38%	\$ 60,000
5701	Athletics Meals and Lodging	\$ 25,200	\$ 20,200	\$ 26,940	\$ 25,227	24.75%	\$ 5,000
5702	Graduation Exprenses	\$ -	\$ -	\$ 31,158	\$ 31,158	0.00%	\$ -
5706	Misc. Student Services	\$ -	\$ -	\$ 3,106	\$ 2,800	0.00%	\$ -
5708	Athletic Transportation	\$ 35,800	\$ 31,800	\$ 20,027	\$ 18,972	12.58%	\$ 4,000
5864	Instructional Services	\$ -	\$ -	\$ 10,855	\$ 10,855	0.00%	\$ -
5865	Publishing/ Doc Publication	\$ 45,590	\$ 40,000	\$ 14,800	\$ 17,034	13.98%	\$ 5,590
5867	Postage	\$ 17,500	\$ 15,000	\$ 10,000	\$ 10,000	16.67%	\$ 2,500
5870	Cross Enrollment Waiver	\$ 935	\$ -	\$ 276	\$ 276	0.00%	\$ 935
5875	Employee Waiver	\$ 21,775	\$ -	\$ 23,017	\$ 21,775	0.00%	\$ 21,775
5882	Equip Repairs Maint. & Svc	\$ 11,074	\$ 13,100	\$ 8,219	\$ 8,219	-15.47%	\$ (2,026)
5885	Misc. Operational Exp.	\$ 806,947	\$ 106,121	\$ 163,634	\$ 121,646	660.40%	\$ 700,826
5888	Advertising Print/ADS	\$ -	\$ -	\$ 11,660	\$ 17,160	0.00%	\$ -
5890	Service Contract-Equipment	\$ 38,200	\$ 87,370	\$ 96,959	\$ 87,716	-56.28%	\$ (49,170)
5891	Service Contract-Software-DP	\$ 10,000	\$ -	\$ 19,525	\$ 19,525	0.00%	\$ 10,000
Books, Supplies, Services		\$ 3,153,016	\$ 2,040,031	\$ 2,344,979	\$ 2,368,005	54.56%	\$1,112,985
6402	Inst Equipment and Furn	\$ 51,900	\$ -	\$ 4,016	\$ 3,936	0.00%	\$ 51,900
6403	Non-Instructional Equip & Furn	\$ 21,900	\$ 2,000	\$ -	\$ -	995.00%	\$ 19,900

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
6404	Telephone System Purchase	\$ 2,000	\$ -	\$ 398	\$ 398	0.00%	\$ 2,000
6406	Laptop Computers	\$ 22,344	\$ -	\$ 1,106	\$ 1,106	0.00%	\$ 22,344
6407	PC,SERV, Other Comput,Peripher	\$ 5,100	\$ -	\$ -	\$ -	0.00%	\$ 5,100
Equipment Cap Outlay		\$ 103,244	\$ 2,000	\$ 5,520	\$ 5,440	5062.20%	\$ 101,244
7630	Book Vouchers	\$ -	\$ -	\$ 29,171	\$ 29,171	0.00%	\$ -
Book Vouchers		\$ -	\$ -	\$ 29,171	\$ 29,171	0.00%	\$ -
Expense Total		\$ 35,629,662	\$ 30,972,345	\$31,923,182	\$31,345,485	0.00%	\$4,657,317

**Peralta Community College District
Unrestricted General Fund Detail
2015-16 Final Budget
Merritt College**

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Expense							
1101	Instructor	\$ 5,435,670	\$ 4,931,502	\$ 4,501,156	\$ 4,119,200	10.22%	\$ 504,168
1102	Instructor Long Term Sub	\$ -	\$ 136,542	\$ -	\$ 58,086	-100.00%	\$ (136,542)
Full Time Academic		\$ 5,435,670	\$ 5,068,044	\$ 4,501,156	\$ 4,177,286	7.25%	\$ 367,626
1201	Administrators	\$ 929,133	\$ 889,472	\$ 781,970	\$ 842,942	4.46%	\$ 39,661
Academic Admin		\$ 929,133	\$ 889,472	\$ 781,970	\$ 842,942	4.46%	\$ 39,661
1202	Department Chair	\$ -	\$ 228,823	\$ 283,464	\$ 297,926	-100.00%	\$ (228,823)
1203	Counselors	\$ 712,073	\$ 614,865	\$ 603,283	\$ -	15.81%	\$ 97,208
1204	Librarians	\$ 213,582	\$ 199,042	\$ 205,013	\$ -	7.30%	\$ 14,540
1205	Faculty - Special-Assigned	\$ 395,114	\$ 61,230	\$ 290,721	\$ 360,492	545.29%	\$ 333,884
1206	Nurse	\$ 75,379	\$ -	\$ -	\$ -	0.00%	\$ 75,379
Other Faculty		\$ 1,396,148	\$ 1,103,960	\$ 1,382,481	\$ 658,418	26.47%	\$ 292,188
1351	Instructor-Temp/PTime & Ext-Se	\$ 1,713,352	\$ 787,879	\$ 1,817,529	\$ 1,838,000	117.46%	\$ 925,473
1352	Instructor-Sub-Daily/Sick	\$ 750	\$ -	\$ 54,187	\$ 11,763	0.00%	\$ 750
1353	Instructor - Retiree	\$ -	\$ -	\$ 159,254	\$ 131,036	0.00%	\$ -
1356	Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ 49,008	\$ 43,196	0.00%	\$ -
1357	Instructor-PT/Extra Serv Parit	\$ 81,774	\$ -	\$ 55,712	\$ 83,068	0.00%	\$ 81,774
1452	Department Chairs	\$ -	\$ -	\$ 5,215	\$ 3,690	0.00%	\$ -
1453	Counselors	\$ -	\$ 737	\$ -	\$ 10,724	-100.00%	\$ (737)
1454	Librarians	\$ 37,413	\$ 41,324	\$ 60,723	\$ 32,694	-9.46%	\$ (3,911)
1455	Coaches	\$ -	\$ 7,851	\$ 22,605	\$ 28,537	-100.00%	\$ (7,851)
1456	Other Non-Teaching Assignments	\$ 21,600	\$ 25,712	\$ 32,689	\$ 26,396	-15.99%	\$ (4,112)
1457	Non-Teaching Retirees	\$ 4,019	\$ 4,019	\$ 3,979	\$ 4,857	0.00%	\$ -
1458	Parity Pay for Non Teaching Fac	\$ -	\$ -	\$ 13,729	\$ 21,399	0.00%	\$ -
1459	Staff Developing Training	\$ 38,905	\$ 24,000	\$ -	\$ -	62.10%	\$ 14,905
Part Time Academic		\$ 1,897,813	\$ 891,522	\$ 2,274,630	\$ 2,235,360	112.87%	\$ 1,006,291

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
2101	Administrators	\$ 248,008	\$ 234,185	\$ 227,814	\$ 158,051	5.90%	\$ 13,823
2102	Clerical Tech & Support Staff	\$ 2,629,851	\$ 2,428,153	\$ 2,169,274	\$ 2,187,199	8.31%	\$ 201,698
2201	Instructional Aides	\$ 273,053	\$ 300,931	\$ 304,718	\$ 262,106	-9.26%	\$ (27,878)
2352	Cler Tech & Sup Stf (Repl)	\$ 59,301	\$ 47,665	\$ 205,575	\$ 110,132	24.41%	\$ 11,636
2353	Student Employee Assistants	\$ 56,000	\$ 63,597	\$ 96,875	\$ 65,729	-11.95%	\$ (7,597)
2354	Overtime for perm & non-perm	\$ 13,750	\$ 12,875	\$ 50,706	\$ 36,918	6.80%	\$ 875
2357	Classified Retirees	\$ -	\$ -	\$ -	\$ 1,208	0.00%	\$ -
2359	Instructional Aides (Non-class	\$ 5,000	\$ -	\$ -	\$ -	0.00%	\$ 5,000
2451	Instructional Aides (Replace)	\$ 56,900	\$ 35,276	\$ 34,723	\$ 46,717	61.30%	\$ 21,624
2452	Instructional Aides - Student	\$ 42,180	\$ 41,842	\$ 76,562	\$ 71,677	0.81%	\$ 338
Classified Salary		\$ 3,384,043	\$ 3,164,524	\$ 3,166,247	\$ 2,939,737	6.94%	\$ 219,519
3110	STRS - Academic	\$ 832,742	\$ 619,088	\$ 635,742	\$ 562,838	34.51%	\$ 213,654
3140	STRS Cash Balance	\$ 68,565	\$ 23,463	\$ 45,271	\$ 46,113	192.23%	\$ 45,102
3220	PERS	\$ 767,112	\$ 350,389	\$ 371,165	\$ 337,224	118.93%	\$ 416,723
3320	OASDHI (FICA) Classified	\$ 195,271	\$ 184,564	\$ 206,817	\$ 199,086	5.80%	\$ 10,707
3340	Medicare - Academic	\$ 136,100	\$ 109,704	\$ 120,580	\$ 119,033	24.06%	\$ 26,396
3350	Medicare - Classified	\$ 45,685	\$ 43,187	\$ 48,726	\$ 44,776	5.78%	\$ 2,498
3411	Medical Coverage-Academic	\$ 1,286,995	\$ 1,227,882	\$ 1,077,336	\$ 930,595	4.81%	\$ 59,113
3412	Dental Coverage-Academic	\$ 101,458	\$ 96,021	\$ 88,193	\$ 93,387	5.66%	\$ 5,437
3415	Life Insurance-Academic	\$ 17,071	\$ 17,510	\$ 18,309	\$ 16,517	-2.51%	\$ (439)
3421	Medical Coverage-Classified	\$ 936,780	\$ 976,733	\$ 830,237	\$ 777,156	-4.09%	\$ (39,953)
3422	Dental Coverage-Classified	\$ 69,917	\$ 64,357	\$ 62,359	\$ 72,985	8.64%	\$ 5,560
3425	Life Insurance-CLASS	\$ 6,974	\$ 8,270	\$ 10,349	\$ 9,567	-15.67%	\$ (1,296)
3510	Unemployment Ins.-Academic	\$ 7,713	\$ 4,944	\$ 5,972	\$ 4,712	56.01%	\$ 2,769
3520	Unemployment Ins -Classified	\$ 2,209	\$ 10	\$ 2,370	\$ 1,764	21990.00%	\$ 2,199
3610	Worker's Compensation-Academic	\$ 144,068	\$ 118,300	\$ 115,451	\$ 106,776	21.78%	\$ 25,768
3620	Worker's Compensation-Classfd	\$ 47,264	\$ 38,950	\$ 39,638	\$ 35,430	21.35%	\$ 8,314
3712	OPEB Instructional	\$ 614,902	\$ 662,832	\$ 627,546	\$ 593,598	-7.23%	\$ (47,930)
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ 6,109	\$ 4,518	0.00%	\$ -
3722	OPEB Classified	\$ 251,961	\$ 288,792	\$ 261,679	\$ 244,988	-12.75%	\$ (36,831)
Fringe Benefits		\$ 5,532,787	\$ 4,834,996	\$ 4,573,849	\$ 4,201,063	14.43%	\$ 697,791
4101	Classroom Books	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
4102	Book for Loan Student Program	\$ 8,000	\$ -	\$ 998		0.00%	\$ 8,000
4301	Instructional - (Classroom)	\$ 23,186	\$ 15,445	\$ 25,830	\$ 9,896	50.12%	\$ 7,741
4303	Subs Periodicals - Other	\$ 4,500	\$ 4,440	\$ 4,613	\$ 3,957	1.35%	\$ 60
4304	Supplies-office	\$ 75,027	\$ 75,059	\$ 91,628	\$ 57,836	-0.04%	\$ (32)

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
4305	Fuel - gasoline/petroleum	\$ 800	\$ 800	\$ 738	\$ 651	0.00%	\$ -
4306	Computer software/site lic.-cl	\$ 2,030	\$ 1,844	\$ 11,718	\$ 505	10.09%	\$ 186
4307	Computer software/site lic.-ad	\$ 1,000	\$ -	\$ 399	\$ 99	0.00%	\$ 1,000
5102	Guest Speakers Lectures-Non	\$ 550	\$ 360	\$ 1,075	\$ 450	52.78%	\$ 190
5105	Independent Contractor/Consult	\$ 96,897	\$ 85,880	\$ 129,101	\$ 151,293	12.83%	\$ 11,017
5106	Events/Programs-Outside Prod	\$ 16,660	\$ 5,440	\$ 20,424	\$ 5,994	206.25%	\$ 11,220
5110	Instructor Events-Personal Svs	\$ -	\$ 3,880	\$ -	\$ 4,850	-100.00%	\$ (3,880)
5202	Travel Non-Local	\$ 22,989	\$ 6,860	\$ 12,518	\$ 9,591	235.12%	\$ 16,129
5203	Travel Local	\$ 4,204	\$ 4,628	\$ 5,889	\$ 1,044	-9.16%	\$ (424)
5204	Student Transportation	\$ 2,900	\$ 3,244	\$ 1,195	\$ 1,985	-10.60%	\$ (344)
5205	Conference/Seminar Reg	\$ 23,582	\$ 11,290	\$ 13,498	\$ 2,850	108.88%	\$ 12,292
5206	Internal Training Staff Dev	\$ -	\$ -	\$ -	\$ 5,754	0.00%	\$ -
5301	Dues and Membership	\$ 72,047	\$ 47,057	\$ 54,120	\$ 40,441	53.11%	\$ 24,990
5501	Garbage and Trash	\$ 43,000	\$ 42,040	\$ 44,972	\$ 38,536	2.28%	\$ 960
5502	Gas	\$ 125,768	\$ 123,302	\$ 139,637	\$ 122,314	2.00%	\$ 2,466
5503	Light and Power (Electricity)	\$ 368,333	\$ 411,111	\$ 361,435	\$ 362,626	-10.41%	\$ (42,778)
5504	Sewer Use	\$ 26,270	\$ 25,755	\$ 22,707	\$ 4,096	2.00%	\$ 515
5505	Telephone Services	\$ 75,000	\$ 67,116	\$ 64,683	\$ 50,612	11.75%	\$ 7,884
5506	Main Water System	\$ 176,056	\$ 122,604	\$ 163,562	\$ 157,698	43.60%	\$ 53,452
5603	Facility/Building Rentals	\$ 31,000	\$ 5,844	\$ 20,928	\$ 11,400	430.46%	\$ 25,156
5604	Equipment Lease - Annual	\$ 62,494	\$ 51,465	\$ 34,746	\$ 36,287	21.43%	\$ 11,029
5605	Equipment Rentals - Mon-Mon	\$ 30,000	\$ 30,121	\$ 19,198	\$ 17,328	-0.40%	\$ (121)
5701	Athletics Meals and Lodging	\$ 10,266	\$ 4,256	\$ 10,584	\$ 4,160	141.21%	\$ 6,010
5702	Graduation Expresnes	\$ 35,000	\$ 17,196	\$ 25,717	\$ 17,634	103.54%	\$ 17,804
5704	Health Services	\$ 4,630	\$ 3,576	\$ 6,524	\$ 2,140	29.47%	\$ 1,054
5708	Athletic Transportation	\$ 12,981	\$ 5,510	\$ 9,611	\$ 6,109	135.59%	\$ 7,471
5865	Publishing/ Doc Publication	\$ 17,000	\$ 15,800	\$ 11,658	\$ 2,313	7.59%	\$ 1,200
5866	Testing License and Material	\$ 1,265	\$ 400	\$ -	\$ -	216.25%	\$ 865
5867	Postage	\$ 880	\$ 894	\$ 189	\$ 52	-1.57%	\$ (14)
5870	Cross Enrollment Waiver	\$ -	\$ -	\$ 230	\$ -	0.00%	\$ -
5875	Employee Waiver	\$ 7,078	\$ -	\$ 7,997	\$ 11,965	0.00%	\$ 7,078
5882	Equip Repairs Maint. & Svc	\$ 35,546	\$ 26,841	\$ 18,448	\$ 27,860	32.43%	\$ 8,705
5883	Net Internet Fees and Subs.	\$ 9,820	\$ 7,577	\$ 7,948	\$ 10,609	29.60%	\$ 2,243
5884	Laundry Services	\$ -	\$ -	\$ 75	\$ -	0.00%	\$ -
5885	Misc. Operational Exp.	\$ 625,992	\$ 263,738	\$ 26,033	\$ 10,626	137.35%	\$ 362,254
5888	Advertising Print/ADS	\$ -	\$ 664	\$ -	\$ 1,706	-100.00%	\$ (664)

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
5890	Service Contract-Equipment	\$ -	\$ -	\$ -	\$ 2,120	0.00%	\$ -
5891	Service Contract-Software-DP	\$ -	\$ -	\$ -	\$ 1,050	0.00%	\$ -
Books, Supplies, Services		\$ 2,052,751	\$ 1,492,037	\$ 1,370,626	\$ 1,196,437	37.58%	\$ 560,714
6301	College Library Books	\$ 26,000	\$ -	\$ -	\$ -	0.00%	\$ 26,000
6303	College Library Periodicals	\$ 8,000	\$ 4,800	\$ 4,745	\$ 5,905	66.67%	\$ 3,200
6402	Inst Equipment and Furn	\$ 8,300	\$ 16,674	\$ 7,389	\$ 22,485	-50.22%	\$ (8,374)
6403	Non-Instructional Equip & Furn	\$ 8,764	\$ 8,993	\$ 1,731	\$ 4,151	-2.55%	\$ (229)
6406	Laptop Computers	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
6407	PC,SERV, Other Comput,Peripher	\$ -	\$ 490	\$ -	\$ -	-100.00%	\$ (490)
Equipment Cap Outlay		\$ 51,064	\$ 30,957	\$ 13,865	\$ 32,541	64.95%	\$ 20,107
Expense Total		\$ 20,679,409	\$ 17,475,512	\$18,064,824	\$16,283,784	18.33%	\$ 3,203,897

