



PERALTA COMMUNITY COLLEGE DISTRICT

2016-17 Final Budget

Berkeley City College

College of Alameda

Laney College

Merritt College

DEPARTMENT OF FINANCE & ADMINISTRATION

DATE SUBMITTED: SEPTEMBER 13, 2016

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PERALTA COMMUNITY COLLEGE DISTRICT

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PERALTA COMMUNITY COLLEGE DISTRICT

TABLE OF CONTENTS

ITEM	PAGE
Chancellor's Address	1
Mission Statement.....	2
2016-17 Final Budget Summary.....	3
Principles of Sound Fiscal Management	5
Description of Funds	7
2016-17 Final Budget Assumptions	10
Budget Allocation Model Summary	12
General Fund Unrestricted Summary.....	14
General Fund Restricted Summary	20
General Fund Unrestricted Detail.....	39
Full Time Equivalent General Fund Unrestricted	65
General Fund Restricted Detail	72
Full Time Equivalent General Fund Restricted.....	77
Special Revenue Fund Detail.....	81
Parking Services Fund Detail	93
Capital Outlay Detail.....	94
Bond Construction Funds Detail.....	96
Child Development Fund Detail.....	103
Other Post-Employment Benefits Reserve Fund Detail.....	106
Trust and Agency Fund Detail.....	107
Self-Insurance Fund Detail.....	108
Student Center Fund Detail.....	109
Student Financial Aid Fund Detail	113
Parcel Tax Fund Detail.....	114
APPENDIX	
Budget Allocation Model.....	119

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PERALTA COMMUNITY COLLEGE DISTRICT
OFFICE OF THE CHANCELLOR
Chancellor's Budget Address
2016-17 Final Budget
September 13, 2016

The State Budget Act of 2016-17 reflects the sound fiscal health of the state. It continues to provide significant resources for the work of the California Community Colleges; though primarily in a restricted fashion.

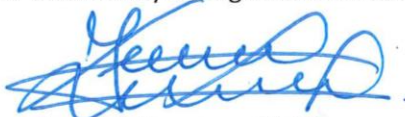
The bulk of new funding provided to community colleges comes as *restricted* resources. The focus of the budget continues the Governor's concentration on college readiness, basic skills, transition to the workforce and student success. Collaboration and regional approaches to supporting students is also a sustained theme. The State Budget Act of 2016-17 includes \$200 million of new, ongoing funding designed to assist community college districts in expanding access to "workforce aligned and regionally coordinated career technical education courses and programs." These funds are meant to be leveraged with basic skills funds, student equity and success funds in order to provide greater support for underrepresented students.

The largest share of new unrestricted funding in the State Budget must be earned by community college districts through enrollment growth. Nearly \$115 million has been set aside to support 2% growth throughout the system at a time when many of our colleges and districts are seeing enrollment decline. The Budget also includes funding for an increase to the apportionment base, \$75 million, which was not in the Governor's May Revise proposal, to help districts offset increases in operational costs, such as PERS and STRS.

The 2016-17 Final Budget that I present to the Board of Trustees of the Peralta Community College District is the result of much collaborative work within our shared governance process. Peralta's Budget Allocation Model determines fiscal resource allocation across our four colleges and provides for transparency and equity in how our District's resources are utilized. As set out in the Budget Assumptions this PCCD Budget is well-advised, realistic and provides for sufficient reserves that allow Peralta Colleges to remain fiscally healthy now and for the foreseeable future.

I want to express my gratitude to Vice Chancellor Ron Little, Budget Director Luther Aaberge and other members of the Finance Team that worked behind the scene to ensure that PCCD meets its financial obligations.

I am pleased to present to you Peralta Community College District's 2016-17 Final Budget.



Jowel C. Laguerre, Ph.D.
Chancellor



Peralta Community College District

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

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 27,500 students, and is one of the top community college districts in California in transferring students into the UC System. Currently the District has about 890 full-time employees and over 1,050 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

PERALTA COMMUNITY COLLEGE DISTRICT
OFFICE OF FINANCE AND ADMINISTRATION
September 13, 2016

MEMORANDUM

To: Jowel C. Laguerre, Ph. D., Chancellor

From: Ronald D. Little II, Vice Chancellor for Finance and Administration

Subject: Final Budget Summary

The 2016-17 Final Budget of the Peralta Community College District is presented in accordance with district Board Policy 6200—Budget Preparation—and Administrative Procedure 6200 – Budget Management. The Final Budget is predicated on the State Budget Act of 2016-17, signed by Governor Brown on June 27, 2016, and serves as the foundation for 2016-17 fiscal resource allocations to Peralta Colleges as determined by the district’s Budget Allocation Model.

The State Budget Act of 2016-17 is a reflection of the current robust state economy. The Act augments Prop 98 funding by nearly \$3.5 billion compared to last year, a near 5% increase year over year. It focuses a great deal of new funding, \$200 million worth across all community colleges in the state, on a Strong Workforce initiative that leverages CTE and other resources to assist students with the transition from college to profession. It augments the budgets of the Career Pathways Program and Basic Skills, consistent with the Governor’s focus over the past three years.

Additional one-time funds for deferred maintenance, instructional equipment and energy efficiency projects are also being funded. Although it includes no funded COLA, the State Budget Act does provide a nominal increase of 1.29% to the funded base (unrestricted) to assist community college districts with rising operational costs. The Budget also includes \$114.7 million for 2% enrollment growth system wide.

Peralta Colleges will not be positioned to take advantage of enrollment growth revenues in 2016-17. The district’s enrollment has been fairly level over the past five years and we achieved our 2015-16 level of funded FTES (19,500) by borrowing against future summer enrollment, an unsustainable model. The district must claim “stability” funding in 2016-17 to ensure apportionment funding levels consistent with those of 2015-16.

Below are the budget augmentations for community college districts included in the State Budget Act of 2016-17.

Budget Augmentations - State Budget Act of 2016-17	In Millions	Restricted/ Unrestricted	PCCD In Millions
Implement workforce recommendations of BOG Task force	\$200	Restricted	\$2.1
Fund deferred maintenance and instructional equipment (one time)	\$185	Restricted	\$3.1
Fund 2 percent enrollment growth	\$115	Unrestricted	\$0.0
Mandate Reimbursement (one-time)	\$105	Unrestricted	\$1.8
Base Increase / Operating Costs	\$75	Unrestricted	\$1.1
Proposition 39 (one-time)	\$49	Restricted	\$0.7
Make CTE Pathways Initiative ongoing	\$48	Restricted	TBD
Augment Basic Skills Initiative (over three years)	\$30	Restricted	\$5.9
Fund Innovation Awards at community colleges (one time)	\$25	Restricted	TBD
Online Education	\$20	Restricted	TBD
College Promise Program	\$15	Restricted	TBD
Increase funding for Institutional Effectiveness Initiative	\$10	Restricted	\$0.1
Fund development of "zero-textbook-cost" degree programs (one time)	\$5	Restricted	TBD
Improve system wide data security	\$3	Restricted	TBD
Increase apprenticeship reimbursement rate	\$2	Restricted	TBD

Total General Fund Unrestricted Revenues for the Peralta Community College District are projected at \$141,301,364 for 2016-17. Total General Fund Unrestricted Expenditures are projected at \$140,407,010 for 2016-17. There is one-time carryover from the prior year of approximately \$1.5 million.

Expenditures include substantial year over year increases in PERS and STRS, estimated at \$550,000 and \$800,000 respectively, routine step and column costs, district office reorganization costs, and modest increased utilities costs. Reductions in OPEB debt service costs and instructional costs help mitigate these increases.

PRINCIPLES OF SOUND FISCAL MANAGEMENT

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

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

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

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

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

DESCRIPTION OF FUNDS

The following is a brief discussion of the funds that will be included in the District's 2016-17 Final Budget:

DISTRICT OPERATING BUDGET – GENERAL FUND UNRESTRICTED (Pages 39-71)

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 85% of the revenue received.

Full Time Equivalent Students (FTES) is the primary workload measure used by the state to determine how much apportionment revenues a community college district receives. In 2014-15 the district “borrowed” approximately 1,000 FTES from the subsequent summer (2015) to take advantage of available growth funding. We were funded at 19,507 in that year. In 2015-16 we must again borrow from the subsequent summer (2016)—more significantly— to reach the 19,507 base. In 2016-17, because we must “repay” the FTES borrowed, it will prove challenging to meet the annual target of 19,507 FTES again. We anticipate claiming “stability funding” which ensures state apportionment funding at prior year levels for one year only.

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

Berkley City College	Page 45
College of Alameda	Page 49
District Office	Page 53
Laney College	Page 57
Merritt College	Page 61

GENERAL FUND RESTRICTED (Pages 72-80)

The 2016-17 General Restricted Fund accounts for the revenues and expenditures for the operation and support of programs that are specifically restricted by laws, regulations, donor's, or other outside agencies' funding terms and conditions.

SPECIAL REVENUE FUND (Pages 81-92)

The Special Revenue Fund is established in accordance with the State Budget and Accounting Manual for budgeting and accounting, revenue received, and expenditures in support of contractual services provided by the colleges that are not integral to the general operations of the district.

PARKING SERVICES FUND (Pages 93)

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

CAPITAL OUTLAY FUND (Pages 94-95)

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

BOND CONSTRUCTION FUNDS (Pages 96-102)

Bond Construction Funds are used to account for the proceeds from the sale of bonds and to be used for the acquisition or construction and all expenditures of authorized projects.

CHILD DEVELOPEMNT FUND (Pages 103-105)

The Child Development Fund accounts for the revenues and expenditures for the operations and support of child care and development services. Sources of revenue within this fund include grants from the state and parent fees.

OTHER POST EMPLOYMENT BENEFITS RESERVE FUND (Page 106)

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

TRUST AND AGENCY FUNDS (Page 107)

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

SELF-INSURANCE FUND (Page 108)

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

STUDENT CENTER FEE FUND (Pages 109-112)

The Student Body Center Fee Trust Fund is used to account for funds collected by the District for the purpose of establishing an annual building and operating fee to finance, construct, remodel, refurbish, and operate the student center.

STUDENT FINANCIAL AID FUND (Pages 113)

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 114-117)

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 2016-17 Final Budget Assumptions

2016-17 Final Budget Assumptions

The following assumptions are used in the development of the final 2016-17 district and college budgets. They are based, in part, on the 2016-17 CA State Budget Act as well as on historical fiscal trends and prudent future estimates at the district and colleges.

General Assumptions

1. The 2016-17 Tentative Budget will be balanced
2. The 2016-17 Tentative Budget will have a Reserve of no less than 5%
3. The District and Peralta 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) in 2016-17
5. All State Apportionment deferrals have been eliminated
6. There will be a line item in the budget for facilities maintenance and repair

Revenue Assumptions

7. General apportionment deficit factor of 0.8% for 2016-17 reflecting the general robust health of Bay Area housing markets
8. Enrollment growth funds of \$114.7 Million system wide to fund 2% growth (average)
 - 0% growth for PCCD in 2016-17
9. Statutory Cost of Living Adjustment (COLA) of 0% for 2016-17
 - \$0 for PCCD
10. Full Time Equivalent Student (FTES) base of 18,500;
 - Funded base credit FTES of 19,504
 - **District will claim STABILITY funding in 2016-17**
11. Funded base non-credit FTES of 50.0 FTES
12. Adjustment to the Funded Base of \$75 million system wide (1.29%)
 - \$1,100,000 for PCCD
13. Anticipated property tax receipts of \$31,392,075
 - 3.65% increase from 2015-16
14. Unrestricted lottery at \$140.00 per FTES
 - \$2.59 Million for PCCD
15. Mandated Cost Block Grant budgeted at \$520,800
 - Based on generated FTES of 18,500
16. Fifth Year of Parcel Tax estimated to be \$8,060,000
17. One-time unrestricted allocation for the retirement of outstanding mandate claims, \$105.5 Million state wide
 - \$1.8 Million for PCCD
18. One-time Deferred Maintenance & Instructional Equipment allocation, \$184.6 Million state wide

- \$3.1 Million for PCCD
 - No match required
19. International Students program to grow by 6%
 20. Ongoing Restricted allocation for Strong Workforce Program, \$200 Million system wide
 - \$2.1 Million for PCCD
 21. One-time restricted allocation for Prop 39 Energy Efficiency Projects
 - \$712,918 to PCCD
 22. Student Equity funding and Student Success funding at 2015-16 levels

Expenditure Assumptions

23. Step and column salary increases and reclassifications included
 - Estimated at \$1.45 Million
24. No additional salary increases are included in the budget at this time
25. Public Employee Retirement System employer contribution increase from 11.85% to 13.89%, an increase estimated at \$600,000 to PCCD
26. State Teachers Retirement System employer contribution increased from 10.73% to 12.58%, an estimated at \$800,000 to PCCD.
27. Maintain District contribution to DSPS program of approximately \$1.1 Million
28. Decrease in OPEB Debt Service Payment of approximately \$3.5 Million due to bond program restructuring
29. Adoption of the new OPEB long term funding plan impacting Fund 01, Fund 69 and the OPEB Trust Fund
30. Establish an Irrevocable Trust in the amount of \$500,000 as per OPEB long term funding plan
31. Contribute \$600,000 to Self-Insurance Fund to cover costs of Property and Liability Insurance
32. Any restricted funding cuts or cost increases must be borne by the respective program
33. IT Leadership consultants for 2016-17 estimated at \$900,000, offset partially by IT Leadership salary savings
34. Slight decrease in Medical premiums (2.8%), estimated decrease of approximately \$400,000
35. OPEB required contribution increase from 8.0% to 8.25% as per OPEB long term funding plan
 - Increase of \$150,000
36. Utilities to be budgeted at the campus level based on prior year actuals at Final Budget
37. Increase in Workers Compensation rate from 1.5% to 1.6% of payroll, estimated at \$100,000.

Peralta Community College District

Budget Allocation Model

2016-17 Budget Allocation Model Worksheet - Final Budget

Base Allocation:

Total Deficited Computational Revenue	\$ 111,954,583
Unrestricted Lottery	\$ 2,590,000
Apprenticeship	\$ 20,000
Student Health Fees	\$ 930,000
AC Transit Fees	\$ 1,120,000
Non Resident/ International Student Revenue	\$ 9,546,100
Other Student Fees and Miscellaneous	\$ 3,620,818
Transfer in from other sources(funds)	\$ 11,519,863
Parcel Tax	\$ 8,060,000

Total Revenue

Allocation \$ 149,361,364

Less:

OPEB Benefit Expenses	10,519,863
OPEB Debt Service	4,358,532
Self Insurance Fund	600,000
Establishment of Irrevocable Trust	500,000
Distribution of Operational Surplus (TBD)	893,354

Total Exclusions \$ (16,871,749)

Applicable Revenue \$ 132,489,615

Three Year FTE Rolling Averages

	Alameda	Berkeley	Laney	Merritt
2015-16	3,667.82	4,623.10	7,806.61	4,050.97
2014-15	3,665.11	4,558.11	7,870.03	4,193.32
2013-14	3,709.79	4,297.87	7,970.48	3,937.50
Average	3,680.91	4,493.03	7,882.37	4,060.60
Percentage	18.31%	22.32%	39.18%	20.18%

District Office Service Center Budgets

Chancellor	1,953,148
Board of Trustees	458,221
General Counsel	488,497
Information Tech	3,926,703
Public Information	1,127,906
Risk Management	635,525
Economic & Workforce Development	103,496
Education Svs	3,146,432
Student Svs	801,635
Strategic Plan & Partnerships	380,470
Institutional Research	928,669
International Education	1,312,099
HR & Employee Relations	2,919,034
Finance	4,806,304
General Services	4,511,862
Purchasing	1,224,363
	<u>28,724,364</u>

Centralized Services Budgets

DSPS Contribution	1,100,000
Admissions & Records	898,243
Facilities	4,530,830
Financial Aid	<u>544,721</u>
	7,073,794

	Alameda	Berkeley	Laney	Merritt
Revenue Allocation by College	24,255,643	29,577,755	51,913,189	26,743,027
DO Service Center Budgets	(5,258,736)	(6,412,595)	(11,255,021)	(5,798,012)
Centralized Services Budgets	(1,295,041)	(1,579,195)	(2,771,713)	(1,427,845)
Net College Revenues	17,701,867	21,585,966	37,886,455	19,517,169
Unrestricted Expenditure Budget by College				
Full Time Academic	\$ 4,472,203	\$ 4,568,360	\$10,896,737	\$ 5,527,072
Academic Admin	\$ 1,124,854	\$ 928,605	\$ 1,260,829	\$ 927,405
Other Faculty	\$ 818,119	\$ 958,841	\$ 1,614,259	\$ 1,266,546
Part Time Academic	\$ 1,334,575	\$ 2,323,223	\$ 2,548,978	\$ 1,473,320
Classified Salary	\$ 3,174,556	\$ 3,119,586	\$ 5,945,923	\$ 3,369,856
Benefits	\$ 4,582,884	\$ 4,708,365	\$ 9,732,247	\$ 5,316,407
Books, Supplies, Services	\$ 1,215,167	\$ 1,617,747	\$ 2,149,457	\$ 1,568,053
Equipment Cap Outlay	\$ 13,210	\$ 25,554	\$ 2,350	\$ 45,169
Expenditure Totals	\$16,735,568	\$18,250,281	\$34,150,780	\$ 19,493,828
Difference w/o Parcel Tax	\$ 966,299	\$ 3,335,685	\$ 3,735,675	\$ 23,341
Parcel Tax allocations	\$ 1,341,194	\$ 1,653,544	\$ 2,754,604	\$ 1,420,578
Expenditure Totals w/ Parcel	\$18,076,762	\$19,903,825	\$36,905,384	\$ 20,914,406
Difference with Parcel Tax	\$ (374,895)	\$ 1,682,141	\$ 981,071	\$ (1,397,237)

**Peralta Community College District
Unrestricted General Fund Summary (Fund 01)
2016-17 Final Budget**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	\$ 79,898,326	\$ 89,232,507	\$ 85,582,832	\$ 69,028,614
Local Revenue	\$ 49,883,175	\$ 46,611,273	\$ 51,526,559	\$ 51,289,522
Trans Res Revenue	\$ 11,519,863	\$ 13,000,714	\$ 10,693,785	\$ 10,484,708
Revenue Total	\$ 141,301,364	\$ 148,844,494	\$ 147,803,176	\$ 130,802,845
Expenses				
Full Time Academic	\$ 25,464,372	\$ 24,988,857	\$ 22,637,268	\$ 20,254,652
Academic Admin	\$ 5,918,147	\$ 5,374,168	\$ 5,235,523	\$ 4,803,073
Other Faculty	\$ 5,308,228	\$ 5,752,859	\$ 6,016,645	\$ 1,777,043
Part Time Academic	\$ 8,568,625	\$ 10,607,174	\$ 13,857,487	\$ 18,601,533
Classified Salary	\$ 27,595,590	\$ 26,128,682	\$ 25,894,175	\$ 21,762,125
Fringe Benefits	\$ 42,531,759	\$ 40,395,095	\$ 42,162,073	\$ 37,648,082
Books, Supplies, Svcs	\$ 18,083,745	\$ 22,804,720	\$ 20,038,379	\$ 17,417,735
Equipment Cap Outlay	\$ 228,226	\$ 356,694	\$ 987,132	\$ 514,519
Debt Service Transfer	\$ 6,583,318	\$ 11,654,245	\$ 11,021,796	\$ 7,966,915
Other Transfers	\$ 125,000	\$ 132,000	\$ 132,000	\$ 198,666
Book Vouchers	\$ -	\$ -	\$ -	\$ 30,558
Leave Banking	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ 1,000,000	\$ -	\$ -
Expense Total	\$ 140,407,010	\$ 149,194,494	\$ 147,982,480	\$ 130,974,901
Beginning Fund Balance	\$ 13,779,038	\$ 16,150,132	\$ 14,897,763	\$ 15,069,819
Audit Adjustment	\$ -	\$ -	\$ (939,421)	\$ -
Operating Surplus / (Deficit)	\$ 894,354	\$ (350,000)	\$ (179,305)	\$ (172,056)
Ending Fund Balance	\$ 14,673,392	\$ 15,800,132	\$ 13,779,038	\$ 14,897,763

**Peralta Community College District
Unrestricted General Fund Summary (Fund 01)
2016-17 Final Budget
Berkeley City College**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Expenses				
Full Time Academic	\$ 4,568,360	\$ 4,545,265	\$ 4,063,747	\$ 3,590,837
Academic Admin	\$ 928,605	\$ 945,623	\$ 735,276	\$ 759,627
Other Faculty	\$ 958,841	\$ 989,033	\$ 975,253	\$ 51,995
Part Time Academic	\$ 2,323,223	\$ 2,777,879	\$ 3,195,075	\$ 4,394,472
Classified Salary	\$ 3,119,586	\$ 3,052,300	\$ 2,880,990	\$ 2,410,434
Fringe Benefits	\$ 4,708,365	\$ 4,464,412	\$ 4,304,741	\$ 3,986,555
Books, Supplies, Svcs.	\$ 1,617,747	\$ 2,293,355	\$ 1,702,849	\$ 1,688,324
Equipment Cap Outlay	\$ 25,554	\$ 25,554	\$ 198,258	\$ 287,486
Leave Banking	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 18,250,281	\$ 19,093,421	\$ 18,056,189	\$ 17,169,730

**Peralta Community College District
Unrestricted General Fund Summary (Fund 01)
2016-17 Final Budget
College of Alameda**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Expenses				
Full Time Academic	\$ 4,472,203	\$ 4,251,704	\$ 3,878,964	\$ 3,828,922
Academic Admin	\$ 1,124,854	\$ 1,006,258	\$ 1,023,135	\$ 907,804
Other Faculty	\$ 818,119	\$ 969,382	\$ 955,080	\$ 381,235
Part Time Academic	\$ 1,334,575	\$ 1,803,533	\$ 2,316,426	\$ 3,146,185
Classified Salary	\$ 3,174,556	\$ 3,275,668	\$ 3,157,824	\$ 2,264,670
Fringe Benefits	\$ 4,582,884	\$ 4,406,475	\$ 4,341,785	\$ 3,954,772
Books, Supplies, Services	\$ 1,215,167	\$ 1,747,570	\$ 1,434,450	\$ 1,010,733
Equipment Cap Outlay	\$ 13,210	\$ 35,527	\$ 78,035	\$ 70,361
Book Vouchers	\$ -	\$ -	\$ -	\$ 1,774
Leave Banking	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 16,735,568	\$ 17,496,117	\$ 17,185,699	\$ 15,566,457

**Peralta Community College District
Unrestricted General Fund Summary (Fund 01)
2016-17 Final Budget
District Office - Central Services**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Expenses				
Full Time Academic	\$ -	\$ -	\$ -	\$ -
Academic Admin	\$ 1,676,454	\$ 1,129,580	\$ 1,419,663	\$ 1,100,562
Other Faculty	\$ 650,463	\$ 756,422	\$ 703,681	\$ 463,692
Part Time Academic	\$ 888,529	\$ 267,131	\$ 320,582	\$ 280,633
Classified Salary	\$ 11,986,069	\$ 10,917,632	\$ 10,983,671	\$ 10,300,437
Fringe Benefits	\$ 18,191,456	\$ 16,739,542	\$ 19,593,537	\$ 17,219,289
Books, Supplies, Svcs	\$ 11,540,321	\$ 13,537,728	\$ 13,075,836	\$ 11,003,278
Equipment Cap Outlay	\$ 134,943	\$ 140,305	\$ 467,699	\$ 135,154
Debt Service Transfer	\$ 6,583,318	\$ 11,654,245	\$ 11,021,796	\$ 7,966,620
Other Transfers	\$ 125,000	\$ 132,000	\$ 132,000	\$ 198,280
Fund Balance	\$ -	\$ 1,000,000	\$ -	\$ -
Expense Total	\$ 51,776,553	\$ 56,274,585	\$ 57,718,465	\$ 48,667,945

**Peralta Community College District
Unrestricted General Fund Summary (Fund 01)
2016-17 Final Budget
Laney College**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Expenses				
Full Time Academic	\$ 10,896,737	\$ 10,756,218	\$ 10,030,172	\$ 8,333,736
Academic Admin	\$ 1,260,829	\$ 1,363,574	\$ 1,180,092	\$ 1,253,110
Other Faculty	\$ 1,614,259	\$ 1,641,874	\$ 1,703,199	\$ 488,576
Part Time Academic	\$ 2,548,978	\$ 3,860,818	\$ 5,768,580	\$ 7,598,005
Classified Salary	\$ 5,950,123	\$ 5,499,039	\$ 5,530,753	\$ 3,894,486
Fringe Benefits	\$ 9,732,247	\$ 9,251,879	\$ 8,766,795	\$ 7,909,599
Books, Supplies, Services	\$ 2,145,257	\$ 3,153,016	\$ 2,553,670	\$ 2,345,573
Equipment Cap Outlay	\$ 2,350	\$ 103,244	\$ 131,818	\$ 5,519
Book Vouchers	\$ -	\$ -	\$ 160	\$ 29,171
Expense Total	\$ 34,150,780	\$ 35,629,662	\$ 35,665,239	\$ 31,857,774

**Peralta Community College District
Unrestricted General Fund Summary (Fund 01)
2016-17 Final Budget
Merritt College**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Expense				
Full Time Academic	\$ 5,527,072	\$ 5,435,670	\$ 4,664,386	\$ 4,501,156
Academic Admin	\$ 927,405	\$ 929,133	\$ 877,357	\$ 781,970
Other Faculty	\$ 1,266,546	\$ 1,396,148	\$ 1,679,433	\$ 391,546
Part Time Academic	\$ 1,473,320	\$ 1,897,813	\$ 2,222,052	\$ 3,182,238
Classified Salary	\$ 3,369,856	\$ 3,384,043	\$ 3,340,938	\$ 2,892,099
Fringe Benefits	\$ 5,316,407	\$ 5,532,787	\$ 4,959,986	\$ 4,577,867
Books, Supplies, Svcs	\$ 1,568,053	\$ 2,052,751	\$ 1,482,754	\$ 1,369,827
Equipment Cap Outlay	\$ 45,169	\$ 51,064	\$ 106,839	\$ 15,999
Interfund Transfers	\$ -	\$ -	\$ 5,000	\$ 295
Expense Total	\$ 19,493,828	\$ 20,679,409	\$19,338,745	\$ 17,712,995

**Peralta Community College District
Restricted General Fund Summary (Fund 11)
2016-17 Final Budget**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue				
Federal Revenue	\$ 4,953,699	\$ 5,900,751	\$ 4,158,119	\$ 7,516,278
State Revenue	\$ 28,334,318	\$ 20,037,681	\$ 28,821,468	\$ 16,065,836
Local Revenue	\$ 1,768,464	\$ 928,978	\$ 1,167,592	\$ 840,741
Trans Res Revenue	\$ 1,124,786	\$ 1,157,665	\$ 1,030,194	\$ 1,247,029
Revenue Total	\$ 36,181,267	\$ 28,025,075	\$ 35,177,372	\$ 25,669,884
Expenses				
Full Time Academic	\$ 604,451	\$ 600,793	\$ 467,900	\$ 557,787
Academic Admin	\$ 715,522	\$ 760,211	\$ 829,571	\$ 414,617
Other Faculty	\$ 3,398,033	\$ 2,803,873	\$ 2,428,789	\$ 1,774,259
Part Time Academic	\$ 2,644,976	\$ 1,653,973	\$ 2,933,431	\$ 2,985,919
Classified Salary	\$ 10,223,323	\$ 8,069,521	\$ 8,819,602	\$ 7,425,619
Fringe Benefits	\$ 5,696,710	\$ 5,015,736	\$ 4,172,397	\$ 3,440,389
Books, Supplies, Svcs	\$ 13,427,163	\$ 7,779,180	\$ 9,551,017	\$ 6,256,874
Equipment Cap Outlay	\$ 1,507,457	\$ 619,622	\$ 2,396,134	\$ 1,697,982
Debt Service Transfers	\$ -	\$ -	\$ -	\$ -
Financial Aid	\$ 1,153,566	\$ 984,669	\$ 1,986,048	\$ 1,154,903
Unallocated	\$ -	\$ 32,906	\$ -	\$ -
Expense Total	\$ 39,371,201	\$ 28,320,484	\$ 33,584,889	\$ 25,708,349
 Beginning Fund Balance	 \$ 3,189,934	 \$ 1,597,452	 \$ 1,597,452	 \$ 1,635,917
Revenues over Expenses	\$ (3,189,934)	\$ (295,409)	\$ 1,592,483	\$ (38,465)
Ending Fund Balance	\$ 0	\$ 1,302,043	\$ 3,189,934	\$ 1,597,452

**Peralta Community College District
Fee Based Instruction Fund Summary (Fund 03)
2016-17 Final Budget**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue				
Local Revenue	\$ 169,277	\$ 37,916	\$ 235,328	\$ 193,372
Revenue Total	\$ 169,277	\$ 37,916	\$ 235,328	\$ 193,372
Expenses				
Part Time Academic	\$ 93,330	\$ 17,706	\$ 115,045	\$ 86,292
Classified Salary	\$ 9,400	\$ 900	\$ 17,183	\$ 24,960
Fringe Benefits	\$ 7,875	\$ 1,924	\$ 11,385	\$ 8,613
Books, Supplies, Services	\$ 108,332	\$ 35,023	\$ 19,037	\$ 21,466
Equipment Cap Outlay	\$ 10,000	\$ -	\$ 6,945	\$ -
Expense Total	\$ 228,937	\$ 55,553	\$ 169,595	\$ 141,331
Beginning Fund Balance	\$ 211,467	\$ 145,734	\$ 145,734	\$ 93,692
Revenues over Expenses	\$ (59,660)	(17,637)	65,733	52,041
Ending Fund Balance	<u>\$ 151,807</u>	<u>\$ 128,097</u>	<u>\$ 211,467</u>	<u>\$ 145,734</u>