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

Position	District	COA	Laney	Merritt	BCC	Total
Acad Support Services Special		1.00	2.00	1.00	1.00	5.00
Account Clerk I		1.00				1.00
Account Clerk II					1.00	1.00
Accounting Services Technician	1.00					1.00
Accounting Technician			1.00			1.00
Accounts Payable Specialist I	3.00					3.00
Accounts Payable Specialist II	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	1.00	2.00	5.00
African American Studies Instr				1.00		1.00
Applications Software Analyst	2.00					2.00
Articulation Officer		1.00	1.00			2.00
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 Director		0.30				0.30
Athletic Trainer-Equipment Mgr			1.00	1.00		2.00
Audio-Visual Services Assistan			1.00			1.00
Aviation Maintenance		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
Business (Acctng & Bus Law)			1.00			1.00
Buyer	1.00					1.00
Buyer/Contract Specialist	1.00					1.00
Cashier			2.60			2.60

Position	District	COA	Laney	Merritt	BCC	Total
Chancellor	1.00					1.00
Chief Stationary Engineer	1.00					1.00
Clerical Assistant II	3.00					3.00
College Network Coordinator			1.00	1.00	1.00	3.00
College President		1.00	1.00	1.00	1.00	4.00
Computer Network Technician		0.65	1.00		1.00	2.65
Computer Operations Technician	1.00					1.00
Coord/Career & Transfer Center					1.00	1.00
Coord/Learning Resource Center				1.00		1.00
Coordinator/Biology & Science		1.00		1.00		2.00
Coordinator/Grants & Spec Pgms	1.00					1.00
Coordinator/LRC					1.00	1.00
Counselor		4.30	7.00	7.09	3.00	21.39
Counselor - additional days				0.30		0.30
Counselor (General)			1.00		3.00	4.00
Counselor (Mental Health)					1.00	1.00
Counselor Additional Days			0.50		0.30	0.80
Culinary Arts/Baking			1.00			1.00
Curric & Systems Tech Analyst	1.00					1.00
Curriculum & Assess Specialist				1.00	1.00	2.00
Curriculum Specialist		1.00				1.00
Custodian	3.00	7.00	12.00	7.00	4.00	33.00
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		0.75				0.75
Dean of Workforce Dev and Applied					1.00	1.00
Dean Workf Dev & Applied Scie		1.00		1.00		2.00
Dean, Special Programs & Grant		1.00		1.00		2.00
Department Network Coordinator			2.00	1.00		3.00
Deputy Chancellor & COO	1.00					1.00
Dir of Bus & Admin Svcs		1.00	1.00	1.00	1.00	4.00
Dir Of Employee Relations	1.00					1.00
Dir of Facilities and Operatns	1.00					1.00

Position	District	COA	Laney	Merritt	BCC	Total
Dir Of Human Resources	1.00					1.00
Dir Of Institutional Research	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	0.50					0.50
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 Purchasing Svcs	1.00					1.00
Distance Ed. Coordinator	1.00				1.00	2.00
District Accounting Tech	3.00					3.00
District Admissions Officer	1.00					1.00
District Student Support Services	1.00					1.00
District Telecommunication Sys. Admin	1.00					1.00
District Trustee	0.00					0.00
DSPS Adapted Comp Learng Tech		0.25				0.25
Duplicating Services Technicia			2.00		1.00	3.00
Duplicating Services Technician II		0.50				0.50
Energy & Environ Sustain Mgr	0.10					0.10
EOPS Coordinator			0.70			0.70
Exec Asst/Employee Relatio (C)	1.00					1.00
Exec Asst/Finance & Accounting	1.00					1.00
Exec Asst/General Services (C)	1.00					1.00
Exec Asst/President's Office		1.00	1.00	1.00	1.00	4.00
Exec Asst/Student Services	1.00					1.00
Exec. Asst., Vice Chan. Office	1.00					1.00
Exec.Dir, Marketing, Pub Rel.	1.00					1.00
Executive Assistant (Exec VP)			1.00			1.00
Executive Asst/Chancellor's Of	1.00					1.00
Executive Asst/Legal ©	1.00					1.00
Facilities Project Coord	2.00					2.00
Facilities Services Specialist		1.00	1.00			2.00
Faculty Diversity Officer	0.50					0.50

Position	District	COA	Laney	Merritt	BCC	Total
Faculty Release/Negotiator	2.40					2.40
Faculty, Special Assignment	1.70					1.70
Faculty/Staff Development	0.55					0.55
Financial Aid Program Supervis				1.00	1.00	2.00
Financial Aid Specialist		2.00	3.50	2.03	2.00	9.53
Financial Aid Supervisor		1.00	1.00			2.00
Financial Aid Systems Tech Ana	2.00					2.00
Food Service Manager			1.00			1.00
Food Service Supervisor			1.00			1.00
Food Services Worker			1.00			1.00
General Counsel	1.00					1.00
Graphic Design Specialist	1.00					1.00
Grounds Supervisor	1.00					1.00
Groundswoker-Gardener	7.00					7.00
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	49.90	118.54	60.77	54.10	284.06
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

Position	District	COA	Laney	Merritt	BCC	Total
Lead Groundsworker-Gardener	1.00					1.00
Librarian		3.00	2.95	2.00	3.00	10.95
Librarian (Intra-Dist Xfer)			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
Mental Health Coordinator		1.00				1.00
Multimedia Services Specialist					1.00	1.00
Network Suppt Svcs Specialist		2.00	2.00	1.00	2.00	7.00
New Dean					1.00	1.00
Nurse	0.25		1.00	1.00		2.25
Payroll Coordinator (C)	1.00					1.00
Payroll Manager	1.00					1.00
PE Instr/Asst Football Coach			1.00			1.00
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	2.00	1.00		4.00
Program Specialist/CTE			1.00			1.00
Program Specialist/Outreach				1.00		1.00
Program Specialist/PCTV	1.00					1.00
Program Specialist/Radio	1.00					1.00
Project Manager	2.00					2.00
Public Informations Officer					1.00	1.00
Research & Sys Tech Analyst	1.00					1.00
Research and Planning Officer		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	3.00
Science Lab Tech/Chemistry		1.00	2.00	1.00		4.00
Secretary			2.00			2.00
Secretary (Y)					1.00	1.00
Senior Network Coordinator	4.00					4.00
Sr Appl Software Prog/Analyst	4.00					4.00

Position	District	COA	Laney	Merritt	BCC	Total
Sr Clerical Assistant		2.00	0.75	2.79		5.54
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		2.00
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. Admissions & Records Clerk	1.00					1.00
Sr. Clerical Asst (Mail Room Clerk/Switchboard opr.)				1.00		1.00
Sr. Human Resources Analyst (C	1.00					1.00
Sr. Staff Services Specialist					1.00	1.00
Staff Assistant			1.00			1.00
Staff Assistant/Benefits (C)	1.00					1.00
Staff Assistant/Finance	1.00					1.00
Staff Assistant/Instruction		3.00	1.00	2.00		6.00
Staff Asst,Vice President's Of		1.00	1.00	2.00	3.00	7.00
Staff Asst/Admin (General)					1.00	1.00
Staff Asst/ASL & English					1.00	1.00
Staff Asst/Business Svcs		1.00		1.00		2.00
Staff Asst/Communication Svcs			1.00			1.00
Staff Asst/Educational Service	1.00					1.00
Staff Asst/Gen Couns Rsk Mgmt	1.00					1.00
Staff Asst/Human Resources	1.00					1.00
Staff Asst/Human Resources (C)	1.00					1.00
Staff Asst/Instruction			1.00			1.00
Staff Asst/Landscape Horticult				1.00		1.00
Staff Asst/PACE					1.00	1.00
Staff Asst/Payroll	4.00					4.00
STAFF ASST/PRESIDENT'S OFFICE			1.00	1.00		2.00
Staff Asst/Purchasing	1.00					1.00
Staff Asst/SS Veteran Programs		1.00				1.00
Staff Asst/Student Services				1.00		1.00
Staff Asst/Veteran Affairs			1.00			1.00
Staff Service Specialist/IT	1.00					1.00

Position	District	COA	Laney	Merritt	BCC	Total
Staff Svcs Special/Pres office		1.00				1.00
Staff Svcs Spec		1.00				1.00
Staff Svcs Spec/Fiscal			1.00	1.00	1.00	3.00
Stage & Production Supervisor			1.00			1.00
Stationary Engineer	8.00					8.00
Student Employment Specialist			1.00			1.00
Student Personnel Services Spe				0.25		0.25
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
System Analyst Payroll/Finance	1.00					1.00
Systems Analyst(Std/Fin Apps)	1.00					1.00
Tech Svcs Access Librarian			1.00			1.00
Toolroom Keeper I/Automotive		1.00				1.00
Toolroom Keeper I/Welding			1.00			1.00
Toolroom Keeper II/Aviation Ma		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 Serv		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				1.00	2.00
Grand Total	156.35	117.65	239.29	132.73	115.84	761.86

**Peralta Community College District
Restricted General Fund Detail
2015-16 Final Budget**

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue							
8121	Higher Education Act of 1965	\$ 1,049,831	\$ 1,184,831	\$ -	\$ 1,094,611	-11.39%	\$ (135,000)
8153	Fin Adm. Ad. Allow. SEOG,PELL	\$ 104,034	\$ 126,454	\$ 54,845	\$ 37,373	-17.73%	\$ (22,420)
8170	Vocational Tech. Educ. Act	\$ 730,589	\$ 912,686	\$ 287,720	\$ 922,817	-19.95%	\$ (182,097)
8191	Temp Assist Needy Families	\$ 196,746	\$ 273,158	\$ 181,435	\$ 188,621	-27.97%	\$ (76,412)
8195	DEPARTMENT OF EDUCATION	\$ 491,178	\$ 1,259,470	\$ 97,382	\$ 2,238,839	-61.00%	\$ (768,292)
8199	Other Federal Income	\$ 3,328,373	\$ 5,407,259	\$ 3,394,695	\$ 3,035,876	-38.45%	\$ (2,078,886)
Federal Revenue		\$ 5,900,751	\$ 9,163,858	\$ 4,016,077	\$ 7,518,137	-35.61%	\$ (3,263,107)
8615	Board of Finan Assist Program	\$ 1,316,350	\$ 1,292,210	\$ 1,258,695	\$ 1,197,101	1.87%	\$ 24,140
8617	Basic Skills	\$ 511,348	\$ 90,660	\$ 360,000	\$ 311,620	464.03%	\$ 420,688
8621	Disabled Student Prg & Serv	\$ 2,571,740	\$ 1,773,015	\$ 2,707,096	\$ 1,957,922	45.05%	\$ 798,725
8623	Student Success & Support Prog	\$ 5,866,492	\$ 1,271,746	\$ 4,047,493	\$ 1,134,260	361.29%	\$ 4,594,746
8625	Extended Opport. Program & Svc	\$ 2,405,838	\$ 2,124,283	\$ 2,277,798	\$ 2,262,342	13.25%	\$ 281,555
8626	Coop Agencies Resources Educ	\$ 384,428	\$ 302,741	\$ 360,619	\$ 354,288	26.98%	\$ 81,687
8629	CalWorks	\$ 773,095	\$ 608,016	\$ 777,708	\$ 750,076	27.15%	\$ 165,079
8654	Staff Diversity	\$ -	\$ -	\$ 64,739	\$ -	0.00%	\$ -
8656	Instruct. Equipt & Library Mat	\$ -	\$ 9,369	\$ 565,929	\$ 59,430	-100.00%	\$ (9,369)
8681	State Lottery Proceeds	\$ 662,992	\$ 589,113	\$ 766,544	\$ 683,117	12.54%	\$ 73,879
8699	Other State Revenue	\$ 5,545,398	\$ 16,985,244	\$ 5,625,819	\$ 1,377,420	-67.35%	\$ (11,439,846)
State Revenue		\$20,037,681	\$ 25,046,397	\$18,812,440	\$10,087,576	-20.00%	\$ (5,008,716)
8831	Contract Instructional Service	\$ 421,907	\$ 340,479	\$ 437,387	\$ 480,074	23.92%	\$ 81,428
8861	Interest/Investment Income		\$ -	\$ 17,717	\$ 15,404	0.00%	\$ -
8899	Miscellaneous	\$ 507,071	\$ 474,546	\$ 850,723	\$ 740,614	6.85%	\$ 32,525
Local Revenue		\$ 928,978	\$ 815,025	\$ 1,305,827	\$ 1,236,092	13.98%	\$ 113,953
8982	Interfund Transfers-In	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
8983	Intrafund Transfers-In	\$ 1,157,665	\$ 1,157,666	\$ 1,157,665	\$ 1,157,665	0.00%	\$ (1)

Final vs. Final Budget						
	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Trans Res Revenue	\$ 1,157,665	\$ 1,157,666	\$ 1,157,665	\$ 1,157,665	0.00%	\$ (1)
Revenue Total	\$28,025,075	\$ 36,182,946	\$25,292,009	\$19,999,470	-22.55%	\$ (8,157,871)
Expenses						
1101 Instructor	\$ 600,793	\$ 1,587,300	\$ 557,787	\$ 684,263	-62.15%	\$ (986,507)
Full Time Academic	\$ 600,793	\$ 1,587,300	\$ 557,787	\$ 684,263	-62.15%	\$ (986,507)
1201 Administrators	\$ 760,211	\$ 385,728	\$ 414,617	\$ 351,429	97.08%	\$ 374,483
Academic Admin	\$ 760,211	\$ 385,728	\$ 414,617	\$ 351,429	97.08%	\$ 374,483
1202 Department Chairs	\$ -	\$ 3,000	\$ -	\$ -	-100.00%	\$ (3,000)
1203 Counselors	\$ 2,367,483	\$ 1,655,170	\$ 1,332,841	\$ 1,204,210	43.04%	\$ 712,313
1205 Faculty - Special-Assigned	\$ 436,390	\$ 410,262	\$ 441,418	\$ 357,739	6.37%	\$ 26,128
Other Faculty	\$ 2,803,873	\$ 2,068,432	\$ 1,774,259	\$ 1,561,949	35.56%	\$ 735,441
1351 Instructor-Temp/PTime & Ext-Se	\$ 188,232	\$ 567,254	\$ 310,712	\$ 584,669	-66.82%	\$ (379,022)
1352 Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 2,059	\$ 3,375	0.00%	\$ -
1353 Instructor - Retiree	\$ 19,000	\$ -	\$ 4,528	\$ 4,058	0.00%	\$ 19,000
1452 Department Chairs	\$ 8,000	\$ -	\$ 9,650	\$ 3,690	0.00%	\$ 8,000
1453 Counselors	\$ 723,899	\$ 763,975	\$ 1,526,920	\$ 1,006,073	-5.25%	\$ (40,076)
1454 Librarians	\$ 20,365	\$ -	\$ 232	\$ -	0.00%	\$ 20,365
1456 Other Non-Teaching Assignments	\$ 641,454	\$ 583,650	\$ 997,508	\$ 836,468	9.90%	\$ 57,804
1457 Non-Teaching Retirees	\$ 53,023	\$ 42,830	\$ 113,934	\$ 117,986	23.80%	\$ 10,193
1458 Parity Pay for Non-Teaching Faculty	\$ -	\$ -	\$ -	\$ 176	0.00%	\$ -
Part Time Academic	\$ 1,653,973	\$ 1,957,709	\$ 2,965,543	\$ 2,556,495	-15.51%	\$ (303,736)
2101 Administrators	\$ 758,868	\$ 528,537	\$ 649,341	\$ 422,320	43.58%	\$ 230,331
2102 Clerical Tech & Support Staff	\$ 3,930,228	\$ 4,494,743	\$ 2,424,350	\$ 2,002,553	-12.56%	\$ (564,515)
2201 Instructional Aides	\$ 72,561	\$ 116,442	\$ 102,861	\$ 101,246	-37.68%	\$ (43,881)
2352 Cler Tech & Sup Stf (Repl)	\$ 531,947	\$ 311,401	\$ 794,231	\$ 599,968	70.82%	\$ 220,546
2353 Student Employee Assistants	\$ 1,678,109	\$ 1,295,135	\$ 1,700,803	\$ 1,392,236	29.57%	\$ 382,974
2354 Overtime for perm & non-perm	\$ 87,943	\$ 69,830	\$ 140,935	\$ 145,427	25.94%	\$ 18,113
2357 Classified Retirees	\$ 2,056	\$ 21,659	\$ 43,081	\$ 5,254	-90.51%	\$ (19,603)
2359 Instruct Aides(non-classroom)	\$ 41,000	\$ 24,961	\$ 32,415	\$ -	64.26%	\$ 16,039
2451 Instructional Aides (Replace)	\$ 780,579	\$ 428,490	\$ 1,147,846	\$ 892,762	82.17%	\$ 352,089
2452 Instructional Aides - Student	\$ 155,230	\$ 183,949	\$ 336,118	\$ 250,319	-15.61%	\$ (28,719)
2454 Instructional Aides - Tutorial Asst	\$ 31,000	\$ -	\$ -	\$ -	0.00%	\$ 31,000
Classified Salary	\$ 8,069,521	\$ 7,475,147	\$ 7,371,981	\$ 5,812,085	7.95%	\$ 594,374