**Peralta Community College District
Bookstore Commission Fee Fund Summary (Fund 07)
2016-17 Final Budget**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue				
Local Revenue	\$ 81,821	\$ 88,887	\$ 105,951	\$ 102,524
Revenue Total	\$ 81,821	\$ 88,887	\$ 105,951	\$ 102,524
Expenses				
Part Time Academic	\$ -	\$ -	\$ -	\$ -
Classified Salary	\$ 600	\$ 9,848	\$ 3,572	\$ 8,955
Fringe Benefits	\$ -	\$ 118	\$ 102	\$ 402
Books, Supplies, Services	\$ 81,221	\$ 78,921	\$ 63,026	\$ 60,962
Equipment Cap Outlay	\$ -	\$ -	\$ -	\$ -
Financial Aid	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 81,821	\$ 88,887	\$ 66,700	\$ 70,319
Beginning Fund Balance	\$ 327,963	\$ 289,255	\$ 288,712	\$ 256,506
Revenues over Expenses	\$ -	\$ -	\$ 39,251	\$ 32,206
Ending Fund Balance	\$ 327,963	\$ 289,255	\$ 327,963	\$ 288,712

**Peralta Community College District
Facility Rental Fee Fund Summary (Fund 10)
2016-17 Final Budget**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue				
Federal Revenue	\$ -	\$ -	\$ 1,332	\$ 1,980
Local Revenue	\$ 2,259,573	\$ 1,804,735	\$ 2,611,276	\$ 3,541,942
Revenue Total	\$ 2,259,573	\$ 1,804,735	\$ 2,612,608	\$ 3,543,922
Expenses				
Academic Admin	\$ -	\$ -	\$ -	\$ -
Other Faculty	\$ -	\$ -	\$ -	\$ -
Part Time Academic	\$ 43,359	\$ 32,021	\$ 94,806	\$ 100,494
Classified Salary	\$ 430,854	\$ 455,467	\$ 417,471	\$ 481,545
Fringe Benefits	\$ 126,323	\$ 134,547	\$ 79,171	\$ 74,194
Books, Supplies, Svcs.	\$ 1,667,652	\$ 1,529,671	\$ 1,329,049	\$ 1,503,106
Equipment Cap Outlay	\$ 91,081	\$ 29,438	\$ 85,649	\$ 35,794
Financial Aid	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 2,359,269	\$ 2,181,144	\$ 2,006,146	\$ 2,195,132
Beginning Fund Balance	\$ 3,551,520	\$ 2,945,058	\$ 2,945,058	\$ 1,596,268
Revenues over Expenses	\$ (99,696)	(376,409)	606,462	1,348,790
Ending Fund Balance	\$ 3,451,824	\$ 2,568,649	\$ 3,551,520	\$ 2,945,058

**Peralta Community College District
Contract Education Fund Detail (Fund 30)
2016-17 Final Budget**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue				
Federal Revenue	\$ -	\$ -	\$ -	\$ 8,100
Local Revenue	\$ 165,960	\$ 162,066	\$ 153,667	\$ 213,567
Revenue Total	\$ 165,960	\$ 162,066	\$ 153,667	\$ 221,667
Expenses				
Academic Admin	\$ -	\$ -	\$ -	\$ -
Part Time Academic	\$ 57,924	\$ 50,258	\$ 110,986	\$ 92,617
Classified Salary	\$ 50,449	\$ 50,931	\$ 55,543	\$ 10,286
Fringe Benefits	\$ 19,493	\$ 41,428	\$ 16,133	\$ 8,215
Books, Supplies, Services	\$ 128,522	\$ 35,517	\$ 79,332	\$ 40,134
Equipment Cap Outlay	\$ 10,000	\$ -	\$ 2,995	\$ 13,852
Transfers Out	\$ -	\$ -	\$ -	\$ 9,000
Financial Aid	\$ -	\$ -	\$ -	\$ -
Undistributed Allocations	\$ -	\$ -	\$ 7,000	\$ -
Expense Total	\$ 266,387	\$ 178,134	\$ 271,989	\$ 174,104
 Beginning Fund Balance	 \$ 233,363	 \$ 351,685	 \$ 351,685	 \$ 304,121
Revenues over Expenses	\$ (100,427)	\$ (16,068)	\$ (118,322)	\$ 47,564
Audit Adjustment		-		-
Ending Fund Balance	\$ 132,936	\$ 335,617	\$ 233,363	\$ 351,685

**Peralta Community College District
Parking Fee Fund Summary (Fund 59)
2016-17 Final Budget**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue				
Local Revenue	\$ 490,000	\$ 548,515	\$ 456,548	\$ 533,158
Revenue Total	\$ 490,000	\$ 548,515	\$ 456,548	\$ 533,158
Expenses				
Part Time Academic	\$ 8,000	\$ 8,000	\$ 7,989	\$ 7,978
Classified Salary	\$ 225,000	\$ 385,358	\$ 431,679	\$ 406,918
Fringe Benefits	\$ 5,750	\$ 9,200	\$ 3,666	\$ 2,344
Books, Supplies, Services	\$ 251,250	\$ 125,957	\$ 122,098	\$ 142,203
Equipment Cap Outlay	\$ -	\$ 20,000	\$ 20,000	\$ 19,540
Expense Total	\$ 490,000	\$ 548,515	\$ 585,432	\$ 578,983
Beginning Fund Balance	\$ 91,547	\$ 222,348	\$ 220,431	\$ 266,256
Revenues over Expenditures	\$ -	\$ -	\$ (128,884)	\$ (45,825)
Ending Fund Balance	\$ 91,547	\$ 222,348	\$ 91,547	\$ 220,431

**Peralta Community College District
Capital Outlay Fund Summary (Fund 61)
2016-17 Final Budget**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue				
State Revenue	\$ 1,971,881	\$ 2,527,152	\$ 2,527,152	\$ 2,472,302
Local Revenue	\$ 598,176	\$ 575,829	\$ 1,203,475	\$ 1,331,655
Revenue Total	\$ 2,570,057	\$ 3,102,981	\$ 3,730,627	\$ 3,803,957
Expenses				
Books, Supplies, Services	\$ 423,176	\$ 3,102,561	\$ 793,952	\$ 606,709
Equipment Cap Outlay	\$ 4,646,881	\$ 52,955	\$ 1,169,459	\$ 3,922,514
Expense Total	\$ 5,070,057	\$ 3,155,516	\$ 1,963,412	\$ 4,529,222
Beginning Fund Balance	\$ 6,015,899	\$ 6,787,835	\$ 4,248,683	\$ 4,973,948
Revenues over Expenses	\$ (2,500,000)	\$ (52,535)	\$ 1,767,216	\$ (725,265)
Ending Fund Balance	\$ 3,515,899	\$ 6,735,300	\$ 6,015,899	\$ 4,248,683

Peralta Community College District

Measure A Bond Fund Summary (Fund 63)

2016-17 Final Budget

	2016-17 Final Budget	2015-16 Budget	Final	2015-16 Estimated Actuals	2014-15 Actuals
Revenue					
Local Revenue	\$ 350,000	\$ 100,000	\$	70,162	\$ 155,928
Revenue Total	\$ 350,000	\$ 100,000	\$	70,162	\$ 155,928
Expenses					
Other Faculty	\$ -	\$ -	\$	-	\$ -
Classified Salary	\$ 144,109	\$ 886,326	\$	799,980	\$ 802,874
Fringe Benefits	\$ 292,471	\$ 414,054	\$	361,759	\$ 358,711
Books, Supplies, Svc	\$ 34,154,997	\$ 32,922,684	\$	725,608	\$ 1,143,033
Equipment Cap Outlay	\$ 88,042,130	\$ 73,273,682	\$	7,850,258	\$ 32,280,710
Expense Total	\$ 122,633,707	\$ 107,496,746	\$	9,737,606	\$ 34,585,328
Beginning Fund Balance	\$ 122,283,707	\$ 131,951,151	\$	131,951,151	\$ 166,380,550
Revenues over Expenses	\$ (122,283,707)	\$ (107,396,746)	\$	(9,667,444)	\$ (34,429,399)
Ending Fund Balance	(\$0)	\$ 24,554,405	\$	122,283,707	\$ 131,951,151

Fund Balance includes authorized unsold bonds.

**Peralta Community College District
Measure E Bond Fund Summary (Fund 65)
2016-17 Final Budget**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue				
Local Revenue	\$ 22,000	\$ -	\$ 43,718	\$ 57,909
Revenue Total	\$ 22,000	\$ -	\$ 43,718	\$ 57,909
Expenses				
Classified Salary	\$ 535,773	\$ 211,748	\$ 202,170	\$ 51,825
Fringe Benefits	\$ 53,348	\$ 111,107	\$ 29,743	\$ 11,528
Books, Supplies, Svcs	\$ 377,266	\$ 1,111,620	\$ 356,464	\$ 359,718
Equipment Cap Outlay	\$ 8,999,931	\$ 7,161,352	\$ 3,583,357	\$ 5,413,116
Expense Total	\$ 9,966,318	\$ 8,595,827	\$ 4,171,733	\$ 5,836,188

**Peralta Community College District
Child Development Fund Summary (Fund 68)
2016-17 Final Budget**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue				
Federal Revenue	\$ 35,000	\$ 39,063	\$ 67,172	\$ 73,360
State Revenue	\$ 1,129,900	\$ 1,080,586	\$ 1,123,472	\$ 1,065,400
Local Revenue	\$ 100,000	\$ 121,503	\$ 69,990	\$ 74,423
Revenue Total	\$ 1,264,900	\$ 1,241,152	\$ 1,260,634	\$ 1,213,182
Expenses				
Classified Salary	\$ 720,428	\$ 703,842	\$ 726,409	\$ 680,344
Fringe Benefits	\$ 464,388	\$ 448,964	\$ 423,573	\$ 414,645
Books, Supplies, Svcs	\$ 90,911	\$ 82,261	\$ 101,849	\$ 92,496
Equipment Capital Outlay	\$ 91,978	\$ 6,085	\$ 47,181	\$ 471,478
Expense Total	\$ 1,367,705	\$ 1,241,152	\$ 1,299,012	\$ 1,658,963
Beginning Fund Balance	\$ 879,312	\$ 917,690	\$ 917,690	\$ 1,363,471
Revenues over Expenses	\$ (102,805)	-	(38,378)	(445,781)
Ending Fund Balance	\$ 776,507	\$ 917,690	\$ 879,312	\$ 917,690

**Peralta Community College District
OPEB Reserve Fund Summary (Fund 69)
2016-17 Final Budget**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue				
Local Revenue	\$ 13,063,750	\$ 6,039,779	\$ 5,697,060	\$ 5,624,761
Revenue Total	\$ 13,063,750	\$ 6,039,779	\$ 5,697,060	\$ 5,624,761
Expenses				
Books, Supplies, Services	\$ 125,000	\$ 100,000	\$ 143,337	\$ 27,399
Debt Service Transfer	\$ 9,706,204	\$ 3,228,909	\$ 3,013,263	\$ 299,200
Transfers Out (OPEB Trust)	\$ 3,250,000	\$ 5,568,480	\$ 3,250,000	\$ 6,140,350
Expense Total	\$ 13,081,204	\$ 8,897,389	\$ 6,406,600	\$ 6,466,949
Beginning Fund Balance	\$ 14,217,548	\$ 14,927,088	\$ 14,927,088	\$ 15,769,276
Revenues over Expenses	\$ (17,454)	\$ (2,857,610)	\$ (709,540)	\$ (842,188)
Audit Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 14,200,094	\$ 12,069,478	\$ 14,217,548	\$ 14,927,088

Trust and Agency Fund Summary (Fund 71)

2016-17 Final Budget

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenues				
Local Revenue	\$ 256,648	\$ 141,245	\$ 293,814	\$ 358,010
Revenue Total	\$ 256,648	\$ 141,245	\$ 293,814	\$ 358,010
Expenses				
Books, Supplies, Services	\$ 244,572	\$ 207,103	\$ 187,059	\$ 78,481
Equipment Capital Outlay	\$ 12,075	\$ -	\$ 9,370	\$ 722
Expense Total	\$ 256,648	\$ 207,103	\$ 196,429	\$ 79,203
Beginning Fund Balance	\$ 395,154	\$ 297,769	\$ 297,769	\$ 18,962
Revenues over Expenses	\$ 0	(65,858)	97,385	278,807
Ending Fund Balance	\$ 395,154	\$ 231,911	\$ 395,154	\$ 297,769

**Peralta Community College District
Self Insurance Fund Summary (Fund 80)
2016-17 Final Budget**

	2016-17 Final Budget	2015-16 Budget	Final Estimated	2015-16 Actuals	2014-15 Actuals
Revenues					
Local Revenue	\$ 1,500,000	\$ 1,724,670	\$ 1,458,319	\$ 2,369,025	
Trans Res Revenue	\$ 600,000	\$ 2,350,000	\$ 2,350,000	\$ -	
Revenue Total	\$ 2,100,000	\$ 4,074,670	\$ 3,808,319	\$ 2,369,025	
Expenses					
Books, Supplies, Svcs	\$ 1,795,667	\$ 1,788,894	\$ 1,793,942	\$ 1,837,250	
Equipment Cap Outlay	\$ -	\$ -	\$ -	\$ 1,369	
Expense Total	\$ 1,795,667	\$ 1,788,894	\$ 1,793,942	\$ 1,838,618	
Beginning Fund Balance	\$ (271,934)	\$ (2,286,311)	\$ (2,286,311)	\$ (2,816,718)	
Audit Adjustment	\$ -	\$ -	\$ -	\$ -	
Revenues over Expenses	\$ 304,333	\$ 2,285,776	\$ 2,014,377	\$ 530,407	
Ending Fund Balance	\$ 32,399	\$ (535)	\$ (271,934)	\$ (2,286,311)	

Peralta Community College District
College of Alameda Student Center Fund Summary (Fund 81)
2016-17 Final Budget

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenues				
Local Revenue	\$ 30,000	\$ 30,000	\$ 35,677	\$ 32,174
Revenue Total	\$ 30,000	\$ 30,000	\$ 35,677	\$ 32,174
Expenses				
Classified Salary	\$ -	\$ 15,000	\$ -	\$ -
Books, Supplies, Svcs	\$ 17,850	\$ 15,000	\$ 17,850	\$ 3,398
Equipment Cap Outlay	\$ 12,150	\$ -	\$ 12,150	\$ 12,825
Expense Total	\$ 30,000	\$ 30,000	\$ 30,000	\$ 16,223
Beginning Fund Balance	\$ 175,806	\$ 170,129	\$ 170,129	\$ 154,178
Revenues over Expenses	\$ -	\$ -	\$ 5,677	\$ 15,951
Ending Fund Balance	\$ 175,806	\$ 170,129	\$ 175,806	\$ 170,129

**Peralta Community College District
Laney Student Center Fee Fund Summary (Fund 82)
2016-17 Final Budget**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenues				
Local Revenue	\$ 50,836	\$ 50,836	\$ 61,668	\$ 59,342
Revenue Total	\$ 50,836	\$ 50,836	\$ 61,668	\$ 59,342
Expenses				
Classified Salary	\$ 22,500	\$ 10,000	\$ 10,952	\$ 22,191
Fringe Benefits	\$ 75	\$ 120	\$ 46	\$ 26
Books, Supplies, Services	\$ 25,761	\$ 287,264	\$ (4,217)	\$ 28,532
Equipment Cap Outlay	\$ 2,500	\$ 12,000	\$ -	\$ -
Expense Total	\$ 50,836	\$ 309,384	\$ 6,781	\$ 50,748
Beginning Fund Balance	\$ 347,433	\$ 292,546	\$ 292,546	\$ 283,952
Revenues over Expenses	0	(258,548)	54,887	8,594
Ending Fund Balance	\$ 347,433	\$ 33,998	\$ 347,433	\$ 292,546

**Peralta Community College District
Merritt Student Center Fee Fund Summary (Fund 83)
2016-17 Final Budget**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenues				
Local Revenue	\$ 22,400	\$ 22,400	\$ 33,716	\$ 31,944
		\$ -	\$ -	\$ -
Revenue Total	\$ 22,400	\$ 22,400	\$ 33,716	\$ 31,944
Expenses				
Classified Salary	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Books, Supplies, Services	\$ 21,949	\$ 22,400	\$ 11,809	\$ 19,435
Equipment Cap Outlay	\$ 451	\$ -	\$ -	\$ -
Expense Total	\$ 22,400	\$ 22,400	\$ 11,809	\$ 19,435
Beginning Fund Balance	\$ 157,017	\$ 135,110	\$ 135,110	\$ 122,601
Revenues over Expenses	\$0	\$0	\$21,907	\$ 12,509
Ending Fund Balance	\$ 157,017	\$ 135,110	\$ 157,017	\$ 135,110

Peralta Community College District
Berkeley City College Student Center Fee Fund Summary (Fund 84)
2016-17 Final Budget

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenues				
Local Revenue	\$ 22,303	\$ 22,303	\$ 39,162	\$ 35,270
Revenue Total	\$ 22,303	\$ 22,303	\$ 39,162	\$ 35,270
Expenses				
Classified Salary	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ 40,828
Books, Supplies, Svs	\$ 22,303	\$ 94,351	\$ 364	\$ 5,533
Equipment Cap Outlay	\$ -	\$ 8,000	\$ 998	\$ 13,243
Expense Total	\$ 22,303	\$ 102,351	\$ 1,362	\$ -
Beginning Fund Balance	\$ 118,104	\$ 80,304	\$ 80,304	\$ 104,638
Revenues over Expenses	\$ -	\$ (80,048)	\$ 37,800	\$ (24,334)
Ending Fund Balance	\$ 118,104	\$ 256	\$ 118,104	\$ 80,304

**Peralta Community College District
Student Financial Aid Fund Summary (Fund 89)
2016-17 Final Budget**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue				
Federal Revenue	\$ 32,353,719	\$ 34,871,550	\$ 33,660,980	\$ 41,508,597
State Revenue	\$ 1,642,670	\$ 1,309,789	\$ 1,978,313	\$ 1,991,321
Local Revenue	\$ -	\$ -	\$ -	\$ -
Revenue Total	\$ 33,996,389	\$ 36,181,339	\$ 35,639,293	\$ 43,499,918
Expenses				
Books, Supplies, Svcs	\$ -	\$ -	\$ -	\$ -
Financial Aid	\$ 33,996,389	\$ 36,181,339	\$ 35,639,293	\$ 43,499,918
Expense Total	\$ 33,996,389	\$ 36,181,339	\$ 35,639,293	\$ 43,499,918

**Peralta Community College District
Measure B - Parcel Tax Summary (Fund 12)
2016-17 Final Budget**

	2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue				
Local Revenue	\$ 8,060,000	\$ 8,053,467	\$ 8,055,785	\$ 8,071,246
Revenue Total	\$ 8,060,000	\$ 8,053,467	\$ 8,055,785	\$ 8,071,246
Expenses				
Other Faculty	\$ -	\$ 60,732	\$ 77,277	\$ 3,620,434
Part Time Academic	\$ 6,570,000	\$ 6,561,776	\$ 6,719,191	\$ 537,517
Classified Salary	\$ 345,017	\$ 579,220	\$ 700,549	\$ 3,092,329
Fringe Benefits	\$ 643,439	\$ 709,145	\$ 653,982	\$ 703,067
Books, Supplies, Services	\$ 501,544	\$ 407,441	\$ 597,410	\$ 691,863
Equipment Cap Outlay	\$ -	\$ 1,500	\$ 80,766	\$ 221,974
Expense Total	\$ 8,060,000	\$ 8,319,814	\$ 8,829,175	\$ 8,867,183
Beginning Fund Balance	\$ 1,066,604	\$ 1,839,994	\$ 1,839,994	\$ 2,635,932
Audit Adjustment	\$ -	\$ -	\$ -	
Revenues over Expenses	\$ -	\$ (266,347)	\$ (773,390)	\$ (795,938)
Ending Fund Balance	\$ 1,066,604	\$ 1,573,647	\$ 1,066,604	\$ 1,839,994

**Peralta Community College District
Unrestricted General Fund Detail (Fund 01)
2016-17 Final Budget**

		2016-17	2015-16	2015-16	2014-15
		Final Budget	Final Budget	Estimated Actuals	Actuals
Revenue					
8199	Other Federal Revenue	\$ -	\$ -	\$ -	\$ -
	Federal Revenue	\$ -	\$ -	\$ -	\$ -
8611	State General	\$ 57,538,987	\$ 55,320,523.00	\$ 53,753,627	\$ 45,216,645
8613	2% Enrollment Fees	\$ 125,000	\$ 140,262.00	\$ 245,579	\$ 295,412
8618	Apprenticeship	\$ 20,000	\$ 16,486.00	\$ 15,506	\$ (4,850)
8619	State Prior Year	\$ -	\$ -	\$ -	\$ (10,939)
8630	Education Protection Acct.	\$ 16,727,650	\$ 18,940,304.00	\$ 16,940,304	\$ 18,948,957
8661	Part-time Parity Pay	\$ 408,873	\$ 408,873.00	\$ 408,873	\$ 408,873
8672	Homeowners Prop Tax	\$ 170,871	\$ 170,871.00	\$ 170,871	\$ 168,246
8681	State Lottery Proceeds	\$ 2,590,000	\$ 2,510,189.00	\$ 2,510,189	\$ 2,673,205
8682	State Mandated Cost	\$ 520,800	\$ 545,993.00	\$ 11,337,883	\$ 1,293,620
8699	Other State Revenue	\$ 1,796,145	\$ 11,179,006.00	\$ 200,000	\$ 39,446
	State Revenue	\$ 79,898,326	\$ 89,232,507	\$ 85,582,832	\$ 69,028,614
8811	Tax Secured Roll	\$ 18,281,418	\$ 16,954,902	\$ 17,937,473	\$ 18,117,011
8812	Tax Supplement Roll	\$ 215,435	\$ 208,317	\$ 252,759	\$ 447,550
8813	Tax Unsecured	\$ 1,140,513	\$ 1,135,660	\$ 1,156,936	\$ 1,104,284
8814	PY Tax Secured Roll	\$ -	\$ -	\$ (129,391)	\$ (135,752)
8815	PY Tax Supplemental Roll	\$ -	\$ -	\$ -	\$ (792)
8816	PY Tax Unsecured RL	\$ -	\$ -	\$ -	\$ (336,158)
8818	ERAF	\$ 11,754,709	\$ 10,748,806	\$ 12,413,499	\$ 14,197,660
8831	Contract Service	\$ -	\$ -	\$ -	\$ -
8851	Facility & Athletic Field Rentl	\$ -	\$ -	\$ -	\$ 978
8861	Interest/Investment Inc	\$ -	\$ -	\$ 76,654	\$ (71,373)
8874	Enrollment	\$ 6,250,000	\$ 6,423,060	\$ 7,223,060	\$ 6,803,820
8876	Health Services	\$ -	\$ -	\$ -	\$ 50
8877	Instruct Matl Fees & Sales	\$ 50,000	\$ -	\$ -	\$ -
8879	Student Records	\$ -	\$ 65,000	\$ 54,843	\$ 95,223
8880	Tuition Out of St	\$ 4,421,770	\$ 3,855,542.00	\$ 4,501,748	\$ 3,271,574
8881	Parking Servcs	\$ -	\$ -	\$ 196,418	\$ -
8882	F-1 VisaTuition	\$ 5,124,330	\$ 4,701,220	\$ 4,820,484	\$ 4,924,500

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
8883	Student Center	\$ -	\$ -	\$ 172,190	\$ -
8884	Student AC Transit	\$ 1,120,000	\$ 1,021,000	\$ 921,193	\$ 921,585
8886	Application Fee	\$ 40,000	\$ 5,600	\$ 29,404	\$ 46,452
8887	Capital Outlay Fee	\$ -	\$ -	\$ 142,317	\$ -
8892	Fines & Citations	\$ -	\$ -	\$ 200	\$ -
8893	AC Transit-Student Bus Passes	\$ -	\$ -	\$ -	\$ 14,472
8895	St Drop Fees	\$ 5,000	\$ 5,000	\$ 3,480	\$ 5,270
8896	Student Health Fees	\$ 930,000	\$ 1,055,788	\$ 1,191,935	\$ 1,094,365
8897	Indirect Income	\$ -	\$ -	\$ 125,000	\$ 350,607
8899	Miscellaneous	\$ 550,000	\$ 431,378	\$ 436,358	\$ 438,196
Local Revenue		\$ 49,883,175	\$ 46,611,273	\$ 51,526,559	\$ 51,289,522
8982	Interfund Transfers-In	\$ -	\$ 243,785.00	\$ 443,785	\$ -
8983	Intrafund Transfers-In	\$ 11,519,863	\$ 12,756,929.00	\$ 10,250,000	\$ 10,484,708
Trans Res Revenue		\$ 11,519,863	\$ 13,000,714	\$ 10,693,785	\$ 10,484,708
Revenue Total		\$ 141,301,364	\$ 148,844,494	\$ 147,803,176	\$ 130,802,845

Expenses

1101	Instructor	\$ 25,353,951	\$ 24,988,857	\$ 22,609,340	\$ 20,254,652
1102	Instructor -Subs	\$ 110,421	\$ -	\$ 27,928	\$ -
Full Time Academic		\$ 25,464,372	\$ 24,988,857	\$ 22,637,268	\$ 20,254,652
1201	Administrators	\$ 5,918,147	\$ 5,374,168	\$ 5,235,523	\$ 4,803,073
Academic Admin		\$ 5,918,147	\$ 5,374,168	\$ 5,235,523	\$ 4,803,073
1202	Department Chair	\$ 84,011	\$ 290,577	\$ 955,229	\$ 1,086,645
1203	Counselors	\$ 2,498,056	\$ 2,720,000	\$ 2,457,576	\$ -
1204	Librarians	\$ 1,277,292	\$ 1,149,875	\$ 1,050,365	\$ -
1205	Faculty-Reassign	\$ 1,143,414	\$ 1,339,585	\$ 1,371,664	\$ 571,773
1206	Nurse	\$ 305,455	\$ 252,822	\$ 158,260	\$ 118,625
1209	Counselors/Librarian-Lts	\$ -	\$ -	\$ -	\$ -
1210	Librarians-Lts	\$ -	\$ -	\$ 23,552	\$ -
Other Faculty		\$ 5,308,228	\$ 5,752,859	\$ 6,016,645	\$ 1,777,043
1351	Instructor-PTIME & Ext-Se	\$ 7,133,081	\$ 9,103,384	\$ 10,671,440	\$ 16,053,739
1352	Instructor-Sub-Daily/Sick	\$ -	\$ 750	\$ 65,260	\$ 94,582
1353	Instructor - Retiree	\$ -	\$ -	\$ 935,887	\$ 801,100
1356	Instructor-Pt-Office Hour	\$ -	\$ -	\$ 483,117	\$ 463,770

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
1357	Instructor-Parity	\$ 408,679	\$ 408,873	\$ 316,801	\$ 317,264
1452	Department Chairs	\$ 3,190	\$ 20,234	\$ 92,199	\$ 67,614
1453	Counselors	\$ 167,285	\$ 413,237	\$ 230,597	\$ 122,970
1454	Librarians	\$ 144,495	\$ 74,233	\$ 205,735	\$ -
1455	Coaches	\$ 100,604	\$ 145,724	\$ 120,508	\$ -
1456	Other Non-Teaching	\$ 552,230	\$ 325,815	\$ 541,003	\$ 487,684
1457	Non-Teaching Retirees	\$ -	\$ 4,019	\$ 118,873	\$ 131,486
1458	Partity Pay for Non Teaching Fac	\$ -	\$ -	\$ 57,700	\$ 60,325
1459	Staff Developing Training Fac	\$ 59,061	\$ 110,905	\$ 18,368	\$ 1,000
Part Time Academic		\$ 8,568,625	\$ 10,607,174	\$ 13,857,487	\$ 18,601,533
2101	Administrators	\$ 4,333,425	\$ 4,313,920	\$ 4,078,788	\$ 3,901,502
2102	Clerical Tech & Sup Staff	\$ 19,607,273	\$ 18,369,067	\$ 16,976,762	\$ 14,383,830
2201	Instructional Aides	\$ 1,521,019	\$ 1,431,705	\$ 1,429,577	\$ 1,248,244
2351	Trustee Members - Board	\$ 84,344	\$ 84,344	\$ 88,013	\$ 87,263
2352	Cler Tech & Sup Stf	\$ 794,838	\$ 591,652	\$ 1,444,397	\$ 455,138
2353	Student Employee Asst.	\$ 381,197	\$ 319,011	\$ 475,699	\$ 450,446
2354	Overtime	\$ 131,036	\$ 142,761	\$ 411,338	\$ 353,797
2357	Classified Retirees	\$ 14,688	\$ 31,037	\$ 72,134	\$ 117,555
2359	Instruct Aides(non-classroom)	\$ 359,428	\$ 7,000	\$ 17,396	\$ -
2451	Instructional Aides	\$ 363,392	\$ 466,838	\$ 441,005	\$ 346,464
2452	Inst. Aides - Student	\$ 4,950	\$ 367,847	\$ 415,714	\$ 416,539
2453	Inst. Aides-O/T/Perm	\$ -	\$ 3,500	\$ -	\$ 1,347
2454	Instruct Aides-Tutorial Assist			\$ 43,352	\$ -
Classified Salary		\$ 27,595,590	\$ 26,128,682	\$ 25,894,175	\$ 21,762,125
3110	STRS - Academic	\$ 4,438,946	\$ 3,626,162	\$ 3,909,351	\$ 3,046,544
3140	STRS Cash Balance	\$ 289,155	\$ 369,463	\$ 348,377	\$ 416,378
3220	PERS	\$ 3,508,665	\$ 2,968,691	\$ 3,027,425	\$ 2,756,179
3310	OASDHI (FICA) Academic	\$ -	\$ -	\$ 25,818	\$ 526
3320	OASDHI Classified	\$ 1,575,326	\$ 1,549,878	\$ 1,587,270	\$ 1,507,854
3340	Medicare - Academic	\$ 570,716	\$ 654,084	\$ 722,681	\$ 577,132
3350	Medicare - Classified	\$ 421,001	\$ 363,041	\$ 374,840	\$ 377,409
3411	Medical -Academic	\$ 7,546,040	\$ 7,385,050	\$ 8,454,141	\$ 8,915,956
3412	Dental - Academic	\$ 427,887	\$ 467,821	\$ 432,104	\$ 393,438
3415	Life Ins. -Academic	\$ 80,186	\$ 87,176	\$ 90,414	\$ 82,702
3421	Medical -Classified	\$ 6,475,846	\$ 6,781,265	\$ 6,238,758	\$ 4,609,171
3422	Dental -Classified	\$ 441,688	\$ 468,376	\$ 432,213	\$ 385,796
3425	Life Insurance-Class	\$ 60,726	\$ 64,283	\$ 78,293	\$ 75,543

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
3431	Medical reimbursement	\$ -	\$ (120,000)	\$ (98,379)	\$ (88,375)
3432	Dental reimbursement	\$ -	\$ (2,000)	\$ -	\$ -
3435	Life ins. reimbursement	\$ -	\$ -	\$ (494)	\$ (228)
3510	Unemployment Ins.-Aca	\$ 29,953	\$ 39,619	\$ 35,383	\$ 26,115
3520	Unemployment Ins -Class	\$ 18,341	\$ 17,732	\$ 17,991	\$ 16,986
3610	Work Comp-Academic	\$ 679,810	\$ 679,848	\$ 760,954	\$ 564,924
3620	Work Comp-Classfd	\$ 414,507	\$ 342,170	\$ 362,878	\$ 301,022
3712	OPEB Instructional	\$ 2,901,658	\$ 3,868,500	\$ 4,086,585	\$ 4,076,195
3720	Apple Ret.	\$ 3,098	\$ 1,847	\$ 41,115	\$ 39,245
3722	OPEB Classified	\$ 2,128,347	\$ 1,946,305	\$ 1,936,080	\$ 2,007,215
3912	Retiree Benefits	\$ 10,519,863	\$ 8,835,784	\$ 9,298,277	\$ 7,560,356
Fringe Benefits		\$ 42,531,759	\$ 40,395,095	\$ 42,162,073	\$ 37,648,082
4101	Classroom-Books	\$ -	\$ 5,000	\$ 5,048	\$ 7,282
4102	Book for Student Program	\$ -	\$ 8,000	\$ 5,894	\$ 998
4103	Office Refer/Dict	\$ -	\$ 283	\$ 283	\$ -
4301	Instructional Supplies	\$ 66,569	\$ 83,890	\$ 224,083	\$ 90,454
4302	Supplies Outreach recruitment	\$ -	\$ -	\$ -	\$ -
4303	Subs Periodicals	\$ 18,633	\$ 18,064	\$ 15,978	\$ 19,095
4304	Supplies-office	\$ 608,339	\$ 705,939	\$ 948,077	\$ 725,471
4305	Fuel - gasoline/petroleum	\$ 16,550	\$ 16,550	\$ 11,814	\$ 16,568
4306	Computer software/site lic.-cl	\$ 12,928	\$ 34,406	\$ 59,609	\$ 56,307
4307	Computer software/site lic.-ad	\$ 34,750	\$ 47,500	\$ 87,553	\$ 32,273
5102	Guest Speakers Lectures-Non	\$ 6,153	\$ 16,510	\$ 7,246	\$ 1,525
5103	Legal	\$ 335,000	\$ 320,543	\$ 541,284	\$ 472,106
5104	Audit	\$ 195,000	\$ 147,227	\$ 179,850	\$ 181,730
5105	Independent Contractor/Consult	\$ 6,145,036	\$ 5,652,966	\$ 7,275,419	\$ 6,333,145
5106	Events/Programs-Outside Prod	\$ 138,358	\$ 131,626	\$ 99,660	\$ 68,795
5107	Election Cost	\$ 125,000	\$ 7,500	\$ -	\$ 186,908
5109	Legal Settlements	\$ 30,000	\$ 30,000	\$ 27,674	\$ 110,685
5110	Instructor Events-Personal Svs	\$ 12,184	\$ 6,000	\$ 7,307	\$ 4,994
5202	Travel Non-Local	\$ 330,829	\$ 276,344	\$ 245,752	\$ 186,512
5203	Travel Local	\$ 47,289	\$ 65,913	\$ 17,468	\$ 19,807
5204	Student Transportation	\$ 6,531	\$ 2,900	\$ 1,469	\$ 3,977
5205	Conference/Seminar Reg	\$ 143,385	\$ 160,260	\$ 167,439	\$ 133,927
5206	Internal Training- Staff Dev	\$ 35,550	\$ 36,550	\$ 11,641	\$ 11,679
5301	Dues and Membership	\$ 360,277	\$ 339,155	\$ 374,298	\$ 314,028
5407	Student Accident Insurance	\$ 220,000	\$ 215,760	\$ 215,760	\$ 125,680

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
5501	Garbage and Trash	\$ 179,826	\$ 307,164	\$ 221,569	\$ 213,074
5502	Gas	\$ 382,475	\$ 372,731	\$ 459,928	\$ 458,730
5503	Light and Power (Electricity)	\$ 2,565,811	\$ 2,271,958	\$ 2,103,952	\$ 2,166,865
5504	Sewer Use	\$ 153,270	\$ 199,376	\$ 141,771	\$ 131,278
5505	Telephone Services	\$ 323,467	\$ 369,147	\$ 387,164	\$ 415,300
5506	Main Water System	\$ 433,853	\$ 418,805	\$ 400,363	\$ 391,554
5507	Pest Control	\$ 46,480	\$ 42,414	\$ 54,110	\$ 39,457
5602	Facility/Building Leases - Ann	\$ 501,700	\$ 592,500	\$ 577,657	\$ 542,459
5603	Facility/Building Rentals-Mont	\$ 70,650	\$ 50,650	\$ 55,462	\$ 47,360
5604	Equipment Lease - Annual	\$ 132,172	\$ 125,214	\$ 82,043	\$ 92,137
5605	Equipment Rentals - Mon-Mon	\$ 54,010	\$ 62,410	\$ 34,380	\$ 26,066
5607	Print & Dup. Equip Leases/Rent	\$ 147,000	\$ 148,000	\$ 130,961	\$ 83,062
5701	Athletics Meals and Lodging	\$ 23,661	\$ 35,466	\$ 35,879	\$ 38,413
5702	Graduation Expenses	\$ 38,823	\$ 43,000	\$ 66,257	\$ 78,101
5704	Health Services	\$ 4,500	\$ 4,630	\$ 6,392	\$ 6,524
5706	Misc. Student Services	\$ -	\$ -	\$ -	\$ 3,106
5708	Athletic Transportation	\$ 30,140	\$ 48,781	\$ 49,450	\$ 29,947
5864	Instructional Services	\$ -	\$ -	\$ -	\$ 10,855
5865	Publishing/ Doc Publication	\$ 142,485	\$ 175,863	\$ 177,436	\$ 83,325
5866	Testing License and Material	\$ 1,500	\$ 2,265	\$ 1,349	\$ -
5867	Postage	\$ 103,620	\$ 103,763	\$ 103,636	\$ 102,499
5870	Cross Enrollment Waiver	\$ -	\$ 935	\$ 2,812	\$ 3,543
5875	Employee Waiver	\$ -	\$ 130,422	\$ 47,304	\$ 49,998
5877	Payment of Fines -OSHA & Misc	\$ 1,000	\$ 1,200	\$ -	\$ 1,200
5880	Radio Licensing	\$ 5,750	\$ 500	\$ 5,319	\$ -
5881	Building Repairs & Services	\$ 508,185	\$ 232,531	\$ 404,004	\$ 291,129
5882	Equip Repairs Maint. & Svc	\$ 220,220	\$ 198,583	\$ 293,966	\$ 65,794
5883	Net Internet Fees and Subs.	\$ 52,175	\$ 47,630	\$ 38,243	\$ 23,425
5884	Laundry Services	\$ 6,510	\$ 8,750	\$ 8,081	\$ 7,288
5885	Misc. Operational Exp.	\$ 2,105,344	\$ 7,652,556	\$ 2,274,564	\$ 1,830,378
5886	Program TV License	\$ 20,000	\$ 18,000	\$ 18,789	\$ 18,141
5887	Advertising/Radio/TV	\$ 6,000	\$ 6,435	\$ -	\$ 110,000
5888	Advertising Print/ADS	\$ 129,018	\$ 77,430	\$ 232,492	\$ 75,119
5889	Grounds Maintenance	\$ -	\$ 40,600	\$ 67,932	\$ -
5890	Service Contract-Equipment	\$ 86,504	\$ 94,207	\$ 97,750	\$ 156,542
5891	Service Contract-Software-DP	\$ 669,235	\$ 506,918	\$ 812,533	\$ 651,320
5892	Service Contract-Hardware-DP	\$ 45,000	\$ 80,000	\$ 107,975	\$ 61,532

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
5893	Permits & Fees - Risk Mgmt	\$ 5,000	\$ 5,000	\$ 6,250	\$ 5,364
5894	Moving/Relocation Expenses	\$ -	\$ -	\$ -	\$ 2,905
	Books, Supplies, Services	\$ 18,083,745	\$ 22,804,720	\$ 20,038,379	\$ 17,417,735
6120	Site Improvement		\$ -	\$ 48,353	\$ 8,445
6130	Special Assessments	\$ 2,693	\$ 2,693	\$ -	\$ -
6206	Building Improvement	\$ -	\$ -	\$ 9,617	\$ -
6301	College Library Books	\$ 34,000	\$ 26,000	\$ 9,472	\$ -
6302	Library Software (CD DVD etc)			\$ 7,832	\$ -
6303	College Library Periodicals	\$ 8,000	\$ 8,000	\$ 7,157	\$ 4,745
6305	Library Textbooks	\$ -	\$ -	\$ -	\$ -
6306	Library Databases	\$ 18,000.00	\$ -	\$ -	\$ -
6401	Software	\$ -	\$ -	\$ 243	\$ -
6402	Inst Equipment and Furn	\$ 19,878	\$ 90,880	\$ 123,442	\$ 117,210
6403	Non-Instructional Equip & Furn	\$ 85,964	\$ 138,774	\$ 240,604	\$ 140,409
6404	Telephone System Purchase	\$ -	\$ 2,000	\$ 21,333	\$ 398
6406	Laptop Computers	\$ 9,500	\$ 29,244	\$ 29,262	\$ 38,545
6407	PC,SERV, Other Comput,Peripher	\$ 50,191	\$ 59,103	\$ 489,817	\$ 204,766
	Equipment Cap Outlay	\$ 228,226	\$ 356,694	\$ 987,132	\$ 514,519
7110	Debt Service - Bonds	\$ -	\$ 2,349,253	\$ 2,265,000	\$ -
7120	Debt Interest - Bonds	\$ 4,358,532	\$ 5,797,337	\$ 5,421,796	\$ 6,727,392
7301	Transfer Out to General Fund	\$ 2,224,786	\$ 3,507,655	\$ 3,335,000	\$ 1,239,523
7302	Special Reserve #1	\$ -	\$ -	\$ -	\$ -
	Debt Service Transfer	\$ 6,583,318	\$ 11,654,245	\$ 11,021,796	\$ 7,966,915
7530	Tuition Reduction	\$ -	\$ -	\$ -	\$ 386
7535	OPD Payment for Academy	\$ 125,000	\$ 132,000	\$ 132,000	\$ 198,280
	Other Transfers	\$ 125,000	\$ 132,000	\$ 132,000	\$ 198,666
7630	Book Vouchers	\$ -	\$ -	\$ 30,558	\$ 30,558
	Book Vouchers	\$ -	\$ -	\$ -	\$ 30,558
7920	PFT Leave Banking	\$ -	\$ -	\$ -	\$ -
	Reserve for STRS / PERS	\$ -	\$ 1,000,000	\$ -	\$ -
	Expense Total	\$ 140,407,010	\$ 149,194,494	\$ 147,982,480	\$ 130,974,901

Peralta Community College District
Unrestricted General Fund Detail (Fund 01)
2016-17 Final Budget
Berkeley City College

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Expenses					
1101	Instructor	\$ 4,568,360	\$ 4,545,265	\$ 4,063,747	\$ 3,590,837
	Full Time Academic	\$ 4,568,360	\$ 4,545,265	\$ 4,063,747	\$ 3,590,837
1201	Administrators	\$ 928,605	\$ 945,623	\$ 735,276	\$ 759,627
	Academic Admin	\$ 928,605	\$ 945,623	\$ 735,276	\$ 759,627
1202	Department Chair	\$ -	\$ -	\$ 48,570	\$ 51,995
1203	Counselors	\$ 704,892	\$ 756,070.00	\$ 641,265.50	\$ -
1204	Librarians	\$ 238,949	\$ 232,963.00	\$ 228,469.13	\$ -
1205	Faculty - Special Assigned	\$ 15,000	\$ -	\$ 56,948	\$ -
	Other Faculty	\$ 958,841	\$ 989,033	\$ 975,253	\$ 51,995
1351	Instructor-Temp/PTime & Ext-Se	\$ 2,158,793	\$ 2,507,890	\$ 2,766,014	\$ 3,856,072
1352	Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 9,842	\$ 17,546
1353	Instructor - Retiree	\$ -	\$ -	\$ 97,575	\$ 123,203
1356	Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ 137,367	\$ 153,605
1357	Instructor-PT/Extra Serv Parit	\$ -	\$ 81,774	\$ 75,011	\$ 74,977
1452	Department Chairs	\$ 3,190	\$ 10,690	\$ 8,170	\$ 7,251
1453	Counselors	\$ 55,000	\$ 75,000	\$ -	\$ 0
1454	Librarians	\$ 32,000	\$ 6,500	\$ 49,625	\$ (0)
1456	Other Non-Teaching Assignments	\$ 34,038	\$ 72,025	\$ 43,144	\$ 148,941
1457	Non-Teaching Retirees	\$ -	\$ -	\$ -	\$ -
1458	Parity Pay for Non-Teaching Fa	\$ -	\$ -	\$ 8,325	\$ 12,877
1459	Staff Developing Training	\$ 40,202	\$ 24,000	\$ -	\$ -
	Part Time Academic	\$ 2,323,223	\$ 2,777,879	\$ 3,195,075	\$ 4,394,472
2101	Administrators	\$ 245,008	\$ 256,555	\$ 249,563	\$ 236,795
2102	Clerical Tech & Support Staff	\$ 2,382,003	\$ 2,317,564	\$ 2,015,401	\$ 1,684,142
2201	Instructional Aides	\$ 192,002	\$ 174,289	\$ 154,348	\$ 104,142
2352	Cler Tech & Sup Stf (Repl)	\$ 74,700	\$ 71,851	\$ 144,403	\$ 0
2353	Student Employee Assistants	\$ 78,783	\$ 54,600	\$ 98,767	\$ 84,647
2354	Overtime for perm & non-perm	\$ 17,652	\$ 16,500	\$ 29,245	\$ 28,071

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
2357	Classified Retirees	\$ -	\$ -	\$ 27,620	\$ 36,930
2359	Instructional Aides (Non-Classroom)	\$ -	\$ 2,000	\$ 1,295	\$ -
2451	Instructional Aides (Replace)	\$ 47,438	\$ 46,000	\$ 58,357	\$ 59,919
2452	Instructional Aides - Student	\$ 82,000	\$ 112,941	\$ 58,639	\$ 175,788
2454	Instructional Aides-Tutorial Assist	\$ -	\$ -	\$ 43,352	\$ -
Classified Salary		\$ 3,119,586	\$ 3,052,300	\$ 2,880,990	\$ 2,410,434
3110	STRS - Academic	\$ 783,200	\$ 464,153	\$ 660,903	\$ 566,594
3140	STRS Cash Balance	\$ 86,352	\$ 100,316	\$ 108,263	\$ 120,646
3220	PERS	\$ 387,451	\$ 343,227	\$ 334,930	\$ 303,179
3310	OASDHI (FICA) Academic	\$ -	\$ -	\$ 2,882	\$ -
3320	OASDHI (FICA) Classified	\$ 172,981	\$ 179,627	\$ 167,036	\$ 162,595
3340	Medicare - Academic	\$ 121,610	\$ 130,329	\$ 147,304	\$ 109,864
3350	Medicare - Classified	\$ 40,470	\$ 39,853	\$ 40,153	\$ 45,912
3411	Medical Coverage-Academic	\$ 1,199,623	\$ 1,301,295	\$ 1,157,937	\$ 910,820
3412	Dental Coverage-Academic	\$ 69,448	\$ 84,003	\$ 77,035	\$ 72,426
3415	Life Insurance-Academic	\$ 14,188	\$ 15,908	\$ 16,053	\$ 14,631
3421	Medical Coverage-Classified	\$ 842,318	\$ 815,853	\$ 633,851	\$ 740,965
3422	Dental Coverage-Classified	\$ 53,600	\$ 61,169	\$ 53,519	\$ 52,949
3425	Life Insurance-CLASS	\$ 6,591	\$ 7,322	\$ 8,811	\$ 8,989
3510	Unemployment Ins.-Academic	\$ 5,904	\$ 11,877	\$ 7,198	\$ 5,403
3520	Unemployment Ins -Classified	\$ 1,977	\$ 1,926	\$ 1,937	\$ 2,226
3610	Worker's Compensation-Academic	\$ 134,185	\$ 129,222	\$ 153,409	\$ 108,147
3620	Worker's Compensation-Classfd	\$ 44,656	\$ 41,226	\$ 38,860	\$ 33,517
3712	OPEB Instructional	\$ 513,642	\$ 517,234	\$ 483,801	\$ 499,644
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ 4,786	\$ 5,900
3722	OPEB Classified	\$ 230,169	\$ 219,872	\$ 206,075	\$ 222,146
Fringe Benefits		\$ 4,708,365	\$ 4,464,412	\$ 4,304,741	\$ 3,986,555
4101	Classroom-Books	\$ -	\$ 5,000	\$ 5,009	\$ 7,282
4301	Instructional - (Classroom)	\$ -	\$ -	\$ -	\$ 177
4303	Subs Periodicals - Other	\$ 606	\$ 3,344	\$ 678	\$ 784
4304	Supplies-office	\$ 93,460	\$ 91,631	\$ 82,608	\$ 93,614
4306	Computer software/site lic.-cl	\$ -	\$ 14,430	\$ 21,281	\$ 21,270
4307	Computer software/site lic.-ad	\$ -	\$ -	\$ -	\$ 3,960
5102	Guest Speakers Lectures-Non	\$ 603	\$ 4,960	\$ -	\$ -
5105	Independent Contractor/Consult	\$ 270,600	\$ 268,600	\$ 308,991	\$ 346,098
5106	Events/Programs-Outside Prod	\$ 7,000	\$ 11,013	\$ 5,927	\$ 4,157
5110	Instructor Events-Personal Svs	\$ 6,000	\$ 6,000	\$ 5,379	\$ 4,994

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
5202	Travel Non-Local	\$ 15,506	\$ 12,470	\$ 17,810	\$ 19,826
5203	Travel Local	\$ 1,381	\$ 1,000	\$ 2,108	\$ 888
5204	Student Transportation	\$ -	\$ -	\$ -	\$ 703
5205	Conference/Seminar Reg	\$ 19,488	\$ 21,043	\$ 28,445	\$ 10,802
5301	Dues and Membership	\$ 70,291	\$ 54,209	\$ 58,516	\$ 56,055
5501	Garbage	\$ 44,676	\$ 47,027	\$ 48,361	\$ 47,120
5502	Gas	\$ 17,198	\$ 18,103	\$ 16,629	\$ 19,820
5503	Light and Power (Electricity)	\$ 458,899	\$ 385,030	\$ 328,788	\$ 365,525
5504	Sewer Use	\$ 8,324	\$ 8,324	\$ 13,101	\$ 9,950
5505	Telephone Services	\$ 13,000	\$ 16,647	\$ 13,883	\$ 20,335
5506	Main Water System	\$ 15,500	\$ 11,653	\$ 20,979	\$ 16,748
5602	Facility/Building Leases - Ann	\$ 476,700	\$ 524,500	\$ 577,657	\$ 528,121
5603	Facility/Building Rentals-Mont	\$ -	\$ -	\$ -	\$ -
5604	Equipment Lease - Annual	\$ -	\$ -	\$ 74	\$ -
5605	Equipment Rentals - Mon-Mon	\$ 10,610	\$ 10,610	\$ 3,823	\$ 3,433
5607	Print & Dup. Equip Leases/Rent	\$ -	\$ -	\$ -	\$ -
5702	Graduation Expenses	\$ 8,000	\$ 8,000	\$ 7,909	\$ 13,963
5864	Instructional Services	\$ -	\$ -	\$ -	\$ -
5865	Publishing/ Doc Publication	\$ 28,285	\$ 28,285	\$ 26,446	\$ 16,432
5866	Testing License and Material	\$ 1,000	\$ 1,000	\$ -	\$ -
5867	Postage	\$ 5,000	\$ 5,000	\$ 5,195	\$ 5,273
5870	CROSS ENROLLMENT WAIVER	\$ -	\$ -	\$ 276	\$ 2,807
5875	EMPLOYEE WAIVER	\$ -	\$ 6,233	\$ 8,533	\$ 7,498
5881	Building Repairs & Services	\$ -	\$ -	\$ 11,869	\$ -
5882	Equip Repairs Maint. & Svc	\$ 7,500	\$ 4,437	\$ 12,044	\$ 5,194
5883	Net Internet Fees and Subs.	\$ -	\$ 1,000	\$ -	\$ -
5885	Misc. Operational Exp.	\$ 12,120	\$ 697,806	\$ 19,992	\$ 23,329
5888	Advertising Print/ADS			\$ 25,000	\$ -
5890	Service Contract-Equipment	\$ 26,000	\$ 26,000	\$ 25,537	\$ 31,101
5892	Service Contract-Equipment	\$ -	\$ -	\$ -	\$ 1,067
Books, Supplies, Services		\$ 1,617,747	\$ 2,293,355	\$ 1,702,849	\$ 1,688,324
6301	College Library Books	\$ -	\$ -	\$ -	\$ -
6302	Library Software (CD DVD etc)		\$ -	\$ 400	\$ -
6305	Library Textbooks	\$ -	\$ -	\$ -	\$ -
6402	Inst Equipment and Furn	\$ 15,000	\$ 15,000	\$ 21,354	\$ 102,942
6403	Non-Instructional Equip & Furn	\$ 10,554	\$ 10,554	\$ 28,106	\$ 27,098
6404	Telephone System Purchase			\$ 21,173	\$ -

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
6406	Laptop Computers	\$ -	\$ -	\$ 11,459	\$ 19,592
6407	PC,SERV, Other Comput,Peripher	\$ -	\$ -	\$ 115,766	\$ 137,853
Equipment Cap Outlay		\$ 25,554	\$ 25,554	\$ 198,258	\$ 287,486
7920	PFT Leave Banking	\$ -	\$ -	\$ -	\$ -
Leave Banking		\$ -	\$ -	\$ -	\$ -
Expense Total		\$ 18,250,281	\$ 19,093,421	\$ 18,056,189	\$17,169,730

Peralta Community College District
Unrestricted General Fund Detail (Fund 01)
2016-17 Final Budget
College of Alameda

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Expenses					
1101	Instructor	\$ 4,361,782	\$ 4,251,704	\$ 3,851,036	\$ 3,828,922
1102	Instructor - Long Term Subs	\$ 110,421.00	\$ -	\$ 27,928	\$ -
Full Time Academic		\$ 4,472,203	\$ 4,251,704	\$ 3,878,964	\$ 3,828,922
1201	Administrators	\$ 1,124,854	\$ 1,006,258	\$ 1,023,135	\$ 907,804
Academic Admin		\$ 1,124,854	\$ 1,006,258	\$ 1,023,135	\$ 907,804
1202	Department Chair	\$ -	\$ 208,503.00	\$ 231,295.82	\$ 273,429.06
1203	Counselors	\$ 339,568	\$ 387,803.00	\$ 316,606.63	\$ -
1204	Librarians	\$ 285,304	\$ 270,855.00	\$ 278,054.62	\$ -
1205	Faculty - Special-Assigned	\$ 82,226	\$ 27,370.00	\$ 81,284.06	\$ -
1206	Nurse	\$ 111,021	\$ 74,851.00	\$ 47,838.52	\$ 107,805.60
Other Faculty		\$ 818,119	\$ 969,382	\$ 955,080	\$ 381,235
1351	Instructor-Temp/PTime & Ext-Se	\$ 1,274,154	\$ 1,649,605	\$ 1,702,043	\$ 2,574,353
1352	Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 31,291	\$ 15,364
1353	Instructor - Retiree	\$ -	\$ -	\$ 272,975	\$ 276,849
1356	Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ 93,288	\$ 75,091
1357	Instructor-PT/Extra Serv Parit	\$ -	\$ 81,774	\$ 57,815	\$ 54,340
1452	Department Chairs	\$ -	\$ 9,544	\$ 9,572	\$ 15,247
1453	Counselors	\$ -	\$ -	\$ 9,369	\$ 50,627
1454	Librarians	\$ 31,004	\$ 30,320	\$ 32,054	\$ 0
1455	Coaches	\$ 13,600	\$ 13,600	\$ 11,241	\$ -
1456	Other Non-Teaching Assignments	\$ 15,817	\$ 18,690	\$ 55,988	\$ 38,588
1457	Non-Teaching Retirees	\$ -	\$ -	\$ 30,608	\$ 33,996
1458	Parity Pay for Non-Teaching Fac	\$ -	\$ -	\$ 10,182	\$ 11,731
1459	Staff Developing Training	\$ -	\$ -	\$ -	\$ -
Part Time Academic		\$ 1,334,575	\$ 1,803,533	\$ 2,316,426	\$ 3,146,185
2101	Administrators	\$ 245,010	\$ 254,081	\$ 225,003	\$ 230,337
2102	Clerical Tech & Support Staff	\$ 2,465,375	\$ 2,487,273	\$ 2,320,351	\$ 1,513,426
2201	Instructional Aides	\$ 237,347	\$ 245,181	\$ 216,371	\$ 270,641

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
2352	Cler Tech & Sup Stf (Repl)	\$ 35,217	\$ 35,453	\$ 91,775	\$ 859
2353	Student Employee Assistants	\$ 37,642	\$ 72,059	\$ 44,640	\$ 41,746
2354	Overtime for perm & non-perm	\$ 32,663	\$ 43,099	\$ 67,146	\$ 31,424
2357	Classified Retirees	\$ -	\$ 5,000	\$ -	\$ 25,695
2451	Instructional Aides (Replace)	\$ -	\$ 5,220	\$ 23,501	\$ 2,987
2452	Instructional Aides - Student	\$ 121,302	\$ 128,302	\$ 169,037	\$ 146,207
2453	Instruct Aides-O/T/Perm & Non	\$ -	\$ -	\$ -	\$ 1,347
Classified Salary		\$ 3,174,556	\$ 3,275,668	\$ 3,157,824	\$ 2,264,670
3110	STRS - Academic	\$ 766,881	\$ 660,169	\$ 700,463	\$ 584,645
3140	STRS Cash Balance	\$ 52,353	\$ 67,835	\$ 60,492	\$ 37,269
3220	PERS	\$ 406,949	\$ 355,090	\$ 384,848	\$ 337,595
3310	OASDHI (FICA) Academic	\$ -	\$ -	\$ 3,817	\$ -
3320	OASDHI (FICA) Classified	\$ 182,623	\$ 187,524	\$ 201,441	\$ 182,234
3340	Medicare - Academic	\$ 61,650	\$ 113,842	\$ 132,302	\$ 104,363
3350	Medicare - Classified	\$ 88,708	\$ 44,187	\$ 44,521	\$ 46,483
3411	Medical Coverage-Academic	\$ 1,200,219	\$ 1,072,007	\$ 1,028,003	\$ 839,885
3412	Dental Coverage-Academic	\$ 61,363	\$ 77,425	\$ 76,337	\$ 68,190
3415	Life Insurance-Academic	\$ 14,123	\$ 15,320	\$ 16,286	\$ 15,434
3421	Medical Coverage-Classified	\$ 784,832	\$ 844,301	\$ 692,823	\$ 744,901
3422	Dental Coverage-Classified	\$ 38,260	\$ 56,881	\$ 59,358	\$ 54,291
3425	Life Insurance-CLASS	\$ 7,102	\$ 8,148	\$ 10,590	\$ 9,581
3510	Unemployment Ins.-Academic	\$ 5,226	\$ 5,770	\$ 6,476	\$ 5,279
3520	Unemployment Ins -Classified	\$ 2,123	\$ 2,238	\$ 2,144	\$ 2,249
3610	Worker's Compensation-Academic	\$ 118,410	\$ 116,741	\$ 140,676	\$ 103,856
3620	Worker's Compensation-Classfd	\$ 48,213	\$ 47,897	\$ 43,719	\$ 36,489
3712	OPEB Instructional	\$ 496,432	\$ 490,244	\$ 496,963	\$ 535,515
3720	Apple-Transamerica NonPerm-CI	\$ 453	\$ 851	\$ 2,359	\$ 3,497
3722	OPEB Classified	\$ 246,964	\$ 240,005	\$ 238,166	\$ 243,016
Fringe Benefits		\$ 4,582,884	\$ 4,406,475	\$ 4,341,785	\$ 3,954,772
4301	Instructional - (Classroom)	\$ 3,000	\$ 5,060	\$ 5,383	\$ 2,792
4303	Subs Periodicals - Other	\$ -	\$ -	\$ -	\$ 286
4304	Supplies-office	\$ 84,313	\$ 141,628	\$ 142,300	\$ 110,063
4306	Computer software/site lic.-cl	\$ 465	\$ 1,465	\$ 135	\$ 3,443
4307	Computer software/site lic.-ad	\$ 2,600	\$ -	\$ 14,668	\$ 2,078
5105	Independent Contractor/Consult	\$ 77,300	\$ 70,300	\$ 148,286	\$ 50,425
5106	Events/Programs-Outside Prod	\$ 63,093	\$ 42,393	\$ 10,557	\$ 14,062