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
3110	STRS - Academic	\$ 437,645	\$ 473,782	\$ 371,860	\$ 305,796	-7.63%	\$ (36,137)
3140	STRS Cash Balance	\$ 56,685	\$ 83,064	\$ 43,333	\$ 41,149	-31.76%	\$ (26,379)
3220	PERS	\$ 673,934	\$ 752,968	\$ 477,633	\$ 383,676	-10.50%	\$ (79,034)
3310	OASDHI (FICA) Academic	\$ 232	\$ -	\$ 1,651	\$ -	0.00%	\$ 232
3320	OASDHI (FICA) Classified	\$ 396,718	\$ 346,252	\$ 260,240	\$ 218,067	14.57%	\$ 50,466
3340	Medicare - Academic	\$ 80,789	\$ 105,997	\$ 81,203	\$ 72,599	-23.78%	\$ (25,208)
3350	Medicare - Classified	\$ 87,976	\$ 72,252	\$ 77,587	\$ 61,509	21.76%	\$ 15,724
3411	Medical Coverage-Academic	\$ 751,775	\$ 749,827	\$ 467,099	\$ 382,674	0.26%	\$ 1,948
3412	Dental Coverage-Academic	\$ 44,806	\$ 58,725	\$ 36,562	\$ 36,288	-23.70%	\$ (13,919)
3415	Life Insurance-Academic	\$ 11,015	\$ 8,695	\$ 8,406	\$ 7,708	26.68%	\$ 2,320
3421	Medical Coverage-Classified	\$ 1,439,680	\$ 1,116,973	\$ 795,016	\$ 600,334	28.89%	\$ 322,707
3422	Dental Coverage-Classified	\$ 76,187	\$ 78,444	\$ 58,948	\$ 57,802	-2.88%	\$ (2,257)
3425	Life Insurance-CLASS	\$ 13,425	\$ 13,079	\$ 11,187	\$ 8,900	2.65%	\$ 346
3510	Unemployment Ins.-Academic	\$ 5,832	\$ 17,438	\$ 3,962	\$ 2,957	-66.56%	\$ (11,606)
3520	Unemployment Ins -Classified	\$ 4,390	\$ 26,699	\$ 3,751	\$ 2,498	-83.56%	\$ (22,309)
3610	Worker's Compensation-Academic	\$ 81,640	\$ 76,237	\$ 75,049	\$ 66,912	7.09%	\$ 5,403
3620	Worker's Compensation-Classfd	\$ 95,972	\$ 96,699	\$ 70,190	\$ 56,398	-0.75%	\$ (727)
3712	OPEB Instructional	\$ 323,582	\$ 264,267	\$ 257,057	\$ 204,928	22.45%	\$ 59,315
3720	Apple-Transamerica NonPerm-CI	\$ 39,088	\$ 27,122	\$ 45,352	\$ 35,021	44.12%	\$ 11,966
3722	OPEB Classified	\$ 394,365	\$ 600,848	\$ 289,339	\$ 227,122	-34.37%	\$ (206,483)
	Fringe Benefits	\$ 5,015,736	\$ 4,969,368	\$ 3,435,425	\$ 2,772,338	0.93%	\$ 46,368
4101	Classroom-Books	\$ 12,000	\$ 6,300	\$ 12,252	\$ 5,062	90.48%	\$ 5,700
4102	Book for Loan Student Program	\$ 11,134	\$ 12,100	\$ 21,728	\$ 92,082	-7.98%	\$ (966)
4301	Instructional - (Classroom)	\$ 802,496	\$ 1,026,139	\$ 730,244	\$ 710,040	-21.79%	\$ (223,643)
4302	Supplies Outreach recruitment	\$ 39,627	\$ 5,000	\$ 36,557	\$ 15,304	692.54%	\$ 34,627
4303	Subs Periodicals - Other	\$ 2,500	\$ 2,469	\$ 3,262	\$ 14,462	1.26%	\$ 31
4304	Supplies-office	\$ 213,206	\$ 93,453	\$ 268,187	\$ 204,665	128.14%	\$ 119,753
4306	Computer software/site lic.-cl	\$ 20,665	\$ 45,565	\$ 102,655	\$ 66,143	-54.65%	\$ (24,900)
4307	Computer software/site lic.-ad	\$ 53,703	\$ 17,965	\$ 49,099	\$ 37,166	198.93%	\$ 35,738
5102	Guest Speakers Lectures-Non	\$ -	\$ 15,303	\$ 6,175	\$ 5,300	-100.00%	\$ (15,303)
5105	Independent Contractor/Consult	\$ 2,774,558	\$ 13,199,908	\$ 3,710,155	\$ 1,829,880	-78.98%	\$ (10,425,350)
5106	Events/Programs-Outside Prod	\$ 161,670	\$ 95,439	\$ 170,640	\$ 98,703	69.40%	\$ 66,231
5202	Travel Non-Local	\$ 96,122	\$ 124,113	\$ 108,110	\$ 75,341	-22.55%	\$ (27,991)
5203	Travel Local	\$ 33,574	\$ 18,173	\$ 11,020	\$ 11,754	84.75%	\$ 15,401
5204	Student Transportation	\$ 11,068	\$ 5,690	\$ 15,504	\$ 10,056	94.52%	\$ 5,378

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
5205	Conference/Seminar Reg	\$ 54,178	\$ 21,750	\$ 46,704	\$ 36,963	149.09%	\$ 32,428
5206	Internal Training- Staff Dev	\$ -	\$ 1,649	\$ 1,710	\$ -	-100.00%	\$ (1,649)
5301	Dues and Membership	\$ 24,950	\$ 18,900	\$ 19,895	\$ 8,411	32.01%	\$ 6,050
5505	Telephone Services	\$ 530	\$ 370	\$ 2,516	\$ 1,605	43.24%	\$ 160
5602	Facility/Building Leases - Ann	\$ -	\$ 6,200	\$ -	\$ -	-100.00%	\$ (6,200)
5603	Facility/Building Rentals-Mont	\$ -	\$ -	\$ 320	\$ 310	0.00%	\$ -
5604	Equipment Lease - Annual	\$ 8,000	\$ -	\$ 10,143	\$ 922	0.00%	\$ 8,000
5605	Equipment Rentals - Mon-Mon	\$ 2,100	\$ -	\$ 1,329	\$ 160	0.00%	\$ 2,100
5607	Print & Dup. Equip Leases/Rent	\$ 18,000	\$ 3,000	\$ 16,935	\$ 43,228	500.00%	\$ 15,000
5702	Graduation Expenses	\$ 1,200	\$ -	\$ -	\$ 1,141	0.00%	\$ 1,200
5704	Health Services	\$ -	\$ -	\$ -	\$ 2,635	0.00%	\$ -
5865	Publishing/ Doc Publication	\$ 11,685	\$ 34,301	\$ 39,600	\$ 104,397	-65.93%	\$ (22,616)
5866	Testing License and Material	\$ 34,950	\$ 13,734	\$ 51,169	\$ 75,772	154.48%	\$ 21,216
5867	Postage	\$ 2,275	\$ 1,650	\$ 7,460	\$ 8,987	37.88%	\$ 625
5871	Misc Fee Waivers	\$ -	\$ -	\$ (323)	\$ 3,922	0.00%	\$ -
5882	Equip Repairs Maint. & Svc	\$ 3,137	\$ 2,550	\$ 27,469	\$ 18,357	23.02%	\$ 587
5883	Net Internet Fees and Subs.	\$ 13,500	\$ 6,606	\$ 37,898	\$ 11,791	104.36%	\$ 6,894
5884	Laundry Services	\$ -	\$ 2,500	\$ 1,210	\$ 3,456	-100.00%	\$ (2,500)
5885	Misc. Operational Exp.	\$ 2,985,828	\$ 346,684	\$ 183,781	\$ 229,625	761.25%	\$ 2,639,144
5886	Program TV License	\$ -	\$ 1,042	\$ -	\$ -	-100.00%	\$ (1,042)
5887	Advertising/Radio/TV	\$ -	\$ 600	\$ 25,950	\$ 503	-100.00%	\$ (600)
5888	Advertising Print/ADS	\$ 21,440	\$ 8,285	\$ 12,417	\$ 9,135	158.78%	\$ 13,155
5890	Service Contract-Equipment	\$ 7,831	\$ 5,450	\$ 27,714	\$ 16,383	43.69%	\$ 2,381
5891	Service Contract-Software-DP	\$ 1,615	\$ 1,615	\$ 68,305	\$ 1,807	0.00%	\$ -
5895	Indirect Costs	\$ 355,638	\$ 900,450	\$ 146,906	\$ 257,612	-60.50%	\$ (544,812)
	Books, Supplies, Services	\$ 7,779,180	\$ 16,044,953	\$ 5,974,696	\$ 4,013,080	-51.52%	\$ (8,265,773)
6120	Site Improvement	\$ -	\$ 25,000	\$ -	\$ -	-100.00%	\$ (25,000)
6301	College Library Books	\$ -	\$ 4,000	\$ 136,344	\$ 28,170	-100.00%	\$ (4,000)
6302	Library Software (CD DVD etc)	\$ 130,865	\$ 160,000	\$ 197,733	\$ 157,246	-18.21%	\$ (29,135)
6303	College Library Periodicals	\$ 6,500	\$ -	\$ 19,809	\$ -	0.00%	\$ 6,500
6305	Library Textbooks	\$ -	\$ 5,000	\$ 17,329	\$ -	-100.00%	\$ (5,000)
6306	Library Databases	\$ 40,000	\$ -	\$ 34,813	\$ -	0.00%	\$ 40,000
6402	Inst Equipment and Furn	\$ 198,369	\$ 477,791	\$ 795,063	\$ 507,605	-58.48%	\$ (279,422)
6403	Non-Instructional Equip & Furn	\$ 2,500	\$ 19,969	\$ 187,547	\$ 56,365	-87.48%	\$ (17,469)
6406	Laptop Computers	\$ 61,542	\$ 2,414	\$ 83,998	\$ 75,405	2449.38%	\$ 59,128

Final vs. Final Budget

	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
6407 PC,SERV, Other Comput,Peripher	\$ 179,846	\$ 18,824	\$ 168,773	\$ 99,051	855.41%	\$ 161,022
Equipment Cap Outlay	\$ 619,622	\$ 712,998	\$ 1,641,409	\$ 923,842	-13.10%	\$ (93,376)
7301 Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Debt Service Transfers	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
7515 FINAIDEOPG	\$ 29,299	\$ 39,299	\$ 30,074	\$ 34,599	-25.45%	\$ (10,000)
7516 FINAIDCARE	\$ 103,362	\$ 37,771	\$ 103,390	\$ 79,995	173.65%	\$ 65,591
7530 Tuition Reduction	\$ -	\$ -	\$ 16,909	\$ 6,214	0.00%	\$ -
7610 Transportation Vouchers	\$ 7,392	\$ 8,173	\$ 12,918	\$ 35,875	-9.56%	\$ (781)
7620 Child Care Vchrs or Child Care	\$ 42,942	\$ -	\$ 41,895	\$ 42,320	0.00%	\$ 42,942
7630 Book Vouchers	\$ 663,729	\$ 568,611	\$ 738,056	\$ 771,237	16.73%	\$ 95,118
7640 Supply Vouchers (Surv Kits)	\$ 87,213	\$ 33,090	\$ 154,995	\$ 296,654	163.56%	\$ 54,123
7650 Meals for Students	\$ 39,089	\$ 34,574	\$ 47,764	\$ 48,472	13.06%	\$ 4,515
7661 CARE Student Honor Society	\$ 155	\$ 225	\$ 155	\$ 225	-31.11%	\$ (70)
7662 EOPS Graduation/Education Item	\$ -	\$ -	\$ -	\$ 2,596	0.00%	\$ -
7670 Direct Aid for Graduates	\$ 8,500	\$ 2,900	\$ 7,148	\$ 5,820	193.10%	\$ 5,600
7680 Health Services	\$ 1,116	\$ 1,100	\$ 1,116	\$ 3,192	1.45%	\$ 16
7681 Parking Permits	\$ 1,872	\$ 1,565	\$ 1,872	\$ 1,816	19.62%	\$ 307
Financial Aid	\$ 984,669	\$ 727,308	\$ 1,156,292	\$ 1,329,015	35.39%	\$ 257,361
7902 Undistributed Allocations	\$ 32,906	\$ 43,000	\$ -	\$ -	-23.47%	\$ (10,094)
Unallocated	\$ 32,906	\$ 43,000	\$ -	\$ -	-23.47%	\$ (10,094)
Expense Total	\$28,320,484	\$ 35,971,943	\$25,292,009	\$20,004,496	-21.27%	\$ (7,651,459)

Position Listing - Full Time Equivalent						
Restricted General Fund						
Position	District	COA	Laney	Merritt	BCC	Total
Alternate Media Technology Spe			1.00	1.00	1.00	3.00
Acquired Brain Injury Spec		0.50				0.50
BEST PROGRAM DIRECTOR			1.00			1.00
CalWorks Clerical I		1.00				1.00
Calworks Program Coordinator			1.00			1.00
Clerical Assistant II			2.00		3.00	5.00
College to Career Coordinator		1.00				1.00
Coordinator					1.00	1.00
Coordinator/A&R/Transcripts	1.00					1.00
Coordinator/ATLAS Program		1.00				1.00
Coordinator/DSPS				1.00		1.00
Coordinator/EOPS				1.00	1.00	2.00
Coordinator/Grants & Spec Pgms	1.00					1.00
Coordinator/Workability III		2.00				2.00
Counselor		0.10		3.18		3.28
Counselor - (Career)			1.00			1.00
Counselor - (DSPS)			1.00			1.00
Counselor - Early Alert			1.00			1.00
Counselor - Generalist			1.00			1.00
Counselor - Veterans			1.00			1.00
Counselor (Categorical)		1.00				1.00
Counselor (General)					5.00	5.00
Counselor (Student Success)		1.10				1.10
Counselor DSPS				1.00		1.00
Counselor-SSSP Coordinator			1.00			1.00
Counselor-Transition			1.00			1.00
Dean of DSPS/TRIO Std Success					1.00	1.00
Dean of Enrollment Services		0.25		1.00		1.25
Dean of Special Projects					1.00	1.00
Dean, Student Success & Equity	1.00					1.00

Position	District	COA	Laney	Merritt	BCC	Total
Director Career Tech Education		1.00				1.00
Director of AANAPISI			1.00			1.00
Director Of Development	0.50					0.50
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	2.00					2.00
District Interpreting Svcs Sup			1.00			1.00
DSPS Adapted Comm Spec		1.00				1.00
DSPS Adapted Comp Learnng Tech		0.75	0.88			1.63
DSPS Counselor		1.67				1.67
DSPS Counselor/Coordinator					1.00	1.00
East Bay Career Pathways Dir	1.00					1.00
EOPS Coordinator			0.30			0.30
EOPS Counselor		2.20	2.00	1.00		5.20
EOPS/CALWORKs/CARE Counselor			1.00			1.00
EOPS/CARE/CALworks Counselor		1.00				1.00
Financial Aid Specialist		1.00	2.50	2.97	1.00	7.47
Financial Aids & Placemt Asst		1.00	2.00			3.00
Instructor		1.60	2.00	1.00		4.60
Learning Disabilities Speciali		1.00	1.00	1.00	1.00	4.00
Network Suppt Svcs Specialist			1.00			1.00
Prog Spec/First 5 Alameda Cty				1.00		1.00
Prog Specialist/Case Specialis		2.00				2.00
Prog Specialist/Placement		1.00				1.00
Program Specialist/C.A.R.E.			1.00	1.00		2.00
Program Specialist/EOPS		1.00	1.00			2.00
Program Specialist/Outreach		1.00				1.00
Program Specialist/Student Services		0.63				0.63
Project Manager - BEST			2.00			2.00
Research and Planning Officer				1.00		1.00
Research Data Specialist	0.50			1.00		1.50
Sr Clerical Assistant				0.50		0.50
Staff Assistant			1.00			1.00
Staff Assistant			1.00			1.00

Position	District	COA	Laney	Merritt	BCC	Total
Staff Asst - Student Services			4.00			4.00
Staff Asst/Admin (Grants)					1.00	1.00
Staff Asst/DSPS				1.00	1.00	2.00
Staff Asst/Program (Enabler)		1.00				1.00
Staff Asst/Student Services		1.00		1.00		2.00
Staff Svcs Spec/Special Projec		1.00				1.00
Student Personnel Services Spe			1.00	1.25		2.25
Student Personnel Services Specialist		2.00				2.00
Television Production Technici	3.00					3.00
TRIO Student Sup/Suc Director			1.00			1.00
Vice President Inst. Research, Planning					1.00	1.00
Workability III Coordinator			1.00			1.00
Grand Total	10.00	32.80	40.68	21.90	19.00	124.37

**Peralta Community College District
Fee Based Instruction Fund Detail
2015-16 Final Budget**

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue							
8872	Community Services Classes	\$ 37,916	\$ 180,057	\$ 193,372	\$ 125,146	-78.94%	\$ (142,141)
Local Revenue		\$ 37,916	\$ 180,057	\$ 193,372	\$ 125,146	-78.94%	\$ (142,141)
Revenue Total		\$ 37,916	\$ 180,057	\$ 193,372	\$ 125,146	-78.94%	\$ (142,141)
Expenses							
1351	Instructor-Temp/PTime & Ext-Se	\$ -	\$ 5,045	\$ -	\$ -	-100.00%	\$ (5,045)
1355	Instructor-Fee Based/Contract	\$ 17,706	\$ 53,578	\$ 81,026	\$ 57,477	-66.95%	\$ (35,872)
1456	Other Non-Teaching Assignments	\$ -		\$ 2,266	\$ -	0.00%	\$ -
1457	Non-Teaching Retirees	\$ -	\$ 2,500	\$ 3,000	\$ 1,507		
Part Time Academic		\$ 17,706	\$ 61,123	\$ 86,292	\$ 58,984	-71.03%	\$ (43,417)
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ 6,028	\$ 11,258	\$ 6,028	-100.00%	\$ (6,028)
2353	Student Employee Assistants	\$ 900	\$ 4,128	\$ 1,200	\$ 4,129	-78.20%	\$ (3,228)
2354	Overtime for perm & non-perm	\$ -	\$ 2,027	\$ 1,266	\$ 2,642	-100.00%	\$ (2,027)
2451	Instructional Aides (Replace)	\$ -	\$ 200	\$ -	\$ -	-100.00%	\$ (200)
2452	Instructional Aides - Student	\$ -	\$ 5,000	\$ 11,236	\$ 248	-100.00%	\$ (5,000)
Classified Salary		\$ 900	\$ 17,383	\$ 24,960	\$ 13,047	-94.82%	\$ (16,483)
3110	STRS - Academic	\$ 990	\$ -	\$ 4,304	\$ 2,122	0.00%	\$ 990
3140	STRS Cash Balance	\$ 584	\$ 1,712	\$ 1,020	\$ 937	-65.89%	\$ (1,128)
3220	PERS	\$ -	\$ -	\$ 34	\$ 476	0.00%	\$ -
3320	OASDHI (FICA) Classified	\$ -	\$ -	\$ 79	\$ 422	0.00%	\$ -
3340	Medicare - Academic	\$ 174	\$ 17,711	\$ 1,181	\$ 855	-99.02%	\$ (17,537)
3350	Medicare - Classified	\$ -	\$ 122	\$ 252	\$ 126	-100.00%	\$ (122)
3411	Medical Coverage-Academic	\$ -	\$ -	\$ -	\$ 815	0.00%	\$ -
3510	Unemployment Ins.-Academic	\$ 8	\$ 21,952	\$ 57	\$ 40	-99.96%	\$ (21,944)
3520	Unemployment Ins -Classified	\$ -	\$ 7	\$ 12	\$ 4	-100.00%	\$ (7)