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
5202	Travel Non-Local	\$ 23,335	\$ 23,805	\$ 19,494	\$ 9,145
5203	Travel Local	\$ 6,750	\$ 6,450	\$ 1,754	\$ 1,627
5204	Student Transportation	\$ -	\$ -	\$ 1,259	\$ 2,079
5205	Conference/Seminar Reg	\$ 11,850	\$ 11,656	\$ 11,454	\$ 10,153
5301	Dues and Membership	\$ 38,190	\$ 58,440	\$ 62,912	\$ 48,556
5501	Garbage and Trash	\$ 28,500	\$ 60,000	\$ 37,378	\$ 30,377
5502	Gas	\$ 66,500	\$ 70,000	\$ 85,928	\$ 63,280
5503	Light and Power (Electricity)	\$ 454,178	\$ 414,080	\$ 415,656	\$ 376,889
5504	Sewer Use	\$ 85,002	\$ 89,475	\$ 52,881	\$ 28,932
5505	Telephone Services	\$ 31,300	\$ 50,766	\$ 79,331	\$ 51,766
5506	Main Water System	\$ 100,815	\$ 106,121	\$ 96,775	\$ 78,402
5507	Pest Control	\$ 5,200	\$ 1,561	\$ 8,240	\$ -
5603	Facility/Building Rentals - Month	\$ -	\$ -	\$ 100	\$ 100
5605	Equipment Rentals - Month	\$ -	\$ -	\$ -	\$ -
5607	Print & Dup. Equip Leases/Rent	\$ 40,000	\$ 30,000	\$ 29,252	\$ 31,592
5701	Athletics Meals and Lodging	\$ -	\$ -	\$ 554	\$ 890
5702	Graduation Expenses	\$ 10,823	\$ -	\$ 36,497	\$ 7,263
5708	Athletic Transportation	\$ -	\$ -	\$ 220	\$ 310
5865	Publishing/ Doc Publication	\$ 9,000	\$ 18,328	\$ 18,320	\$ 17,597
5867	Postage	\$ 2,540	\$ 2,575	\$ 2,654	\$ 1,882
5870	Cross Enrollment Waiver	\$ -	\$ -	\$ 1,496	\$ 230
5875	Employee Waiver	\$ -	\$ 10,336	\$ 8,349	\$ 11,486
5881	Building Repairs & Services	\$ -	\$ 13,346	\$ 4,206	\$ 11,163
5882	Equip Repairs Maint. & Svc	\$ 6,400	\$ 9,750	\$ 12,489	\$ 14,626
5883	Net Internet Fees and Subs.	\$ 3,800	\$ 6,300	\$ 2,800	\$ -
5884	Laundry Services	\$ 6,510	\$ 8,750	\$ 8,081	\$ 7,213
5885	Misc. Operational Exp.	\$ 32,051	\$ 432,792	\$ 42,277	\$ 7,896
5888	Advertising Print/ADS	\$ 8,242	\$ 28,100	\$ 24,935	\$ 2,395
5889	Ground Maintenance			\$ 29,322	\$ -
5890	Service Contract-Equipment	\$ 13,410	\$ 20,300	\$ 11,201	\$ 5,296
5891	Service Contract-Software-DP	\$ -	\$ 13,793	\$ 7,307	\$ 3,533
5894	Moving/Relocation Expenses	\$ -	\$ -	\$ -	\$ 2,905
Books, Supplies, Services		\$ 1,215,167	\$ 1,747,570	\$ 1,434,450	\$ 1,010,733
6302	Library Software (CD DVD etc)			\$ 449	\$ -
6401	Software			\$ 243	\$ -
6402	Inst Equipment & Furn	\$ -	\$ 6,880	\$ 4,286	\$ 730

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
6403	Non-Instructional Equip & Furn	\$ 7,210	\$ 28,647	\$ 50,981	\$ 44,962
6406	Laptop Computers	\$ 3,000	\$ -	\$ 7,176	\$ 2,044
6407	PC SERV other Computer Peripher	\$ 3,000	\$ -	\$ 14,900	\$ 22,626
Equipment Cap Outlay		\$ 13,210	\$ 35,527	\$ 78,035	\$ 70,361
7530	Tuition Reduction	\$ -	\$ -	\$ -	\$ 386
7630	Book Vouchers	\$ -	\$ -	\$ -	\$ 1,388
Book Vouchers		\$ -	\$ -	\$ -	\$ 1,774
7920	PFT Leave Banking	\$ -	\$ -	\$ -	\$ -
Leave Banking		\$ -	\$ -	\$ -	\$ -
Expense Total		\$ 16,735,568	\$ 17,496,117	\$ 17,185,699	\$ 15,566,457

Peralta Community College District
Unrestricted General Fund Detail (Fund 01)
2016-17 Final Budget
District Office - Central Services

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Expenses					
1101	Instructor	\$ -	\$ -	\$ -	\$ -
Full Time Academic		\$ -	\$ -	\$ -	\$ -
1201	Administrators	\$ 1,676,454	\$ 1,129,580	\$ 1,419,663	\$ 1,100,562
Academic Admin		\$ 1,676,454	\$ 1,129,580	\$ 1,419,663	\$ 1,100,562
1205	Faculty - Special-Assigned	\$ 650,463	\$ 756,422	\$ 703,681	\$ 463,692
Other Faculty		\$ 650,463	\$ 756,422	\$ 703,681	\$ 463,692
1351	Instructor-Temp/PTime & Ext-Se	\$ -	\$ -	\$ 2,275	\$ -
1357	Instructor PT/Parity	\$ 408,679	\$ -	\$ -	\$ -
1453	Counselors	\$ 65,000	\$ 86,131	\$ 88,771	\$ 72,343
1456	Other Non-Teaching Assignments	\$ 414,850	\$ 181,000	\$ 226,535	\$ 136,911
1457	Non-Teaching Retirees	\$ -	\$ -	\$ -	\$ 69,266
1458	Parity Pay for Non-Teaching Fa	\$ -	\$ -	\$ 3,001	\$ 2,113
Part Time Academic		\$ 888,529	\$ 267,131	\$ 320,582	\$ 280,633
2101	Administrators	\$ 3,190,943	\$ 3,192,936	\$ 3,078,040	\$ 2,871,333
2102	Clerical Tech & Support Staff	\$ 8,312,621	\$ 7,330,164	\$ 7,075,035	\$ 6,665,391
2351	Trustee Members - Board	\$ 84,344	\$ 84,344	\$ 88,013	\$ 87,263
2352	Cler Tech & Sup Stf (Repl)	\$ 336,411	\$ 211,860	\$ 474,423	\$ 433,308
2353	Student Employee Assistants	\$ 53,500	\$ 68,091	\$ 98,477	\$ 86,486
2354	Overtime for perm & non-perm	\$ 8,250	\$ 9,000	\$ 141,687	\$ 127,222
2357	Classified Retirees	\$ -	\$ 21,237	\$ 27,995	\$ 29,433
Classified Salary		\$ 11,986,069	\$ 10,917,632	\$ 10,983,671	\$ 10,300,437
3110	STRS - Academic	\$ 270,658	\$ 198,382	\$ (50,069)	\$ 129,799
3140	STRS Cash Balance	\$ 2,445	\$ 3,445	\$ 2,546	\$ 203
3220	PERS	\$ 1,539,375	\$ 935,947	\$ 1,242,052	\$ 1,128,492
3310	OASDHI (FICA) Academic	\$ -	\$ -	\$ 3,620	\$ -
3320	OASDHI (FICA) Classified	\$ 713,578	\$ 690,555	\$ 648,122	\$ 611,395

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
3340	Medicare - Academic	\$ 32,093	\$ 28,195	\$ 27,002	\$ 19,139
3350	Medicare - Classified	\$ 168,529	\$ 163,851	\$ 164,768	\$ 154,318
3411	Medical Coverage-Academic	\$ 508,784	\$ 1,016,316	\$ 2,664,940	\$ 4,109,999
3412	Dental Coverage-Academic	\$ 66,363	\$ 19,871	\$ 10,768	\$ 8,740
3415	Life Insurance-Academic	\$ 4,862	\$ 4,393	\$ 3,170	\$ 2,629
3421	Medical Coverage-Classified	\$ 2,783,256	\$ 2,583,780	\$ 2,999,320	\$ 1,017,447
3422	Dental Coverage-Classified	\$ 194,284	\$ 177,823	\$ 157,959	\$ 121,527
3425	Life Insurance-CLASS	\$ 26,572	\$ 28,751	\$ 31,883	\$ 31,362
3431	Medical reimbursement	\$ -	\$ (120,000)	\$ (98,379)	\$ (88,375)
3432	Dental reimbursement	\$ -	\$ (2,000)	\$ -	\$ -
3435	Life insurance reimbursement	\$ -	\$ -	\$ (494)	\$ (228)
3510	Unemployment Ins.-Academic	\$ 1,559	\$ 1,389	\$ 1,289	\$ (1,633)
3520	Unemployment Ins -Classified	\$ 8,206	\$ 8,004	\$ 7,848	\$ 6,158
3610	Worker's Compensation-Academic	\$ 35,169	\$ 29,270	\$ 29,852	\$ 20,035
3620	Worker's Compensation-Classfd	\$ 185,682	\$ 133,915	\$ 159,049	\$ 130,593
3712	OPEB Instructional	\$ 177,501	\$ 1,149,603	\$ 1,397,217	\$ 1,343,321
3720	Apple-Transamerica NonPerm-CI	\$ 2,645	\$ 900	\$ 7,672	\$ 8,832
3722	OPEB Classified	\$ 950,032	\$ 851,368	\$ 885,124	\$ 905,178
3912	Retiree Benefits	\$ 10,519,863	\$ 8,835,784	\$ 9,298,277	\$ 7,560,356
Fringe Benefits		\$ 18,191,456	\$ 16,739,542	\$ 19,593,537	\$ 17,219,289
4301	Instructional - (Classroom)		\$ 2,500	\$ 9,001	\$ 2,296
4303	Subs Periodicals - Other	\$ 12,370	\$ 10,220	\$ 10,374	\$ 13,098
4304	Supplies-office	\$ 204,269	\$ 176,868	\$ 406,312	\$ 246,404
4305	Fuel - gasoline/petroleum	\$ 15,750	\$ 15,750	\$ 11,003	\$ 15,830
4306	Computer software/site lic.-cl	\$ 8,000	\$ 13,481	\$ 4,434	\$ 11,690
4307	Computer software/site lic.-ad	\$ 26,200	\$ 26,000	\$ 32,213	\$ 25,835
5103	Legal	\$ 335,000	\$ 320,543	\$ 541,284	\$ 472,106
5104	Audit	\$ 195,000	\$ 147,227	\$ 179,850	\$ 181,730
5105	Independent Contractor/Consult	\$ 5,532,855	\$ 5,065,473	\$ 6,552,167	\$ 5,640,201
5106	Events/Programs-Outside Prod	\$ 9,000	\$ 16,625	\$ 8,334	\$ 12,259
5107	Election Cost	\$ 125,000	\$ 7,500	\$ -	\$ 186,908
5109	Legal Settlements	\$ 30,000	\$ 30,000	\$ 27,674	\$ 110,685
5202	Travel Non-Local	\$ 227,500	\$ 148,280	\$ 151,267	\$ 125,803
5203	Travel Local	\$ 19,100	\$ 10,866	\$ 9,450	\$ 7,769
5205	Conference/Seminar Reg	\$ 86,690	\$ 77,979	\$ 75,002	\$ 74,547
5206	Internal Training- Staff Dev	\$ 25,550	\$ 20,550	\$ 11,641	\$ 8,679
5301	Dues and Membership	\$ 155,100	\$ 106,359	\$ 116,768	\$ 106,183

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
5407	Student Accident Insurance	\$ 220,000	\$ 215,760	\$ 215,760	\$ 125,680
5501	Garbage and Trash	\$ 25,000	\$ 96,337	\$ 12,201	\$ 18,391
5502	Gas	\$ 25,000	\$ 22,063	\$ 12,074	\$ 13,412
5503	Light and Power (Electricity)	\$ 240,764	\$ 234,892	\$ 278,791	\$ 268,720
5504	Sewer Use	\$ 15,000	\$ 25,320	\$ 10,207	\$ 20,393
5505	Telephone Services	\$ 190,350	\$ 171,717	\$ 183,678	\$ 222,166
5506	Main Water System	\$ 50,000	\$ 24,690	\$ 44,165	\$ 35,455
5507	Pest Control	\$ 15,000	\$ 14,803	\$ 21,179	\$ 14,753
5602	Facility/Building Leases - Ann	\$ 25,000	\$ 68,000	\$ -	\$ 14,339
5603	Facility/Building Rentals-Mont	\$ 39,650	\$ 19,650	\$ 34,434	\$ 26,332
5604	Equipment Lease - Annual	\$ 65,438	\$ 62,720	\$ 46,160	\$ 57,392
5605	Equipment Rentals - Mon-Mon	\$ -	\$ -	\$ 4,553	\$ -
5607	Print & Dup. Equip Leases/Rent	\$ 10,000	\$ 6,000	\$ 4,707	\$ 4,907
5865	Publishing/ Doc Publication	\$ 52,750	\$ 66,660	\$ 81,635	\$ 22,838
5867	Postage	\$ 81,700	\$ 77,808	\$ 86,036	\$ 85,155
5875	Employee Waiver	\$ -	\$ 85,000	\$ -	\$ -
5877	Payment of Fines -OSHA & Misc	\$ 1,000	\$ 1,200	\$ -	\$ 1,200
5880	Radio Licensing	\$ 5,750	\$ 500	\$ 5,319	\$ -
5881	Building Repairs & Services	\$ 508,185	\$ 219,185	\$ 349,835	\$ 279,966
5882	Equip Repairs Maint. & Svc	\$ 144,379	\$ 137,540	\$ 218,690	\$ 19,307
5883	Net Internet Fees and Subs.	\$ 38,600	\$ 30,510	\$ 33,684	\$ 15,477
5885	Misc. Operational Exp.	\$ 1,894,722	\$ 5,089,255	\$ 2,103,429	\$ 1,608,892
5886	Program TV License	\$ 20,000	\$ 18,000	\$ 18,789	\$ 18,141
5887	Advertising/Radio/TV	\$ 6,000	\$ 6,435	\$ -	\$ 110,000
5888	Advertising Print/ADS	\$ 120,500	\$ 49,330	\$ 169,672	\$ 61,064
5889	Grounds Maintenance			\$ 38,610	\$ -
5890	Service Contract-Equipment	\$ 18,914	\$ 16,214	\$ 36,003	\$ 23,186
5891	Service Contract-Software-DP	\$ 669,235	\$ 496,918	\$ 805,226	\$ 628,261
5892	Service Contract-Hardware-DP	\$ 45,000	\$ 80,000	\$ 107,975	\$ 60,465
5893	Permits & Fees - Risk Mgmt	\$ 5,000	\$ 5,000	\$ 6,250	\$ 5,364
Books, Supplies, Services		\$ 11,540,321	\$ 13,537,728	\$ 13,075,836	\$ 11,003,278
6120	Site Improvement	\$ -	\$ -	\$ 48,353	\$ 8,445
6130	Special Assessments	\$ 2,693	\$ 2,693	\$ -	\$ -
6206	Building Improvement			\$ 9,617	\$ -
6402	Inst Equipment and Furn		\$ 8,800	\$ 10,276	\$ -
6403	Non-Instructional Equip & Furn	\$ 60,559	\$ 67,909	\$ 86,510	\$ 66,619
6406	Laptop Computers	\$ 24,500	\$ 6,900	\$ 10,628	\$ 15,803

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
6407	PC,SERV, Other Comput,Peripher	\$ 47,191	\$ 54,003	\$ 302,316	\$ 44,287
Equipment Cap Outlay		\$ 134,943	\$ 140,305	\$ 467,699	\$ 135,154
7110	Debt Service - Bonds	\$ -	\$ 2,349,253	\$ 2,265,000	\$ -
7120	Debt Interest - Bonds	\$ 4,358,532	\$ 5,397,337	\$ 5,421,796	\$ 6,727,392
7301	Transfer Out to General Fund	\$ 2,224,786	\$ 3,907,655	\$ 3,335,000	\$ 1,239,229
Debt Service Transfer		\$ 6,583,318	\$ 11,654,245	\$ 11,021,796	\$ 7,966,620
7535	OPD Payment for Academy	\$ 125,000	\$ 132,000	\$ 132,000	\$ 198,280
Other Transfers		\$ 125,000	\$ 132,000	\$ 132,000	\$ 198,280
7901	Reserve		\$ 1,000,000	\$ -	\$ -
Fund Balance		\$ -	\$ 1,000,000	\$ -	\$ -
Expense Total		\$ 51,776,553	\$ 56,274,585	\$ 57,718,465	\$ 48,667,945

Peralta Community College District
Unrestricted General Fund Detail (Fund 01)
2016-17 Final Budget
Laney College

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Expenses					
1101	Instructor	\$ 10,896,737	\$ 10,756,218	\$ 10,030,172	\$ 8,333,736
Full Time Academic		\$ 10,896,737	\$ 10,756,218	\$ 10,030,172	\$ 8,333,736
1201	Administrators	\$ 1,260,829	\$ 1,363,574	\$ 1,180,092	\$ 1,253,110
Academic Admin		\$ 1,260,829	\$ 1,363,574	\$ 1,180,092	\$ 1,253,110
1202	Department Chair	\$ 84,011	\$ 82,074.00	\$ 379,200	\$ 477,756
1203	Counselors	\$ 904,894	\$ 864,054.00	\$ 894,588	\$ -
1204	Librarians	\$ 464,046	\$ 432,475.00	\$ 330,258	\$ -
1205	Faculty - Special-Assigned	\$ 77,295	\$ 160,679.00	\$ 75,601	\$ -
1206	Nurse	\$ 84,013	\$ 102,592.00	\$ -	\$ 10,819
1210	Librarians-Lts	\$ -	\$ -	\$ 23,552	\$ -
Other Faculty		\$ 1,614,259	\$ 1,641,874	\$ 1,703,199	\$ 488,576
1351	Instructor-Temp/PTime & Ext-Se	\$ 2,324,354	\$ 3,232,537	\$ 4,487,615	\$ 6,818,241
1352	Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ 10,135	\$ 4,092
1353	Instructor - Retiree	\$ -	\$ -	\$ 380,779	\$ 241,794
1356	Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ 187,773	\$ 186,066
1357	Instructor-PT/Extra Serv Parit	\$ -	\$ 163,551	\$ 126,264	\$ 132,235
1452	Department Chairs	\$ -	\$ -	\$ 62,947	\$ 39,902
1453	Counselors	\$ 47,285	\$ 252,106	\$ 132,457	\$ -
1454	Librarians	\$ 44,078	\$ -	\$ 99,293	\$ -
1455	Coaches	\$ 63,043	\$ 132,124	\$ 82,151	\$ -
1456	Other Non-Teaching Assignments	\$ 52,218	\$ 32,500	\$ 97,947	\$ 130,556
1457	Non-Teaching Retirees	\$ -	\$ -	\$ 64,569	\$ 24,245
1458	Parity Pay for Non-Teaching Fa	\$ -	\$ -	\$ 18,283	\$ 19,874
1459	Staff Developing Training	\$ 18,000	\$ 48,000	\$ 18,368	\$ 1,000
Part Time Academic		\$ 2,548,978	\$ 3,860,818	\$ 5,768,580	\$ 7,598,005
2101	Administrators	\$ 398,983	\$ 362,340.00	\$ 304,872	\$ 335,223

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
2102	Clerical Tech & Support Staff	\$ 3,840,137	\$ 3,604,215.00	\$ 3,191,302	\$ 2,398,351
2201	Instructional Aides	\$ 813,303	\$ 739,182.00	\$ 754,968	\$ 568,742
2352	Cler Tech & Sup Stf (Repl)	\$ 266,309	\$ 213,187.00	\$ 570,946	\$ 3,999
2353	Student Employee Assistants	\$ 143,472	\$ 68,261.00	\$ 143,260	\$ 139,711
2354	Overtime for perm & non-perm	\$ 60,871	\$ 60,412.00	\$ 116,031	\$ 116,376
2357	Classified Retirees	\$ 14,688	\$ 4,800.00	\$ 16,519	\$ 25,496
2451	Instructional Aides (Replace)	\$ 282,490	\$ 358,718.00	\$ 280,347	\$ 248,837
2452	Instructional Aides - Student	\$ 124,920	\$ 84,424.00	\$ 152,509	\$ 57,753
2453	Instruct Aides-O/T/Perm & Non	\$ 4,950	\$ 3,500.00	\$ -	\$ -
Classified Salary		\$ 5,950,123	\$ 5,499,039	\$ 5,530,753	\$ 3,894,486
3110	STRS - Academic	\$ 1,690,799	\$ 1,470,716	\$ 1,532,547	\$ 1,129,764
3140	STRS Cash Balance	\$ 92,974	\$ 129,302	\$ 106,310	\$ 206,209
3220	PERS	\$ 750,281	\$ 567,315	\$ 674,789	\$ 617,500
3310	OASDHI (FICA) Academic	\$ -	\$ -	\$ 12,139	\$ 526
3320	OASDHI (FICA) Classified	\$ 316,169	\$ 296,901	\$ 353,785	\$ 345,736
3340	Medicare - Academic	\$ 228,478	\$ 245,618	\$ 261,798	\$ 223,185
3350	Medicare - Classified	\$ 78,933	\$ 69,465	\$ 77,465	\$ 82,186
3411	Medical Coverage-Academic	\$ 2,762,899	\$ 2,708,437	\$ 2,427,538	\$ 1,977,916
3412	Dental Coverage-Academic	\$ 153,490	\$ 185,064	\$ 171,758	\$ 155,889
3415	Life Insurance-Academic	\$ 30,123	\$ 34,484	\$ 36,045	\$ 31,698
3421	Medical Coverage-Classified	\$ 1,606,686	\$ 1,600,551	\$ 1,148,291	\$ 1,275,620
3422	Dental Coverage-Classified	\$ 99,673	\$ 102,586	\$ 97,008	\$ 94,670
3425	Life Insurance-CLASS	\$ 12,917	\$ 13,088	\$ 16,218	\$ 15,261
3510	Unemployment Ins.-Academic	\$ 11,092	\$ 12,870	\$ 12,874	\$ 11,093
3520	Unemployment Ins -Classified	\$ 3,865	\$ 3,355	\$ 3,747	\$ 3,994
3610	Worker's Compensation-Academic	\$ 252,045	\$ 260,547	\$ 276,087	\$ 217,435
3620	Worker's Compensation-Classfd	\$ 87,012	\$ 71,868	\$ 75,422	\$ 60,644
3712	OPEB Instructional	\$ 1,105,874	\$ 1,096,517	\$ 1,099,784	\$ 1,070,169
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ 96	\$ 19,876	\$ 14,907
3722	OPEB Classified	\$ 448,937	\$ 383,099	\$ 363,312	\$ 375,196
Fringe Benefits		\$ 9,732,247	\$ 9,251,879	\$ 8,766,795	\$ 7,909,599
4101	Classroom-Books			\$ 38	\$ -
4103	Office Professional Refer/Dict	\$ -	\$ 283	\$ 283	\$ -
4301	Instructional - (Classroom)	\$ 40,758	\$ 53,144	\$ 190,753	\$ 59,763
4303	Subs Periodicals - Other	\$ 842	\$ -	\$ 615	\$ 315
4304	Supplies-office	\$ 148,006	\$ 220,785	\$ 290,922	\$ 183,762
4305	Fuel - gasoline/petroleum			\$ 281	\$ -

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
4306	Computer software/site lic.-cl	\$ 7,338	\$ 3,000	\$ 32,371	\$ 8,187
4307	Computer software/site lic.-ad	\$ 5,000	\$ 20,500	\$ 29,819	\$ -
5102	Guest Speakers Lectures-Non	\$ -	\$ 11,000	\$ 7,000	\$ 450
5105	Independent Contractor/Consult	\$ 215,044	\$ 151,696	\$ 232,255	\$ 167,320
5106	Events/Programs-Outside Prod	\$ 21,600	\$ 44,935	\$ 44,611	\$ 17,218
5202	Travel Non-Local	\$ 51,009	\$ 68,800	\$ 39,017	\$ 19,219
5203	Travel Local	\$ 14,354	\$ 43,393	\$ 1,722	\$ 3,634
5205	Conference/Seminar Reg	\$ 15,500	\$ 26,000	\$ 38,086	\$ 24,927
5206	Internal Training- Staff Dev	\$ 10,000	\$ 16,000	\$ -	\$ 3,000
5301	Dues and Membership	\$ 47,384	\$ 48,100	\$ 80,626	\$ 49,114
5501	Garbage and Trash	\$ 40,800	\$ 60,800	\$ 78,737	\$ 72,214
5502	Gas	\$ 154,297	\$ 136,797	\$ 182,232	\$ 222,580
5503	Light and Power (Electricity)	\$ 879,623	\$ 869,623	\$ 712,670	\$ 794,296
5504	Sewer Use	\$ 19,987	\$ 49,987	\$ 36,657	\$ 49,295
5505	Telephone Services	\$ 58,817	\$ 55,017	\$ 36,438	\$ 56,350
5506	Main Water System	\$ 100,285	\$ 100,285	\$ 98,769	\$ 98,456
5507	Pest Control	\$ 25,500	\$ 26,050	\$ 24,440	\$ 24,704
5604	Equipment Lease - Annual	\$ -	\$ -	\$ -	\$ -
5605	Equipment Rentals - Mon-Mon	\$ 9,900	\$ 21,800	\$ 7,222	\$ 3,435
5607	Print & Dup. Equip Leases/Rent	\$ 97,000	\$ 112,000	\$ 97,001	\$ 46,564
5701	Athletics Meals and Lodging	\$ 18,180	\$ 25,200	\$ 29,420	\$ 26,940
5702	Graduation Exprenses	\$ -	\$ -	\$ 835	\$ 31,158
5706	Misc. Student Services	\$ -	\$ -	\$ -	\$ 3,106
5708	Athletic Transportation	\$ 25,120	\$ 35,800	\$ 42,882	\$ 20,027
5864	Instructional Services	\$ -	\$ -	\$ -	\$ 10,855
5865	Publishing/ Doc Publication	\$ 33,750	\$ 45,590	\$ 25,711	\$ 14,800
5867	Postage	\$ 13,500	\$ 17,500	\$ 9,751	\$ 10,000
5870	Cross Enrollment Waiver	\$ -	\$ 935	\$ 158	\$ 276
5875	Employee Waiver	\$ -	\$ 21,775	\$ 22,233	\$ 23,017
5881	Building Repairs & Services			\$ 13,500	\$ -
5882	Equip Repairs Maint. & Svc	\$ 24,725	\$ 11,074	\$ 25,438	\$ 8,219
5885	Misc. Operational Exp.	\$ 38,758	\$ 806,947	\$ 98,339	\$ 164,229
5888	Advertising Print/ADS	\$ -	\$ -	\$ 11,647	\$ 11,660
5890	Service Contract-Equipment	\$ 28,180	\$ 38,200	\$ 25,009	\$ 96,959
5891	Service Contract-Software-DP	\$ -	\$ 10,000	\$ -	\$ 19,525
Books, Supplies, Services		\$ 2,145,257	\$ 3,153,016	\$ 2,567,489	\$ 2,345,573
6302	Library Software (CD DVD etc)			\$ 4,484	\$ -

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
6402	Inst Equipment and Furn	\$ -	\$ 51,900	\$ 52,962	\$ 4,016
6403	Non-Instructional Equip & Furn	\$ 2,350	\$ 21,900	\$ 27,463	\$ -
6404	Telephone System Purchase	\$ -	\$ 2,000	\$ 160	\$ 398
6406	Laptop Computers	\$ -	\$ 22,344	\$ -	\$ 1,106
6407	PC,SERV, Other Comput,Peripher	\$ -	\$ 5,100	\$ 51,234	\$ -
	Equipment Cap Outlay	\$ 2,350	\$ 103,244	\$ 136,302	\$ 5,519
7630	Book Vouchers	\$ -	\$ -	\$ -	\$ 29,171
	Book Vouchers	\$ -	\$ -	\$ -	\$ 29,171
	Expense Total	\$ 34,150,780	\$ 35,629,662	\$ 35,683,382	\$ 31,857,774

Peralta Community College District
Unrestricted General Fund Detail (Fund 01)
2016-17 Final Budget
Merritt College