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
3610	Worker's Compensation-Academic	\$ 156	\$ 16,469	\$ 1,109	\$ 737	-99.05%	\$ (16,313)
3620	Worker's Compensation-Classfd	\$ 12	\$ 161	\$ 154	\$ 123	-92.55%	\$ (149)
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ 233	\$ 411	\$ 70	-100.00%	\$ (233)
Fringe Benefits		\$ 1,924	\$ 58,367	\$ 8,613	\$ 6,728	-96.70%	\$ (56,443)
4101	Classroom-Books	\$ -	\$ 5,481	\$ 4,701	\$ 1,104	-100.00%	\$ (5,481)
4301	Instructional - (Classroom)	\$ 2,789	\$ 870	\$ -	\$ -	220.57%	\$ 1,919
4304	Supplies-office	\$ 4,290	\$ 2,460	\$ 637	\$ 3,764	74.39%	\$ 1,830
5105	Independent Contractor/Consult	\$ -	\$ 18,311	\$ 10,474	\$ 16,389	-100.00%	\$ (18,311)
5106	Events/Programs-Outside Prod	\$ 464	\$ 464	\$ -	\$ 464	0.00%	\$ -
5202	Travel Non-Local	\$ 2,321	\$ 1,598	\$ 939	\$ 1,874	45.24%	\$ 723
5205	Conference/Seminar Reg	\$ 100	\$ 1,242	\$ 240	\$ 1,225	-91.95%	\$ (1,142)
5301	Dues and Membership	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5505	Telephone Services	\$ 282	\$ 282	\$ -	\$ 281	0.00%	
5708	Athletic Transportation	\$ -	\$ 7,500	\$ -	\$ -	-100.00%	
5866	Testing License and Material	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5882	Equip Repairs Maint. & Svc	\$ 16	\$ 285	\$ 4,474	\$ 285	-94.39%	\$ (269)
5885	Misc. Operational Exp.	\$ 24,164	\$ 4,691	\$ -	\$ -	415.11%	\$ 19,473
5890	Service Contract-Equipment	\$ 597	\$ -	\$ -	\$ -	0.00%	\$ 597
Books, Supplies, Services		\$ 35,023	\$ 43,184	\$ 21,465	\$ 25,386	-18.90%	\$ (8,161)
6402	Inst Equipment and Furn	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
6403	Non-Instructional Equip & Furn	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Equipment Cap Outlay		\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Expense Total		\$ 55,553	\$ 180,057	\$ 141,330	\$ 104,145	-69.15%	\$ (124,504)

Peralta Community College District

Bookstore Commission Fee Fund Detail

2015-16 Final Budget

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue							
8846	Commission	\$ 88,887	\$ 163,341	\$ 101,440	\$ 205,127	-45.58%	\$ (74,454)
8861	Interest/Investment Income	\$ -	\$ -	\$ 792	\$ 760	0.00%	\$ -
Local Revenue		\$ 88,887	\$ 163,341	\$ 102,232	\$ 205,887	-45.58%	\$ (74,454)
Revenue Total		\$ 88,887	\$ 163,341	\$ 102,232	\$ 205,887	-45.58%	\$ (74,454)
Expenses							
1456	Other Non-Teaching Assignments	\$ -	\$ -	\$ -	\$ 5,535	0.00%	\$ -
Part Time Academic		\$ -	\$ -	\$ -	\$ 5,535	0.00%	\$ -
2353	Student Employee Assistants	\$ 9,848	\$ 25,848	\$ 2,239	\$ 9,026	-61.90%	\$ (16,000)
2354	Overtime for perm & non-perm	\$ -	\$ -	\$ 6,716	\$ 2,318	0.00%	\$ -
2451	Instructional Aides (Replace)	\$ -	\$ -	\$ -	\$ 1,056	0.00%	\$ -
2452	Instructional Aides - Student	\$ -	\$ 9,000	\$ -	\$ -	-100.00%	\$ (9,000)
Classified Salary		\$ 9,848	\$ 34,848	\$ 8,955	\$ 12,400	-71.74%	\$ (25,000)
3110	STRS - Academic	\$ -	\$ -	\$ -	\$ 457	0.00%	\$ -
3220	PERS	\$ -	\$ -	\$ -	\$ 11	0.00%	\$ -
3320	OASDHI (FICA) Classified	\$ -	\$ -	\$ 300	\$ 140	0.00%	\$ -
3340	Medicare - Academic	\$ -	\$ -	\$ -	\$ 80	0.00%	\$ -
3350	Medicare - Classified	\$ -	\$ -	\$ 97	\$ 49	0.00%	\$ -
3520	Unemployment Ins -Classified	\$ -	\$ 12	\$ 5	\$ 2	-100.00%	\$ (12)
3610	Worker's Compensation-Academic	\$ -	\$ -	\$ -	\$ 69	0.00%	\$ -
3620	Worker's Compensation-Classfd	\$ 118	\$ 310	\$ -	\$ 15	-61.94%	\$ (192)
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ -	\$ 36	0.00%	\$ -
Fringe Benefits		\$ 118	\$ 322	\$ 402	\$ 859	-63.35%	\$ (204)
4102	Book for Loan Student Program	\$ -	\$ 4,000	\$ 3,993	\$ -	-100.00%	\$ (4,000)
4304	Supplies-office	\$ 1,100	\$ 6,950	\$ 496	\$ 1,739	-84.17%	\$ (5,850)
5105	Independent Contractor/Consult	\$ 2,000	\$ -	\$ 7,800	\$ 22,068	0.00%	\$ 2,000
5106	Events/Programs-Outside Prod	\$ 23,061	\$ 33,958	\$ 18,792	\$ 12,092	-32.09%	\$ (10,897)

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
5202	Travel Non-Local	\$ -	\$ 1,650	\$ -	\$ -	-100.00%	\$ (1,650)
5204	Student Transportation	\$ 600	\$ 1,918	\$ -	\$ -	-68.72%	\$ (1,318)
5301	Dues and Membership	\$ 1,990	\$ 2,000	\$ 2,470	\$ -	-0.50%	\$ (10)
5701	Athletics Meals and Lodging	\$ 4,855	\$ 4,000	\$ 4,452	\$ 3,288	21.38%	\$ 855
5702	Graduation Expenses	\$ 9,125	\$ 4,000	\$ 13,681	\$ 20,809	128.13%	\$ 5,125
5708	Athletic Transportation	\$ 9,780	\$ 11,650	\$ 3,828	\$ 4,336	-16.05%	\$ (1,870)
5885	Misc. Operational Exp.	\$ 23,410	\$ 55,045	\$ 1,837	\$ 92,946	-57.47%	\$ (31,635)
5888	Advertising Print/Ads	\$ 3,000	\$ 3,000	\$ 2,778	\$ -	0.00%	\$ -
5891	Service Contract - Software	\$ -	\$ -	\$ -	\$ 3,150	0.00%	\$ -
Books, Supplies, Services		\$ 78,921	\$ 128,171	\$ 60,127	\$ 160,428	-38.43%	\$ (49,250)
6403	Non-Instructional Equip & Furn	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Equipment Cap Outlay		\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
7301	Interfund Transfers	\$ -	\$ -	\$ -	\$ 19,527	0.00%	\$ -
Financial Aid		\$ -	\$ -	\$ -	\$ 19,527	0.00%	\$ -
Expense Total		\$ 88,887	\$ 163,341	\$ 69,484	\$ 198,749	-45.58%	\$ (74,454)

**Peralta Community College District
Facility Rental Fee Fund Detail
2015-16 Final Budget**

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue							
8199	Other Federal Income	\$ -	\$ 58,435	\$ 1,980	\$ -	-100.00%	\$ (58,435)
Federal Revenue		\$ -	\$ 58,435	\$ 1,980	\$ -	-100.00%	\$ (58,435)
8835	Other Contract Services	\$ 34,207	\$ 58,435	\$ 37,672	\$ 76,923	-41.46%	\$ (24,228)
8851	Facility & Athletic Field Rent	\$ 900,068	\$ 760,546	\$ 1,350,074	\$ 841,787	18.34%	\$ 139,522
8879	Student Records	\$ -	\$ -	\$ 2,440	\$ -	0.00%	\$ -
8891	Food Service Revenue	\$ 833,609	\$ 808,300	\$ 748,077	\$ 690,909	3.13%	\$ 25,309
8899	Miscellaneous	\$ 36,851	\$ 1,136,482	\$ 1,401,879	\$ 140,979	-96.76%	\$ (1,099,631)
Local Revenue		\$1,804,735	\$ 2,763,763	\$ 3,540,142	\$ 1,750,598	-34.70%	\$ (959,028)
Revenue Total		\$1,804,735	\$ 2,763,763	\$ 3,540,142	\$ 1,750,598	-34.70%	\$ (959,028)
Expenses							
1201	Administrators	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Academic Admin		\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1205	Faculty - Special-Assigned	\$ -	\$ 10,000	\$ -	\$ -	-100.00%	\$ (10,000)
Other Faculty		\$ -	\$ 10,000	\$ -	\$ -	-100.00%	\$ (10,000)
1351	Instructor-Temp/Ptime & Ext-Se	\$ -	\$ -	\$ -	\$ 701	0.00%	\$ -
1453	Counselors	\$ -	\$ 9,361	\$ 5,625	\$ -	-100.00%	\$ (9,361)
1455	Coaches	\$ -	\$ -	\$ 3,919	\$ 10,480	0.00%	\$ -
1456	Other Non-Teaching Assignments	\$ 32,021	\$ 63,908	\$ 90,950	\$ 89,118	-49.90%	\$ (31,887)
Part Time Academic		\$ 32,021	\$ 73,269	\$ 100,494	\$ 100,299	-56.30%	\$ (41,248)
2102	Clerical Tech & Support Staff	\$ 105,388	\$ 47,294	\$ 22,010	\$ 41,560	122.84%	\$ 58,094
2352	Cler Tech & Sup Stf (Repl)	\$ 221,718	\$ 212,284	\$ 294,653	\$ 145,989	4.44%	\$ 9,434
2353	Student Employee Assistants	\$ 40,495	\$ 29,790	\$ 33,278	\$ 41,499	35.93%	\$ 10,705
2354	Overtime for perm & non-perm	\$ 80,160	\$ 65,097	\$ 102,161	\$ 87,308	23.14%	\$ 15,063
2357	Classified Retirees	\$ 3,844	\$ -	\$ 8,578	\$ -	0.00%	\$ 3,844

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
2451	Instructional Aides (Replace)	\$ 1,544	\$ 4,628	\$ 12,672	\$ 5,986	-66.64%	\$ (3,084)
2452	Instructional Aides - Students	\$ 2,318	\$ 1,700	\$ 8,192	\$ 2,794	36.35%	\$ 618
Classified Salary		\$ 455,467	\$ 360,793	\$ 481,544	\$ 325,136	26.24%	\$ 94,674
3110	STRS - Academic	\$ -	\$ 2,191	\$ 4,367	\$ 3,583	-100.00%	\$ (2,191)
3140	STRS Cash Balance	\$ 380	\$ 1,175	\$ 2,056	\$ 1,995	-67.66%	\$ (795)
3220	PERS	\$ 18,427	\$ 13,149	\$ 19,420	\$ 12,297	40.14%	\$ 5,278
3320	OASDHI (FICA) Classified	\$ 22,199	\$ 8,509	\$ 16,351	\$ 12,202	160.89%	\$ 13,690
3340	Medicare - Academic	\$ 1,117	\$ 1,720	\$ 1,522	\$ 1,496	-35.06%	\$ (603)
3350	Medicare - Classified	\$ 6,328	\$ 5,570	\$ 5,967	\$ 4,187	13.61%	\$ 758
3411	Meical Coverage-Academic	\$ -	\$ -	\$ 452	\$ 959	0.00%	\$ -
3412	Denta Coverage-Academic	\$ -	\$ -	\$ 19	\$ -	0.00%	\$ -
3421	Medical Coverage-Classified	\$ 49,580	\$ 29,176	\$ 9,709	\$ 17,989	69.93%	\$ 20,404
3422	Dental Coverage-Classified	\$ 4,837	\$ 2,177	\$ 790	\$ 1,781	122.19%	\$ 2,660
3425	Life Insurance-CLASS	\$ 390	\$ 302	\$ 91	\$ 164	29.14%	\$ 88
3510	Unemployment Ins.-Academic	\$ 827	\$ 867	\$ 74	\$ 68	-4.61%	\$ (40)
3520	Unemployment Ins -Classified	\$ 834	\$ 946	\$ 289	\$ 175	-11.84%	\$ (112)
3610	Worker's Compensation-Academic	\$ 926	\$ 1,663	\$ 1,307	\$ 1,166	-44.32%	\$ (737)
3620	Worker's Compensation-Classfd	\$ 5,658	\$ 4,764	\$ 4,146	\$ 2,818	18.77%	\$ 894
3720	Apple-Transamerica NonPerm-CI	\$ 9,429	\$ 9,156	\$ 5,543	\$ 3,537	2.98%	\$ 273
3722	OPEB Classified	\$ 13,615	\$ 10,009	\$ 2,091	\$ 3,964	36.03%	\$ 3,606
Fringe Benefits		\$ 134,547	\$ 91,374	\$ 74,194	\$ 68,381	47.25%	\$ 43,173
4101	Classroom-Books	\$ -	\$ -	\$ 278	\$ 278	0.00%	\$ -
4102	Book for Loan Student Program	\$ -	\$ 4,000	\$ 5,993	\$ 4,411	-100.00%	\$ (4,000)
4301	Instructional - (Classroom)	\$ 631,061	\$ 624,716	\$ 650,494	\$ 683,752	1.02%	\$ 6,345
4302	Supplies Outreach recruitment	\$ -	\$ -	\$ 356	\$ -	0.00%	\$ -
4304	Supplies-office	\$ 64,742	\$ 71,502	\$ 48,408	\$ 48,319	-9.45%	\$ (6,760)
4306	Computer software/site lic.-cl	\$ -	\$ 2,600	\$ 1,455	\$ 973	-100.00%	\$ (2,600)
4307	Computer software/site lic.-ad	\$ 2,500	\$ 2,500	\$ 2,241	\$ 5,366	0.00%	\$ -
5102	Guest Speakers Lectures-Non	\$ -	\$ -	\$ -	\$ 400	0.00%	\$ -
5103	Legal	\$ 2,324	\$ -	\$ 47,675	\$ -	0.00%	\$ 2,324
5105	Independent Contractor/Consult	\$ 137,362	\$ 139,310	\$ 274,025	\$ 192,984	-1.40%	\$ (1,948)
5106	Events/Programs-Outside Prod	\$ 33,292	\$ 43,747	\$ 50,743	\$ 88,727	-23.90%	\$ (10,455)
5202	Travel Non-Local	\$ 26,167	\$ 12,000	\$ 229	\$ 2,927	118.06%	\$ 14,167
5203	Travel Local	\$ 1,178	\$ 1,000	\$ 101	\$ 813	17.80%	\$ 178
5205	Conference/Seminar Reg	\$ 20,312	\$ -	\$ 3,727	\$ 8,407	0.00%	\$ 20,312

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
5301	Dues and Membership	\$ 10,134	\$ 2,500	\$ 32,701	\$ 12,745	305.36%	\$ 7,634
5501	Garbage and Trash	\$ 8,000	\$ 5,000	\$ 2,245	\$ 2,597	60.00%	\$ 3,000
5502	Gas	\$ 6,000	\$ 6,000	\$ 3,045	\$ 1,805	0.00%	\$ -
5605	Equipment Rentals - Mon-Mon	\$ -	\$ -	\$ 1,008	\$ 872	0.00%	\$ -
5607	Print & Dup. Equip Leases/Rent	\$ -	\$ 19,000	\$ 14,745	\$ 11,872	-100.00%	\$ (19,000)
5701	Athletics Meals and Lodging	\$ 7,870	\$ 2,585	\$ 10,310	\$ 21,535	204.45%	\$ 5,285
5708	Athletic Transportation	\$ 10,794	\$ 3,945	\$ 15,572	\$ 25,485	173.61%	\$ 6,849
5865	Publishing/Doc Publication	\$ 1,002	\$ 7,000	\$ 27,649	\$ 2,000	-85.69%	\$ (5,998)
5866	Testing License and Material	\$ 900	\$ -	\$ 846	\$ 1,187	0.00%	\$ 900
5867	Postage	\$ 2,045	\$ 50	\$ 3,651	\$ 29	3990.00%	\$ 1,995
5881	Building Repairs & Services	\$ -	\$ -	\$ 121,880	\$ -	0.00%	\$ -
5882	Equip Repairs Maint. & Svc	\$ 5,729	\$ 5,925	\$ 2,137	\$ 9,671	-3.31%	\$ (196)
5885	Misc. Operational Exp.	\$ 537,824	\$ 1,212,926	\$ 134,904	\$ 191,312	-55.66%	\$ (675,102)
5888	Advertising Print/ADS	\$ 8,535	\$ -	\$ 868	\$ 3,000	0.00%	\$ 8,535
5890	Service Contract-Equipment	\$ 1,000	\$ 2,950	\$ 3,399	\$ 3,251	-66.10%	\$ (1,950)
5891	Service Contract-Software-DP	\$ 10,900	\$ 3,500	\$ 26,705	\$ 3,336	211.43%	\$ 7,400
Books, Supplies, Services		\$1,529,671	\$ 2,172,756	\$ 1,487,390	\$ 1,328,054	-29.60%	\$ (643,085)
6120	Site Improvement	\$ 1,000	\$ -	\$ 379	\$ -	0.00%	\$ 1,000
6206	Building Improvement	\$ -	\$ -	\$ -	\$ 6,927	0.00%	\$ -
6301	College Library Books	\$ 300	\$ 13,700	\$ 4,675	\$ 9,323	-97.81%	\$ (13,400)
6303	College Library Periodicals	\$ 300	\$ 10,300	\$ 160	\$ 1,608	-97.09%	\$ (10,000)
6304	Library Videos and DVD's	\$ -	\$ 500	\$ -	\$ -	-100.00%	\$ (500)
6305	Library Textbooks	\$ 2,000	\$ -	\$ 338	\$ -	0.00%	\$ 2,000
6402	Inst Equipment and Furn	\$ 4,000	\$ 28,471	\$ 9,520	\$ 18,687	-85.95%	\$ (24,471)
6403	Non-Instructional Equip & Furn	\$ 19,355	\$ 2,600	\$ 8,066	\$ 32,765	644.42%	\$ 16,755
6406	Laptop Computers	\$ 2,483	\$ -	\$ 11,218	\$ 17,792	0.00%	\$ 2,483
6407	PC, SERV, Other Comput, Peripher	\$ -	\$ -	\$ -	\$ 23,987	0.00%	\$ -
6432	Non-Instructional Equip & Furn >\$49,999.99	\$ -	\$ -	\$ 1,437	\$ -	0.00%	\$ -
Equipment Cap Outlay		\$ 29,438	\$ 55,571	\$ 35,793	\$ 111,089	-47.03%	\$ (26,133)
7670	Direct Aid for Graduates	\$ -	\$ -	\$ -	\$ 800	0.00%	\$ -
Financial Aid		\$ -	\$ -	\$ -	\$ 800	0.00%	\$ -
Expense Total		\$2,181,144	\$ 2,763,763	\$ 2,179,415	\$ 1,933,759	-21.08%	\$ (582,619)

Position Listing - Full Time Equivalent		
Facility Rental Fee Fund		
Positions	Merritt	Total
Sr Clerical Assistant	0.71	0.71
Grand Total	0.71	0.71

Peralta Community College District

Contract Education Fund Detail

2015-16 Final Budget

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue							
8199	Other Federal Income	\$ -	\$ -	\$ 8,100	\$ 8,100	0.00%	-
Federal Revenue		\$ -	\$ -	\$ 8,100	\$ 8,100	0.00%	-
8831	Contract Instructional Services	\$ 162,066	\$ 184,306	\$ 176,925	\$ 198,738	-12.07%	(22,240)
8899	Miscellaneous	\$ -	\$ -	\$ 26,600	\$ 91,073	0.00%	-
Local Revenue		\$ 162,066	\$ 184,306	\$ 203,525	\$ 289,811	-12.07%	(22,240)
Revenue Total		\$ 162,066	\$ 184,306	\$ 211,625	\$ 297,911	-12.07%	(22,240)
Expenses							
1201	Administrators	\$ -	\$ -	\$ -	\$ -	0.00%	-
Academic Admin		\$ -	\$ -	\$ -	\$ -	0.00%	-
1351	Instructor-Temp/PTime & Ext-Se	\$ 48,258	\$ 84,587	\$ 84,305	\$ 111,693	-42.95%	(36,329)
1352	Instructor-Sub	\$ -	\$ -	\$ 4,077	\$ -	0.00%	-
1353	Instructor - Retire	\$ -	\$ -	\$ 3,234	\$ -	0.00%	-
1456	Other Non-Teaching Assignments	\$ 2,000	\$ -	\$ 1,000	\$ 1,000	0.00%	2,000
Part Time Academic		\$ 50,258	\$ 84,587	\$ 92,617	\$ 112,693	-40.58%	(34,329)
2102	Clerical Tech & Support Staff	\$ 42,931	\$ -	\$ -	\$ -	0.00%	42,931
2353	Student Employee Assistants	\$ -	\$ -	\$ 3,314	\$ -	0.00%	-
2354	Overtime for perm & non-perm	\$ -	\$ -	\$ -	\$ 5,208	0.00%	-
2451	Instructional Aides (Replace)	\$ 8,000	\$ 16,000	\$ 6,235	\$ 5,383	-50.00%	(8,000)
2452	Instructional Aides - Student	\$ -	\$ -	\$ 737	\$ 1,878	0.00%	-
Classified Salary		\$ 50,931	\$ 16,000	\$ 10,286	\$ 12,469	218.32%	34,931
3110	STRS - Academic	\$ 1,920	\$ 1,474	\$ 2,726	\$ 1,820	30.26%	446
3140	STRS Cash Balance	\$ 1,045	\$ 2,816	\$ 1,702	\$ 2,946	-62.89%	(1,771)
3220	PERS	\$ 4,398	\$ -	\$ 633	\$ 616	0.00%	4,398
3320	OASDHI (FICA) Classified	\$ 2,302	\$ -	\$ 334	\$ 657	0.00%	2,302

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
3340	Medicare - Academic	\$ 701	\$ 1,233	\$ 1,293	\$ 1,626	-43.15%	(532)
3350	Medicare - Classified	\$ 738	\$ 236	\$ 141	\$ 162	212.71%	502
3411	Medical Coverage-Academic	\$ 24,335	\$ -	\$ -	\$ -	0.00%	24,335
3412	Dental Coverage-Academic	\$ 600	\$ -	\$ -	\$ -	0.00%	600
3425	Life Insurance - Classified	\$ 122	\$ -	\$ -	\$ -	0.00%	122
3510	Unemployment Ins.-Academic	\$ 35	\$ 158	\$ 62	\$ 74	-77.85%	(123)
3520	Unemployment Ins -Classified	\$ 36	\$ 28	\$ 7	\$ 5	28.57%	8
3610	Worker's Compensation-Academic	\$ 695	\$ 996	\$ 1,204	\$ 1,409	-30.22%	(301)
3620	Worker's Compensation-Classfd	\$ 767	\$ 193	\$ 81	\$ 67	297.41%	574
3720	Apple-Transamerica NonPerm-CI	\$ 300	\$ 604	\$ 32	\$ -	-50.33%	(304)
3722	OPEB Classified	\$ 3,434	\$ -	\$ -	\$ -	0.00%	3,434
Fringe Benefits		\$ 41,428	\$ 7,738	\$ 8,215	\$ 9,382	435.38%	33,690
4101	Classroom-Books	\$ 3,500	\$ -	\$ 7,945	\$ -	0.00%	3,500
4301	Instructional - (Classroom)	\$ 1,600	\$ 7,500	\$ 1,162	\$ 10,418	-78.67%	(5,900)
4302	Supplies Outreach Recruitment	\$ -	\$ -	\$ 1,095	\$ -	0.00%	-
4304	Supplies-office	\$ 800	\$ 6,321	\$ 830	\$ 3,439	-87.34%	(5,521)
5102	Guest Speakers Lectures	\$ -	\$ 306	\$ 500	\$ 105	-100.00%	(306)
5105	Independent Contractor/Consult	\$ 800	\$ 4,897	\$ 2,462	\$ -	-83.66%	(4,097)
5106	Events/Programs-Outside Prod	\$ 800	\$ 594	\$ 1,158	\$ 1,173	34.68%	206
5202	Travel Non-Local	\$ -	\$ 1,887	\$ 617	\$ 1,532	-100.00%	(1,887)
5205	Conference/Seminar Reg	\$ -	\$ 693	\$ 514	\$ -	-100.00%	(693)
5206	Internal Training Staff De.	\$ -	\$ -	\$ 100	\$ -	0.00%	-
5301	Dues and Membership	\$ -	\$ -	\$ 529	\$ 100	0.00%	-
5505	Telephone Services	\$ -	\$ 1,279	\$ -	\$ 1,278	-100.00%	(1,279)
5865	Publishing/Doc Publication	\$ 500	\$ -	\$ 350	\$ -	0.00%	500
5866	Testing License and Material	\$ -	\$ -	\$ 130	\$ -	0.00%	-
5882	Equip Repairs Maint. & Svc	\$ -	\$ -	\$ 3,123	\$ -	0.00%	-
5885	Misc. Operational Exp.	\$ 26,614	\$ 33,231	\$ 19,516	\$ 4,143	-19.91%	(6,617)
5890	Services Contract - Equipment	\$ 903	\$ 810	\$ -	\$ -	11.48%	93
Books, Supplies, Services		\$ 35,517	\$ 57,518	\$ 40,031	\$ 22,188	-38.25%	(22,001)
6402	Inst Equipment and Furn	\$ -	\$ 2,980	\$ 11,566	\$ 30,171	-100.00%	(2,980)
6403	Non-Instructional Equip & Furn	\$ -	\$ 20	\$ 545	\$ 229	-100.00%	(20)
6406	Laptop Computers	\$ -	\$ 1,000	\$ 1,741	\$ 983	-100.00%	(1,000)
Equipment Cap Outlay		\$ -	\$ 4,000	\$ 13,852	\$ 31,383	-100.00%	(4,000)
7301	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	0.00%	-

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Transfers Out		\$ -	\$ -	\$ -	\$ -	0.00%	-
7610	Bus Vouchers	\$ -	\$ -	\$ -	\$ 5,520	0.00%	-
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		\$ 178,134	\$ 184,306	\$ 165,000	\$ 193,635	-3.35%	(6,172)

Position Listing - Full Time Equivalent		
Contract Education Fund		
Position	BCC	Total
Staff Asst/Instruction	1.00	1.00
Grand Total	1.00	1.00

Peralta Community College District

Parking Fee Fund Detail

2015-16 Final Budget

							Final vs. Final Budget
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue							
8881	Parking Servcs & Public Transp	\$ 435,695	\$ 334,527	\$ 405,539	\$ 374,056	30.24%	\$ 101,168
8892	Fines & Citations	\$ 112,820	\$ 76,969	\$ 127,619	\$ 87,752	46.58%	\$ 35,851
Local Revenue		\$ 548,515	\$ 411,496	\$ 533,158	\$ 461,808	33.30%	\$ 137,019
Revenue Total		\$ 548,515	\$ 411,496	\$ 533,158	\$ 461,808	33.30%	\$ 137,019
Expenses							
1456	Other Non-Teaching Assignments	\$ 8,000	\$ 8,000	\$ 7,978	\$ 7,872	0.00%	\$ -
Part Time Academic		\$ 8,000	\$ 8,000	\$ 7,978	\$ 7,872	0.00%	\$ -
2353	Student Employee Assistants	\$ 385,358	\$ 205,000	\$ 406,918	\$ 207,399	87.98%	\$ 180,358
2354	Overtime for perm & non-perm	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Classified Salary		\$ 385,358	\$ 205,000	\$ 406,918	\$ 207,399	87.98%	\$ 180,358
3110	STRS - Academic	\$ 858	\$ 760	\$ 708	\$ 649	12.89%	\$ 98
3340	Medicare - Academic	\$ 116	\$ 116	\$ 116	\$ 114	0.00%	\$ -
3510	Unemployment Ins.-Academic	\$ 6	\$ 6	\$ 6	\$ 4	0.00%	\$ -
3610	Worker's Compensation-Academic	\$ 120	\$ 104	\$ 104	\$ 98	15.38%	\$ 16
3620	Worker's Compensation-Classfd	\$ 8,100	\$ 2,665	\$ 1,410	\$ 697	203.94%	\$ 5,435
Fringe Benefits		\$ 9,200	\$ 3,651	\$ 2,344	\$ 1,562	151.99%	\$ 5,549
4304	Supplies-office	\$ 5,447	\$ 6,000	\$ 5,447	\$ 11,015	-9.22%	\$ (553)
5105	Independent Contractor/Consult	\$ 48,000	\$ 75,405	\$ 56,019	\$ 68,057	-36.34%	\$ (27,405)
5301	Dues and Membership	\$ 17,760	\$ 17,472	\$ 17,397	\$ 14,155	1.65%	\$ 288
5882	Equipment Repairs Maint. & Svc	\$ 14,500	\$ 3,000	\$ 15,770	\$ 1,782	383.33%	\$ 11,500
5885	Misc. Operational Exp.	\$ 29,500	\$ 60,488	\$ 32,543	\$ 29,103	-51.23%	\$ (30,988)
5890	Service Contract-Equipment	\$ 10,750	\$ 12,936	\$ 12,936	\$ 12,408	-16.90%	\$ (2,186)

Final vs. Final Budget						
	2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Books, Supplies, Services	\$ 125,957	\$ 175,301	\$ 140,112	\$ 136,520	-28.15%	\$ (49,344)
6120 Site Improvement	\$ 20,000	\$ 20,000	\$ 19,540	\$ -	0.00%	\$ -
Equipment Cap Outlay	\$ 20,000	\$ 20,000	\$ 19,540	\$ -	0.00%	\$ -
Expense Total	\$ 548,515	\$ 411,952	\$ 576,892	\$ 353,353	33.15%	\$ 136,563

Peralta Community College District

Capital Outlay Fund Detail

2015-16 Final Budget

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue							
8652	Scheduled Maintenance	\$ 2,527,152	\$ 1,352,154	\$ 1,966,996	\$ 225,363	86.90%	\$ 1,174,998
8699	Other State Revenue	\$ -	\$ 128,148	\$ 505,306	\$ 658,748	-100.00%	\$ (128,148)
State Revenue		\$ 2,527,152	\$ 1,480,302	\$ 2,472,302	\$ 884,111	70.72%	\$ 1,046,850
8811	Tax Allocation Secured Roll	\$ 106,309	\$ -	\$ 751,110	\$ 675,383	0.00%	\$ 106,309
8861	Interest/Investment Income	\$ 17,500	\$ 6,500	\$ 13,041	\$ 9,994	169.23%	\$ 11,000
8887	Capital Outlay Fee	\$ -	\$ 94,095	\$ 93,318	\$ (888)	-100.00%	\$ (94,095)
8889	Student fees	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
8899	Miscellaneous	\$ 452,020	\$ -	\$ 467,803	\$ 796,341	0.00%	\$ 452,020
Local Revenue		\$ 575,829	\$ 100,595	\$ 1,325,272	\$ 1,480,830	472.42%	\$ 475,234
Revenue Total		\$ 3,102,981	\$ 1,580,897	\$ 3,797,574	\$ 2,364,941	96.28%	\$ 1,522,084
Expenses							
4304	Supplies - Office	\$ 118,748	\$ -	\$ 116,077	\$ 18,221	0.00%	\$ 118,748
4305	Fuel - Gasoline/petroleum	\$ 10	\$ -	\$ 10	\$ 7,102	0.00%	\$ 10
4307	Computer Software	\$ -	\$ -	\$ 2,926	\$ -	0.00%	\$ -
5103	Legal	\$ -	\$ 3,000	\$ -	\$ -	-100.00%	\$ (3,000)
5105	Independent Contractor/Consult	\$ 64,735	\$ 53,105	\$ 78,813	\$ 28,040	21.90%	\$ 11,630
5202	Travel Non-Local	\$ 400	\$ -	\$ -	\$ -	0.00%	\$ 400
5205	Conference/Seminar Reg	\$ -	\$ -	\$ -	\$ 80	0.00%	\$ -
5505	Telephone Services	\$ 100,595	\$ 100,595	\$ 97,933	\$ 139,848	0.00%	\$ -
5602	Facility/Building Leases - Ann	\$ -	\$ -	\$ -	\$ 12,163	0.00%	\$ -
5604	Equipment Lease - Annual	\$ -	\$ -	\$ -	\$ 1,082	0.00%	\$ -
5605	Equipment Rentals - Mon-Mon	\$ -	\$ -	\$ -	\$ 2,159	0.00%	\$ -
5865	Publishing/Doc Publication	\$ -	\$ 1,340	\$ -	\$ 59	-100.00%	\$ (1,340)

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
5881	Building Repairs & Services	\$ 2,743,987	\$ 1,352,154	\$ 228,548	\$ 333,302	102.93%	\$ 1,391,833
5882	Equip Repairs Maint. & Svc	\$ 37,745	\$ -	\$ 61,948	\$ 30,436	0.00%	\$ 37,745
5885	Misc. Operational Exp.	\$ 2,535	\$ -	\$ 294	\$ 5,575	0.00%	\$ 2,535
5888	Advertising Print/Ads	\$ 570	\$ 2,400	\$ 2,042	\$ -	-76.25%	\$ (1,830)
5889	Grounds Maintenance	\$ 7,275	\$ -	\$ -	\$ 4,964	0.00%	\$ 7,275
5890	Service Contract - Equipment	\$ -	\$ -	\$ -	\$ 14,806	0.00%	\$ -
5891	Service Contract - Software	\$ 25,961	\$ -	\$ -	\$ -	0.00%	\$ 25,961
Books, Supplies, Services		\$ 3,102,561	\$ 1,512,594	\$ 588,591	\$ 597,837	105.12%	\$ 1,589,967
6120	Site Improvement	\$ -	\$ 107,000	\$ 98,659	\$ 477,486	-100.00%	\$ (107,000)
6206	Building Improvement	\$ 2,749	\$ 14,408	\$ 1,045,791	\$ 413,683	-80.92%	\$ (11,659)
6402	Inst Equipment and Furn	\$ 506	\$ -	\$ 16,946	\$ 6,224	0.00%	\$ 506
6403	Non-Instructional Equip & Furn	\$ 49,700	\$ -	\$ 21,858	\$ 9,552	0.00%	\$ 49,700
6407	PC, Servers, Other Computer	\$ -	\$ -	\$ 209,354	\$ -	0.00%	\$ -
Equipment Cap Outlay		\$ 52,955	\$ 121,408	\$ 1,392,608	\$ 906,945	-56.38%	\$ (68,453)
Expense Total		\$ 3,155,516	\$ 1,634,002	\$ 1,981,199	\$ 1,504,782	93.12%	\$ 1,521,514