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Expense					
1101	Instructor	\$ 5,527,072	\$ 5,435,670	\$ 4,664,386	\$ 4,501,156
1102	Instructor Long Term Sub	\$ -	\$ -	\$ -	\$ -
Full Time Academic		\$ 5,527,072	\$ 5,435,670	\$ 4,664,386	\$ 4,501,156
1201	Administrators	\$ 927,405	\$ 929,133	\$ 877,357	\$ 781,970
Academic Admin		\$ 927,405	\$ 929,133	\$ 877,357	\$ 781,970
1202	Department Chair	\$ -	\$ -	\$ 296,164	\$ 283,464
1203	Counselors	\$ 548,702	\$ 712,073	\$ 605,115	\$ -
1204	Librarians	\$ 288,993	\$ 213,582	\$ 213,583	\$ -
1205	Faculty - Special-Assigned	\$ 318,430	\$ 395,114	\$ 454,150	\$ 108,081
1206	Nurse	\$ 110,421	\$ 75,379	\$ 110,422	\$ -
Other Faculty		\$ 1,266,546	\$ 1,396,148	\$ 1,679,433	\$ 391,546
1351	Instructor-Temp/PTime & Ext-Se	\$ 1,375,780	\$ 1,713,352	\$ 1,673,719	\$ 2,805,072
1352	Instructor-Sub-Daily/Sick	\$ -	\$ 750	\$ 13,992	\$ 57,579
1353	Instructor - Retiree	\$ -	\$ -	\$ 184,557	\$ 159,254
1356	Instructor-Temp/Pt-Office Hour	\$ -	\$ -	\$ 64,689	\$ 49,008
1357	Instructor-PT/Extra Serv Parit	\$ -	\$ 81,774	\$ 57,710	\$ 55,712
1452	Department Chairs	\$ -	\$ -	\$ 16,510	\$ 5,215
1453	Counselors	\$ -	\$ -	\$ -	\$ -
1454	Librarians	\$ 37,413	\$ 37,413	\$ 24,763	\$ -
1455	Coaches	\$ 23,961	\$ -	\$ 27,116	\$ -
1456	Other Non-Teaching Assignments	\$ 35,307	\$ 21,600	\$ 117,390	\$ 32,689
1457	Non-Teaching Retirees	\$ -	\$ 4,019	\$ 23,696	\$ 3,979
1458	Parity Pay for Non Teaching Fac	\$ -	\$ -	\$ 17,909	\$ 13,729
1459	Staff Developing Training	\$ 859	\$ 38,905	\$ -	\$ -
Part Time Academic		\$ 1,473,320	\$ 1,897,813	\$ 2,222,052	\$ 3,182,238
2101	Administrators	\$ 253,481	\$ 248,008	\$ 221,311	\$ 227,814

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
2102	Clerical Tech & Support Staff	\$ 2,607,137	\$ 2,629,851	\$ 2,374,673	\$ 2,122,519
2201	Instructional Aides	\$ 278,367	\$ 273,053	\$ 303,890	\$ 304,718
2352	Cler Tech & Sup Stf (Repl)	\$ 82,201	\$ 59,301	\$ 162,849	\$ 16,972
2353	Student Employee Assistants	\$ 72,000	\$ 56,000	\$ 90,556	\$ 97,855
2354	Overtime for perm & non-perm	\$ 11,600	\$ 13,750	\$ 57,229	\$ 50,706
2357	Classified Retirees	\$ -	\$ -	\$ -	\$ -
2359	Instruct Aides(non-classroom)	\$ 5,000	\$ 5,000	\$ 16,101	\$ -
2451	Instructional Aides (Replace)	\$ 24,900	\$ 56,900	\$ 78,800	\$ 34,723
2452	Instructional Aides - Student	\$ 35,170	\$ 42,180	\$ 35,529	\$ 36,791
Classified Salary		\$ 3,369,856	\$ 3,384,043	\$ 3,340,938	\$ 2,892,099
3110	STRS - Academic	\$ 927,408	\$ 832,742	\$ 815,507	\$ 635,742
3140	STRS Cash Balance	\$ 55,031	\$ 68,565	\$ 70,765	\$ 52,051
3220	PERS	\$ 424,609	\$ 767,112	\$ 390,806	\$ 369,412
3310	OASDHI (FICA) Academic		\$ -	\$ 3,360	\$ -
3320	OASDHI (FICA) Classified	\$ 189,575	\$ 195,271	\$ 216,887	\$ 205,894
3340	Medicare - Academic	\$ 126,885	\$ 136,100	\$ 154,275	\$ 120,580
3350	Medicare - Classified	\$ 44,361	\$ 45,685	\$ 47,932	\$ 48,510
3411	Medical Coverage-Academic	\$ 1,374,515	\$ 1,286,995	\$ 1,230,497	\$ 1,077,336
3412	Dental Coverage-Academic	\$ 77,223	\$ 101,458	\$ 96,206	\$ 88,193
3415	Life Insurance-Academic	\$ 16,890	\$ 17,071	\$ 18,860	\$ 18,309
3421	Medical Coverage-Classified	\$ 958,754	\$ 936,780	\$ 764,472	\$ 830,237
3422	Dental Coverage-Classified	\$ 55,871	\$ 69,917	\$ 64,368	\$ 62,359
3425	Life Insurance-CLASS	\$ 7,544	\$ 6,974	\$ 10,790	\$ 10,349
3510	Unemployment Ins.-Academic	\$ 6,172	\$ 7,713	\$ 7,545	\$ 5,972
3520	Unemployment Ins -Classified	\$ 2,170	\$ 2,209	\$ 2,315	\$ 2,360
3610	Worker's Compensation-Academic	\$ 140,001	\$ 144,068	\$ 160,930	\$ 115,451
3620	Worker's Compensation-Classfd	\$ 48,944	\$ 47,264	\$ 45,827	\$ 39,779
3712	OPEB Instructional	\$ 608,209	\$ 614,902	\$ 608,819	\$ 627,546
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ 6,421	\$ 6,109
3722	OPEB Classified	\$ 252,245	\$ 251,961	\$ 243,404	\$ 261,679
Fringe Benefits		\$ 5,316,407	\$ 5,532,787	\$ 4,959,986	\$ 4,577,867
4101	Classroom Books	\$ -	\$ -	\$ -	\$ -
4102	Book for Loan Student Program	\$ 7,000	\$ 8,000	\$ 5,894	\$ 998
4301	Instructional - (Classroom)	\$ 23,511	\$ 23,186	\$ 18,946	\$ 25,426
4303	Subs Periodicals - Other	\$ 4,815	\$ 4,500	\$ 4,311	\$ 4,613
4304	Supplies-office	\$ 75,841	\$ 75,027	\$ 75,935	\$ 91,628
4305	Fuel - gasoline/petroleum	\$ 800	\$ 800	\$ 531	\$ 738

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
4306	Computer software/site lic.-cl	\$ 2,075	\$ 2,030	\$ 1,388	\$ 11,718
4307	Computer software/site lic.-ad	\$ 1,000	\$ 1,000	\$ 10,853	\$ 399
5102	Guest Speakers Lectures-Non	\$ 550	\$ 550	\$ 246	\$ 1,075
5105	Independent Contractor/Consult	\$ 66,537	\$ 96,897	\$ 208,720	\$ 129,101
5106	Events/Programs-Outside Prod	\$ 18,315	\$ 16,660	\$ 30,232	\$ 21,099
5110	Instructor Events-Personal Svs	\$ 6,184	\$ -	\$ 1,928	\$ -
5202	Travel Non-Local	\$ 16,179	\$ 22,989	\$ 18,164	\$ 12,518
5203	Travel Local	\$ 5,704	\$ 4,204	\$ 2,434	\$ 5,889
5204	Student Transportation	\$ 6,531	\$ 2,900	\$ 210	\$ 1,195
5205	Conference/Seminar Reg	\$ 9,857	\$ 23,582	\$ 14,453	\$ 13,498
5206	Internal Training Staff Dev	\$ -	\$ -	\$ -	\$ -
5301	Dues and Membership	\$ 49,312	\$ 72,047	\$ 55,476	\$ 54,120
5501	Garbage and Trash	\$ 40,850	\$ 43,000	\$ 44,892	\$ 44,972
5502	Gas	\$ 119,480	\$ 125,768	\$ 163,065	\$ 139,637
5503	Light and Power (Electricity)	\$ 532,347	\$ 368,333	\$ 368,047	\$ 361,435
5504	Sewer Use	\$ 24,957	\$ 26,270	\$ 28,924	\$ 22,707
5505	Telephone Services	\$ 30,000	\$ 75,000	\$ 73,834	\$ 64,683
5506	Main Water System	\$ 167,253	\$ 176,056	\$ 139,675	\$ 162,492
5507	Pest Control	\$ 780	\$ -	\$ 250	\$ -
5603	Facility/Building Rentals	\$ 31,000	\$ 31,000	\$ 20,928	\$ 20,928
5604	Equipment Lease - Annual	\$ 66,734	\$ 62,494	\$ 35,809	\$ 34,746
5605	Equipment Rentals - Mon-Mon	\$ 33,500	\$ 30,000	\$ 18,782	\$ 19,198
5701	Athletics Meals and Lodging	\$ 5,481	\$ 10,266	\$ 5,905	\$ 10,584
5702	Graduation Exprenses	\$ 20,000	\$ 35,000	\$ 21,016	\$ 25,717
5704	Health Services	\$ 4,500	\$ 4,630	\$ 6,392	\$ 6,524
5708	Athletic Transportation	\$ 5,020	\$ 12,981	\$ 6,348	\$ 9,611
5865	Publishing/ Doc Publication	\$ 18,700	\$ 17,000	\$ 25,323	\$ 11,658
5866	Testing License and Material	\$ 500	\$ 1,265	\$ 1,349	\$ -
5867	Postage	\$ 880	\$ 880	\$ -	\$ 189
5870	Cross Enrollment Waiver	\$ -	\$ -	\$ 882	\$ 230
5875	Employee Waiver	\$ -	\$ 7,078	\$ 8,189	\$ 7,997
5881	Building Repairs & Services			\$ 24,594	\$ -
5882	Equip Repairs Maint. & Svc	\$ 37,216	\$ 35,546	\$ 25,304	\$ 18,448
5883	Net Internet Fees and Subs.	\$ 9,775	\$ 9,820	\$ 1,759	\$ 7,948
5884	Laundry Services	\$ -	\$ -	\$ -	\$ 75
5885	Misc. Operational Exp.	\$ 124,593	\$ 625,992	\$ 10,528	\$ 26,033
5888	Advertising Print/ADS	\$ 276	\$ -	\$ 1,238	\$ -

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
5890	Service Contract-Equipment	\$ -	\$ -	\$ -	\$ -
5891	Service Contract-Software-DP	\$ -	\$ -	\$ -	\$ -
Books, Supplies, Services		\$ 1,568,053	\$ 2,052,751	\$ 1,482,754	\$ 1,369,827
6301	College Library Books	\$ 27,000	\$ 26,000	\$ 9,472	\$ -
6302	Library Software (CD DVD etc)			\$ 2,500	\$ -
6303	College Library Periodicals	\$ 8,000	\$ 8,000	\$ 7,157	\$ 4,745
6402	Inst Equipment and Furn	\$ 4,878	\$ 8,300	\$ 9,563	\$ 9,523
6403	Non-Instructional Equip & Furn	\$ 5,291	\$ 8,764	\$ 72,545	\$ 1,731
6406	Laptop Computers	\$ -	\$ -	\$ -	\$ -
6407	PC,SERV, Other Comput,Peripher	\$ -	\$ -	\$ 5,602	\$ -
Equipment Cap Outlay		\$ 45,169	\$ 51,064	\$ 106,839	\$ 15,999
7301	Interfund Transfers	\$ -		\$ 5,000	\$ 295
Transfer out To GF		\$ -	\$ -	\$ 5,000	\$ 295
Expense Total		\$ 19,493,828	\$ 20,679,409	\$ 19,338,745	\$ 17,712,995

Position Listing - Full Time Equivalent

Unrestricted General Fund

Positions	District	COA	Laney	Merritt	BCC	Grand Total
Acad Support Services Special		1	2	1	1	5
Academic Senate President		0.5				0.5
Account Clerk I		1				1
Account Clerk II					1	1
Accounting Services Technician	1					1
Accounting Technician			1			1
Accounts Payable Specialist I	3					3
Accounts Payable Specialist II	0.7					0.7
Adm & Rcds Sys Technol Analyst	1					1
Admissions & Records Clerk	2	1	2	1		6
Admissions & Records Specialis		1	1	1	1	4
Admissions & Records Technician	1	1	1		2	5
Applications Software Analyst	2					2
Articulation Officer		1.1	1			2.1
Assoc VC For Std't Svcs/Registr	1					1
Assoc VC of Wrkforce Devel/Cont Ed	1					1
Assoc Vice Chancellor for IT	1					1
Asst Buyer	1					1
Asst Chief Stationary Engineer	4					4
Asst Grounds Supervisor	1					1
Asst To The Chancellor	1					1
Asst Warehouse Supervisor	1					1
Athletic Trainer-Equipment Mgr			1	1		2
Audio-Visual Services Assistan			1			1
Aviation Maintenance		1				1
Benefits Manager	1					1
Budget Director	1					1
Bursar		1	1	1	1	4
Buyer	2					2
Buyer/Contract Specialist	1					1
Cashier			2.6			2.6
Chancellor	1					1
Chief Stationary Engineer	1					1

Positions	District	COA	Laney	Merritt	BCC	Grand Total
Clerical Assistant II	2					2
College Network Coordinator			1	1	1	3
College President		1	1	1	1	4
Computer Network Technician		1	1		1	3
Computer Operations Technician	1					1
Coord/Career & Transfer Center					1	1
Coord/Learning Resource Center				1		1
Coordinator of Admissions & Records		1				1
Coordinator/Biology & Science		1		1		2
Coordinator/Grants & Spec Pgms	1					1
Coordinator/LRC					1	1
Counselor		3.9	8	5.8	3	20.7
Counselor - additional days				0.3		0.3
Counselor (General)			1		3	4
Counselor (Mental Health)					1	1
Counselor Additional Days					0.1	0.1
Curric & Systems Tech Analyst	1					1
Curriculum & Assess Specialist				1	1	2
Curriculum Specialist		1				1
Custodian	3	7	12	7	4	33
DAS President	0.6					0.6
Dean Academic Pathw & Stdnt Suc		1		1	1	3
Dean of Academic & Stdnt Affair			1			1
Dean of Academic & Student Aff			5			5
Dean of Campus Life					1	1
Dean of College Research and Planning		0.7	0.3			1
Dean of Enrollment Services		0.6				0.6
Dean of Student Services					1	1
Dean of Workforce Dev and Applied					1	1
Dean Workf Dev & Applied Scie		1		1		2
Dean, Special Programs & Grant		1		1		2
Department Network Coordinator			2	1		3
Dir of Bus & Admin Svcs		1	1	1	1	4
Dir Of Employee Relations	1					1
Dir of Facilities and Operatns	1					1
Dir Of Human Resources	0.4					0.4

Positions	District	COA	Laney	Merritt	BCC	Grand Total
Dir Of Institutional Research	1					1
Dir of Risk Management	1					1
Dir of Studt Activit Campus Li		1	1	1		3
Dir, Intr'l Svcs & Studt Supt	1					1
Director Of Development	0.5					0.5
Director of Energy & Environ Sustain	0.5					0.5
Director of Enterprise Svcs	1					1
Director of Financial Aid	1					1
Director of Fiscal Services	1					1
Director of Payroll Services	1					1
Director of Purchasing Svcs	1					1
Director of Technology Svcs	1					1
Distance Ed. Coordinator	1.45					1.45
District Accounting Tech	2					2
District Admissions Officer	1					1
District Senior Accountant	1					1
District Student Support Services	1					1
District Telecommunication Sys. Admin	1					1
District Trustee	0					0
DSPS Adapted Comp Learng Tech		0.25				0.25
Duplicating Services Technicia					1	1
Duplicating Services Technician			2			2
Duplicating Services Technician II		0.5				0.5
EOPS Coordinator			0.7			0.7
Exec Asst/Employee Relatio (C)	1					1
Exec Asst/Finance & Accounting	1					1
Exec Asst/General Services (C)	1					1
Exec Asst/President's Office		1	1	1	1	4
Exec VC of Strat Prtnrshp/Advncmnt	1					1
Exec. Asst., Vice Chan. Office	1					1
Exec.Dir, Marketing, Pub Rel.	1					1
Executive Assistant (Exec VP)			1			1
Executive Asst/Chancellor's Of	1					1
Executive Asst/Legal	2					2
Facilities Project Coord	2					2
Facilities Services Specialist		1	1			2

Positions	District	COA	Laney	Merritt	BCC	Grand Total
Facilities Specialist				0.29		0.29
Faculty Diversity Officer	0.5					0.5
Faculty Release/Negotiator	2.2					2.2
Faculty, Special Assignment	0.2					0.2
Faculty, Special Assignment (Tenure Review Facilitator)	0.65					0.65
Faculty/Staff Development	1					1
Financial Aid Program Supervis				1	1	2
Financial Aid Specialist		2	3.5	2.03	2	9.53
Financial Aid Supervisor		1	1			2
Financial Aid Systems Tech Ana	2					2
Food Service Manager			1			1
Food Service Supervisor			1			1
Food Services Worker			1			1
Graphic Design Specialist	1					1
Grounds Supervisor	1					1
Groundswoker-Gardener	7					7
Head Custodian	1	1	1	1	1	5
Health Services Director	1					1
Help Desk Support Tech II	1					1
Human Resources Analyst (C)	2					2
Human Resources Generalist	4					4
Instr Asst/Computer Assist Instr				1		1
Instruct Asst./Child Development				0.5		0.5
Instruct Asst/Computer Info Sys			1			1
Instruct Asst/Stud Ctr Cafete			1			1
Instructional Asst./Culinary A			4			4
Instructional Asst/Accompanist			0.75			0.75
Instructional Asst/Art			1	0.5		1.5
Instructional Asst/Cosmetology			1			1
Instructional Asst/LRC			1			1
Instructional Asst/Mathematics			1		0.44	1.44
Instructional Asst/Writing Ctr			1			1
Instructor		49	123.04	62.32	52.193	286.55
Internal Auditor	1					1
International Services Manager	1					1

Positions	District	COA	Laney	Merritt	BCC	Grand Total
International Student Support	3					3
Lead Custodian (B)		1	1	1	1	4
Lead Grounds worker-Gardener	1					1
Librarian		3	4.75	3	3	13.75
Librarian/Long-Term Substitute			1			1
Library Network Coordinator			1			1
Library Technician II		1	4			5
Mail Room/Switchboard Operator				1		1
Mental Health Coordinator		1				1
Multimedia Services Specialist					1	1
Network Suppt Svcs Specialist		2	2	1	2	7
Nurse			1	1		2
Payroll Coordinator (C)	1					1
Payroll Manager	1					1
PE Instr/Asst Football Coach			1			1
Physical Education Attendant			2			2
Principal Accounting Technicia	1		1	1		3
Principal Clerk	1		2			3
Principal Library Tech		1	2	1		4
Program Specialist/CTE			1			1
Program Specialist/Outreach				1		1
Program Specialist/PCTV	1					1
Project Manager	2					2
Public Information Officer					1	1
Research & Sys Tech Analyst	1					1
Research Data Specialist	1					1
Scien Lab Tech/Landscape Horti				1.5		1.5
Science Lab Coordinator					1	1
Science Lab Tech/Biological Sc			1	1	1	3
Science Lab Tech/Chemistry		1	2	1		4
Secretary			2			2
Senior Network Coordinator	4					4
Spec Asst to Chanc/Chief of Staff	1					1
Sr Appl Software Prog/Analyst	4					4
Sr Clerical Assistant		2		2.5		4.5
Sr College Info Sys Analyst		1	1			2

Positions	District	COA	Laney	Merritt	BCC	Grand Total
Sr Duplicating & Supp Svcs Tec	1					1
Sr Duplicating Services Techni		1		1		2
Sr Employee Relations Analyst II	1					1
Sr Library Technician		2	1	2	1	6
Sr PeopleSoft Database Admin	1					1
Sr Secretary	3					3
Sr Storesworker		1	1	1	1	4
Sr. Admissions & Records Clerk	1					1
Sr. Human Resources Analyst (C	1					1
Sr. Staff Services Specialist					1	1
Staff Assiistant/Communications					1	1
Staff Assistant			1		1	2
Staff Assistant/Benefits (C)	1					1
Staff Assistant/Instruction		3	1	2		6
Staff Asst,Vice President's Of		1	1	2	3	7
Staff Asst/Admin (General)					1	1
Staff Asst/ASL & English					1	1
Staff Asst/Business Svcs		1		1		2
Staff Asst/Communication Svcs			1			1
Staff Asst/Educational Service	1					1
Staff Asst/Gen Couns Rsk Mgmt	1					1
Staff Asst/Human Resources	1					1
Staff Asst/Human Resources (C)	1					1
Staff Asst/Instruction			1			1
Staff Asst/Landscape Horticult				1		1
Staff Asst/PACE					1	1
Staff Asst/Payroll	3					3
STAFF ASST/PRESIDENT'S OFFICE				1		1
Staff Asst/Prestident's Office			1			1
Staff Asst/Purchasing	1					1
Staff Asst/SS Veteran Programs		1				1
Staff Asst/Student Financial Application	1					1
Staff Asst/Student Services				1		1
Staff Asst/Veteran Affairs			1			1
STAFF SERVICES SPECIALIST/IT	1					1
Staff Services Specialist/Maint Oper	1					1

Positions	District	COA	Laney	Merritt	BCC	Grand Total
Staff Srvcs Special/Pres offic		1				1
Staff Svcs Spec		1				1
Staff Svcs Spec/Fiscal			1	1	1	3
Stage & Production Supervisor			1			1
Stationary Engineer	8					8
Student Employment Specialist			1			1
Student Personnel Services Spe				0.5		0.5
Student Services Spec (BCC)					1	1
Student Services Specialist				1		1
Student Trustee	0					0
Superv, Admin & Bus Supp Svcs		1	1	1	1	4
System Analyst Payroll/Finance	1					1
Systems Analyst(Std/Fin Apps)	1					1
Toolroom Keeper I/Welding			1			1
Toolroom Keeper II/Automotive		1				1
Toolroom Keeper II/Aviation Ma		1				1
Tutorial Services Assistant		1				1
TV Broadcast Coordinator	1					1
Utility Engineer	3					3
VC of Academic Affairs	1					1
Vice Chanc For General Svcs	1					1
Vice Chancellor For Human Reso	1					1
Vice Chancellor, Ed. Svcs.	1					1
Vice Chancellor/Finance & Admi	1					1
Vice President Inst. Research, Planning					0.2	0.2
Vice President Of Instruction		1	1	1	1	4
Vice President Of Student Serv			1	1	0.8	2.8
Vice President of Student Services		1				1
Warehouse Supervisor (B)	1					1
Warehouse Worker-Driver (B)	3					3
Web Content Developer	1				0.5	1.5
Grand Total	160.7	117.55	242.64	132.24	113.23	766.36

**Peralta Community College District
Restricted General Fund Detail (Fund 11)
2016-17 Final Budget**

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue					
8121	Higher Education Act of 1965	\$ 728,581	\$ 1,049,831	\$ 516,803	\$ 1,174,778
8153	Fin Adm. Ad. Allow. SEOG,PELL	\$ 371,758	\$ 104,034	\$ 45,135	\$ 29,039
8170	Vocational Tech. Educ. Act	\$ 900,223	\$ 730,589	\$ 270,559	\$ 910,382
8191	Temp Assist Needy Families	\$ 155,459	\$ 196,746	\$ 174,214	\$ 167,947
8195	DEPARTMENT OF EDUCATION	\$ -	\$ 491,178	\$ -	\$ 1,206,619
8199	Other Federal Income	\$ 2,797,678	\$ 3,328,373	\$ 3,151,407	\$ 4,027,513
Federal Revenue		\$ 4,953,699	\$ 5,900,751	\$ 4,158,119	\$ 7,516,278
8612	Partnership for Excellence	\$ -	\$ -	\$ 6,620	\$ -
8615	Board of Finan Assist Program	\$ 1,681,348	\$ 1,316,350	\$ 1,298,539	\$ 1,253,578
8617	Basic Skills	\$ 360,000	\$ 511,348	\$ 360,000	\$ 504,514
8621	Disabled Student Prg & Serv	\$ 2,472,894	\$ 2,571,740	\$ 2,959,022	\$ 2,707,096
8623	Student Success & Support Prog	\$ 5,367,486	\$ 5,866,492	\$ 6,265,731	\$ 2,895,392
8625	Extended Opport. Program & Svc	\$ 4,346,596	\$ 2,405,838	\$ 3,889,962	\$ 2,277,798
8626	Coop Agencies Resources Educ	\$ 542,865	\$ 384,428	\$ 603,183	\$ 359,203
8629	CalWorks	\$ 674,623	\$ 773,095	\$ 716,871	\$ 694,885
8654	Staff Diversity	\$ -	\$ -	\$ 8,092	\$ 64,739
8656	Instruct. Equipt & Library Mat	\$ 1,083,871	\$ -	\$ -	\$ 422,195
8681	State Lottery Proceeds	\$ 832,500	\$ 662,992	\$ 1,113,850	\$ 766,544
8699	Other State Revenue	\$ 10,972,135	\$ 5,545,398	\$ 11,599,597	\$ 4,119,891
State Revenue		\$ 28,334,318	\$ 20,037,681	\$ 28,821,468	\$ 16,065,836
8831	Contract Instructional Service	\$ 379,716	\$ 421,907	\$ 173,165	\$ 345,747
8861	Interest/Investment Income	\$ -	\$ -	\$ 71,908	\$ -
8896	Student Health Fees	\$ 53,043	\$ -	\$ -	\$ -
8897	Indirect Income	\$ 5,834	\$ -	\$ -	\$ -
8899	Miscellaneous	\$ 1,329,871	\$ 507,071	\$ 922,519	\$ 494,994
Local Revenue		\$ 1,768,464	\$ 928,978	\$ 1,167,592	\$ 840,741

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
8982	Interfund Transfers-In	\$ 24,786	\$ -	\$ -	\$ 59,448
8983	Intrafund Transfers-In	\$ 1,100,000	\$ 1,157,665	\$ 1,030,194	\$ 1,187,581
Trans Res Revenue		\$ 1,124,786	\$ 1,157,665	\$ 1,030,194	\$ 1,247,029
Revenue Total		\$ 36,181,267	\$ 28,025,075	\$ 35,177,372	\$ 25,669,884
Expenses					
1101	Instructor	\$ 604,451	\$ 600,793	\$ 467,900	\$ 557,787
Full Time Academic		\$ 604,451	\$ 600,793	\$ 467,900	\$ 557,787
1201	Administrators	\$ 715,522	\$ 760,211	\$ 829,571	\$ 414,617
Academic Admin		\$ 715,522	\$ 760,211	\$ 829,571	\$ 414,617
1202	Department Chairs	\$ -	\$ -	\$ -	\$ -
1203	Counselors	\$ 2,979,582	\$ 2,367,483	\$ 2,036,578	\$ 1,332,841
1205	Faculty - Special-Assigned	\$ 418,451	\$ 436,390	\$ 360,391	\$ 441,418
1209	Counselors-Lts	\$ -	\$ -	\$ 31,820	\$ -
Other Faculty		\$ 3,398,033	\$ 2,803,873	\$ 2,428,789	\$ 1,774,259
1351	Instructor-Temp/PTime & Ext-Se	\$ 388,502	\$ 188,232	\$ 292,313	\$ 323,821
1352	Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ -	\$ 2,059
1353	Instructor - Retiree	\$ 1,207	\$ 19,000	\$ 6,334	\$ 4,528
1452	Department Chairs	\$ 10,675	\$ 8,000	\$ 6,603	\$ 9,650
1453	Counselors	\$ 920,884	\$ 723,899	\$ 1,398,344	\$ 1,526,920
1454	Librarians	\$ 132,000	\$ 20,365	\$ 80,769	\$ 232
1456	Other Non-Teaching Assignments	\$ 1,078,364	\$ 641,454	\$ 1,034,742	\$ 1,004,776
1457	Non-Teaching Retirees	\$ 113,344	\$ 53,023	\$ 114,325	\$ 113,934
1458	Parity Pay for Non-Teaching Faculty	\$ -	\$ -	\$ -	\$ -
Part Time Academic		\$ 2,644,976	\$ 1,653,973	\$ 2,933,431	\$ 2,985,919
2101	Administrators	\$ 1,201,598	\$ 758,868	\$ 591,129	\$ 649,341
2102	Clerical Tech & Support Staff	\$ 5,251,798	\$ 3,930,228	\$ 3,054,110	\$ 2,425,984
2201	Instructional Aides	\$ 106,809	\$ 72,561	\$ 109,906	\$ 102,861
2352	Cler Tech & Sup Stf (Repl)	\$ 1,084,876	\$ 531,947	\$ 1,368,471	\$ 809,119
2353	Student Employee Assistants	\$ 1,552,371	\$ 1,678,109	\$ 1,982,022	\$ 1,699,823
2354	Overtime for perm & non-perm	\$ 162,143	\$ 87,943	\$ 258,073	\$ 140,935
2357	Classified Retirees	\$ 4,100	\$ 2,056	\$ 7,216	\$ 43,081
2359	Instruct Aides(non-classroom)	\$ 41,000	\$ 41,000	\$ 18,240	\$ 32,415
2451	Instructional Aides (Replace)	\$ 380,694	\$ 780,579	\$ 927,788	\$ 1,146,171
2452	Instructional Aides - Student	\$ 382,684	\$ 155,230	\$ 470,935	\$ 375,888
2454	Instructional Aides - Tutorial Asst	\$ 55,250	\$ 31,000	\$ 31,713	\$ -