**Peralta Community College District
Measure A Bond Fund Detail
2015-16 Final Budget**

							Final vs. Final Budget
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue							
8861	Interest/Investment Income	\$ 100,000	\$ 125,000	\$ 123,907	\$ 180,244	-20.00%	\$ (25,000)
8899	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Local Revenue		\$ 100,000	\$ 125,000	\$ 123,907	\$ 180,244	-20.00%	\$ (25,000)
Revenue Total		\$ 100,000	\$ 125,000	\$ 123,907	\$ 180,244	-20.00%	\$ (25,000)
Expenses							
1204	Librarians	\$ -	\$ -	\$ (10,509)	\$ 10,509	0.00%	\$ -
Other Faculty		\$ -	\$ -	\$ (10,509)	\$ 10,509	0.00%	\$ -
2101	Administrators	\$ 545,316	\$ 549,746	\$ 476,854	\$ 514,416	-0.81%	\$ (4,430)
2102	Clerical Tech & Support Staff	\$ 341,010	\$ 251,985	\$ 285,976	\$ 239,268	35.33%	\$ 89,025
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ -	\$ 37,825	\$ 78,918	0.00%	\$ -
2354	Overtime For Perm & Non-Perm	\$ -	\$ -	\$ 2,218	\$ 4,045	0.00%	\$ -
Classified Salary		\$ 886,326	\$ 801,731	\$ 802,873	\$ 836,647	10.55%	\$ 84,595
3110	STRS - Academic	\$ -	\$ -	\$ (867)	\$ 867	0.00%	\$ -
3220	PERS	\$ 105,003	\$ 94,377	\$ 91,118	\$ 89,461	11.26%	\$ 10,626
3320	OASDHI (FICA) Classified	\$ 54,952	\$ 49,712	\$ 49,570	\$ 47,777	10.54%	\$ 5,240
3340	Medicare - Academic	\$ -	\$ -	\$ (152)	\$ 152	0.00%	\$ -
3350	Medicare - Classified	\$ 12,855	\$ 11,630	\$ 11,593	\$ 12,101	10.53%	\$ 1,225
3411	Medical Coverage-Academic	\$ -	\$ -	\$ (558)	\$ 558	0.00%	\$ -
3412	Dental Coverage-Academic	\$ -	\$ -	\$ (74)	\$ 74	0.00%	\$ -
3415	Life Insurance-Academic	\$ -	\$ -	\$ (21)	\$ 21	0.00%	\$ -
3421	Medical Coverage-Classified	\$ 144,928	\$ 123,196	\$ 115,856	\$ 109,856	17.64%	\$ 21,732
3422	Dental Coverage-Classified	\$ 9,289	\$ 7,789	\$ 7,527	\$ 7,895	19.26%	\$ 1,500
3425	Life Insurance-CLASS	\$ 2,198	\$ 2,032	\$ 2,069	\$ 2,080	8.17%	\$ 166
3510	Unemployment Ins.-Academic	\$ -	\$ -	\$ (5)	\$ 5	0.00%	\$ -
3520	Unemployment Ins -Classified	\$ 624	\$ 5,618	\$ 562	\$ 474	-88.89%	\$ (4,994)
3610	Worker's Compensation-Academic	\$ -	\$ -	\$ (131)	\$ 131	0.00%	\$ -

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
3620	Worker's Compensation-Classfd	\$ 13,296	\$ 10,429	\$ 10,103	\$ 10,346	27.49%	\$ 2,867
3712	OPEB Instructional	\$ -	\$ -	\$ (998)	\$ 998	0.00%	\$ -
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ -	\$ 1,631	0.00%	\$ -
3722	OPEB Classified	\$ 70,909	\$ 76,170	\$ 70,312	\$ 71,130	-6.91%	\$ (5,261)
	Fringe Benefits	\$ 414,054	\$ 380,953	\$ 355,904	\$ 355,557	8.69%	\$ 33,101
4101	Book for Loan Student Program	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
4303	Subs Periodicals - Other	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
4304	Supplies-office	\$ 5,227	\$ 4,920		\$ 13,851	6.24%	\$ 307
4307	Computer software/site lic.-ad	\$ 139	\$ -	\$ -	\$ -	0.00%	\$ 139
5103	Legal	\$ 19,741	\$ 25,400	\$ -	\$ 221,539	-22.28%	\$ (5,659)
5104	Audit	\$ 35,000	\$ -	\$ 10,550	\$ 27,000	0.00%	\$ 35,000
5105	Independent Contractor/Consult	\$ 30,995,403	\$ 28,068,631	\$ 1,146,101	\$ 2,449,182	10.43%	\$ 2,926,772
5406	Other Insurance	\$ 2,096	\$ -	\$ -	\$ -	0.00%	\$ 2,096
5603	Facility/Building Rentals-Mont	\$ 35,944	\$ 48,647	\$ 4,222	\$ 42,643	-26.11%	\$ (12,703)
5604	Equipment Lease - Annual	\$ 912,591	\$ 1,352,515	\$ 289	\$ 3,751	-32.53%	\$ (439,924)
5605	Equipment Rentals - Mon-Mon	\$ 1,247	\$ -	\$ -	\$ 3,664	0.00%	\$ 1,247
5840	Fund63-Measure A Facility Main	\$ -	\$ -	\$ -	\$ 1,290	0.00%	\$ -
5865	Publishing/ Doc Publication	\$ 867,146	\$ 3,878,695	\$ 4,624	\$ 15,283	-77.64%	\$ (3,011,549)
5881	Building Reparis & Services	\$ -	\$ -	\$ -	\$ 9,744	0.00%	\$ -
5888	Advertising Print/ADS	\$ 5,767	\$ 5,144	\$ 12,016	\$ 9,347	12.11%	\$ 623
5891	Service Contract - Software	\$ 14,892	\$ 14,016	\$ -	\$ 2,480	6.25%	\$ 876
5894	Moving/Relocation Expenses	\$ 27,491	\$ 50,592	\$ -	\$ 201,063	-45.66%	\$ (23,101)
	Books, Supplies, Services	\$ 32,922,684	\$ 33,448,560	\$ 1,177,802	\$ 3,000,837	-1.57%	\$ (525,876)
6110	Land/Sites Purchase	\$ 2,631,070	\$ 4,600,033	\$ 6,383,742	\$ 4,250	-42.80%	\$ (1,968,963)
6120	Site Improvement	\$ 2,382,066	\$ 1,607,376	\$ 394,535	\$ 6,646,070	48.20%	\$ 774,690
6201	New Building Construction	\$ 30,956,860	\$ 50,797,250	\$ 23,868,085	\$ (774,738)	-39.06%	\$ (19,840,390)
6206	Building Improvement	\$ 25,503,742	\$ 30,418,690	\$ 1,198,512	\$ 9,712,890	-16.16%	\$ (4,914,948)
6301	College Library Books	\$ 40,046	\$ 137,982	\$ 18,892	\$ 83,606	-70.98%	\$ (97,936)
6302	Library Software (CD DVD etc)	\$ 5,028	\$ 4,000	\$ -	\$ -	25.70%	\$ 1,028
6303	College Library Periodicals	\$ 7,925	\$ 13,062	\$ 387	\$ 7,979	-39.33%	\$ (5,137)
6304	Library Videos and DVD's	\$ 8,311	\$ 4,000	\$ 859	\$ 2,510	107.78%	\$ 4,311
6305	Library Textbooks	\$ 4,250	\$ 19,791	\$ -	\$ 4,410	-78.53%	\$ (15,541)
6306	Library Database	\$ 12,750		\$ -	\$ -	0.00%	\$ 12,750
6402	Inst Equipment and Furn	\$ 5,007,416	\$ 3,719,142	\$ 180,608	\$ 543,792	34.64%	\$ 1,288,274
6403	Non-Instructional Equip & Furn	\$ 2,623,301	\$ 3,538,052	\$ 70,600	\$ 1,555,589	-25.85%	\$ (914,751)
6404	Telephone System Purchase	\$ 505	\$ -	\$ -	\$ 40,889	0.00%	\$ 505

		Final vs. Final Budget					
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
6406	Laptop Computers	\$ 137,216	\$ 218,885	\$ 199,409	\$ 450,541	-37.31%	\$ (81,669)
6407	PC,SERV, Other Comput,Peripher	\$ 3,730,326	\$ 3,850,669	\$ 1,148,773	\$ 2,781,453	-3.13%	\$ (120,343)
6409	Lease Purchase	\$ -	\$ -	\$ 67,090	\$ -	0.00%	\$ -
6435	Com,Prnter,Srv,Etc.>\$49,999.99	\$ 222,870	\$ 228,296	\$ -	\$ -	-2.38%	\$ (5,426)
Equipment Cap Outlay		\$ 73,273,682	\$ 99,157,228	\$ 33,531,492	\$ 21,059,241	-26.10%	\$(25,883,546)
Expense Total		\$ 107,496,746	\$ 133,788,472	\$ 35,857,562	\$ 25,262,791	-19.65%	\$(26,291,726)

Position Listing - Full Time Equivalent		
Measure A Bond Fund		
Position	District	Total
Buyer	1.00	1.00
Capitall Project Coordinator	1.00	1.00
Clerical Assistant II	1.00	1.00
District Accounting Tech	0.00	0.00
Energy & Environ Sustain Mgr	0.90	0.90
Facilities Plan. & Dev. Mngr	1.00	1.00
Facilities Project Manager	2.00	2.00
Sr Staff Serv Spec/Gen Srv	1.00	1.00
Staff Svcs Spec/General Servic	1.00	1.00
Grand Total	8.90	8.90

**Peralta Community College District
Measure E Bond Fund Detail
2015-16 Final Budget**

							Final vs. Final Budget	
			2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue								
8861	Interest/Investment Income	\$	-	\$ 32,299	\$ 43,513	\$ 55,325	-100.0%	\$ (32,299)
8899	Miscellaneous	\$	-	\$ -	\$ -	\$ 325,000	0.0%	\$ -
Local Revenue		\$	-	\$ 32,299	\$ 43,513	\$ 380,325	-100.0%	\$ (32,299)
Revenue Total		\$	-	\$ 32,299	\$ 43,513	\$ 380,325	-100.0%	\$ (32,299)
Expenses								
2102	Clerical Tech & Support Staff	\$	206,748	\$ 216,068	\$ 33,431	\$ 77,149	-4.3%	\$ (9,320)
2354	Overtime for Perm & Non-Perm	\$	5,000	\$ -	\$ 18,394	\$ 32,867	0.0%	\$ 5,000
Classified Salary		\$	211,748	\$ 216,068	\$ 51,825	\$ 110,016	-2.0%	\$ (4,320)
3220	PERS	\$	24,493	\$ 28,273	\$ 3,847	\$ 7,834	-13.4%	\$ (3,780)
3320	OASDHI (FICA) Classified	\$	12,819	\$ 14,999	\$ 3,214	\$ 6,760	-14.5%	\$ (2,180)
3350	Medicare - Classified	\$	2,999	\$ 3,508	\$ 752	\$ 1,581	-14.5%	\$ (509)
3421	Medical Coverage-Classified	\$	48,670	\$ 68,064	\$ -	\$ 4,470	-28.5%	\$ (19,394)
3422	Dental Coverage-Classified	\$	1,800	\$ 2,174	\$ -	\$ 591	-17.2%	\$ (374)
3425	Life Insurance-CLASS	\$	537	\$ 750	\$ 69	\$ 171	-28.4%	\$ (213)
3520	Unemployment Ins -Classified	\$	147	\$ 1,509	\$ 36	\$ 53	-90.3%	\$ (1,362)
3620	Worker's Compensation-Classfd	\$	3,101	\$ 3,070	\$ 435	\$ 856	1.0%	\$ 31
3722	OPEB Classified	\$	16,541	\$ 22,901	\$ 3,176	\$ 6,505	-27.8%	\$ (6,360)
Fringe Benefits		\$	111,107	\$ 145,248	\$ 11,529	\$ 28,821	-23.5%	\$ (34,141)
4304	Supplies-office	\$	-	\$ -	\$ -	\$ -	0.0%	\$ -
4305	Fuel - gasoline/petroleum	\$	-	\$ -	\$ -	\$ -	0.0%	\$ -
4307	Computer Softwar/Site Lic	\$	7	\$ 8	\$ -	\$ 641	-12.5%	\$ (1)
5103	Legal	\$	45,691	\$ 171,737	\$ -	\$ 140,023	-73.4%	\$ (126,046)

		Final vs. Final Budget					
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
5105	Independent Contractor/Consult	\$ 978,967	\$ 2,887,778	\$ 516,248	\$ 1,925,532	-66.1%	\$ (1,908,811)
5203	Travel Local	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
5505	Telephone Svs	\$ 793	\$ 932	\$ -	\$ 87,067	-14.9%	\$ (139)
5865	Publishing/ Doc Publication	\$ 695	\$ -	\$ 119	\$ 1,186	0.0%	\$ 695
5881	Building Repairs & Svs	\$ 48,212	\$ 24,150	\$ 25,337	\$ -	99.6%	\$ 24,062
5885	Misc. Operational Exp.	\$ 33,096	\$ 6,166,729	\$ -	\$ -	-99.5%	\$ (6,133,633)
5888	Advertising Print/ADS	\$ 2,942	\$ 1,200	\$ 7,008	\$ 2,306	145.2%	\$ 1,742
5889	Grounds Maint.	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
5891	Service Contract-Software-DP	\$ 1,217	\$ 30,057	\$ -	\$ 258,771	-96.0%	\$ (28,840)
Books, Supplies, Services		\$ 1,111,620	\$ 9,282,591	\$ 548,712	\$ 2,415,526	-88.0%	\$ (8,170,971)
6120	Site Improvement	\$ 6,003	\$ -	\$ 90,469	\$ -	0.0%	\$ 6,003
6201	New Building Construction	\$ 2,403,507	\$ 4,885,405	\$ 3,252,488	\$ 1,698,326	-50.8%	\$ (2,481,898)
6206	Building Improvement	\$ 3,980,586	\$ 6,663,331	\$ 2,017,067	\$ 665,285	-40.3%	\$ (2,682,745)
6403	Non-Instructional Equip & Furn	\$ 738,845	\$ 159	\$ -	\$ 5,341	464582.4%	\$ 738,686
6404	Telephone System Purchase	\$ 32,383	\$ -	\$ 5,395	\$ -	0.0%	\$ 32,383
6407	PC,SERV, Other Comput,Peripher	\$ 28	\$ 32	\$ -	\$ 4,768	-12.5%	\$ (4)
6435	Com,Prnter,Srv,Etc.>\$49,999.99	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
Equipment Cap Outlay		\$ 7,161,352	\$11,548,927	\$ 5,365,419	\$ 2,373,720	-38.0%	\$ (4,387,575)
Expense Total		\$ 8,595,827	\$21,192,834	\$ 5,977,485	\$ 4,928,083	-59.4%	\$ (12,597,007)

Position Listing - Full Time Equivalent		
Measure E Bond Fund		
Position	District	Total
ERP Project Manager	1.00	1.00
Sr Appl Software Prog/Analyst	1.00	1.00
Grand Total	2.00	2.00

Peralta Community College District

Child Development Fund Detail

2015-16 Final Budget

							Final vs. Final Budget
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue							
8199	Other Federal Income	\$ 39,063	\$ -	\$ 73,360	\$ 79,335	0.00%	\$ 39,063
Federal Revenue		\$ 39,063	\$ -	\$ 73,360	\$ 79,335	0.00%	\$ 39,063
8622	Child Development - Dept of Ed	\$ 370,018	\$ 370,194	\$ 370,194	\$ 370,194	-0.05%	\$ (176)
8699	Other State Revenue	\$ 710,568	\$ 720,568	\$ 695,206	\$ 693,137	-1.39%	\$ (10,000)
State Revenue		\$ 1,080,586	\$ 1,090,762	\$ 1,065,400	\$1,063,331	-0.93%	\$ (10,176)
8861	Interest/Investment Income	\$ 5,000	\$ 30,000	\$ 4,507	\$ 4,662	-83.33%	\$ (25,000)
8871	Child Development Services	\$ 116,503	\$ 44,359	\$ 68,070	\$ 57,794	162.64%	\$ 72,144
Local Revenue		\$ 121,503	\$ 74,359	\$ 72,577	\$ 62,456	63.40%	\$ 47,144
Revenue Total		\$ 1,241,152	\$ 1,165,121	\$ 1,211,337	\$1,205,122	6.53%	\$ 76,031
Expenses							
2102	Clerical Tech & Support Staff	\$ 601,868	\$ 552,818	\$ 512,721	\$ 456,163	8.87%	\$ 49,050
2352	Cler Tech & Sup Stf (Repl)	\$ 86,546	\$ 73,796	\$ 151,558	\$ 160,175	17.28%	\$ 12,750
2354	Overtime for Perm & Non-perm	\$ -	\$ -	\$ 1,784	\$ 116	0.00%	\$ -
2357	Classified Retirees	\$ 15,428	\$ 17,928	\$ 14,281	\$ 14,917	-13.94%	\$ (2,500)
Classified Salary		\$ 703,842	\$ 644,542	\$ 680,344	\$ 631,371	9.20%	\$ 59,300
3220	PERS	\$ 76,302	\$ 68,902	\$ 70,070	\$ 63,649	10.74%	\$ 7,400
3320	OASDHI (FICA) Classified	\$ 42,316	\$ 38,662	\$ 37,682	\$ 34,202	9.45%	\$ 3,654
3350	Medicare - Classified	\$ 8,930	\$ 8,076	\$ 9,933	\$ 9,103	10.57%	\$ 854
3421	Medical Coverage-Classified	\$ 243,135	\$ 233,599	\$ 217,793	\$ 191,380	4.08%	\$ 9,536
3422	Dental Coverage-Classified	\$ 18,429	\$ 18,055	\$ 17,244	\$ 16,987	2.07%	\$ 374
3425	Life Insurance-CLASS	\$ 1,549	\$ 1,541	\$ 2,250	\$ 1,920	0.52%	\$ 8
3520	Unemployment Ins -Classified	\$ 431	\$ 2,272	\$ 482	\$ 380	-81.03%	\$ (1,841)
3620	Worker's Compensation-Classfd	\$ 9,206	\$ 8,787	\$ 8,749	\$ 7,901	4.77%	\$ 419
3720	Apple-Transamerica NonPerm-CI	\$ 517	\$ 517	\$ 2,262	\$ 2,242	0.00%	\$ -