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Classified Salary		\$ 10,223,323	\$ 8,069,521	\$ 8,819,602	\$ 7,425,619
3110	STRS - Academic	\$ 586,717	\$ 437,645	\$ 527,001	\$ 372,766
3140	STRS Cash Balance	\$ 85,539	\$ 56,685	\$ 44,390	\$ 43,333
3220	PERS	\$ 830,022	\$ 673,934	\$ 608,775	\$ 479,572
3310	OASDHI (FICA) Academic	\$ (97)	\$ 232	\$ 6,371	\$ 1,651
3320	OASDHI (FICA) Classified	\$ 385,713	\$ 396,718	\$ 331,522	\$ 261,264
3340	Medicare - Academic	\$ 111,687	\$ 80,789	\$ 96,636	\$ 81,309
3350	Medicare - Classified	\$ 105,714	\$ 87,976	\$ 91,418	\$ 77,802
3411	Medical Coverage-Academic	\$ 794,038	\$ 751,775	\$ 530,517	\$ 467,099
3412	Dental Coverage-Academic	\$ 56,298	\$ 44,806	\$ 39,089	\$ 36,562
3415	Life Insurance-Academic	\$ 13,765	\$ 11,015	\$ 10,943	\$ 8,406
3421	Medical Coverage-Classified	\$ 1,490,877	\$ 1,439,680	\$ 931,152	\$ 795,700
3422	Dental Coverage-Classified	\$ 136,346	\$ 76,187	\$ 76,510	\$ 58,969
3425	Life Insurance-CLASS	\$ 16,787	\$ 13,425	\$ 13,452	\$ 11,194
3510	Unemployment Ins.-Academic	\$ 7,015	\$ 5,832	\$ 4,619	\$ 3,967
3520	Unemployment Ins -Classified	\$ 5,976	\$ 4,390	\$ 4,363	\$ 3,762
3610	Worker's Compensation-Academic	\$ 106,842	\$ 81,640	\$ 99,422	\$ 75,144
3620	Worker's Compensation-Classfd	\$ 124,945	\$ 95,972	\$ 91,758	\$ 70,047
3712	OPEB Instructional	\$ 363,572	\$ 323,582	\$ 303,792	\$ 257,057
3720	Apple-Transamerica NonPerm-CI	\$ 44,797	\$ 39,088	\$ 49,520	\$ 45,289
3722	OPEB Classified	\$ 430,157	\$ 394,365	\$ 311,149	\$ 289,494
Fringe Benefits		\$ 5,696,710	\$ 5,015,736	\$ 4,172,397	\$ 3,440,389
4101	Classroom-Books	\$ 18,000	\$ 12,000	\$ 24,622	\$ 12,252
4102	Book for Loan Student Program	\$ 29,746	\$ 11,134	\$ 32,362	\$ 21,728
4103	Office Professional Refer/Dict	\$ -	\$ -	\$ 143	\$ -
4301	Instructional - (Classroom)	\$ 863,397	\$ 802,496	\$ 899,220	\$ 739,317
4302	Supplies Outreach recruitment	\$ 66,757	\$ 39,627	\$ 99,370	\$ 36,919
4303	Subs Periodicals - Other	\$ 2,500	\$ 2,500	\$ 2,079	\$ 3,262
4304	Supplies-office	\$ 271,099	\$ 213,206	\$ 448,755	\$ 270,721
4306	Computer software/site lic.-cl	\$ 102,847	\$ 20,665	\$ 184,572	\$ 104,948
4307	Computer software/site lic.-ad	\$ 81,549	\$ 53,703	\$ 76,737	\$ 49,099
5102	Guest Speakers Lectures-Non	\$ 1,450	\$ -	\$ 4,015	\$ 6,175
5105	Independent Contractor/Consult	\$ 2,628,970	\$ 2,774,558	\$ 6,336,808	\$ 3,724,662
5106	Events/Programs-Outside Prod	\$ 212,741	\$ 161,670	\$ 187,534	\$ 189,924
5202	Travel Non-Local	\$ 226,342	\$ 96,122	\$ 165,432	\$ 112,136
5203	Travel Local	\$ 49,017	\$ 33,574	\$ 14,276	\$ 11,875
5204	Student Transportation	\$ 26,113	\$ 11,068	\$ 41,860	\$ 15,938

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
5205	Conference/Seminar Reg	\$ 137,759	\$ 54,178	\$ 76,869	\$ 53,984
5206	Internal Training- Staff Dev	\$ 17,500	\$ -	\$ -	\$ 1,710
5301	Dues and Membership	\$ 7,619	\$ 24,950	\$ 5,915	\$ 4,520
5505	Telephone Services	\$ 1,727	\$ 530	\$ 3,419	\$ 2,516
5602	Facility/Building Leases - Ann	\$ -	\$ -	\$ -	\$ -
5603	Facility/Building Rentals-Mont	\$ -	\$ -	\$ -	\$ 320
5604	Equipment Lease - Annual	\$ 11,265	\$ 8,000	\$ 7,074	\$ 10,143
5605	Equipment Rentals - Mon-Mon	\$ 5,271	\$ 2,100	\$ 8,894	\$ 1,329
5607	Print & Dup. Equip Leases/Rent	\$ 2,000	\$ 18,000	\$ 5,659	\$ 16,935
5702	Graduation Expenses	\$ 1,200	\$ 1,200	\$ 2,888	\$ -
5704	Health Services	\$ -	\$ -	\$ -	\$ -
5706	Miscellaneous Student Services	\$ 28	\$ -	\$ -	\$ -
5865	Publishing/ Doc Publication	\$ 23,933	\$ 11,685	\$ 39,555	\$ 39,600
5866	Testing License and Material	\$ 22,500	\$ 34,950	\$ 41,116	\$ 51,169
5867	Postage	\$ 2,406	\$ 2,275	\$ 10,335	\$ 7,460
5871	Misc Fee Waivers	\$ -	\$ -	\$ -	\$ -
5882	Equip Repairs Maint. & Svc	\$ 1,136	\$ 3,137	\$ 19,247	\$ 27,469
5883	Net Internet Fees and Subs.	\$ 43,912	\$ 13,500	\$ 45,256	\$ 37,898
5884	Laundry Services	\$ -	\$ -	\$ -	\$ 1,210
5885	Misc. Operational Exp.	\$ 8,212,846	\$ 2,985,828	\$ 227,211	\$ 201,908
5886	Program TV License	\$ -	\$ -	\$ -	\$ -
5887	Advertising/Radio/TV	\$ 3,625	\$ -	\$ 6,300	\$ 25,950
5888	Advertising Print/ADS	\$ 20,696	\$ 21,440	\$ 71,838	\$ 25,951
5890	Service Contract-Equipment	\$ 8,146	\$ 7,831	\$ 8,401	\$ 28,932
5891	Service Contract-Software-DP	\$ -	\$ 1,615	\$ 102,035	\$ 68,305
5895	Indirect Costs	\$ 323,066	\$ 355,638	\$ 351,219	\$ 350,607
Books, Supplies, Services		\$ 13,427,163	\$ 7,779,180	\$ 9,551,017	\$ 6,256,874
6120	Site Improvement	\$ -	\$ -	\$ -	\$ -
6301	College Library Books	\$ 40,313	\$ -	\$ 32,391	\$ 136,344
6302	Library Software (CD DVD etc)	\$ 88,150	\$ 130,865	\$ 111,510	\$ 198,030
6303	College Library Periodicals	\$ 9,210	\$ 6,500	\$ 8,454	\$ 19,809
6305	Library Textbooks	\$ 2,227	\$ -	\$ 1,363	\$ 17,329
6306	Library Databases	\$ 40,000	\$ 40,000	\$ 118,932	\$ 34,813
6401	Software	\$ 8,787	\$ -	\$ -	\$ -
6402	Inst Equipment and Furn	\$ 1,078,595	\$ 198,369	\$ 1,091,164	\$ 847,333
6403	Non-Instructional Equip & Furn	\$ 64,060	\$ 2,500	\$ 209,725	\$ 187,547
6406	Laptop Computers	\$ 106,247	\$ 61,542	\$ 262,341	\$ 85,030

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
6407	PC,SERV, Other Comput,Peripher	\$ 69,868	\$ 179,846	\$ 560,253	\$ 171,747
	Equipment Cap Outlay	\$ 1,507,457	\$ 619,622	\$ 2,396,134	\$ 1,697,982
7301	Interfund Transfers	\$ -	\$ -	\$ -	\$ -
	Debt Service Transfers	\$ -	\$ -	\$ -	\$ -
7515	FINAIDEOPG	\$ 100,811	\$ 29,299	\$ 100,043	\$ 30,074
7516	FINAIDCARE	\$ 100,023	\$ 103,362	\$ 246,692	\$ 103,390
7521	Scholarships	\$ 7,500	\$ -	\$ -	\$ -
7530	Tuition Reduction	\$ -	\$ -	\$ 7,544	\$ 16,909
7610	Transportion Vouchers	\$ 11,515	\$ 7,392	\$ 67,139	\$ 12,918
7620	Child Care Vchrs or Child Care	\$ -	\$ 42,942	\$ 20,752	\$ 41,895
7630	Book Vouchers	\$ 770,876	\$ 663,729	\$ 1,119,545	\$ 736,668
7640	Supply Vouchers (Surv Kits)	\$ 91,933	\$ 87,213	\$ 296,184	\$ 154,995
7650	Meals for Students	\$ 46,756	\$ 39,089	\$ 114,540	\$ 47,764
7660	EOPS/CARE Auto Repair	\$ 1,000	\$ -	\$ 25	\$ -
7661	CARE Student Honor Society	\$ 80	\$ 155	\$ 80	\$ 155
7662	EOPS Graduation/Education Item	\$ 11,000	\$ -	\$ 3,466	\$ -
7670	Direct Aid for Graduates	\$ 9,000	\$ 8,500	\$ 6,952	\$ 7,148
7680	Health Services	\$ 1,000	\$ 1,116	\$ 846	\$ 1,116
7681	Parking Permits	\$ 2,072	\$ 1,872	\$ 2,240	\$ 1,872
	Financial Aid	\$ 1,153,566	\$ 984,669	\$ 1,986,048	\$ 1,154,903
7902	Undistributed Allocations	\$ -	\$ 32,906	\$ -	\$ -
	Unallocated	\$ -	\$ 32,906	\$ -	\$ -
Expense Total		\$ 39,371,201	\$ 28,320,484	\$ 33,584,889	\$ 25,708,349

Position Listing - Full Time Equivalent Restricted General Fund

Positions	District	COA	Laney	Merritt	BCC	Grand Total
Acquired Brain Injury Spec		0.5				0.5
Admissions & Records Technician			1	2		3
Alternate Media Technology Spe			1	1	1	3
Asst. VC of Enrollment Management	1					1
BEST PROGRAM DIRECTOR			1			1
CalWorks Clerical Assistant II		1				1
CalWorks Clerical I		1				1
Calworks Program Coordinator			1			1
Clerical Assistant II			2		2.75	4.75
Clerical Assistant II - (CAFYES)		1				1
Clerical Assistant II - Foster Youth Program		1				1
Clerical Assistant II (Counseling)			1			1
College to Career Coordinator		1				1
Consortium Director (NACAE)	1					1
Coordinator					1	1
Coordinator/A&R/Transcripts	1					1
Coordinator/DSPS				1		1
Coordinator/EOPS				1	1	2
Coordinator/Workability III		2				2
Counselor		3.1	2	3.2		8.3
Counselor - DSPS (Student Equity)			1			1
Counselor - Early Alert			1			1
Counselor - Generalist			1			1
Counselor - UBAKA/UMOJA (Student Equity)			1			1
Counselor - Veterans			1			1
Counselor (General)					5	5
Counselor (Student Success)		1				1
Counselor Additional Days			0.5			0.5
Counselor DSPS				1		1
Counselor-SSSP Coordinator			1			1
Counselor-Transition			1			1

Positions	District	COA	Laney	Merritt	BCC	Grand Total
Dean Academic Pathw & Std't Suc				1		1
Dean Career Tech Education		1				1
Dean of College Research and Planning		0.3	0.2			0.5
Dean of Enrollment Services		0.4		1		1.4
Dean of Special Projects					1	1
Dean of Student Services					0.5	0.5
Director Of Development	0.5					0.5
Director of Workforce Systems		1				1
Director, DSN Program		1				1
Director, Gateway To College P			1			1
District Accounting Tech	1					1
District Interpreting Svcs Sup	1					1
DSPS Adapted Comm Spec		0.5				0.5
DSPS Adapted Comp Learn'g Tech		0.75	0.875			1.625
DSPS Coordinator/Counselor			1			1
DSPS Counselor		2				2
DSPS Counselor/Coordinator					1	1
East Bay Career Pathways Dir	1					1
EOPS Coordinator			0.3			0.3
EOPS Counselor		2	2	1		5
EOPS/CALWORKs/CARE Counselor			1			1
EOPS/CARE/CALworks Counselor		1				1
Financial Aid Specialist		2	3.5	2.97	1	9.47
Financial Aids & Placem't Asst			2			2
Instructor		1	2	1.55		4.55
Learning Disabilities Speciali		1	1	1	1	4
Network Suppt Svcs Specialist			1			1
Prog Spec/First 5 Alameda Cty				1		1
Prog Specialist/Case Specialis		2				2
Prog Specialist/Placement		1				1
Program Manager/EOPS		1				1
Program Specialist (Student Equity)			1			1
Program Specialist/C.A.R.E.			1	1		2
Program Specialist/EOPS			1			1
Program Specialist/Outreach		1				1
Program Specialist/Radio	1					1

Positions	District	COA	Laney	Merritt	BCC	Grand Total
Program Specialist/Student Activities		1				1
Program Specialist/Student Services		1				1
Project Manager - BEST			2			2
Project Manager - CPPT Employment			1			1
Project Manager - CPT			1			1
Project Manager/CAFYES		1		1		2
Project Manager/CAFYES Program Manager			1		1	2
Project Manager/CPT					1	1
Project Manager/Transistions Liaison			1			1
Project Manager/Transition Liaison		1				1
Project Manager/Transitions Liaison				1	1	2
Project Mgr/CCPT Emplmnt Svcs				1		1
Public Information Officer			1			1
Research and Planning Officer				1		1
Research and Systems Technology Analyst	1				1	2
Research Data Analyst (PCCD)		0.25				0.25
Research Data Specialist	0.5			1		1.5
Sr Clerical Assistant				0.5		0.5
Staff Assistant			1			1
Staff Assistant			1			1
Staff Assistant/District Student Svcs	1					1
Staff Assistant/Grants			0.8	1		1.8
Staff Asst - Student Services			4			4
Staff Asst/Admin (Grants)					1	1
Staff Asst/DSPS				1	1	2
Staff Asst/Educational Service	1					1
Staff Asst/EOPS			1			1
Staff Asst/Program (Enabler)		1				1
Staff Asst/Student Services		3		1		4
Staff Svcs Spec/Special Projec		1				1
Student Personnel Services			1			1
Student Personnel Services Spe			1	1.5		2.5
Student Personnel Services Specialist		2				2
Student Services Specialist			2			2
Television Production Technici	3					3
Vice President Inst. Research, Planning					0.8	0.8

Positions	District	COA	Laney	Merritt	BCC	Grand Total
Vice President Of Student Serv					0.2	0.2
VP of Institutional Effectiveness			1			1
WDCE Budget Director	1					1
Workability III Coordinator			1			1
Grand Total	15.00	41.80	56.17	29.72	22.25	164.94

**Peralta Community College District
Fee Based Instruction Fund Detail (Fund 03)
2016-17 Final Budget**

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue					
8872	Community Services Classes	\$ 169,277	\$ 37,916	\$ 235,328	\$ 193,372
8899	Miscellaneous	\$ 19,035	\$ -	\$ -	\$ -
Local Revenue		\$ 169,277	\$ 37,916	\$ 235,328	\$ 193,372
Revenue Total		\$ 169,277	\$ 37,916	\$ 235,328	\$ 193,372
Expenses					
1351	Instructor-Temp/PTime & Ext-Se	\$ -	\$ -	\$ 5,045	\$ -
1355	Instructor-Fee Based/Contract	\$ 93,330	\$ 17,706	\$ 110,000	\$ 81,026
1456	Other Non-Teaching Assignments	\$ -	\$ -	\$ -	\$ 2,266
1457	Non-Teaching Retirees	\$ -	\$ -	\$ -	\$ 3,000
Part Time Academic		\$ 93,330	\$ 17,706	\$ 115,045	\$ 86,292
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ -	\$ 6,028	\$ 11,258
2353	Student Employee Assistants	\$ 1,400	\$ 900	\$ 4,128	\$ 1,200
2354	Overtime for perm & non-perm	\$ 3,000	\$ -	\$ 2,027	\$ 1,266
2451	Instructional Aides (Replace)	\$ -	\$ -	\$ -	\$ -
2452	Instructional Aides - Student	\$ 5,000	\$ -	\$ 5,000	\$ 11,236
Classified Salary		\$ 9,400	\$ 900	\$ 17,183	\$ 24,960
3110	STRS - Academic	\$ 990	\$ 990	\$ 5,500	\$ 4,304
3140	STRS Cash Balance	\$ 3,837	\$ 584	\$ 1,712	\$ 1,020
3220	PERS	\$ -	\$ -	\$ 75	\$ 34
3320	OASDHI (FICA) Classified	\$ -	\$ -	\$ 100	\$ 79
3340	Medicare - Academic	\$ 1,354	\$ 174	\$ 1,500	\$ 1,181
3350	Medicare - Classified	\$ 116	\$ -	\$ 400	\$ 252
3411	Medical Coverage-Academic	\$ -	\$ -	\$ -	\$ -
3510	Unemployment Ins.-Academic	\$ 66	\$ 8	\$ 150	\$ 57

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
3520	Unemployment Ins -Classified	\$ 6	\$ -	\$ 15	\$ 12
3610	Worker's Compensation-Academic	\$ 1,366	\$ 156	\$ 1,500	\$ 1,109
3620	Worker's Compensation-Classfd	\$ 140	\$ 12	\$ 200	\$ 154
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ 233	\$ 411
Fringe Benefits		\$ 7,875	\$ 1,924	\$ 11,385	\$ 8,613
4101	Classroom-Books	\$ 9,568	\$ -	\$ 5,481	\$ 4,701
4301	Instructional - (Classroom)	\$ 1,172	\$ 2,789	\$ 1,000	\$ -
4304	Supplies-office	\$ 1,000	\$ 4,290	\$ 2,060	\$ 637
5105	Independent Contractor/Consult	\$ 3,684	\$ -	\$ 2,500	\$ 10,474
5106	Events/Programs-Outside Prod	\$ -	\$ 464	\$ 464	\$ -
5202	Travel Non-Local	\$ -	\$ 2,321	\$ 750	\$ 939
5205	Conference/Seminar Reg	\$ -	\$ 100	\$ 500	\$ 240
5301	Dues and Membership	\$ -	\$ -	\$ -	\$ -
5505	Telephone Services	\$ -	\$ 282	\$ 282	\$ -
5708	Athletic Transportation	\$ -	\$ -	\$ 5,000	\$ -
5866	Testing License and Material	\$ 4,395	\$ -	\$ -	\$ -
5882	Equip Repairs Maint. & Svc	\$ 4,073	\$ 16	\$ 1,000	\$ 4,474
5885	Misc. Operational Exp.	\$ 84,440	\$ 24,164	\$ -	\$ -
5890	Service Contract-Equipment	\$ -	\$ 597	\$ -	\$ -
Books, Supplies, Services		\$ 108,332	\$ 35,023	\$ 19,037	\$ 21,466
6402	Inst Equipment and Furn	\$ 10,000	\$ -	\$ 6,945	\$ -
6403	Non-Instructional Equip & Furn	\$ -	\$ -	\$ -	\$ -
Equipment Cap Outlay		\$ 10,000	\$ -	\$ 6,945	\$ -
Expense Total		\$ 228,937	\$ 55,553	\$ 169,595	\$ 141,331

**Peralta Community College District
Bookstore Commission Fee Fund Detail (Fund 07)
2016-17 Final Budget**

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue					
8846	Commission	\$ 81,821	\$ 88,887	\$ 105,951	\$ 101,440
8861	Interest/Investment Income	\$ -	\$ -	\$ -	\$ 1,084
Local Revenue		\$ 81,821	\$ 88,887	\$ 105,951	\$ 102,524
Revenue Total		\$ 81,821	\$ 88,887	\$ 105,951	\$ 102,524
Expenses					
1456	Other Non-Teaching Assignments	\$ -	\$ -	\$ -	\$ -
Part Time Academic		\$ -	\$ -	\$ -	\$ -
2353	Student Employee Assistants	\$ 600	\$ 9,848	\$ 3,572	\$ 2,239
2354	Overtime for perm & non-perm	\$ -	\$ -	\$ -	\$ 6,716
2451	Instructional Aides (Replace)	\$ -	\$ -	\$ -	\$ -
2452	Instructional Aides - Student	\$ -	\$ -	\$ -	\$ -
Classified Salary		\$ 600	\$ 9,848	\$ 3,572	\$ 8,955
3110	STRS - Academic	\$ -	\$ -	\$ -	\$ -
3220	PERS	\$ -	\$ -	\$ -	\$ -
3320	OASDHI (FICA) Classified	\$ -	\$ -	\$ -	\$ 300
3340	Medicare - Academic	\$ -	\$ -	\$ -	\$ -
3350	Medicare - Classified	\$ -	\$ -	\$ -	\$ 97
3520	Unemployment Ins -Classified	\$ -	\$ -	\$ 12	\$ 5
3610	Worker's Compensation-Academic	\$ -	\$ -	\$ -	\$ -
3620	Worker's Compensation-Classfd	\$ -	\$ 118	\$ 90	\$ -
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ -	\$ -
Fringe Benefits		\$ -	\$ 118	\$ 102	\$ 402
4102	Book for Loan Student Program	\$ -	\$ -	\$ -	\$ 3,993
4304	Supplies-office	\$ 600	\$ 1,100	\$ 500	\$ 496
5105	Independent Contractor/Consult	\$ 2,000	\$ 2,000	\$ -	\$ 7,800
5106	Events/Programs-Outside Prod	\$ 5,900	\$ 23,061	\$ 22,958	\$ 18,792

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
5202	Travel Non-Local	\$ -	\$ -	\$ -	\$ -
5204	Student Transportation	\$ -	\$ 600	\$ 2,918	\$ -
5301	Dues and Membership	\$ 3,990	\$ 1,990	\$ 3,000	\$ 2,470
5701	Athletics Meals and Lodging	\$ 3,500	\$ 4,855	\$ 5,000	\$ 4,452
5702	Graduation Expenses	\$ 38,840	\$ 9,125	\$ 10,000	\$ 14,517
5708	Athletic Transportation	\$ 4,280	\$ 9,780	\$ 11,650	\$ 3,828
5885	Misc. Operational Exp.	\$ 12,961	\$ 23,410	\$ 5,000	\$ 1,837
5888	Advertising Print/Ads	\$ 9,150	\$ 3,000	\$ 2,000	\$ 2,778
5891	Service Contract - Software	\$ -	\$ -	\$ -	\$ -
	Books, Supplies, Services	\$ 81,221	\$ 78,921	\$ 63,026	\$ 60,962
6403	Non-Instructional Equip & Furn	\$ -	\$ -	\$ -	\$ -
	Equipment Cap Outlay	\$ -	\$ -	\$ -	\$ -
7301	Interfund Transfers	\$ -	\$ -	\$ -	\$ -
	Financial Aid	\$ -	\$ -	\$ -	\$ -
	Expense Total	\$ 81,821	\$ 88,887	\$ 66,700	\$ 70,319

**Peralta Community College District
Facility Rental Fee Fund Detail (Fund 10)
2016-17 Final Budget**

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue					
8199	Other Federal Income	\$ -	\$ -	\$ 1,332	\$ 1,980
Federal Revenue			\$ -	\$ 1,332	\$ 1,980
8835	Other Contract Services	\$ 106,713	\$ 34,207	\$ 96,448	\$ 37,672
8851	Facility & Athletic Field Rent	\$ 1,243,680	\$ 900,068	\$ 1,509,525	\$ 1,349,874
8879	Student Records	\$ -	\$ -	\$ -	\$ 2,440
8891	Food Service Revenue	\$ 772,285	\$ 833,609	\$ 405,303	\$ 748,077
8899	Miscellaneous	\$ 136,895	\$ 36,851	\$ 600,000	\$ 1,403,879
Local Revenue		\$ 2,259,573	\$ 1,804,735	\$ 2,611,276	\$ 3,541,942
Revenue Total		\$ 2,259,573	\$ 1,804,735	\$ 2,612,608	\$ 3,543,922
Expenses					
1201	Administrators	\$ -	\$ -	\$ -	\$ -
Academic Admin		\$ -	\$ -	\$ -	\$ -
1205	Faculty - Special-Assigned	\$ -	\$ -	\$ -	\$ -
Other Faculty		\$ -	\$ -	\$ -	\$ -
1351	Instructor-Temp/Ptime & Ext-Se	\$ -	\$ -	\$ -	\$ -
1453	Counselors	\$ -	\$ -	\$ -	\$ 5,625
1455	Coaches	\$ 3,620	\$ -	\$ 7,500	\$ 3,919
1456	Other Non-Teaching Assignments	\$ 31,011	\$ 32,021	\$ 87,306	\$ 90,950
1457	Non-Teaching Retirees	\$ 8,728			
Part Time Academic		\$ 43,359	\$ 32,021	\$ 94,806	\$ 100,494
2102	Clerical Tech & Support Staff	\$ 104,529	\$ 105,388	\$ 43,909	\$ 22,010
2352	Cler Tech & Sup Stf (Repl)	\$ 244,393	\$ 221,718	\$ 296,644	\$ 294,653
2353	Student Employee Assistants	\$ 40,655	\$ 40,495	\$ 29,790	\$ 33,278
2354	Overtime for perm & non-perm	\$ 36,277	\$ 80,160	\$ 35,000	\$ 102,161
2357	Classified Retirees	\$ -	\$ 3,844	\$ 1,500	\$ 8,578

		2016-17 Final Budget	2015-16 Final Budget	2015-2016 Estimated Actuals	2014-15 Actuals
2451	Instructional Aides (Replace)	\$ 5,000	\$ 1,544	\$ 4,628	\$ 12,672
2452	Instructional Aides - Students	\$ -	\$ 2,318	\$ 6,000	\$ 8,192
Classified Salary		\$ 430,854	\$ 455,467	\$ 417,471	\$ 481,545
3110	STRS - Academic	\$ 4,588	\$ -	\$ 3,191	\$ 4,367
3140	STRS Cash Balance	\$ 2,028	\$ 380	\$ 1,175	\$ 2,056
3220	PERS	\$ 31,431	\$ 18,427	\$ 19,884	\$ 19,420
3320	OASDHI (FICA) Classified	\$ 17,717	\$ 22,199	\$ 18,509	\$ 16,351
3340	Medicare - Academic	\$ 1,342	\$ 1,117	\$ 1,100	\$ 1,522
3350	Medicare - Classified	\$ 5,391	\$ 6,328	\$ 4,360	\$ 5,967
3411	Meical Coverage-Academic	\$ 447	\$ -	\$ 448	\$ 452
3412	Denta Coverage-Academic	\$ -	\$ -	\$ -	\$ 19
3421	Medical Coverage-Classified	\$ 39,986	\$ 49,580	\$ 12,211	\$ 9,709
3422	Dental Coverage-Classified	\$ 3,420	\$ 4,837	\$ 2,177	\$ 790
3425	Life Insurance-CLASS	\$ 307	\$ 390	\$ 302	\$ 91
3510	Unemployment Ins.-Academic	\$ 67	\$ 827	\$ 867	\$ 74
3520	Unemployment Ins -Classified	\$ 258	\$ 834	\$ 946	\$ 289
3610	Worker's Compensation-Academic	\$ 1,138	\$ 926	\$ 1,663	\$ 1,307
3620	Worker's Compensation-Classfd	\$ 4,855	\$ 5,658	\$ 4,764	\$ 4,146
3720	Apple-Transamerica NonPerm-CI	\$ 3,295	\$ 9,429	\$ 3,511	\$ 5,543
3722	OPEB Classified	\$ 10,053	\$ 13,615	\$ 4,063	\$ 2,091
Fringe Benefits		\$ 126,323	\$ 134,547	\$ 79,171	\$ 74,194
4101	Classroom-Books	\$ -	\$ -	\$ -	\$ 278
4102	Book for Loan Student Program	\$ 4,000	\$ -	\$ 3,900	\$ 7,993
4301	Instructional - (Classroom)	\$ 573,845	\$ 631,061	\$ 515,300	\$ 650,494
4302	Supplies Outreach recruitment	\$ -	\$ -	\$ -	\$ 356
4304	Supplies-office	\$ 54,312	\$ 64,742	\$ 40,863	\$ 48,408
4306	Computer software/site lic.-cl	\$ -	\$ -	\$ -	\$ 1,455
4305	Fuel Gasoline/Petroleum	\$ 1,000			
4307	Computer software/site lic.-ad	\$ 3,446	\$ 2,500	\$ 2,322	\$ 2,241
5102	Guest Speakers Lectures-Non	\$ -	\$ -	\$ 100	\$ -
5103	Legal	\$ -	\$ 2,324	\$ 2,624	\$ 47,675
5105	Independent Contractor/Consult	\$ 167,692	\$ 137,362	\$ 332,987	\$ 274,025
5106	Events/Programs-Outside Prod	\$ 33,825	\$ 33,292	\$ 46,097	\$ 51,893
5202	Travel Non-Local	\$ 8,340	\$ 26,167	\$ 14,000	\$ 229
5203	Travel Local	\$ 14,500	\$ 1,178	\$ 3,124	\$ 101
5205	Conference/Seminar Reg	\$ 3,170	\$ 20,312	\$ 20,000	\$ 3,727
5301	Dues and Membership	\$ 5,301	\$ 10,134	\$ 10,250	\$ 32,701