							Final vs. Final Budget
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
3722	OPEB Classified	\$ 48,149	\$ 51,572	\$ 48,181	\$ 43,335	-6.64%	\$ (3,423)
Fringe Benefits		\$ 448,964	\$ 431,983	\$ 414,646	\$ 371,099	3.93%	\$ 16,981
4304	Supplies-office	\$ 57,661	\$ 60,996	\$ 60,165	\$ 53,010	-5.47%	\$ (3,335)
5502	Gas	\$ 5,400	\$ 8,400	\$ 3,877	\$ 3,485	-35.71%	\$ (3,000)
5503	Light and Power	\$ 16,200	\$ 19,200	\$ 13,594	\$ 8,355	-15.63%	\$ (3,000)
5503	Light and Power	\$ -	\$ -	\$ 200	\$ -	0.00%	\$ -
5203	Travel Local	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5865	Publishing/Doc Publication	\$ -	\$ -	\$ 253	\$ 224	0.00%	\$ -
5882	Equipment Repairs Mtc	\$ 500	\$ -	\$ -	\$ -	0.00%	\$ 500
5885	Misc. Operational Exp.	\$ 2,500	\$ 2,500	\$ 2,200	\$ 2,200	0.00%	\$ -
5888	Advertising Print/Ads	\$ -	\$ -	\$ 280	\$ 862	0.00%	\$ -
5894	Moving/Relocation Expenses	\$ -	\$ -	\$ 9,524	\$ -	0.00%	\$ -
Books, Supplies, Services		\$ 82,261	\$ 91,096	\$ 90,093	\$ 68,136	-9.70%	\$ (8,835)
6206	Building Improvements	\$ -	\$ 348,957	\$ 464,153	\$ 54,807	-100.00%	\$ (348,957)
6403	Non-Instructional Equip & Furniture	\$ 3,806	\$ -	\$ 3,315	\$ -	0.00%	\$ 3,806
6407	PC, Serv, Other Comput, Peripher	\$ 2,279	\$ -	\$ -	\$ -	0.00%	\$ 2,279
Equipment Capital Outlay		\$ 6,085	\$ 348,957	\$ 467,468	\$ 54,807	-98.26%	\$ (342,872)
Expense Total		\$ 1,241,152	\$ 1,516,578	\$ 1,652,551	\$1,125,413	-18.16%	\$ (275,426)

Position Listing - Full Time Equivalent			
Child Development Fund			
Position	District	Laney	Total
Child Care Assistant II	2.00	3.00	5.00
Child Care Specialist	3.00	2.00	5.00
Clerical Assistant II	1.00	1.00	1.00
Cook	0.75	0.75	1.50
District Child Care Prog Coord	1.00		1.00
Grand Total	7.75	6.75	14.50

**Peralta Community College District
OPEB Reserve Fund Detail
2015-16 Final Budget**

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue							
8861	Interest/Investment Income	\$ 53,600	\$ 25,000	\$ 40,245	\$ 31,878	114.40%	\$ 28,600
8899	Miscellaneous	\$ 5,986,179	\$ 5,986,179	\$ 5,568,480	\$ 4,788,957	0.00%	\$ -
Local Revenue		\$ 6,039,779	\$ 6,011,179	\$ 5,608,725	\$ 4,820,835	0.48%	\$ 28,600
Revenue Total		\$ 6,039,779	\$ 6,011,179	\$ 5,608,725	\$ 4,820,835	0.48%	\$ 28,600
Expenses							
5103	Legal	\$ 20,000	\$ -	\$ -	\$ -	0.00%	\$ 20,000
5105	Independent Contractor/Consult	\$ 78,000	\$ 100,000	\$ 25,087	\$ 40,463	-22.00%	\$ (22,000)
5885	Misc. Operational Exp.	\$ 2,000	\$ -	\$ 2,313	\$ 1,750	0.00%	\$ 2,000
Books, Supplies, Services		\$ 100,000	\$ 100,000	\$ 27,400	\$ 42,213	0.00%	\$ -
7120	Debt Interest - Bonds	\$ 2,985,124	\$ 752,781	\$ 299,200	\$ 752,781	296.55%	\$ 2,232,343
7301	Interfund Transfer	\$ 243,785	\$ -	\$ -	\$ -	0.00%	\$ 243,785
Debt Service Transfer		\$ 3,228,909	\$ 752,781	\$ 299,200	\$ 752,781	328.93%	\$ 2,476,128
Transfers Out (OPEB Trust)		\$ 5,568,480	\$ 5,872,464	\$ 6,140,350	\$ -	-5.18%	\$ (303,984)
Expense Total		\$ 8,897,389	\$ 6,725,245	\$ 6,466,950	\$ 794,994	32.30%	\$ 2,172,144

**Peralta Community College District
Trust and Agency Fund Detail
2015-16 Final Budget**

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenues							
8846	Commission	\$ 12,517	\$ 18,250	\$ 173,161	\$ -	-31.41%	\$ (5,733)
8861	Interest Income	\$ -	\$ -	\$ 255	\$ -	0.00%	\$ -
8899	Miscellaneous	\$ 128,728	\$ 1,366	\$ 184,301	\$ 24,136	9323.72%	\$ 127,362
8983	Intrafund Transfers-In	\$ -	\$ -	\$ -	\$ 19,527	0.00%	\$ -
Local Revenue		\$ 141,245	\$ 19,616	\$ 357,717	\$ 43,663	620.05%	\$ 121,629
Revenue Total		\$ 141,245	\$ 19,616	\$ 357,717	\$ 43,663	620.05%	\$ 121,629
Expenses							
4301	Instructional Supplies	\$ -	\$ -	\$ 1,186	\$ -	0.00%	\$ -
4304	Office Supplies	\$ 7,301	\$ 1,000	\$ 5,572	\$ 965	630.10%	\$ 6,301
5105	Independent Contractor/Consulta	\$ -	\$ -	\$ 1,369	\$ 850	0.00%	\$ -
5106	Events/Programs - Outside Prod	\$ 5,290	\$ 5,500	\$ 15,608	\$ 9,609	-3.82%	\$ (210)
5110	Instructor Events	\$ -	\$ -	\$ 2,136	\$ -	0.00%	\$ -
5202	Travel Non-Local	\$ 1,000	\$ 1,000	\$ 11,539	\$ 276	0.00%	\$ -
5205	Travel Local	\$ 3,200	\$ 4,000	\$ 1,401	\$ 8,267	-20.00%	\$ (800)
5301	Dues and Membership	\$ -	\$ -	\$ 960	\$ -	0.00%	\$ -
5607	Print & Dup. Equip. Leases/Rent	\$ -	\$ -	\$ 5,620	\$ -	0.00%	\$ -
5702	Graduation Expenses	\$ -	\$ -	\$ -	\$ 307	0.00%	\$ -
5882	Equip Repairs Maint. & Svc.	\$ -	\$ -	\$ 73	\$ -	0.00%	\$ -
5885	Misc. Operational Exp.	\$ 190,312	\$ 8,116	\$ 30,137	\$ 4,428	2244.90%	\$ 182,196
5890	Service Contract - Equipment	\$ -	\$ -	\$ 319	\$ -	0.00%	\$ -
Books, Supplies, Services		\$ 207,103	\$ 19,616	\$ 75,920	\$ 24,702	955.79%	\$ 187,487
6303	College Library Periodicals	\$ -	\$ -	\$ 722	\$ -	0.00%	\$ -
Equipment Capital Outlay		\$ -	\$ -	\$ 722	\$ -	0.00%	\$ -
Expense Total		\$ 207,103	\$ 19,616	\$ 76,642	\$ 24,702	955.79%	\$ 187,487

Peralta Community College District

Self Insurance Fund Detail

2015-16 Final Budget

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenues							
8831	Contract Instructional Service	\$ 1,715,508	\$ 1,786,783	\$ 2,293,946	\$ -	-3.99%	\$ (71,275)
8861	Interest/Investment Income	\$ 9,162	\$ 8,500	\$ 8,398	\$ 9,385	7.79%	\$ 662
8899	Miscellaneous	\$ -	\$ -	\$ 64,742	\$ 66,608	0.00%	\$ -
Local Revenue		\$ 1,724,670	\$ 1,795,283	\$ 2,367,086	\$ 75,993	-3.93%	\$ (70,613)
8911	Compensation-Fixed Assets Loss	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
8982	Interfund Transfers In	\$ 2,350,000	\$ -	\$ -	\$ -	0.00%	\$ 2,350,000
Trans Res Revenue		\$ 2,350,000	\$ -	\$ -	\$ -	0.00%	\$ 2,350,000
Revenue Total		\$ 4,074,670	\$ 1,795,283	\$ 2,367,086	\$ 75,993	126.97%	\$ 2,279,387
Expenses							
4304	Office Supplies			\$ 1,218	\$ 16,419	0.00%	\$ -
5105	Independent Contractor/Consult	\$ 10,000	\$ -	\$ 35,065	\$ 18,930	0.00%	\$ 10,000
5108	Liability Insurance Claims	\$ 546,063	\$ 580,000	\$ 569,148	\$ 716,172	-5.85%	\$ (33,937)
5402	Property Insurance	\$ 257,421	\$ 217,345	\$ 238,966	\$ 206,995	18.44%	\$ 40,076
5403	Workers Comp Insurance	\$ 475,138	\$ 485,931	\$ 504,147	\$ 433,867	-2.22%	\$ (10,793)
5405	Liability Insurance	\$ 419,181	\$ 366,366	\$ 366,145	\$ 348,920	14.42%	\$ 52,815
5406	Other Insurance	\$ 81,091	\$ 130,641	\$ 106,985	\$ 129,805	-37.93%	\$ (49,550)
5885	Misc. Operational Exp.	\$ -	\$ 15,000	\$ -	\$ 13,971	-100.00%	\$ (15,000)
Books, Supplies, Services		\$ 1,788,894	\$ 1,795,283	\$ 1,821,674	\$ 1,885,079	-0.36%	\$ (6,389)
6402	Inst Equipment and Furn	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
6403	Non-Instructional Equip & Furn	\$ -	\$ -	\$ 1,369	\$ -	0.00%	\$ -
Equipment Cap Outlay		\$ -	\$ -	\$ 1,369	\$ -	0.00%	\$ -
Expense Total		\$ 1,788,894	\$ 1,795,283	\$ 1,823,043	\$ 1,885,079	-0.36%	\$ (6,389)

**Peralta Community College District
College of Alameda Student Center Fund Detail
2015-16 Final Budget**

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenues							
8861	Interest/Investment Income	\$ -	\$ -	\$ 996	\$ 1,290	0.00%	\$ -
8883	Student Center Use Fee(R,R)	\$ 30,000	\$ 30,000	\$ 30,466	\$ 33,008	0.00%	\$ -
Local Revenue		\$ 30,000	\$ 30,000	\$ 31,462	\$ 34,298	0.00%	\$ -
Revenue Total		\$ 30,000	\$ 30,000	\$ 31,462	\$ 34,298	0.00%	\$ -
Expenses							
2352	Clerical Tech & Support Replace	\$ 15,000	\$ 5,700	\$ -	\$ 15,000	163.16%	\$ 9,300
Classified Salary		\$ 15,000	\$ 5,700	\$ -	\$ 15,000	163.16%	\$ 9,300
4304	Supplies-office	\$ 3,500	\$ 500	\$ -	\$ 2,114	600.00%	\$ 3,000
5105	Independent Contractor	\$ 5,855	\$ 1,000	\$ -	\$ 14,586	485.50%	\$ 4,855
5501	Garbage and Trash	\$ -	\$ 1,000	\$ -	\$ -	-100.00%	\$ (1,000)
5507	Pest Control	\$ 2,000	\$ 2,000	\$ -	\$ 2,863	0.00%	\$ -
5882	Equipment Repairs Maint. & Svc	\$ 1,000	\$ -	\$ 2,080	\$ -	0.00%	\$ 1,000
5888	Advertising Print/ADS	\$ 1,000	\$ 2,000	\$ 1,318	\$ -	-50.00%	\$ (1,000)
5890	Service Contract-equipment	\$ 1,645	\$ 2,000	\$ -	\$ 1,641	-17.75%	\$ (355)
Books, Supplies, Services		\$ 15,000	\$ 8,500	\$ 3,398	\$ 21,204	76.47%	\$ 6,500
6403	Non-Instructional Equip & Furn	\$ -	\$ 15,800	\$ 12,825	\$ 7,823	-100.00%	\$ (15,800)
6407	PC,SERV, Other Comput,Peripher	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Equipment Cap Outlay		\$ -	\$ 15,800	\$ 12,825	\$ 7,823	-100.00%	\$ (15,800)
Expense Total		\$ 30,000	\$ 30,000	\$ 16,223	\$ 44,027	0.00%	\$ -

**Peralta Community College District
Laney Student Center Fee Fund Detail
2015-16 Final Budget**

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenues							
8883	Student Center Use Fee(R,R)	\$ 50,836	\$ 50,836	\$ 59,342	\$ 61,186	0.00%	\$ -
Local Revenue		\$ 50,836	\$ 50,836	\$ 59,342	\$ 61,186	0.00%	\$ -
Revenue Total		\$ 50,836	\$ 50,836	\$ 59,342	\$ 61,186	0.00%	\$ -
Expenses							
2353	Student Employee Assistants	\$ 10,000	\$ 10,000	\$ 21,859	\$ 5,556	0.00%	\$ -
2354	Overtime for Perm & Non-perm		\$ -	\$ 332	\$ -	0.00%	\$ -
Classified Salary		\$ 10,000	\$ 10,000	\$ 22,191	\$ 5,556	0.00%	\$ -
3320	OASDHI (FICA) Classified	\$ -	\$ -	\$ 21	\$ -	0.00%	\$ -
3350	Medicare - Classified	\$ -	\$ -	\$ 5	\$ -	0.00%	\$ -
3620	Worker's Compensation-Classfd	\$ 120	\$ 120	\$ -	\$ -	0.00%	\$ -
Fringe Benefits		\$ 120	\$ 120	\$ 26	\$ -	0.00%	\$ -
4304	Supplies-office	\$ 6,877	\$ 6,877	\$ 1,952	\$ -	0.00%	\$ -
5105	Independent Contractor/Consultant	\$ -	\$ -	\$ -	\$ 1,722	0.00%	\$ -
5106	Events/Programs-Outside Prod	\$ 3,401	\$ 3,401	\$ 1,342	\$ 3,080	0.00%	\$ -
5881	Building Repairs & Services	\$ 8,000	\$ 8,000	\$ 792	\$ -	0.00%	\$ -
5885	Misc. Operational Exp.	\$ 266,486	\$ 7,938	\$ 23,014	\$ 993	3257.09%	\$ 258,548
5891	Service Contract-Software-DP	\$ 2,500	\$ 2,500	\$ -	\$ -	0.00%	\$ -
Books, Supplies, Services		\$ 287,264	\$ 28,716	\$ 27,100	\$ 5,795	900.36%	\$ 258,548
6403	Non-Instructional Equip & Furn	\$ 12,000	\$ 12,000	\$ 109	\$ 802	0.00%	\$ -
Equipment Cap Outlay		\$ 12,000	\$ 12,000	\$ 109	\$ 802	0.00%	\$ -
Expense Total		\$ 309,384	\$ 50,836	\$ 49,426	\$ 12,153	508.59%	\$ 258,548

**Peralta Community College District
Merritt Student Center Fee Fund Detail
2015-16 Final Budget**

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenues							
8861	Interest/Investment Income	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
8883	Student Center Use Fee(R,R)	\$ 22,400	\$ 20,290	\$ 31,944	\$ 32,362	10.40%	\$ 2,110
Local Revenue		\$ 22,400	\$ 20,290	\$ 31,944	\$ 32,362	10.40%	\$ 2,110
Revenue Total		\$ 22,400	\$ 20,290	\$ 31,944	\$ 32,362	10.40%	\$ 2,110
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	\$ 5,000	\$ 11,790	\$ 7,454	\$ 1,562	-57.59%	\$ (6,790)
5105	Independent Contractor/Consult	\$ -	\$ 7,500	\$ -	\$ 7,500	-100.00%	\$ (7,500)
5205	Conference/Seminar Reg	\$ -	\$ 500	\$ -	\$ -	-100.00%	\$ (500)
5604	Equipment Lease - Annual	\$ 12,400	\$ 500	\$ 11,981	\$ -	2380.00%	\$ 11,900
5882	Equipment Repairs Maint. & Svc	\$ 5,000	\$ 500	\$ -	\$ -	900.00%	\$ 4,500
Books, Supplies, Services		\$ 22,400	\$ 20,790	\$ 19,435	\$ 9,062	7.74%	\$ 1,610
Expense Total		\$ 22,400	\$ 20,790	\$ 19,435	\$ 9,509	7.74%	\$ 1,610

**Peralta Community College District
Berkeley City College Student Center Fee Fund Detail
2015-16 Final Budget**

							Final vs. Final Budget
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenues							
8861	Interest/Investment Income	\$ -	\$ 50	\$ -	\$ -	-100.00%	\$ (50)
8883	Student Center Use Fee(R,R)	\$ 22,303	\$ 21,042	\$ 35,611	\$ 35,270	5.99%	\$ 1,261
Local Revenue		\$ 22,303	\$ 21,092	\$ 35,611	\$ 35,270	5.74%	\$ 1,211
Revenue Total		\$ 22,303	\$ 21,092	\$ 35,611	\$ 35,270	5.74%	\$ 1,211
Expenses							
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ -	\$ -	\$ 40,828	0.00%	\$ -
Classified Salary		\$ -	\$ -	\$ -	\$ 40,828	0.00%	\$ -
3220	PERS	\$ -	\$ -	\$ -	\$ 2,360	0.00%	\$ -
3320	FICA	\$ -	\$ -	\$ -	\$ 1,289	0.00%	\$ -
3350	Medicare - Classified	\$ -	\$ -	\$ -	\$ 592	0.00%	\$ -
3520	Unemployment Ins -Classified	\$ -	\$ -	\$ -	\$ 29	0.00%	\$ -
3620	Worker's Compensation-Classfcd	\$ -	\$ -	\$ -	\$ 511	0.00%	\$ -
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ -	\$ 751	0.00%	\$ -
Fringe Benefits		\$ -	\$ -	\$ -	\$ 5,532	0.00%	\$ -
4301	Instructional - Classroom	\$ 5,000	\$ -	\$ -	\$ -	0.00%	\$ 5,000
4304	Supplies-office	\$ -	\$ -	\$ -	\$ 13,243	0.00%	\$ -
5885	Misc. Operational Exp.	\$ 5,000	\$ -	\$ -	\$ -	0.00%	\$ 5,000
5885	Misc. Operational Exp.	\$ 84,351	\$ 21,092	\$ -	\$ -	299.92%	\$ 63,259
Books, Supplies, Svs.		\$ 94,351	\$ 21,092	\$ -	\$ 13,243	347.33%	\$ 73,259
6403	Non-Instructional Equip & Furn	\$ 8,000	\$ -	\$ -	\$ -	0.00%	\$ 8,000
Equipment Cap Outlay		\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Expense Total		\$ 102,351	\$ 21,092	\$ -	\$ 59,603	385.26%	\$ 81,259

**Peralta Community College District
Student Financial Aid Fund Detail
2015-16 Final Budget**

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue							
8151	FlnAid-PELL	\$ 29,377,869	\$ 31,847,760	\$ 34,024,109	\$ 32,152,089	-7.76%	\$ (2,469,891)
8152	FINAID-SEOG	\$ 1,193,475	\$ 1,332,842	\$ 1,342,810	\$ 1,230,574	-10.46%	\$ (139,367)
8155	Americo (was a/c 8633)	\$ 105,327	\$ 127,328	\$ 131,726	\$ 134,829	-17.28%	\$ (22,001)
8156	DLUSU FED	\$ 1,911,903	\$ 3,089,797	\$ 2,933,670	\$ 3,044,984	-38.12%	\$ (1,177,894)
8157	DLSUB 0910 FED LOAN	\$ 2,282,976	\$ 2,758,026	\$ 3,077,025	\$ 3,155,798	-17.22%	\$ (475,050)
Federal Revenue		\$ 34,871,550	\$ 39,155,753	\$ 41,509,340	\$ 39,718,274	-10.94%	\$ (4,284,203)
8631	FINAIDCALB	\$ 1,264,568	\$ 1,524,213	\$ 1,934,126	\$ 1,585,698	-17.03%	\$ (259,645)
8632	FINAIDCALC	\$ 45,221	\$ 54,100	\$ 57,001	\$ -	-16.41%	\$ (8,879)
State Revenue		\$ 1,309,789	\$ 1,578,313	\$ 1,991,127	\$ 1,585,698	-17.01%	\$ (268,524)
8861	Interest/Investment Income	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Local Revenue		\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Transfers In		\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Revenue Total		\$ 36,181,339	\$ 40,734,066	\$ 43,500,467	\$ 41,303,972	-11.18%	\$ (4,552,727)
Expenses							
7511	FINAIDPELL	\$ 29,377,869	\$ 31,847,760	\$ 34,024,109	\$ 32,152,089	-7.76%	\$ (2,469,891)
7512	FINAIDSEOG	\$ 1,193,475	\$ 1,332,842	\$ 1,342,810	\$ 1,230,574	-10.46%	\$ (139,367)
7513	FINAIDCALB	\$ 1,264,568	\$ 1,524,213	\$ 1,934,126	\$ 1,530,777	-17.03%	\$ (259,645)
7514	FINAIDCALC	\$ 45,221	\$ 54,100	\$ 57,001	\$ 54,921	-16.41%	\$ (8,879)
7517	FINAIDAMERICORP	\$ 105,327	\$ 127,328	\$ 131,726	\$ 134,829	-17.28%	\$ (22,001)
7519	DLSUB -FED	\$ 2,282,976	\$ 2,758,026	\$ 3,077,025	\$ 3,155,798	-17.22%	\$ (475,050)
7525	DLUSU -FED	\$ 1,911,903	\$ 3,089,797	\$ 2,933,670	\$ 3,044,984	-38.12%	\$ (1,177,894)
Books, Supplies, Services		\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Financial Aid		\$ 36,181,339	\$ 40,734,066	\$ 43,500,467	\$ 41,303,972	-11.18%	\$ (4,552,727)
Expense Total		\$ 36,181,339	\$ 40,734,066	\$ 43,500,467	\$ 41,303,972	-11.18%	\$ (4,552,727)

Peralta Community College District

Measure B - Parcel Tax Detail

2015-16 Final Budget

Final vs. Final Budget

		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
Revenue							
8811	Tax Allocation Secured Roll	\$ 8,053,467	\$ 8,053,385	\$ 8,063,927	\$ 8,055,804	0.00%	\$ 82
8861	Interest/Investment Income	\$ -	\$ 2,400	\$ 1,727	\$ 5,260	-100.00%	\$ (2,400)
Local Revenue		\$ 8,053,467	\$ 8,055,785	\$ 8,065,654	\$ 8,061,064	-0.03%	\$ (2,318)
Revenue Total		\$ 8,053,467	\$ 8,055,785	\$ 8,065,654	\$ 8,061,064	-0.03%	\$ (2,318)
Expenses							
1203	Counselors	\$ -	\$ -	\$ -	\$ 2,225,306	0.00%	\$ -
1204	Librarians	\$ -		\$ -	\$ 843,080	0.00%	\$ -
1205	Faculty - Special Assignment	\$ 60,732		\$ -	\$ 403,191	0.00%	\$ 60,732
Other Faculty		\$ 60,732	\$ -	\$ -	\$ 3,471,577	0.00%	\$ 60,732
1351	Instructor-Temp/PTime & Ext-Se	\$ 6,536,619	\$ 6,500,000	\$ 5,646,462	\$ 2,623,891	0.56%	\$ 36,619
1352	Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 3,393	\$ 9,451	0.00%	\$ -
1357	Instructor-PT/Extra Service Pari	\$ 2,108	\$ -	\$ -	\$ -	0.00%	\$ 2,108
1453	Counselors	\$ 15,000	\$ -	\$ 27,201	\$ 100,650	0.00%	\$ 15,000
1454	Librarians	\$ 8,049	\$ -	\$ 3,917	\$ 20,765	0.00%	\$ 8,049
1455	Coaches	\$ -	\$ -	\$ 4,819	\$ 9,175	0.00%	\$ -
1456	Other Non-Teaching Assignments	\$ -	\$ -	\$ 175,408	\$ 144,797	0.00%	\$ -
1457	Non-Teaching Retirees	\$ -	\$ -	\$ 541	\$ 14,019	0.00%	\$ -
Part Time Academic		\$ 6,561,776	\$ 6,500,000	\$ 5,861,741	\$ 2,922,748	0.95%	\$ 61,776
2102	Clerical Tech & Support Staff	\$ 377,279	\$ 231,911	\$ 215,542	\$ 106,418	62.68%	\$ 145,368
2201	Instructional Aides	\$ 47,178	\$ 82,791	\$ 35,675	\$ 41,040	-43.02%	\$ (35,613)
2352	Cler Tech & Sup Stf (Repl)	\$ 89,191	\$ 55,000	\$ 159,102	\$ 79,226	62.17%	\$ 34,191
2353	Student Employee Assistants	\$ 44,955	\$ -	\$ 37,456	\$ 36,205	0.00%	\$ 44,955

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
2354	Overtime for perm & non-perm	\$ -	\$ -	\$ 5,098	\$ 1,591	0.00%	\$ -
2451	Instructional Aides (Replace)	\$ 4,687	\$ -	\$ 22,325	\$ 84,956	0.00%	\$ 4,687
2452	Instructional Aides - Student	\$ 15,930	\$ -	\$ 155,218	\$ 60,673	0.00%	\$ 15,930
2453	Instructional Aides - OT	\$ -	\$ -	\$ 1,347	\$ -	0.00%	\$ -
Classified Salary		\$ 579,220	\$ 369,702	\$ 631,763	\$ 410,109	56.67%	\$ 209,518
3110	STRS - Academic	\$ 6,517	\$ -	\$ 240,560	\$ 119,695	0.00%	\$ 6,517
3140	STRS Cash Balance	\$ 261,787	\$ 260,000	\$ 116,589	\$ 48,543	0.69%	\$ 1,787
3220	PERS	\$ 51,011	\$ 37,046	\$ 32,628	\$ 8,523	37.70%	\$ 13,965
3320	OASDHI (FICA) Classified	\$ 26,696	\$ 19,514	\$ 20,370	\$ 6,860	36.80%	\$ 7,182
3340	Medicare - Academic	\$ 95,779	\$ 94,250	\$ 82,151	\$ 38,498	1.62%	\$ 1,529
3350	Medicare - Classified	\$ 7,659	\$ 4,565	\$ 6,229	\$ 3,305	67.78%	\$ 3,094
3411	Medical Coverage-Academic	\$ 4,730	\$ -	\$ 143,889	\$ 66,337	0.00%	\$ 4,730
3412	Dental Coverage-Academic	\$ 461	\$ -	\$ 280	\$ -	0.00%	\$ 461
3415	Life Insurance-Academic	\$ 134	\$ -	\$ -	\$ -	0.00%	\$ 134
3421	Medical Coverage-Classified	\$ 92,833	\$ 80,511	\$ 55,152	\$ 7,521	15.30%	\$ 12,322
3422	Dental Coverage-Classified	\$ 5,474	\$ 2,481	\$ 4,283	\$ 812	120.64%	\$ 2,993
3425	Life Insurance-CLASS	\$ 1,152	\$ 897	\$ 877	\$ 161	28.43%	\$ 255
3510	Unemployment Ins.-Academic	\$ 4,625	\$ 4,550	\$ 4,095	\$ 1,564	1.65%	\$ 75
3520	Unemployment Ins -Classified	\$ 372	\$ 1,921	\$ 305	\$ 154	-80.64%	\$ (1,549)
3610	Worker's Compensation-Academic	\$ 99,112	\$ 84,783	\$ 76,321	\$ 34,466	16.90%	\$ 14,329
3620	Worker's Compensation-Classfd	\$ 8,491	\$ 4,094	\$ 6,126	\$ 2,949	107.40%	\$ 4,397
3712	OPEB Instructional	\$ 4,859	\$ -	\$ -	\$ -	0.00%	\$ 4,859
3720	Apple-Transamerica NonPerm-CI	\$ 3,141	\$ -	\$ 6,541	\$ 5,091	0.00%	\$ 3,141
3722	OPEB Classified	\$ 34,312	\$ 29,899	\$ 23,866	\$ 3,899	14.76%	\$ 4,413
Fringe Benefits		\$ 709,145	\$ 624,511	\$ 820,262	\$ 348,378	13.55%	\$ 84,634
4301	Instructional - (Classroom)	\$ -	\$ -	\$ 46,118	\$ 68,603	0.00%	\$ -
4302	Supplies Outreach Recruitment	\$ -	\$ -	\$ 1,986	\$ -	0.00%	\$ -
4304	Supplies-office	\$ 3,500	\$ -	\$ 17,397	\$ 27,726	0.00%	\$ 3,500
4306	Computer software/site lic.-cl	\$ -	\$ -	\$ 10,696	\$ 2,461	0.00%	\$ -
4307	Computer software/site lic.-ad	\$ -	\$ -	\$ 35,953	\$ 120	0.00%	\$ -
5102	Guest Speakers Lectures	\$ -	\$ -	\$ 1,850	\$ -	0.00%	\$ -
5105	Independent Contractor/Consult	\$ 74,850	\$ -	\$ 332,515	\$ 59,612	0.00%	\$ 74,850
5106	Events/Programs-Outside Prod	\$ 4,000	\$ -	\$ 6,693	\$ 271	0.00%	\$ 4,000
5202	Travel Non-Local	\$ 1,000	\$ -	\$ 1,601	\$ 3,811	0.00%	\$ 1,000
5203	Travel Local	\$ -	\$ -	\$ 91	\$ -	0.00%	\$ -

						Final vs. Final Budget	
		2015-16 Final Budget	2014-15 Final Adopted Budget	2014-15 Estimated Actuals	2013-14 Actuals	% Change	\$ Change
5204	Student Transportation	\$ 6,535	\$ -	\$ 2,672	\$ 7,309	0.00%	\$ 6,535
5205	Conference/Seminar Reg	\$ -	\$ -	\$ 625	\$ 1,635	0.00%	\$ -
5301	Dues and Membership	\$ 400	\$ -	\$ -	\$ 35,700	0.00%	\$ 400
5505	Telephone Services	\$ -	\$ -	\$ -	\$ 782	0.00%	\$ -
5702	Graduation Expense	\$ -	\$ -	\$ -	\$ 2,318	0.00%	\$ -
5704	Health Services	\$ -	\$ -	\$ -	\$ 1,560	0.00%	\$ -
5865	Publishing/ Doc Publication	\$ 5,450	\$ -	\$ 1,695	\$ -	0.00%	\$ 5,450
5882	Equip Repairs Maint. & Svc	\$ -	\$ -	\$ 300	\$ 6,252	0.00%	\$ -
5883	Internet Fees and Sub	\$ -	\$ -	\$ 770	\$ 7,960	0.00%	\$ -
5885	Misc. Operational Exp.	\$ 311,706	\$ 2,929,000	\$ 175,394	\$ 141,022	-89.36%	\$(2,617,294)
5888	Advertising Print	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
5890	Service Contract-Equipment	\$ -	\$ -	\$ -	\$ 2,144	0.00%	\$ -
5891	Service Contract-Softwar	\$ -	\$ -	\$ 4,200	\$ -	0.00%	\$ -
Books, Supplies, Services		\$ 407,441	\$ 2,929,000	\$ 640,556	\$ 369,286	-86.09%	\$(2,521,559)
6301	College Library Books	\$ -	\$ -	\$ 13,372	\$ 475	0.00%	\$ -
6302	Library Software (CD DVD etc)	\$ -	\$ -	\$ -	\$ 13,203	0.00%	\$ -
6402	Inst Equipment and Furn	\$ -	\$ 16,000	\$ 101,134	\$ 102,891	-100.00%	\$ (16,000)
6403	Non-Instructional Equip & Furn	\$ -	\$ -	\$ 47,836	\$ 4,821	0.00%	\$ -
6406	Laptop Computers	\$ 1,500	\$ -	\$ 15,880	\$ 1,106	0.00%	\$ 1,500
6407	PC,SERV, Other Comput,Peripher	\$ -	\$ -	\$ 43,753	\$ 13,105	0.00%	\$ -
Equipment Cap Outlay		\$ 1,500	\$ 16,000	\$ 221,975	\$ 135,601	-90.63%	\$ (14,500)
Expense Total		\$ 8,319,814	\$ 10,439,213	\$ 8,176,297	\$ 7,657,699	-20.30%	\$(2,119,399)

Position Listing - Full Time Equivalent					
Parcel Tax Fund					
Position	District	COA	Merritt	BCC	Total
Curr & Sys Tech Anlst Meas B	1.00				1.00
Educ. Web Technology Analyst	1.00				1.00
Instructional Asst/LRC		1.00			1.00
Instructor			0.55		0.55
Research and Planning Officer				1.00	1.00
Research Data Specialist	1.00				1.00
Staff Asst/Counseling				1.00	1.00
Grand Total	3.00	1.00	0.55	2.00	6.55

APPENDIX



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
December 17, 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 resembles 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. Subsequently, the model has been improved during each academic year (2011-12, 2012-13, 2013-14, and again during 2014-15).

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 Budget Allocation Model.

The shift to utilization of this Budget Allocation 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 6200 Budget Preparation.

Budget Allocation Model: Guiding Principles

- Simple and easy to understand
- 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 the PCCD Budget 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.

This 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

Base Allocation:

Each college shall receive an annual base allocation. 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, funded credit FTES will be included in the three year enrollment FTES average. 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, funded non-credit FTES will be included in the three year enrollment FTES average. 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:

For purposes of this section, Non-Resident includes out-of-state and international students. 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 2015-16, 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. To provide stability and aid in multi-year planning, non-resident FTES will included in the three year enrollment FTES average.

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). Each college's productivity target is 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 and fund 12 budgets 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.
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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)

C. 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.

D. 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 PCCD Budget Allocation Model

A. Options

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

B. 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.