		2016-17 Final Budget	2015-16 Final Budget	2015-2016 Estimated Actuals	2014-15 Actuals
5501	Garbage and Trash	\$ 1,000	\$ 8,000	\$ -	\$ 2,245
5502	Gas	\$ 2,000	\$ 6,000	\$ 2,500	\$ 3,045
5507	Pest Control	\$ 15,000			
5605	Equipment Rentals - Mon-Mon	\$ 1,000	\$ -	\$ 16,000	\$ 1,008
5607	Print & Dup. Equip Leases/Rent	\$ 11,602	\$ -	\$ 18,599	\$ 14,745
5701	Athletics Meals and Lodging	\$ 5,000	\$ 7,870	\$ 15,853	\$ 10,310
5708	Athletic Transportation	\$ 5,000	\$ 10,794	\$ 20,000	\$ 15,572
5865	Publishing/Doc Publication	\$ 6,000	\$ 1,002	\$ 12,500	\$ 27,649
5866	Testing License and Material	\$ 1,000	\$ 900	\$ -	\$ 846
5867	Postage	\$ 200	\$ 2,045	\$ 3,700	\$ 3,651
5881	Building Repairs & Services	\$ -	\$ -	\$ -	\$ 122,488
5882	Equip Repairs Maint. & Svc	\$ 1,095	\$ 5,729	\$ 1,260	\$ 2,137
5885	Misc. Operational Exp.	\$ 744,824	\$ 537,824	\$ 242,775	\$ 146,684
5888	Advertising Print/ADS	\$ -	\$ 8,535	\$ -	\$ 868
5890	Service Contract-Equipment	\$ -	\$ 1,000	\$ 1,300	\$ 3,577
5891	Service Contract-Software-DP	\$ 4,500	\$ 10,900	\$ 2,995	\$ 26,705
Books, Supplies, Services		\$ 1,667,652	\$ 1,529,671	\$ 1,329,049	\$ 1,503,106
6120	Site Improvement	\$ -	\$ 1,000	\$ -	\$ 379
6206	Building Improvement	\$ -	\$ -	\$ -	\$ -
6301	College Library Books	\$ 7,055	\$ 300	\$ 13,700	\$ 4,675
6303	College Library Periodicals	\$ 1,310	\$ 300	\$ 5,500	\$ 160
6304	Library Videos and DVD's	\$ -	\$ -	\$ 500	\$ -
6305	Library Textbooks	\$ 2,177	\$ 2,000	\$ 2,128	\$ 338
6306	Library Database	\$ 680			
6402	Inst Equipment and Furn	\$ 29,426	\$ 4,000	\$ 22,471	\$ 9,520
6403	Non-Instructional Equip & Furn	\$ 50,433	\$ 19,355	\$ 37,600	\$ 8,066
6406	Laptop Computers	\$ -	\$ 2,483	\$ 3,750	\$ 11,218
6407	PC, SERV, Other Comput, Peripher	\$ -	\$ -	\$ -	\$ -
6432	Non-Instructional Equip & Furn >\$49,999.99	\$ -	\$ -	\$ -	\$ 1,437
Equipment Cap Outlay		\$ 91,081	\$ 29,438	\$ 85,649	\$ 35,794
7670	Direct Aid for Graduates	\$ -	\$ -	\$ -	\$ -
Financial Aid		\$ -	\$ -	\$ -	\$ -
Expense Total		\$ 2,359,269	\$ 2,181,144	\$ 2,006,146	\$ 2,195,132

Position Listing - Full Time Equivalent		
Facility Rental Fee Fund		
Positions	Merritt	Grand Total
Facilities Specialist	0.71	0.71
Grand Total	0.71	0.71

Peralta Community College District

Contract Education Fund Detail (Fund 30)

2016-17 Final Budget

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue					
8199	Other Federal Income	\$ -	\$ -	\$ -	\$ 8,100
Federal Revenue		\$ -	\$ -	\$ -	\$ 8,100
8831	Contract Instructional Services	\$ 165,960	\$ 162,066	\$ 153,667	\$ 176,925
8899	Miscellaneous	\$ -	\$ -	\$ -	\$ 36,642
Local Revenue		\$ 165,960	\$ 162,066	\$ 153,667	\$ 213,567
Revenue Total		\$ 165,960	\$ 162,066	\$ 153,667	\$ 221,667
Expenses					
1201	Administrators	\$ -	\$ -	\$ -	\$ -
Academic Admin		\$ -	\$ -	\$ -	\$ -
1351	Instructor-Temp/PTime & Ext-Se	\$ 21,381	\$ 48,258	\$ 110,986	\$ 84,305
1352	Instructor-Sub	\$ -	\$ -	\$ -	\$ 4,077
1353	Instructor - Retire	\$ -	\$ -	\$ -	\$ 3,234
1456	Other Non-Teaching Assignments	\$ 36,543	\$ 2,000	\$ -	\$ 1,000
Part Time Academic		\$ 57,924	\$ 50,258	\$ 110,986	\$ 92,617
2102	Clerical Tech & Support Staff	\$ 22,324	\$ 42,931	\$ -	\$ -
2352	Cler Tech & Support Staff	\$ 10,145			
2353	Student Employee Assistants	\$ -	\$ -	\$ 15,000	\$ 3,314
2354	Overtime for perm & non-perm	\$ 6,000	\$ -	\$ 7,543	\$ -
2451	Instructional Aides (Replace)	\$ 11,980	\$ 8,000	\$ 8,000	\$ 6,235
2452	Instructional Aides - Student	\$ -	\$ -	\$ 25,000	\$ 737
Classified Salary		\$ 50,449	\$ 50,931	\$ 55,543	\$ 10,286
3110	STRS - Academic	\$ 655	\$ 1,920	\$ 4,211	\$ 2,726
3140	STRS Cash Balance	\$ 1,653	\$ 1,045	\$ 3,900	\$ 1,702
3220	PERS	\$ 1,551	\$ 4,398	\$ 750	\$ 633
3320	OASDHI (FICA) Classified	\$ 693	\$ 2,302	\$ -	\$ 334

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
3340	Medicare - Academic	\$ 717	\$ 701	\$ 2,779	\$ 1,293
3350	Medicare - Classified	\$ 423	\$ 738	\$ 778	\$ 141
3411	Medical Coverage-Academic	\$ -	\$ 24,335	\$ -	\$ -
3412	Dental Coverage-Academic	\$ -	\$ 600	\$ -	\$ -
3421	Medical Coverage-Classified	\$ 11,148			
3422	Dental Coverage-Classified	\$ 183			
3425	Life Insurance - Classified	\$ 70	\$ 122	\$ 125	\$ -
3510	Unemployment Ins.-Academic	\$ 35	\$ 35	\$ 158	\$ 62
3520	Unemployment Ins -Classified	\$ 81	\$ 36	\$ 28	\$ 7
3610	Worker's Compensation-Academic	\$ 690	\$ 695	\$ 2,000	\$ 1,204
3620	Worker's Compensation-Classfd	\$ 449	\$ 767	\$ 800	\$ 81
3720	Apple-Transamerica NonPerm-CI	\$ 225	\$ 300	\$ 604	\$ 32
3722	OPEB Classified	\$ 921	\$ 3,434	\$ -	\$ -
Fringe Benefits		\$ 19,493	\$ 41,428	\$ 16,133	\$ 8,215
4101	Classroom-Books	\$ -	\$ 3,500	\$ -	\$ 7,945
4301	Instructional - (Classroom)	\$ 10,515	\$ 1,600	\$ 8,899	\$ 1,162
4302	Supplies Outreach Recruitment	\$ -	\$ -	\$ -	\$ 1,095
4304	Supplies-office	\$ -	\$ 800	\$ 6,321	\$ 913
5102	Guest Speakers Lectures	\$ 500	\$ -	\$ 500	\$ 500
5105	Independent Contractor/Consult	\$ 87,983	\$ 800	\$ 6,890	\$ 2,462
5106	Events/Programs-Outside Prod	\$ 304	\$ 800	\$ 2,500	\$ 1,158
5202	Travel Non-Local	\$ -	\$ -	\$ 1,500	\$ 617
5204	Student Transportation	\$ 630			
5205	Conference/Seminar Reg	\$ -	\$ -	\$ 2,000	\$ 514
5206	Internal Training Staff De.	\$ -	\$ -	\$ -	\$ 100
5301	Dues and Membership	\$ -	\$ -	\$ -	\$ 529
5505	Telephone Services	\$ -	\$ -	\$ 1,279	\$ -
5865	Publishing/Doc Publication	\$ 1,136	\$ 500	\$ 500	\$ 350
5866	Testing License and Material	\$ -	\$ -	\$ -	\$ 130
5882	Equip Repairs Maint. & Svc	\$ -	\$ -	\$ 2,500	\$ 3,123
5885	Misc. Operational Exp.	\$ 27,454	\$ 26,614	\$ 45,443	\$ 19,537
5890	Services Contract - Equipment	\$ -	\$ 903	\$ 1,000	\$ -
Books, Supplies, Services		\$ 128,522	\$ 35,517	\$ 79,332	\$ 40,134
6402	Inst Equipment and Furn	\$ 10,000	\$ -	\$ 1,745	\$ 11,566
6403	Non-Instructional Equip & Furn		\$ -	\$ 250	\$ 545
6406	Laptop Computers	\$ -	\$ -	\$ 1,000	\$ 1,741
Equipment Cap Outlay		\$ 10,000	\$ -	\$ 2,995	\$ 13,852

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
7301	Transfer to General Fund	\$ -	\$ -	\$ -	\$ 9,000
7530	Tuition Reduction	\$ 1,615			
Transfers Out		\$ -	\$ -	\$ -	\$ 9,000
7610	Bus Vouchers	\$ -	\$ -	\$ -	\$ -
7630	Book Vouchers	\$ -	\$ -	\$ -	\$ -
7681	Parking Permits	\$ -	\$ -	\$ -	\$ -
Financial Aid		\$ -	\$ -	\$ -	\$ -
7902	Undistributed Allocations	\$ -	\$ -	\$ 7,000	\$ -
Undistributed Allocations		\$ -	\$ -	\$ 7,000	\$ -
Expense Total		\$ 266,387	\$ 178,134	\$ 271,989	\$ 174,104

Position Listing - Full Time Equivalent		
Contract Education Fund		
Position	BCC	Grand Total
Staff Asst/Instruction	0.50	0.50
Grand Total	0.50	0.50

**Peralta Community College District
Parking Fee Fund Detail (Fund 59)
2016-17 Final Budget**

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue					
8881	Parking Servcs & Public Transp	\$ 375,000	\$ 435,695	\$ 350,874	\$ 405,539
8892	Fines & Citations	\$ 115,000	\$ 112,820	\$ 105,674	\$ 127,619
Local Revenue		\$ 490,000	\$ 548,515	\$ 456,548	\$ 533,158
Revenue Total		\$ 490,000	\$ 548,515	\$ 456,548	\$ 533,158
Expenses					
1456	Other Non-Teaching Assignments	\$ 8,000	\$ 8,000	\$ 7,989	\$ 7,978
Part Time Academic		\$ 8,000	\$ 8,000	\$ 7,989	\$ 7,978
2353	Student Employee Assistants	\$ 225,000	\$ 385,358	\$ 431,679	\$ 406,918
2354	Overtime for perm & non-perm	\$ -	\$ -	\$ -	\$ -
Classified Salary		\$ 225,000	\$ 385,358	\$ 431,679	\$ 406,918
3110	STRS - Academic	\$ 600	\$ 858	\$ 775	\$ 708
3340	Medicare - Academic	\$ 125	\$ 116	\$ 116	\$ 116
3510	Unemployment Ins.-Academic	\$ 10	\$ 6	\$ 6	\$ 6
3610	Worker's Compensation-Academic	\$ 128	\$ 120	\$ 104	\$ 104
3620	Worker's Compensation-Classfd	\$ 4,887	\$ 8,100	\$ 2,665	\$ 1,410
Fringe Benefits		\$ 5,750	\$ 9,200	\$ 3,666	\$ 2,344
4304	Supplies-office	\$ 15,000	\$ 5,447	\$ 13,752	\$ 5,447
5105	Independent Contractor/Consult	\$ 179,500	\$ 48,000	\$ 46,336	\$ 56,019
5301	Dues and Membership	\$ 16,750	\$ 17,760	\$ 17,760	\$ 17,397
5882	Equipment Repairs Maint. & Svc	\$ -	\$ 14,500	\$ 1,000	\$ 15,770
5885	Misc. Operational Exp.	\$ 30,000	\$ 29,500	\$ 32,500	\$ 34,634
5890	Service Contract-Equipment	\$ 10,000	\$ 10,750	\$ 10,750	\$ 12,936
Books, Supplies, Services		\$ 251,250	\$ 125,957	\$ 122,098	\$ 142,203
Equipment Cap Outlay		\$ -	\$ 20,000	\$ 20,000	\$ 19,540
Expense Total		\$ 490,000	\$ 548,515	\$ 585,432	\$ 578,983

**Peralta Community College District
Capital Outlay Fund Detail (Fund 61)
2016-17 Final Budget**

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue					
8652	Scheduled Maintenance	\$ 1,256,881	\$ 2,527,152	\$ 2,527,152	\$ 1,966,996
8699	Other State Revenue	\$ 715,000	\$ -		\$ 505,306
State Revenue		\$ 1,971,881	\$ 2,527,152	\$ 2,527,152	\$ 2,472,302
8811	Tax Allocation Secured Roll	\$ 563,176	\$ 106,309	\$ -	\$ 751,110
8817	Redevelopment Property Tax	\$ -	\$ -	\$ 744,920	\$ -
8861	Interest/Investment Income	\$ 35,000	\$ 17,500	\$ 19,782	\$ 19,424
8887	Capital Outlay Fee	\$ -	\$ -	\$ (30)	\$ 93,318
8889	Student fees	\$ -	\$ -	\$ -	\$ -
8899	Miscellaneous	\$ -	\$ 452,020	\$ 438,804	\$ 467,803
Local Revenue		\$ 598,176	\$ 575,829	\$ 1,203,475	\$ 1,331,655
Revenue Total		\$ 2,570,057	\$ 3,102,981	\$ 3,730,627	\$ 3,803,957
Expenses					
4304	Supplies - Office	\$ 57,500	\$ 118,748	\$ 119,503	\$ 115,463
4305	Fuel - Gasoline/petroleum	\$ -	\$ 10	\$ -	\$ 10
4307	Computer Software	\$ -	\$ -	\$ -	\$ 2,926
5103	Legal	\$ -	\$ -	\$ -	\$ -
5105	Independent Contractor	\$ 60,000	\$ 64,735	\$ 70,821	\$ 78,813
5202	Travel Non-Local	\$ -	\$ 400	\$ 400	\$ -
5205	Conference/Seminar Reg	\$ -	\$ -	\$ -	\$ -
5505	Telephone Services	\$ -	\$ 100,595	\$ 109,109	\$ 117,410
5602	Facility/Building Leases - Ann	\$ -	\$ -	\$ -	\$ -
5604	Equipment Lease - Annual	\$ -	\$ -	\$ -	\$ -

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
5605	Equipment Rentals - Mon-Mon	\$ -	\$ -	\$ -	\$ -
5865	Publishing/Doc Publication	\$ -	\$ -	\$ -	\$ -
5881	Building Repairs & Services	\$ 268,411	\$ 2,743,987	\$ 440,093	\$ 228,098
5882	Equip Repairs Maint. & Svc	\$ -	\$ 37,745	\$ 19,261	\$ 61,948
5885	Misc. Operational Exp.	\$ 37,265	\$ 2,535	\$ 10,701	\$ -
5888	Advertising Print/Ads	\$ -	\$ 570	\$ 2,454	\$ 2,042
5889	Grounds Maintenance	\$ -	\$ 7,275	\$ 1,967	\$ -
5890	Service Contract - Equipment	\$ -	\$ -	\$ -	\$ -
5891	Service Contract - Software	\$ -	\$ 25,961	\$ 19,643	\$ -
Books, Supplies, Services		\$ 423,176	\$ 3,102,561	\$ 793,952	\$ 606,709
6110	Land/Sites Purchase	\$ -	\$ -	\$ -	\$ 2,500,000
6120	Site Improvement	\$ -	\$ -	\$ -	\$ 98,659
6206	Building Improvement	\$ 4,471,881	\$ 2,749	\$ 1,090,655	\$ 956,003
6402	Inst Equipment and Furn	\$ -	\$ 506	\$ -	\$ 16,946
6403	Non-Instructional Equip & Furn	\$ 25,000	\$ 49,700	\$ 57,632	\$ 22,653
6404	Telephone System Purchase	\$ -	\$ -	\$ 21,173	\$ -
6407	PC, Servers, Other Computer	\$ 150,000	\$ -	\$ -	\$ 328,253
Equipment Cap Outlay		\$ 4,646,881	\$ 52,955	\$ 1,169,459	\$ 3,922,514
Expense Total		\$ 5,070,057	\$ 3,155,516	\$ 1,963,412	\$ 4,529,222

**Peralta Community College District
Measure A Bond Fund Detail (Fund 63)
2016-17 Final Budget**

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue					
8861	Interest/Investment Income	\$ 350,000	\$ 100,000	\$ 70,162	\$ 155,928
8899	Miscellaneous	\$ -	\$ -	\$ -	\$ -
Local Revenue		\$ 350,000	\$ 100,000	\$ 70,162	\$ 155,928
Revenue Total		\$ 350,000	\$ 100,000	\$ 70,162	\$ 155,928
Expenses					
1204	Librarians	\$ -	\$ -	\$ -	\$ -
Other Faculty		\$ -	\$ -	\$ -	\$ -
2101	Administrators	\$ (349,332)	\$ 545,316	\$ 517,328	\$ 476,854
2102	Clerical Tech & Support Staff	\$ 444,430	\$ 341,010	\$ 267,268	\$ 285,976
2352	Cler Tech & Sup Stf (Repl)	\$ 49,012	\$ -	\$ 15,384	\$ 37,825
2354	Overtime For Perm & Non-Perm	\$ -	\$ -	\$ -	\$ 2,218
Classified Salary		\$ 144,109	\$ 886,326	\$ 799,980	\$ 802,874
3110	STRS - Academic	\$ -	\$ -	\$ -	\$ -
3220	PERS	\$ 93,914	\$ 105,003	\$ 93,428	\$ 91,118
3320	OASDHI (FICA) Classified	\$ 39,714	\$ 54,952	\$ 49,008	\$ 49,570
3340	Medicare - Academic	\$ -			\$ -
3350	Medicare - Classified	\$ 9,507	\$ 12,855	\$ 11,531	\$ 11,593
3411	Medical Coverage-Academic	\$ -	\$ -	\$ -	\$ -
3412	Dental Coverage-Academic	\$ -	\$ -	\$ -	\$ -
3415	Life Insurance-Academic	\$ -	\$ -	\$ -	\$ -
3421	Medical Coverage-Classified	\$ 69,672	\$ 144,928	\$ 118,964	\$ 115,856
3422	Dental Coverage-Classified	\$ 3,209	\$ 9,289	\$ 7,810	\$ 7,527
3425	Life Insurance-CLASS	\$ 1,761	\$ 2,198	\$ 2,116	\$ 2,069
3510	Unemployment Ins.-Academic	\$ -	\$ -	\$ -	\$ -
3520	Unemployment Ins -Classified	\$ 443	\$ 624	\$ 553	\$ 562
3610	Worker's Compensation-Academic	\$ -	\$ -	\$ -	\$ -
3620	Worker's Compensation-Classfd	\$ 9,828	\$ 13,296	\$ 11,599	\$ 10,103

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
3712	OPEB Instructional	\$ -	\$ -	\$ -	\$ -
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ -	\$ -
3722	OPEB Classified	\$ 64,423	\$ 70,909	\$ 66,751	\$ 70,312
	Fringe Benefits	\$ 292,471	\$ 414,054	\$ 361,759	\$ 358,711
4101	Book for Loan Student Program	\$ -	\$ -	\$ -	\$ -
4303	Subs Periodicals - Other	\$ -	\$ -	\$ -	\$ -
4304	Supplies-office	\$ 628	\$ 5,227	\$ -	\$ -
4307	Computer software/site lic.-ad	\$ -	\$ 139	\$ -	\$ 17,845
5103	Legal	\$ 1,101	\$ 19,741	\$ -	\$ -
5104	Audit	\$ -	\$ 35,000	\$ 4,450	\$ 10,550
5105	Independent Contractor/Consult	\$ 33,352,716	\$ 30,995,403	\$ 711,398	\$ 1,093,487
5406	Other Insurance	\$ 296	\$ 2,096	\$ -	\$ -
5603	Facility/Building Rentals-Mont	\$ 4,288	\$ 35,944	\$ -	\$ 4,222
5604	Equipment Lease - Annual	\$ 911,505	\$ 912,591	\$ -	\$ 289
5605	Equipment Rentals - Mon-Mon	\$ -	\$ 1,247	\$ 8,000	\$ -
5840	Fund63-Measure A Facility Main	\$ -	\$ -	\$ -	\$ -
5865	Publishing/ Doc Publication	\$ 121,290	\$ 867,146	\$ -	\$ 4,624
5881	Building Reparis & Services	\$ -	\$ -	\$ -	\$ -
5885	Misc. Operational Exp.	\$ (251,530)	\$ -	\$ -	\$ -
5888	Advertising Print/ADS	\$ 3,222	\$ 5,767	\$ 1,759	\$ 12,016
5891	Service Contract - Software	\$ 1,791	\$ 14,892	\$ -	\$ -
5894	Moving/Relocation Expenses	\$ 9,690	\$ 27,491	\$ -	\$ -
	Books, Supplies, Services	\$ 34,154,997	\$ 32,922,684	\$ 725,608	\$ 1,143,033
6110	Land/Sites Purchase	\$ 5,348,477	\$ 2,631,070	\$ 9,526	\$ 3,883,742
6120	Site Improvement	\$ 3,051,703	\$ 2,382,066	\$ 1,503,614	\$ 361,140
6201	New Building Construction	\$ 41,008,078	\$ 30,956,860	\$ 1,619,673	\$ 25,514,022
6206	Building Improvement	\$ 28,579,170	\$ 25,503,742	\$ 1,341,400	\$ 544,597
6301	College Library Books	\$ 15,147	\$ 40,046	\$ 30,871	\$ 18,892
6302	Library Software (CD DVD etc)	\$ 291	\$ 5,028	\$ -	\$ -
6303	College Library Periodicals	\$ 1,148	\$ 7,925	\$ 605	\$ 387
6304	Library Videos and DVD's	\$ -	\$ 8,311	\$ 703	\$ 859
6305	Library Textbooks	\$ -	\$ 4,250	\$ -	\$ -
6306	Library Database	\$ -	\$ 12,750	\$ -	\$ -
6402	Inst Equipment and Furn	\$ 1,689,982	\$ 5,007,416	\$ 2,542,269	\$ 181,529
6403	Non-Instructional Equip & Furn	\$ 2,919,563	\$ 2,623,301	\$ 561,795	\$ 70,600
6404	Telephone System Purchase	\$ 195,000	\$ 505	\$ -	\$ -
6406	Laptop Computers	\$ 93,680	\$ 137,216	\$ 28,901	\$ 199,409
6407	PC,SERV, Other Comput,Peripher	\$ 3,190,967	\$ 3,730,326	\$ 152,129	\$ 1,438,445

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
6409	Lease Purchase	\$ -	\$ -	\$ -	\$ 67,090
6435	Com,Prnter,Srv,Etc.>\$49,999.99	\$ 1,948,924	\$ 222,870	\$ 58,773	\$ -
Equipment Cap Outlay		\$ 88,042,130	\$ 73,273,682	\$ 7,850,258	\$ 32,280,710
Expense Total		\$ 122,633,707	\$ 107,496,746	\$ 9,737,606	\$ 34,585,328

Position Listing - Full Time Equivalent		
Measure A Bond Fund		
Positions	District	Grand Total
Accounts Payable Specialist II	0.3	0.3
Capital Project Coordinator	1	1
Clerical Assistant II	1	1
Director of Capital Projects	1	1
Director of Energy & Environ Sustain	0.5	0.5
Director of Facilities Planning & Development	1	1
Facilities Project Manager	2	2
Sr Staff Serv Spec/Gen Svc	1	1
Staff Svcs Spec/General Service	1	1
Grand Total	8.8	8.8

**Peralta Community College District
Measure E Bond Fund Detail (Fund 65)
2016-17 Final Budget**

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue					
8861	Interest/Investment Income	\$ 22,000	\$ -	\$ 43,718	\$ 57,909
8899	Miscellaneous	\$ -	\$ -	\$ -	\$ -
Local Revenue		\$ 22,000	\$ -	\$ 43,718	\$ 57,909
Revenue Total		\$ 22,000	\$ -	\$ 43,718	\$ 57,909
Expenses					
2101	Administrators	\$ 88,531	\$ -	\$ 88,531	0
2102	Clerical Tech & Support Staff	\$ 447,242	\$ 206,748	\$ 94,115	\$ 33,431
2354	Overtime for Perm & Non-Perm	\$ -	\$ 5,000	\$ 19,523	\$ 18,394
Classified Salary		\$ 535,773	\$ 211,748	\$ 202,170	\$ 51,825
3220	PERS	\$ 18,864	\$ 24,493	\$ 8,826	\$ 3,847
3320	OASDHI (FICA) Classified	\$ 8,101	\$ 12,819	\$ 5,741	\$ 3,214
3350	Medicare - Classified	\$ 1,894	\$ 2,999	\$ 1,343	\$ 752
3421	Medical Coverage-Classified	\$ 9,890	\$ 48,670	\$ 5,594	\$ -
3422	Dental Coverage-Classified	\$ 958	\$ 1,800	\$ 540	\$ -
3425	Life Insurance-CLASS	\$ 339	\$ 537	\$ 183	\$ 69
3520	Unemployment Ins -Classified	\$ 94	\$ 147	\$ 66	\$ 36
3620	Worker's Compensation-Classfd	\$ 2,145	\$ 3,101	\$ 1,118	\$ 435
3722	OPEB Classified	\$ 11,063	\$ 16,541	\$ 6,333	\$ 3,176
Fringe Benefits		\$ 53,348	\$ 111,107	\$ 29,743	\$ 11,528
4304	Supplies-office	\$ -	\$ -	\$ -	\$ -
4305	Fuel - gasoline/petroleum	\$ -	\$ -	\$ -	\$ -
4307	Computer Softwar/Site Lic	\$ -	\$ 7	\$ -	\$ -

			2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
5103	Legal	\$	45,566	\$ 45,691	\$ -	\$ -
5105	Independent Contractor/Consult	\$	20,552	\$ 978,967	\$ 355,798	\$ 327,254
5203	Travel Local	\$	-	\$ -	\$ -	\$ -
5505	Telephone Svs	\$	-	\$ 793	\$ -	\$ -
5865	Publishing/ Doc Publication	\$	-	\$ 695	\$ -	\$ 119
5881	Building Repairs & Svs	\$	310,557	\$ 48,212	\$ -	\$ 25,337
5885	Misc. Operational Exp.	\$	-	\$ 33,096	\$ -	\$ -
5888	Advertising Print/ADS	\$	591	\$ 2,942	\$ 666	\$ 7,008
5889	Grounds Maint.	\$	-	\$ -	\$ -	\$ -
5891	Service Contract-Software-DP	\$	-	\$ 1,217	\$ -	\$ -
Books, Supplies, Services		\$	377,266	\$ 1,111,620	\$ 356,464	\$ 359,718
6120	Site Improvement	\$	9,735	\$ 6,003	\$ 1,411	\$ 90,469
6201	New Building Construction	\$	3,674,073	\$ 2,403,507	\$ 2,253,094	\$ 3,257,452
6206	Building Improvement	\$	4,177,392	\$ 3,980,586	\$ 720,489	\$ 2,059,800
6402	Instructional Equip & Furn	\$	36,414	\$ -	\$ -	\$ -
6403	Non-Instructional Equip & Furn	\$	-	\$ 738,845	\$ -	\$ -
6404	Telephone System Purchase	\$	702,317	\$ 32,383	\$ 588,649	\$ 5,395
6407	PC,SERV, Other Comput,Peripher	\$	-	\$ 28	\$ 19,714	\$ -
6435	Com,Prnter,Srv,Etc.>\$49,999.99	\$	400,000	\$ -	\$ -	\$ -
Equipment Cap Outlay		\$	8,999,931	\$ 7,161,352	\$ 3,583,357	\$ 5,413,116
Expense Total		\$	9,966,318	\$ 8,595,827	\$ 4,171,733	\$ 5,836,188

Position Listing - Full Time Equivalent		
Measure E Bond Fund		
Positions	District	Grand Total
ERP Project Manager	1	1
Sr Appl Software Prog/Analyst	1	1
Grand Total	2	2

**Peralta Community College District
Child Development Fund Detail (Fund 68)
2016-17 Final Budget**

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue					
8199	Other Federal Income	\$ 35,000	\$ 39,063	\$ 67,172	\$ 73,360
	Federal Revenue	\$ 35,000	\$ 39,063	\$ 67,172	\$ 73,360
8622	Child Development - Dept of Ed	\$ 387,288	\$ 370,018	\$ 387,288	\$ 370,194
8699	Other State Revenue	\$ 742,612	\$ 710,568	\$ 736,184	\$ 695,206
	State Revenue	\$ 1,129,900	\$ 1,080,586	\$ 1,123,472	\$ 1,065,400
8861	Interest/Investment Income	\$ 5,000	\$ 5,000	\$ 20,000	\$ 6,353
8871	Child Development Services	\$ 95,000	\$ 116,503	\$ 49,990	\$ 68,070
	Local Revenue	\$ 100,000	\$ 121,503	\$ 69,990	\$ 74,423
	Revenue Total	\$ 1,264,900	\$ 1,241,152	\$ 1,260,634	\$ 1,213,182
Expenses					
2102	Clerical Tech & Support Staff	\$ 628,650	\$ 601,868	\$ 568,818	\$ 512,721
2352	Cler Tech & Sup Stf (Repl)	\$ 77,892	\$ 86,546	\$ 152,691	\$ 151,558
2354	Overtime for Perm & Non-perm	\$ -	\$ -	\$ -	\$ 1,784
2357	Classified Retirees	\$ 13,886	\$ 15,428	\$ 4,900	\$ 14,281
	Classified Salary	\$ 720,428	\$ 703,842	\$ 726,409	\$ 680,344
3220	PERS	\$ 95,722	\$ 76,302	\$ 74,302	\$ 70,070
3320	OASDHI (FICA) Classified	\$ 43,032	\$ 42,316	\$ 34,852	\$ 37,682
3350	Medicare - Classified	\$ 10,069	\$ 8,930	\$ 8,076	\$ 9,933
3421	Medical Coverage-Classified	\$ 236,911	\$ 243,135	\$ 221,599	\$ 217,793
3422	Dental Coverage-Classified	\$ 14,104	\$ 18,429	\$ 18,055	\$ 17,244
3425	Life Insurance-CLASS	\$ 1,600	\$ 1,549	\$ 1,541	\$ 2,250
3520	Unemployment Ins -Classified	\$ 493	\$ 431	\$ 2,272	\$ 482
3620	Worker's Compensation-Classfcd	\$ 11,107	\$ 9,206	\$ 10,787	\$ 8,749
3720	Apple-Transamerica NonPerm-CI	\$ 522	\$ 517	\$ 517	\$ 2,262
3722	OPEB Classified	\$ 50,828	\$ 48,149	\$ 51,572	\$ 48,181
	Fringe Benefits	\$ 464,388	\$ 448,964	\$ 423,573	\$ 414,645

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
4304	Supplies-office	\$ 63,758	\$ 57,661	\$ 60,610	\$ 60,988
5502	Gas	\$ 4,420	\$ 5,400	\$ 7,500	\$ 3,877
5503	Light and Power	\$ 11,105	\$ 16,200	\$ 18,595	\$ 15,174
5505	Telephone Services	\$ -	\$ -	\$ -	\$ 200
5203	Travel Local	\$ -	\$ -	\$ 500	\$ -
5865	Publishing/Doc Publication	\$ -	\$ -	\$ -	\$ 253
5882	Equipment Repairs Mtc	\$ 450	\$ 500	\$ -	\$ -
5885	Misc. Operational Exp.	\$ 11,178	\$ 2,500	\$ 12,644	\$ 2,200
5888	Advertising Print/Ads	\$ -	\$ -	\$ 2,000	\$ 280
5894	Moving/Relocation Expenses	\$ -	\$ -	\$ -	\$ 9,524
Books, Supplies, Services		\$ 90,911	\$ 82,261	\$ 101,849	\$ 92,496
6206	Building Improvements	\$ 86,500	\$ -	\$ 43,181	\$ 468,163
6403	Non-Instructional Equip & Furnitiure	\$ 3,426	\$ 3,806	\$ 4,000	\$ 3,315
6407	PC, Serv, Other Comput, Peripher	\$ 2,052	\$ 2,279	\$ -	\$ -
Equipment Capital Outlay		\$ 91,978	\$ 6,085	\$ 47,181	\$ 471,478
Expense Total		\$ 1,367,705	\$ 1,241,152	\$ 1,299,012	\$ 1,658,963

Position Listing - Full Time Equivalent				
Child Development Fund				
Positions	District	Laney	Merritt	Grand Total
Child Care Assistant II		3	2	5
Child Care Specialist	1	1	3	5
Clerical Assistant II		1		1
Clerical Asst II (Child Care Specialist)			1	1
Cook		0.75	0.75	1.5
District Child Care Prog Coord	1			1
Grand Total	2	5.75	6.75	14.5

**Peralta Community College District
OPEB Reserve Fund Detail (Fund 69)
2016-17 Final Budget**

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue					
8861	Interest/Investment Income	\$ 55,000	\$ 53,600	\$ 40,881	\$ 55,991
8899	Miscellaneous	\$ 6,133,750	\$ 5,986,179	\$ 5,656,179	\$ 5,568,770
8982	Transfer In - Other Funds	\$ 6,875,000			
Local Revenue		\$ 13,063,750	\$ 6,039,779	\$ 5,697,060	\$ 5,624,761
Revenue Total		\$ 13,063,750	\$ 6,039,779	\$ 5,697,060	\$ 5,624,761
Expenses					
5103	Legal	\$ 30,000	\$ 20,000	\$ 17,458	\$ -
5105	Independent Contractor/Consult	\$ 80,000	\$ 78,000	\$ 125,000	\$ 25,087
5885	Misc. Operational Exp.	\$ 15,000	\$ 2,000	\$ 879	\$ 2,313
Books, Supplies, Services		\$ 125,000	\$ 100,000	\$ 143,337	\$ 27,399
7120	Debt Interest - Bonds	\$ 8,936,341	\$ 2,985,124	\$ 1,886,938	\$ 299,200
7301	Interfund Transfer	\$ 769,863	\$ 243,785	\$ 1,126,325	\$ -
Debt Service Transfer		\$ 9,706,204	\$ 3,228,909	\$ 3,013,263	\$ 299,200
Transfers Out (OPEB Trust)		\$ 3,250,000	\$ 5,568,480	\$ 3,250,000	\$ 6,140,350
Expense Total		\$ 13,081,204	\$ 8,897,389	\$ 6,406,600	\$ 6,466,949

**Peralta Community College District
Trust and Agency Fund Detail (Fund 71)
2016-17 Final Budget**

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals	2013-14 Actuals
Revenues						
8846	Commission	\$ 48,133	\$ 12,517	\$ 89,822	\$ 173,161	
8861	Interest Income	\$ -	\$ -	\$ 1,333	\$ 549	
8899	Miscellaneous	\$ 208,515	\$ 128,728	\$ 197,659	\$ 184,301	
8983	Intrafund Transfers-In	\$ -	\$ -	\$ 5,000	\$ -	
Local Revenue		\$ 256,648	\$ 141,245	\$ 293,814	\$ 358,010	
Revenue Total		\$ 256,648	\$ 141,245	\$ 293,814	\$ 358,010	
Expenses						
4301	Instructional Supplies	\$ 2,156	\$ -	\$ 10,140	\$ 1,186	
4304	Office Supplies	\$ 31,462	\$ 7,301	\$ 19,661	\$ 5,572	
5105	Independent Contractor/Consulta	\$ 2,095	\$ -	\$ 1,850	\$ 1,369	
5106	Events/Programs - Outside Prod	\$ 25,760	\$ 5,290	\$ 44,323	\$ 15,608	
5110	Instructor Events	\$ 1,100	\$ -	\$ 3,747	\$ 2,136	
5202	Travel Non-Local	\$ 1,194	\$ 1,000	\$ 19,284	\$ 11,539	
5205	Travel Local	\$ -	\$ 3,200	\$ 14,582	\$ 1,401	
5301	Dues and Membership	\$ -	\$ -	\$ -	\$ 960	
5607	Print & Dup. Equip. Leases/Rent	\$ -	\$ -	\$ 10,000	\$ 5,620	
5702	Graduation Expenses	\$ -	\$ -	\$ 2,006	\$ 1,000	
5882	Equip Repairs Maint. & Svc.	\$ -	\$ -	\$ 2,682	\$ 73	
5885	Misc. Operational Exp.	\$ 175,805	\$ 190,312	\$ 55,937	\$ 31,699	
5890	Service Contract - Equipment	\$ 5,000	\$ -	\$ 2,847	\$ 319	
Books, Supplies, Services		\$ 244,572	\$ 207,103	\$ 187,059	\$ 78,481	
6303	College Library Periodicals	\$ 12,075	\$ -	\$ 9,370	\$ 722	
Equipment Capital Outlay		\$ 12,075	\$ -	\$ 9,370	\$ 722	
Expense Total		\$ 256,648	\$ 207,103	\$ 196,429	\$ 79,203	

**Peralta Community College District
Self Insurance Fund Detail (Fund 80)
2016-17 Final Budget**

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenues					
8831	Contract Instructional Service	\$ 1,500,000	\$ 1,715,508	\$ 1,401,318	\$ 2,294,129
8861	Interest/Investment Income	\$ -	\$ 9,162	\$ 9,162	\$ 10,155
8899	Miscellaneous	\$ -	\$ -	\$ 47,839	\$ 64,742
Local Revenue		\$ 1,500,000	\$ 1,724,670	\$ 1,458,319	\$ 2,369,025
8911	Compensation-Fixed Assets Loss	\$ -	\$ -	\$ -	\$ -
8982	Interfund Transfers In	\$ 600,000	\$ 2,350,000	\$ 2,350,000	\$ -
Trans Res Revenue		\$ 600,000	\$ 2,350,000	\$ 2,350,000	\$ -
Revenue Total		\$ 2,100,000	\$ 4,074,670	\$ 3,808,319	\$ 2,369,025
Expenses					
4304	Office Supplies	\$ 5,000	\$ -	\$ 5,000	\$ 12,489
5105	Independent Contractor/Consult	\$ 20,000	\$ 10,000	\$ 2,500	\$ 35,065
5108	Liability Insurance Claims	\$ 457,300	\$ 546,063	\$ 536,819	\$ 573,453
5402	Property Insurance	\$ 257,421	\$ 257,421	\$ 257,421	\$ 238,966
5403	Workers Comp Insurance	\$ 381,300	\$ 475,138	\$ 475,138	\$ 504,147
5405	Liability Insurance	\$ 585,000	\$ 419,181	\$ 419,181	\$ 366,145
5406	Other Insurance	\$ 74,646	\$ 81,091	\$ 86,141	\$ 106,985
5885	Misc. Operational Exp.	\$ 15,000	\$ -	\$ 16,742	\$ -
Books, Supplies, Services		\$ 1,795,667	\$ 1,788,894	\$ 1,793,942	\$ 1,837,250
6402	Inst Equipment and Furn	\$ -	\$ -	\$ -	\$ -
6403	Non-Instructional Equip & Furn	\$ -	\$ -	\$ -	\$ 1,369
Equipment Cap Outlay		\$ -	\$ -	\$ -	\$ 1,369
Expense Total		\$ 1,795,667	\$ 1,788,894	\$ 1,793,942	\$ 1,838,618

Peralta Community College District
College of Alameda Student Center Fund Detail (Fund 81)
2016-17 Final Budget

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenues					
8861	Interest/Investment Income	\$ -	\$ -	\$ 2,099	\$ 1,708
8883	Student Center Use Fee(R,R)	\$ 30,000	\$ 30,000	\$ 33,578	\$ 30,466
Local Revenue		\$ 30,000	\$ 30,000	\$ 35,677	\$ 32,174
Revenue Total		\$ 30,000	\$ 30,000	\$ 35,677	\$ 32,174
Expenses					
2352	Clerical Tech & Support Replace	\$ -	\$ 15,000	\$ -	\$ -
Classified Salary		\$ -	\$ 15,000	\$ -	\$ -
4304	Supplies-office	\$ 210	\$ 3,500	\$ 210	\$ -
5105	Independent Contractor	\$ -	\$ 5,855	\$ -	\$ -
5501	Garbage and Trash	\$ -	\$ -	\$ -	\$ -
5507	Pest Control	\$ -	\$ 2,000	\$ -	\$ 2,080
5882	Equipment Repairs Maint. & Svc	\$ 1,690	\$ 1,000	\$ 1,690	\$ 1,318
5885	Misc Operating Exp	\$ 15,950	\$ 1,000	\$ 15,950	\$ -
5890	Service Contract-equipment	\$ -	\$ 1,645	\$ -	\$ -
Books, Supplies, Services		\$ 17,850	\$ 15,000	\$ 17,850	\$ 3,398
6403	Non-Instructional Equip & Furn	\$ 12,150	\$ -	\$ 12,150	\$ 12,825
6407	PC,SERV, Other Comput,Peripher	\$ -	\$ -	\$ -	\$ -
Equipment Cap Outlay		\$ 12,150	\$ -	\$ 12,150	\$ 12,825
Expense Total		\$ 30,000	\$ 30,000	\$ 30,000	\$ 16,223

**Peralta Community College District
Laney Student Center Fee Fund Detail (Fund 82)
2016-17 Final Budget**

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenues					
8883	Student Center Use Fee(R,R)	\$ 50,836	\$ 50,836	\$ 61,668	\$ 59,342
Local Revenue		\$ 50,836	\$ 50,836	\$ 61,668	\$ 59,342
Revenue Total		\$ 50,836	\$ 50,836	\$ 61,668	\$ 59,342
Expenses					
2352	Cler Tech & Sup Stf (Repl)	\$ 21,500	\$ -	\$ -	\$ -
2353	Student Employee Assistants	\$ 1,000	\$ 10,000	\$ 10,952	\$ 21,859
2354	Overtime for Perm & Non-perm	\$ -		\$ -	\$ 332
Classified Salary		\$ 22,500	\$ 10,000	\$ 10,952	\$ 22,191
3320	OASDHI (FICA) Classified	\$ -	\$ -	\$ -	\$ 21
3350	Medicare - Classified	\$ -	\$ -	\$ -	\$ 5
3620	Worker's Compensation-Classfd	\$ 75	\$ 120	\$ 46	\$ 0
Fringe Benefits		\$ 75	\$ 120	\$ 46	\$ 26
4304	Supplies-office	\$ 2,000	\$ 6,877	\$ -	\$ 619
5105	Independent Contractor/Consultant	\$ 3,000	\$ -	\$ -	\$ -
5106	Events/Programs-Outside Prod	\$ 10,000	\$ 3,401	\$ 2,184	\$ 1,070
5881	Building Repairs & Services	\$ -	\$ 8,000	\$ -	\$ -
5885	Misc. Operational Exp.	\$ 8,761	\$ 266,486	\$ -	\$ 26,842
5891	Service Contract-Software-DP	\$ 2,000	\$ 2,500	\$ (6,401)	\$ -
Books, Supplies, Services		\$ 25,761	\$ 287,264	\$ (4,217)	\$ 28,532
6403	Non-Instructional Equip & Furn	\$ 2,500	\$ 12,000	\$ -	
Equipment Cap Outlay		\$ 2,500	\$ 12,000	\$ -	\$ -
Expense Total		\$ 50,836	\$ 309,384	\$ 6,781	\$ 50,748

**Peralta Community College District
Merritt Student Center Fee Fund Detail (Fund 83)
2016-17 Final Budget**

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenues					
8861	Interest/Investment Income	\$ -	\$ -	\$ -	\$ -
8883	Student Center Use Fee(R,R)	\$ 22,400	\$ 22,400	\$ 33,716	\$ 31,944
Local Revenue		\$ 22,400	\$ 22,400	\$ 33,716	\$ 31,944
Revenue Total		\$ 22,400	\$ 22,400	\$ 33,716	\$ 31,944
Expenses					
2354	Overtime for Classified	\$ -	\$ -	\$ -	\$ -
Classified Salary		\$ -	\$ -	\$ -	\$ -
3320	FICA	\$ -	\$ -	\$ -	\$ -
3350	Medicare	\$ -	\$ -	\$ -	\$ -
Fringe Benefits		\$ -	\$ -	\$ -	\$ -
4304	Supplies-office	\$ 3,549	\$ 5,000	\$ 2,090	\$ 7,454
5105	Independent Contractor/Consult	\$ -	\$ -	\$ -	\$ -
5205	Conference/Seminar Reg	\$ -	\$ -	\$ -	\$ -
5505	Telephone Services	\$ 1,000	\$ -	\$ -	\$ -
5604	Equipment Lease - Annual	\$ 12,400	\$ 12,400	\$ 9,499	\$ 11,981
5882	Equipment Repairs Maint. & Svc	\$ 5,000	\$ 5,000	\$ 220	\$ -
Books, Supplies, Services		\$ 21,949	\$ 22,400	\$ 11,809	\$ 19,435
6403	Non-Instructional Equip & Furn	\$ 451	\$ -	\$ -	\$ -
Equipment Cap Outlay		\$ 451	\$ -	\$ -	\$ -
Expense Total		\$ 22,400	\$ 22,400	\$ 11,809	\$ 19,435

**Peralta Community College District
Berkeley City College Student Center Fee Fund Detail (Fund 84)
2016-17 Final Budget**

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenues					
8861	Interest/Investment Income	\$ -	\$ -	\$ -	\$ -
8883	Student Center Use Fee(R,R)	\$ 22,303	\$ 22,303	\$ 39,162	\$ 35,270
Local Revenue		\$ 22,303	\$ 22,303	\$ 39,162	\$ 35,270
Revenue Total		\$ 22,303	\$ 22,303	\$ 39,162	\$ 35,270
Expenses					
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ -	\$ -	\$ 40,828
Classified Salary		\$ -	\$ -	\$ -	\$ 40,828
3220	PERS	\$ -	\$ -	\$ -	\$ 2,360
3320	FICA	\$ -	\$ -	\$ -	\$ 1,289
3350	Medicare - Classified	\$ -	\$ -	\$ -	\$ 592
3520	Unemployment Ins -Classified	\$ -	\$ -	\$ -	\$ 29
3620	Worker's Compensation-Classfd	\$ -	\$ -	\$ -	\$ 511
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ -	\$ -	\$ 751
Fringe Benefits		\$ -	\$ -	\$ -	\$ 5,533
4301	Instructional - Classroom	\$ -	\$ 5,000	\$ -	\$ -
4304	Supplies-office	\$ -	\$ -	\$ -	\$ 13,243
5885	Misc. Operational Exp.	\$ 22,303	\$ 5,000	\$ -	\$ -
5885	Misc. Operational Exp.	\$ -	\$ 84,351	\$ 364	\$ -
Books, Supplies, Svs.		\$ 22,303	\$ 94,351	\$ 364	\$ 13,243
6403	Non-Instructional Equip & Furn	\$ -	\$ 8,000	\$ 998	\$ -
Equipment Cap Outlay		\$ -	\$ 8,000	\$ 998	\$ -
Expense Total		\$ 22,303	\$ 102,351	\$ 1,362	\$ 59,604

**Peralta Community College District
Student Financial Aid Fund Detail (Fund 89)
2016-17 Final Budget**

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue					
8151	FInAid-PELL	\$ 26,440,082	\$ 29,377,869	\$ 26,847,760	\$ 34,023,366
8152	FINAID-SEOG	\$ 2,043,452	\$ 1,193,475	\$ 1,238,075	\$ 1,342,810
8155	Americo (was a/c 8633)	\$ 94,794	\$ 105,327	\$ 127,328	\$ 131,726
8156	DLUSU FED	\$ 1,720,713	\$ 1,911,903	\$ 2,689,791	\$ 2,933,670
8157	DLSUB 0910 FED LOAN	\$ 2,054,678	\$ 2,282,976	\$ 2,758,026	\$ 3,077,025
Federal Revenue		\$ 32,353,719	\$ 34,871,550	\$ 33,660,980	\$ 41,508,597
8631	FINAIDCALB	\$ 1,138,111	\$ 1,264,568	\$ 1,924,213	\$ 1,991,321
8632	FINAIDCALC	\$ 40,699	\$ 45,221	\$ 54,100	\$ -
8634	STUDENT SUCCESS	\$ 463,860			
State Revenue		\$ 1,642,670	\$ 1,309,789	\$ 1,978,313	\$ 1,991,321
8861	Interest/Investment Income	\$ -	\$ -	\$ -	\$ -
Local Revenue		\$ -	\$ -	\$ -	\$ -
Revenue Total		\$ 33,996,389	\$ 36,181,339	\$ 35,639,293	\$ 43,499,918
Expenses					
7511	FINAIDPELL	\$ 26,440,082	\$ 29,377,869	\$ 26,847,760	\$ 34,023,366
7512	FINAIDSEOG	\$ 2,043,452	\$ 1,193,475	\$ 1,238,075	\$ 1,342,810
7513	FINAIDCALB	\$ 1,138,111	\$ 1,264,568	\$ 1,924,213	\$ 1,934,320
7514	FINAIDCALC	\$ 40,699	\$ 45,221	\$ 54,100	\$ 57,001
7517	FINAIDAMERICORP	\$ 94,794	\$ 105,327	\$ 127,328	\$ 131,726
7519	DLSUB -FED	\$ 1,720,713	\$ 2,282,976	\$ 2,689,791	\$ 3,077,025
7525	DLUSU -FED	\$ 2,054,678	\$ 1,911,903	\$ 2,758,026	\$ 2,933,670
7522	STUDENT SUCCESS	\$ 463,860			
Books, Supplies, Services		\$ -	\$ -	\$ -	\$ -
Financial Aid		\$ 33,996,389	\$ 36,181,339	\$ 35,639,293	\$ 43,499,918
Expense Total		\$ 33,996,389	\$ 36,181,339	\$ 35,639,293	\$ 43,499,918

**Peralta Community College District
Measure B - Parcel Tax Detail (Fund 12)
2016-17 Final Budget**

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
Revenue					
8811	Tax Allocation Secured Roll	\$ 8,060,000	\$ 8,053,467	\$ 8,053,385	\$ 8,058,917
8814	PY Tax Alloc Secured Roll	\$ -	\$ -	\$ -	\$ 5,773
8816	PY Tax Allocation Unsecured RL	\$ -	\$ -	\$ -	\$ 96
8861	Interest/Investment Income	\$ -	\$ -	\$ 2,400	\$ 6,460
Local Revenue		\$ 8,060,000	\$ 8,053,467	\$ 8,055,785	\$ 8,071,246
Revenue Total		\$ 8,060,000	\$ 8,053,467	\$ 8,055,785	\$ 8,071,246
Expenses					
1203	Counselors	\$ -	\$ -	\$ -	\$ 2,254,163
1204	Librarians	\$ -	\$ -	\$ -	\$ 905,241
1205	Faculty - Special Assignment	\$ -	\$ 60,732	\$ 77,277	\$ 461,031
Other Faculty		\$ -	\$ 60,732	\$ 77,277	\$ 3,620,434
1351	Instructor-Temp/PTime & Ext-Se	\$ 6,570,000	\$ 6,536,619	\$ 6,583,996	\$ -
1352	Instructor-Sub-Daily/Sick	\$ -	\$ -	\$ -	\$ -
1357	Instructor-PT/Extra Service Pari	\$ -	\$ 2,108	\$ -	\$ -
1453	Counselors	\$ -	\$ 15,000	\$ 38,555	\$ 58,628
1454	Librarians	\$ -	\$ 8,049	\$ 8,049	\$ 280,456
1455	Coaches	\$ -	\$ -	\$ -	\$ 137,684
1456	Other Non-Teaching Assignments	\$ -	\$ -	\$ 88,591	\$ 60,208
1457	Non-Teaching Retirees	\$ -	\$ -	\$ -	\$ 541
Part Time Academic		\$ 6,570,000	\$ 6,561,776	\$ 6,719,191	\$ 537,517
2102	Clerical Tech & Support Staff	\$ 304,122	\$ 377,279	\$ 396,304	\$ 1,889,524
2201	Instructional Aides	\$ 40,895	\$ 47,178	\$ 42,431	\$ -
2352	Cler Tech & Sup Stf (Repl)	\$ -	\$ 89,191	\$ 73,041	\$ 994,884
2353	Student Employee Assistants	\$ -	\$ 44,955	\$ 24,788	\$ 37,456

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
2354	Overtime for perm & non-perm	\$ -	\$ -	\$ 8,503	\$ 5,098
2451	Instructional Aides (Replace)	\$ -	\$ 4,687	\$ 8,198	\$ 21,210
2452	Instructional Aides - Student	\$ -	\$ 15,930	\$ 147,284	\$ 144,157
Classified Salary		\$ 345,017	\$ 579,220	\$ 700,549	\$ 3,092,329
3110	STRS - Academic	\$ -	\$ 6,517	\$ -	\$ 229,927
3140	STRS Cash Balance	\$ 262,803	\$ 261,787	\$ 260,000	\$ -
3220	PERS	\$ 45,028	\$ 51,011	\$ 49,850	\$ 42,624
3320	OASDHI (FICA) Classified	\$ 21,393	\$ 26,696	\$ 32,511	\$ 20,370
3340	Medicare - Academic	\$ 95,861	\$ 95,779	\$ 94,777	\$ 82,112
3350	Medicare - Classified	\$ 4,412	\$ 7,659	\$ 4,999	\$ 6,253
3411	Medical Coverage-Academic	\$ -	\$ 4,730	\$ -	\$ 143,889
3412	Dental Coverage-Academic	\$ -	\$ 461	\$ -	\$ 280
3415	Life Insurance-Academic	\$ -	\$ 134	\$ -	\$ -
3421	Medical Coverage-Classified	\$ 66,888	\$ 92,833	\$ 75,550	\$ 55,152
3422	Dental Coverage-Classified	\$ 2,965	\$ 5,474	\$ 5,481	\$ 4,283
3425	Life Insurance-CLASS	\$ 135	\$ 1,152	\$ 1,111	\$ 877
3510	Unemployment Ins.-Academic	\$ 4,599	\$ 4,625	\$ 4,350	\$ 4,093
3520	Unemployment Ins -Classified	\$ 244	\$ 372	\$ 1,921	\$ 306
3610	Worker's Compensation-Academic	\$ 105,122	\$ 99,112	\$ 85,744	\$ 76,285
3620	Worker's Compensation-Classfd	\$ 5,522	\$ 8,491	\$ 7,789	\$ 6,147
3712	OPEB Instructional	\$ 3,374	\$ 4,859	\$ -	\$ -
3720	Apple-Transamerica NonPerm-CI	\$ -	\$ 3,141	\$ -	\$ 6,604
3722	OPEB Classified	\$ 25,093	\$ 34,312	\$ 29,899	\$ 23,866
Fringe Benefits		\$ 643,439	\$ 709,145	\$ 653,982	\$ 703,067
4301	Instructional - (Classroom)	\$ -	\$ -	\$ 35,564	\$ 46,118
4302	Supplies Outreach recruitment	\$ -	\$ -	\$ -	\$ 1,986
4304	Supplies-office	\$ -	\$ 3,500	\$ 39,237	\$ 17,397
4306	Computer software/site lic.-cl	\$ -	\$ -	\$ -	\$ 10,696
4307	Computer software/site lic.-ad	\$ -	\$ -	\$ 36,647	\$ 35,953
5102	Guest Speakers Lectures-Non	\$ -	\$ -	\$ 9,000	\$ 1,850
5105	Independent Contractor/Consult	\$ 52,013	\$ 74,850	\$ 166,900	\$ 382,807
5106	Events/Programs-Outside Prod	\$ -	\$ 4,000	\$ 9,858	\$ 6,940
5107	Election Cost	\$ -	\$ -	\$ -	\$ -
5202	Travel Non-Local	\$ -	\$ 1,000	\$ 1,860	\$ 1,601
5203	Travel Local	\$ -	\$ -	\$ -	\$ 91
5204	Student Transportation	\$ -	\$ 6,535	\$ 2,669	\$ 3,441
5205	Conference/Seminar Reg	\$ -	\$ -	\$ 17,363	\$ 625
5301	Dues and Membership	\$ -	\$ 400	\$ -	\$ -

		2016-17 Final Budget	2015-16 Final Budget	2015-16 Estimated Actuals	2014-15 Actuals
5505	Telephone Services	\$ -	\$ -	\$ -	\$ -
5702	Graduation Expense	\$ -	\$ -	\$ -	\$ -
5704	Health Services	\$ -	\$ -	\$ -	\$ -
5864	Instructional Services	\$ -	\$ -	\$ -	\$ -
5865	Publishing/ Doc Publication	\$ -	\$ 5,450	\$ -	\$ 1,695
5866	Testing License and Material	\$ -	\$ -	\$ -	\$ -
5867	Postage	\$ -	\$ -	\$ -	\$ -
5881	Building Repairs & Services	\$ -	\$ -	\$ -	\$ -
5882	Equip Repairs Maint. & Svc	\$ -	\$ -	\$ -	\$ 300
5883	Internet Fees amd Sub	\$ -	\$ -	\$ -	\$ 770
5885	Misc. Operational Exp.	\$ 449,531	\$ 311,706	\$ 228,448	\$ 175,394
5888	Advertising Print	\$ -	\$ -	\$ 49,864	\$ -
5890	Service Contract-Equipment	\$ -	\$ -	\$ -	\$ -
5891	Service Contract-Softwar	\$ -	\$ -	\$ -	\$ 4,200
Books, Supplies, Services		\$ 501,544	\$ 407,441	\$ 597,410	\$ 691,863
6301	College Library Books	\$ -	\$ -	\$ 24,500	\$ 13,372
6302	Library Software (CD DVD etc)	\$ -	\$ -	\$ -	\$ -
6402	Inst Equipment and Furn	\$ -	\$ -	\$ 24,800	\$ 101,134
6403	Non-Instructional Equip & Furn	\$ -	\$ -	\$ -	\$ 47,836
6406	Laptop Computers	\$ -	\$ 1,500	\$ 21,391	\$ 15,880
6407	PC,SERV, Other Comput,Peripher	\$ -	\$ -	\$ 10,075	\$ 43,753
Equipment Cap Outlay		\$ -	\$ 1,500	\$ 80,766	\$ 221,974
Expense Total		\$ 8,060,000	\$ 8,319,814	\$ 8,829,175	\$ 8,867,183

Position Listing - Full Time Equivalent				
Parcel Tax Fund				
Positions	District	COA	BCC	Grand Total
Curr & Sys Tech Anlst Meas B	1			1
Educ. Web Technology Analyst	1			1
Instructional Asst/LRC		1		1
Research Data Specialist	1			1
Staff Asst/Counseling (was Instructional Asst)			1	1
Grand Total	3	1	1	5

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**
Currently under review since October 2015

Table of Contents

Part I: Introduction and Background	Page
	4.
Why develop an allocation model?	4.
Which allocation model best meets our needs?	4.
Budget Allocation Model: Guiding Principles	5.
Partnership between District Office and Colleges	5.
 Part II: Application of the Model	 7.
A. Revenue Allocation	7.
Base Allocation	7.
Credit Base Revenue	7.
Non-Credit Base Revenue	7.
Unrestricted Lottery	7.
Apprenticeship	7.
Measure B Parcel Tax	7.
Distribution of New Resources	8.
Regulatory Compliance	8.
Growth	8.
Non-Resident Enrollment Fees	8.
Productivity	9.
Other New Resources (interest, non-resident tuition)	9.
Prior Year Carry Over	9..
Multi-Year IT Expenditure Planning	10.
Facility, Maintenance and Operation Expenditures Planning	10.
 B. Enrollment Management	 11.
Apportionment Revenue Adjustment	11.
Summer FTES	11.
Shifting Resources among Colleges	12.
 C. Assessments for Centralized Services	 12.
 D. Regulatory Costs (OPEB, Insurance, Audit, etc.)	 13.
 E. Reserve and Deficits	 13.

	Page
Part III: Strategies for Transition to the PCCD budget Allocation Model	
A. Options	14.
Shifting FTES Targets to provide additional apportionment to some colleges	
Deficit Reduction Plan (2, 3, or 4 years)	
Shifting Growth Money from One College to Another	
Reductions in centralized support functions and services	
Utilization of International Student Tuition	
B. Periodic Review of the Budget Allocation Model	14.

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.

